

2027 Operating Budget Appendix A

AFSCME Wage Schedule 01-03-27 (1 of 2)

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	\$14.56 \$582.40 \$30,284.80	\$14.93 \$597.20 \$31,054.40	\$15.29 \$611.60 \$31,803.20	\$15.70 \$628.00 \$32,656.00	\$16.05 \$642.00 \$33,384.00	\$16.43 \$657.20 \$34,174.40	\$16.92 \$676.80 \$35,193.60	\$17.33 \$693.20 \$36,046.40	\$17.74 \$709.60 \$36,899.20	\$18.19 \$727.60 \$37,835.20	\$18.63 \$745.20 \$38,750.40	\$19.09 \$763.60 \$39,707.20	\$19.57 \$782.80 \$40,705.60	\$20.09 \$803.60 \$41,787.20	\$20.58 \$823.20 \$42,806.40	\$21.09 \$843.60 \$43,867.20	
2	\$15.29 \$611.60 \$31,803.20	\$15.70 \$628.00 \$32,656.00	\$16.05 \$642.00 \$33,384.00	\$16.43 \$657.20 \$34,174.40	\$16.92 \$676.80 \$35,193.60	\$17.33 \$693.20 \$36,046.40	\$17.74 \$709.60 \$36,899.20	\$18.19 \$727.60 \$37,835.20	\$18.63 \$745.20 \$38,750.40	\$19.09 \$763.60 \$39,707.20	\$19.57 \$782.80 \$40,705.60	\$20.09 \$803.60 \$41,787.20	\$20.58 \$823.20 \$42,806.40	\$21.08 \$843.20 \$43,846.40	\$21.59 \$863.60 \$44,907.20	\$22.14 \$885.60 \$46,051.20	
3	\$16.05 \$642.00 \$33,384.00	\$16.43 \$657.20 \$34,174.40	\$16.92 \$676.80 \$35,193.60	\$17.33 \$693.20 \$36,046.40	\$17.74 \$709.60 \$36,899.20	\$18.19 \$727.60 \$37,835.20	\$18.63 \$745.20 \$38,750.40	\$19.09 \$763.60 \$39,707.20	\$19.57 \$782.80 \$40,705.60	\$20.09 \$803.60 \$41,787.20	\$20.58 \$823.20 \$42,806.40	\$21.08 \$843.20 \$43,846.40	\$21.59 \$863.60 \$44,907.20	\$22.14 \$885.60 \$46,051.20	\$22.69 \$907.60 \$47,195.20	\$23.23 \$929.20 \$48,318.40	
4	\$16.92 \$676.80 \$35,193.60	\$17.33 \$693.20 \$36,046.40	\$17.74 \$709.60 \$36,899.20	\$18.19 \$727.60 \$37,835.20	\$18.63 \$745.20 \$38,750.40	\$19.09 \$763.60 \$39,707.20	\$19.57 \$782.80 \$40,705.60	\$20.09 \$803.60 \$41,787.20	\$20.58 \$823.20 \$42,806.40	\$21.08 \$843.20 \$43,846.40	\$21.59 \$863.60 \$44,907.20	\$22.14 \$885.60 \$46,051.20	\$22.69 \$907.60 \$47,195.20	\$23.30 \$932.00 \$48,464.00	\$23.85 \$954.00 \$49,608.00	\$24.44 \$977.60 \$50,835.20	
5	\$17.74 \$709.60 \$36,899.20	\$18.19 \$727.60 \$37,835.20	\$18.63 \$745.20 \$38,750.40	\$19.09 \$763.60 \$39,707.20	\$19.57 \$782.80 \$40,705.60	\$20.09 \$803.60 \$41,787.20	\$20.58 \$823.20 \$42,806.40	\$21.08 \$843.20 \$43,846.40	\$21.59 \$863.60 \$44,907.20	\$22.14 \$885.60 \$46,051.20	\$22.69 \$907.60 \$47,195.20	\$23.30 \$932.00 \$48,464.00	\$23.85 \$954.00 \$49,608.00	\$24.45 \$978.00 \$50,856.00	\$25.04 \$1,001.60 \$52,083.20	\$25.66 \$1,026.40 \$53,372.80	
6	\$18.63 \$745.20 \$38,750.40	\$19.09 \$763.60 \$39,707.20	\$19.57 \$782.80 \$40,705.60	\$20.09 \$803.60 \$41,787.20	\$20.58 \$823.20 \$42,806.40	\$21.08 \$843.20 \$43,846.40	\$21.59 \$863.60 \$44,907.20	\$22.14 \$885.60 \$46,051.20	\$22.69 \$907.60 \$47,195.20	\$23.30 \$932.00 \$48,464.00	\$23.85 \$954.00 \$49,608.00	\$24.45 \$978.00 \$50,856.00	\$25.04 \$1,001.60 \$52,083.20	\$25.66 \$1,026.40 \$53,372.80	\$26.34 \$1,053.60 \$54,787.20	\$27.00 \$1,080.00 \$56,160.00	
