AGENDA

I. CALL TO ORDER [7:00PM or thereafter]
II. ROLL CALL
III. INVOCATION
IV. PLEDGE OF ALLEGIANCE

V. ACCEPTANCE OF MINUTES – MAY 7, 2007

VI. PUBLIC COMMENT SESSION

VII. PUBLIC HEARINGS

A. ORDINANCE AMENDING CHAPTER 1, ARTICLE IX, SECTION 1.901 – CONFLICT OF INTEREST BY THE AMENDMENT TO MANDATORY FINANCIAL DISCLOSURE IN ARTICLE IX, AND THE ADDITION OF A NEW SECTION 1.902 – ELECTION CANDIDATE FINANCIAL DISCLOSURE

B. ORDINANCE AMENDING CHAPTER 10, ARTICLE I, SECTION 101-02 DEFINITIONS BY THE ADDITION OF LIGHT INDUSTRY AND ARTICLE XV, SECTION 10-1508 – ESTABLISHING A PROCESS BY WHICH TO CONSIDER A NON-RESIDENTIAL PLANNED UNIT DEVELOPMENT TYPE USE WITHIN AN OFFICE RESEARCH ZONING DISTRICT

VIII. APPROVAL OF GRANTS AND DONATIONS

A. Acceptance of Grant from the New Hampshire Charitable Trust Foundation Otto Fund to Art Speak - $20,000.00

B. Acceptance of the Renewal of the Public Health Network Grant - $75,000.00

IX. CONSIDERATION OF RESOLUTIONS AND ORDINANCES

A. Adoption of Budget Resolutions of Fiscal Year July 1, 2007 – June 30, 2008 (FY2008)
   1. Resolution #1 – General Fund Expenditures
   2. Resolution #2 – Municipal Fees
   3. Resolution #3 – Sewer Fund Expenditures
   4. Resolution #4 – Water Fund Expenditures
   5. Resolution #5 – Special Revenues for Necessary Expenditures
   6. Resolution #6 – Investment Policy

B. First reading of Resolution Authorizing Borrowing in Anticipation of Revenues and Taxes in the amount of $16,000,000.00
C. First reading of Ordinance amending Chapter 7, Article III, Section 7.330 – No Parking – Fleet Street: Westerly side from Congress Street to a point 135 feet in the northerly direction

D. Second reading of Ordinance amending Chapter 1, Article IX, Section 1.901 – Conflict of Interest by the amendment to Mandatory Financial Disclosure in Article IX, and the addition of a new Section 1.902 – Election Candidate Financial Disclosure

E. Second reading of Ordinance amending Chapter 10, Article I, Section 10-102 Definitions by the addition of Light Industry and Article XV, Section 10-1508 - establishing a Process by which to Consider a Non-residential Planned Unit Development Type Use within an Office Research Zoning District

F. Third and final reading of Ordinance amending Chapter 10, Article II, Section 10-208 – Uses in Business Districts – Table 4 and Chapter 10, Article II, Section 10-209 – Uses in Industrial Districts – Table 5 regarding the Regulation of Amusement Parks/Outdoor Recreation in the Industrial & General Business Districts Respectively

X. CONSENT AGENDA

A MOTION WOULD BE IN ORDER TO ADOPT THE CONSENT AGENDA

A. Request from Meredith Stolpher, Isis on Penhallow, requesting permission for a Sidewalk Obstruction License to place 1 A-frame sign in front of establishment (Anticipated action – move to refer to the City Manager with power)

B. Request from Gregory Bolduc, Springer's Jewelers, requesting permission for a Sidewalk Obstruction License to place 1 A-frame sign in front of establishment (Anticipated action – move to refer to the City Manager with power)

C. Request from Meredith Stolper, The Stockpot, requesting permission for a Sidewalk Obstruction License to place 1 A-frame sign in front of establishment (Anticipated action – move to refer to the City Manager with power)

D. Letter from Wendy Segit, Seacoast Mental Health Center, Inc., requesting permission to hold the 10th annual Bridges 4 Friendship 10k Road Race on Saturday, October 13, 2007 at 10:00 a.m. (Anticipated action – move to refer to the City Manager with power)

E. Letter from Alain Jousse, Portsmouth Model Yacht Club, requesting permission to use the South Mill Pond on August 12, 2007 to hold the 11th annual "You gotta to regatta" radio control sailing event (Anticipated action – move to refer to the City Manager with power)
XI. PRESENTATION & CONSIDERATION OF WRITTEN COMMUNICATIONS & PETITIONS

A. Letter from Marty Lahue requesting permission to use the covered picnic area on Four Tree Island on Saturday, July 14, 2007 from 10:00 a.m. – 3:00 p.m. for a family celebration

B. Letter from Jason Gionet, Portsmouth Professional Fire Fighters, requesting permission to hold two boot drives in Market Square on Saturday, June 23, 2007 and Saturday, August 18, 2007

C. Letter from David Beadling, Jr. and Cynthia Smith, regarding the replacement of entry steps at the front door of their home located at 466 Dennett Street extending two feet beyond their property line onto city land

XII. REPORTS AND COMMUNICATIONS FROM CITY OFFICIALS

A. CITY MANAGER

*Items which require Action under other sections of the Agenda*

1. Adoption of Proposed Budget Resolutions:

   1.1 Adoption of Budget Resolutions for Fiscal Year July 1, 2007 through June 30, 2008 (FY2008) (*Action on this matter should take place under Section IX of the Agenda*)

2. Consideration of First Reading of Proposed Ordinance Amendments:

   2.1 First Reading of Resolution Authorizing Borrowing in Anticipation of Revenues and Taxes in the amount of $16,000,000.00 (*Action on this matter should take place under Section IX of the Agenda*)

   2.2 First Reading of Ordinance amending Chapter 7, Article III, Section 7.330 – No Parking – Fleet Street: Westerly side from Congress Street to a point 135 feet in the northerly direction (*Action on this matter should take place under Section IX of the Agenda*)

3. Public Hearing/Second Reading of Proposed Ordinance Amendments:

   3.1 Public Hearing/Second Reading of Ordinance amending Chapter 1, Article IX, Section 1.901 – Conflict of Interest by the amendment to Mandatory Financial Disclosure in Article IX, and the addition of a new Section 1.902 – Election Candidate Financial Disclosure (*Action on this matter should take place under Section IX of the Agenda*)
3.2 Public Hearing/Second Reading Regarding Proposed Amendments to the 1995 Zoning Ordinance – establishing a Process by which to Consider a Non-residential Planned Unit Development Type Use within an Office Research Zoning District *(Action on this matter should take place under Section IX of the Agenda)*

4. Third and Final Reading of Proposed Ordinance Amendments:

4.1 Third and Final Reading Amending Chapter 10, Article II, Section 10-208 – Uses in Business Districts – Table 4 and Chapter 10, Article II, Section 10-209 – Uses in Industrial Districts – Table 5 regarding the Regulation of Amusement Parks/Outdoor Recreation in the Industrial & General Business Districts Respectively *(Action on this matter should take place under Section IX of the Agenda)*

**City Manager’s Items Which Require Action**

1. Re-use Plan Development for the Paul A. Doble Army Reserve Center

2. Report Back Re: Popovers on the Square, Requesting the Reconfiguration of Sidewalk Tables and Chairs

3. Report Back Re: Motorized Wheelchair Visibility and Betty’s Dream

4. Request to Cancel City Council Meeting of May 22, 2007

**Informational Items**

1. Report Back Re: Rooming Housing Ordinance
2. Training Session Re: Continuity of Operations Plan (COOP)
3. Pandemic Influenza Panel Discussion
4. City of Portsmouth Community Newsletter
5. Financial Reporting Award

**B. MAYOR MARCHAND**

1. Appointment to be Considered:
   - Kathleen Pearce – Cable Television and Communications Commission
   - Jonathan Wyckoff – Historic District Commission
   - Sandra Dika – Historic District Commission
   - Tracy Kozak – Historic District Commission

2. Appointments to be Voted:
   - MaryLiz Geffert – Alternate to Planning Board
   - James Melfi – Citywide Neighborhood Steering Committee

3. *Upcoming Appointment Vacancies for the month of June
   - Historic District Commission – 1 Alternate
4. *Reports

C. COUNCILOR SMITH

1. Traffic & Safety Committee Action Sheet and Minutes of the April 26, 2007 meeting

XIII. MISCELLANEOUS/UNFINISHED BUSINESS

XIV. ADJOURNMENT [AT 10:00PM OR EARLIER]

(*Indicates verbal report)

KELLI L. BARNABY, CMC
CITY CLERK

INFORMATIONAL ITEMS

1. Historic District Commission minutes of April 4, 2007 and April 11, 2007 meetings
2. Conservation Commission minutes of April 11, 2007 meeting

NOTICE TO THE PUBLIC WHO ARE HEARING IMPAIRED: Please contact Dianna Fogarty at 603-610-7270 one-week prior to the meeting for assistance.
Acceptance of Grants/Donations:

1. **Acceptance of New Hampshire Charitable Foundation (NHCF) Grant.** Last week, Art-Speak received notification from the NH Charitable Foundation - Piscataqua Region (NHCF) that it had been awarded the last installment of a multi-year grant to support general operating expenses. The $20,000 grant came from the Otto Fund of the NHCF.

   In the upcoming fiscal year, Art-Speak will apply the funds to match City funds for contract services of the Art-Speak Coordinator. These funds enable the organization to fulfill its obligations under the agreement between the City and Art-Speak and to continue work on the implementation of the cultural plan and cultural goals in the Master Plan. An example of the work the coordinator does is Art-Speak’s recent successful public art forum to raise awareness of the City’s Percent for Art Ordinance as well as to provide an overview of how the process will work and the benefits it will provide the City. Another example is the coordinator’s work with City staff on the Islington Street Action Plan and Arts District; input on the African Burial Ground; and in the selection process for the Central Fire Station Statue. In June, Art-Speak will provide its annual report to the City on its activities over the past year and on its initiatives for the coming year.

   *I would recommend the City Council move to accept the NHCF grant award and authorize the City Manager to oversee its administration. Action on this matter should take place under Section VIII of the Agenda.*

2. **Acceptance of the Renewal of the New Hampshire Public Health Network Grant.** As you may recall, in January 2005 the City received grant funding from the State of New Hampshire Department of Health and Human Services (DHHS) to improve
regional public health and emergency response preparedness. The initial DHHS 18-month grant of $118,500 was provided to establish the Greater Portsmouth Public Health Network (GPPHN), which includes the City of Portsmouth, and the towns of Greenland, Rye, Newington, and New Castle. As of July 1, 2006, a second one-year grant in the amount of $75,000 was provided to the GPPHN, however, DHHS shifted the primary focus away from public health in favor of pandemic planning. This shift in state funding focus is reflected in the attached summary of the contract services provided by the Regional Public Health Coordinator and funded by the grant.

The City now has the opportunity to extend the DHHS grant agreement for the Greater Portsmouth Public Health Network for one additional year beginning on July 1, 2007 and continuing through June 30, 2008. The amount of funding is $75,000 and no local match is required. The grant funds will be used to continue emergency response planning and public health preparedness activities.

I would recommend the City Council move to authorize the City Manager to accept and expend a grant from the New Hampshire Department of Health and Human Services for the purpose of funding the regional public health network. Action on this matter should take place under Section VIII of the Agenda.

Items Which Require Action Under Other Sections of the Agenda:

1. **Adoption of Proposed Budget Resolutions:**

   1.1 **Adoption of Budget Resolutions for Fiscal Year July 1, 2007 through June 30, 2008 (FY2008).** For your review and action there are six proposed Resolutions relative to the annual budget adoption process attached under Section IX of the agenda.

   **Resolution No. 1 – General Fund Expenditures.** In this Resolution, the proposed appropriations for the Municipal, Police, Fire, and School Departments as well as non-operating appropriations are listed separately. As a result of the May 15, 2007 Work Session, the City Council reduced the original FY08 General Fund Budget request by $570,000.00. This action resulted in the tax rate of $16.34, which would be 3.94% over the FY07 tax rate. Therefore, the FY08 Budget both operating and non-operating would be $79,858,802.00 or 4.71% increase over last year.

   **Resolution No. 2 - Municipal Fees.** This resolution adopts Municipal Fees that have been recommended by the Fee Committee. The total revenue generated from these fees is estimated at $832,000.00 or 1% of the total FY08 General Fund Revenues.

   **Resolution No. 3 – Sewer Fund Expenditures.** This resolution sets the expenditure levels and user rates for the Sewer fund. The adoption of this resolution will include the first year implementation of a two-step, inclining
block rate structure. This means the first 10 units (1 unit equals 100 cubic feet or 748 gallons) of sewer usage per month will be charged at $4.89 per unit, all consumption over 10 units per month will be charged at $5.33 per unit. This increase translates to an approximate annual increase of $10.80 to the average residential user or $.90 per month. Eighty percent (80%) of all residential customers fall in the 10 units or less tier.

**Resolution No. 4 – Water Fund Expenditures.** This resolution sets the expenditure levels and user rates for the Water fund. Similar to Sewer, the adoption of this resolution will include the first year implementation of a two-step, inclining block rate structure. The first 10 units (1 unit equals 100 cubic feet or 748 gallons) of water consumed per month will be charged at $1.90 per unit, all consumption over 10 units per month will be charged at $2.20 per unit. This increase translates to an approximate increase of $40.56 to the average residential user or about $3.38 per month. Eighty percent (80%) of all residential customers fall in the 10 units or less tier.

**Resolution No. 5 – Special Revenues for Necessary Expenditures.** This resolution allows for the expenditure of Special Revenues and Designated Fund Balances. This allows the City to expend from designated fund balance, donations and Federal and State Grants as they are accepted and received.

**Resolution No. 6 – Investment Policy.** This resolution deals with the adoption of an annual investment policy. State law requires the annual adoption of such a policy by every city and town.

*(Suggested motions:)*

1) **Move to adopt Resolution #1 - General Fund Expenditures.**
2) **Move to adopt Resolution #2 - Municipal Fees.**
3) **Move to adopt Resolution #3 - Sewer Fund Expenditures.**
4) **Move to adopt Resolution #4 - Water Fund Expenditures.**
5) **Move to adopt Resolution #5 - Special Revenues for Necessary Expenditures.**
6) **Move to adopt Resolution #6 - Investment Policy.**

*Actions on Resolutions 1 thru 6 should take place under Section IX of the Agenda.)*

1. **Consideration of First Reading of Proposed Ordinance Amendments and Resolutions:**

1.1 **First Reading of Resolution Authorizing Borrowing in Anticipation of Revenues and Taxes in the Amount of $16,000,000.** Attached under Section IX of the Agenda is a Resolution for FY08 authorizing borrowing in anticipation of taxes. As you are aware, by state law, the City bills for property taxes twice a year in arrears. For example, the first half tax bill in FY08 will be issued in
October and is not due until December 1, 2007 even though our fiscal year starts on July 1, 2007. Similarly, the second half bill is not due until June 1, 2008.

Because property taxes constitute our single largest source of revenue, this lag in billing may cause a temporary cash flow problem for us in both the beginning and the middle of the fiscal year. If necessary, this resolution would allow us to borrow money on a short-term basis until the property taxes come in. The attached Resolution requires two readings of the City Council and Public Hearing.

*I would recommend the City Council move to pass first reading and hold a Public Hearing and adoption of the Resolution at the June 4th City Council meeting. Please note that borrowing resolutions need only two readings and must be adopted by a two-thirds vote of the City Council. Action on this item should take place under Section IX of the Agenda.*

1.2 **First Reading of Ordinance Amending Chapter 7, Article III, Section 7.330 – No Parking – Fleet Street: Westerly side from Congress Street to a point 135 feet in the northerly direction.** Attached for first reading is an ordinance amending Chapter 7, Article III, Section 7.300 – No Parking – Fleet Street: Westerly side from Congress Street to a point 137 feet in a northerly direction.

*I would recommend the City Council move to pass first reading and hold a public hearing and second reading at the June 4th City Council meeting. Action on this item should take place under Section IX of the Agenda.*

2. **Public Hearing / Second Reading of Proposed Ordinance Amendments:**

2.1 **Public Hearing/Second Reading of Ordinance amending Chapter 1, Article IX, Section 1.901 – Conflict of Interest by the amendment to Mandatory Financial Disclosure in Article IX, and the addition of a new Section 1.902 – Election Candidate Financial Disclosure.** As a result of the May 7th City Council, under Section VII of the agenda, I am bringing back for public hearing and second reading the attached proposed amendment to Chapter 1, Article IX, Section 1.901 – Conflict of Interest by the amendment to Mandatory Financial Disclosure in Article IX, and the addition of a new Section 1.902 – Election Candidate Financial Disclosure.

*I would recommend the City Council move to pass second reading of the amended ordinance, as submitted, and hold a third and final reading at the June 4th City Council meeting. Action on this item should take place under Section IX of the Agenda.*
2.2 **Public Hearing/Second Reading of Ordinance amending Chapter 10, Article I, Section 10-102 Definitions by the Addition of Light Industry and Article XV, Section 10-1508 – Establishing a Process by which to Consider a Non-Residential Planned Unit Development Type Use within an Office Research Zoning District.** As a result of the May 7th City Council meeting, under Section VII the agenda, I am bringing back for public hearing and second reading the attached proposed Ordinance amending Chapter 10, Article I, Section 10-102 Definitions by the Addition of Light Industry and Article XV, Section 10-1508 – Establishing a Process by which to Consider a Non-Residential Planned Unit Development Type Use within an Office Research Zoning District.

As you may recall, at the November 13, 2006 City Council meeting, the Council referred a rezoning request from Attorney Bernard Pelech, on behalf of his client, Smuttynose Brewery to the Planning Board for report back.

Attached is a memorandum from David Holden, Planning Director, outlining the Planning Board’s favorable recommendation for the City Council to consider adopting the proposed amendments to Chapter 10 of the Zoning Ordinance of the City of Portsmouth (See Exhibit I). Also, attached is a copy of a map (See Exhibit II) depicting the areas where the Non-residential Planned Unit Development (PUD) could apply.

*I would recommend the City Council move to pass second reading of the amended ordinance, as submitted, and hold a third and final reading at the June 4th City Council meeting. Action on this item should take place under Section IX of the Agenda.*

3. **Third & Final Reading of Proposed Ordinance Amendments:**

3.1 **Third & Final Reading of Ordinance amending Chapter 10, Article II, Section 10-208 – Uses in Business Districts – Table 4 and Chapter 10, Article II, Section 10-209 – Uses in Industrial Districts – Table 5 regarding the Regulation of Amusement Parks/Outdoor Recreation in the Industrial and General Business Districts Respectively.** As a result of the May 7th City Council meeting, under Section IX of the agenda, I am bringing back for third and final reading the ordinance amending Chapter 10, Article II, Section 10-208 – Uses in Business Districts – Table 4 and Chapter 10, Article II, Section 10-209 - Uses in Industrial Districts - Table 5 regarding the regulation of Amusement Parks/Outdoor Recreation in the Industrial and General Business Districts respectively. As you will recall, on October 23, 2006, the City Council met in a work session with the Planning Board to discuss various land use issues as they relate to the implementation of the City’s new Master Plan. As a result of the October 23rd work session with the Planning Board, Assistant Mayor Ferrini requested that City staff provide a zoning ordinance amendment that would have the effect of regulating amusement parks/outdoor recreation within the Industrial & General Business districts. On December 4, 2006, the City Council voted to
refer this matter to the Planning Board for a report back. The Planning Board has considered this matter and voted to report back a recommendation to Council to adopt the attached amendment to the Zoning Ordinance. The attached memo from Planning Director David Holden provides further background on this matter.

I would recommend the City Council move to pass third reading of the amended ordinance, as submitted. Action on this item should take place under Section IX of the Agenda.

City Manager's Items Which Require Action:

1. **Re-use Plan Development for the Paul A. Doble Army Reserve Center.** At the Council’s direction, I have developed re-use options for the Paul A. Doble Army Reserve Center on Cottage Street. The two attached options are based on the public input received and the letters of interest submitted by agencies in response to the City’s Notice of Interest request. Option 1, further described in the attached, is a housing re-use for households earning less than 120% of Median Family Income. The second option is for municipal re-use of the site for either police or recreation.

In order to meet BRAC requirements, I ask that the Council select one of the two options at this time. I will then direct staff to complete the Re-use Plan for submission to the Department of the Army as well as the Homeless Assistance Application component that must be submitted to HUD. The final step prior to submission to the federal agencies will be a City Council public hearing on June 4th, 2007 on the re-use plan selected.

Per the federal regulations, the Re-use Plan must balance the needs of the homeless with other community needs. The Homeless Assistance Application component of the Re-use Plan is required by HUD to provide a rationale for why re-use proposals submitted in response to the City’s Notice of Interest request were not chosen for inclusion in the Re-use Plan. I would ask that the City Council vote on the preferred option and establish a public hearing on the selected option for the June 4th meeting.

2. **Report Back Re: Popovers on the Square Requesting the Reconfiguration of Sidewalk Tables and Chairs.** As you will recall, at your last meeting, the City Council asked for a report back regarding the aforementioned subject matter. On Monday, May 14th, I met with John Tinios, Owner of Popovers, regarding his request. It was decided that the best way to proceed with this request is to conduct a pilot program where we move the tables and chairs as requested by Mr. Tinios and determine if pedestrian traffic will not be obstructed. The pilot program would go to the end of June. Jason Page, Zoning Enforcement Officer, would observe placement of the tables and chairs, on a regular basis, to assure that pedestrian traffic would be able to pass through unobstructed. With regards to the bike rack, at this time, we will leave it in the present location. I would recommend the City Council move to accept the City Manager’s report back.
3. **Report Back Re: Motorized Wheelchair Visibility and Betty’s Dream.** As a result of the May 7th City Council meeting, I have been informed by David Moore, Community Development Program Manager, that Charlene Greeke, Executive Director of Betty’s Dream at 75 Longmeadow Lane, was very receptive to increasing the visibility of motorized wheelchairs through the use of flags. She indicated that the cost for these flags has been prohibitive for this population but that assistance with this matter would be welcomed, particularly given the recent discussions about safety improvements in the area. According to Ms. Greeke, Betty’s Dream has 21 residents who currently use chairs, and a quick survey of two retailers found flags ranging in cost from $12.00 to $18.00 each. *Therefore, I would recommend the City Council move to authorize the City Manager to expend up to $400.00 from the Contingency Funds for the aforementioned matter.*

4. **Request to Cancel City Council Meeting of May 22, 2007.** Due to the fact that the City Council will consider the adoption of the proposed FY08 Budget on Monday evening, I would suggest the City Council vote to cancel the meeting scheduled for Tuesday, May 22nd. *Therefore, I would recommend the City Council move to cancel the City Council meeting scheduled for May 22, 2007.*

**Informational Items:**

1. **Report Back Re: Rooming House Ordinance.** As requested by Assistant Mayor Thomas Ferrini and the City Council at the May 7th meeting, I am reporting back regarding the drafting of a rooming house ordinance. As with any ordinance, the first step in drafting a rooming house ordinance would be to locate state enabling legislation providing the City with authority to adopt that ordinance. In the case of a room house, there is no specific “rooming house” legislation so another source of authority will have to be identified. The approach which needs to be taken is to identify the ultimate goal of the ordinance and identify enabling legislation to allow the City to accomplish that goal.

Insofar as it was the neighborhood association which initially propounded the idea of a room house ordinance, City Attorney Robert Sullivan’s intention is to meet with neighborhood representatives to determine what it is that the neighborhood would desire to be accomplished by the adoption of a rooming house ordinance. The answer to that question becomes the goal which can be researched for enabling legislation. The answer to that question will also provide the framework for actually drafting the ordinance.

I would hope to have a draft of an ordinance to the City Council for the July 16, 2007 regular meeting.

2. **Training Session Re: Continuity of Operations Plan (COOP).** For your information, enclosed is a flyer announcing a training session “Introduction to Continuity of Operations Planning (COOP)” scheduled for Wednesday, June 6, 2007 from 6:00 p.m. to 8:30 p.m. in the Eileen Dondero Foley Council Chambers. The training session is hosted by The Portsmouth Area Emergency Planning Team/All Hazards Health Region to assist municipalities in developing plans to maintain services during emergency conditions.
3. **Pandemic Influenza Panel Discussion.** Enclosed for your information is a flyer announcing a panel discussion on Tuesday, June 5, 2007 from 7:00 p.m. to 8:30 p.m., in the Eileen Dondero Foley Council Chambers, regarding information on the Pandemic Influenza.

4. **City of Portsmouth Community Newsletter.** For your information, enclosed is a copy of the City of Portsmouth Community Newsletter, dated May 16, 2007.

5. **Financial Reporting Award.** For your information, the City has received notification that our comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2006, qualifies for a Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting, and its attainment represents a significant accomplishment by a government and its management. This is the 12th year that the City has received this recognition.