7	\$19.57 \$782.80 \$40,705.60	\$20.09 \$803.60 \$41,787.20	\$20.58 \$823.20 \$42,806.40	\$21.08 \$843.20 \$43,846.40	\$21.59 \$863.60 \$44,907.20	\$22.14 \$885.60 \$46,051.20	\$22.69 \$907.60 \$47,195.20	\$23.30 \$932.00 \$48,464.00	\$23.85 \$954.00 \$49,608.00	\$24.45 \$978.00 \$50,856.00	\$25.04 \$1,001.60 \$52,083.20	\$25.66 \$1,026.40 \$53,372.80	\$26.34 \$1,053.60 \$54,787.20	\$26.99 \$1,079.60 \$56,139.20	\$27.67 \$1,106.80 \$57,553.60	\$28.37 \$1,134.80 \$59,009.60	
8	\$20.58 \$823.20 \$42,806.40	\$21.08 \$843.20 \$43,846.40	\$21.59 \$863.60 \$44,907.20	\$22.14 \$885.60 \$46,051.20	\$22.69 \$907.60 \$47,195.20	\$23.30 \$932.00 \$48,464.00	\$23.85 \$954.00 \$49,608.00	\$24.45 \$978.00 \$50,856.00	\$25.04 \$1,001.60 \$52,083.20	\$25.66 \$1,026.40 \$53,372.80	\$26.34 \$1,053.60 \$54,787.20	\$26.99 \$1,079.60 \$56,139.20	\$27.67 \$1,106.80 \$57,553.60	\$28.35 \$1,134.00 \$58,968.00	\$29.03 \$1,161.20 \$60,382.40	\$29.79 \$1,191.60 \$61,963.20	
9	\$21.59 \$863.60 \$44,907.20	\$22.14 \$885.60 \$46,051.20	\$22.69 \$907.60 \$47,195.20	\$23.30 \$932.00 \$48,464.00	\$23.85 \$954.00 \$49,608.00	\$24.45 \$978.00 \$50,856.00	\$25.04 \$1,001.60 \$52,083.20	\$25.66 \$1,026.40 \$53,372.80	\$26.34 \$1,053.60 \$54,787.20	\$26.99 \$1,079.60 \$56,139.20	\$27.67 \$1,106.80 \$57,553.60	\$28.35 \$1,134.00 \$58,968.00	\$29.03 \$1,161.20 \$60,382.40	\$29.82 \$1,192.80 \$62,025.60	\$30.52 \$1,220.80 \$63,481.60	\$31.29 \$1,251.60 \$65,083.20	
10	\$22.69 \$907.60 \$47,195.20	\$23.30 \$932.00 \$48,464.00	\$23.85 \$954.00 \$49,608.00	\$24.45 \$978.00 \$50,856.00	\$25.04 \$1,001.60 \$52,083.20	\$25.66 \$1,026.40 \$53,372.80	\$26.34 \$1,053.60 \$54,787.20	\$26.99 \$1,079.60 \$56,139.20	\$27.67 \$1,106.80 \$57,553.60	\$28.35 \$1,134.00 \$58,968.00	\$29.03 \$1,161.20 \$60,382.40	\$29.82 \$1,192.80 \$62,025.60	\$30.52 \$1,220.80 \$63,481.60	\$31.28 \$1,251.20 \$65,062.40	\$31.28 \$1,251.20 \$65,062.40	\$32.07 \$1,282.80 \$66,705.60	\$32.84 \$1,313.60 \$68,307.20
11	\$23.85 \$954.00 \$49,608.00	\$24.45 \$978.00 \$50,856.00	\$25.04 \$1,001.60 \$52,083.20	\$25.66 \$1,026.40 \$53,372.80	\$26.34 \$1,053.60 \$54,787.20	\$26.99 \$1,079.60 \$56,139.20	\$27.67 \$1,106.80 \$57,553.60	\$28.35 \$1,134.00 \$58,968.00	\$29.03 \$1,161.20 \$60,382.40	\$29.82 \$1,192.80 \$62,025.60	\$30.52 \$1,220.80 \$63,481.60	\$31.28 \$1,251.20 \$65,062.40	\$32.07 \$1,282.80 \$66,705.60	\$32.87 \$1,314.80 \$68,369.60	\$33.70 \$1,348.00 \$70,096.00	\$34.55 \$1,382.00 \$71,864.00	
12	\$25.04 \$1,001.60 \$52,083.20	\$25.66 \$1,026.40 \$53,372.80	\$26.34 \$1,053.60 \$54,787.20	\$26.99 \$1,079.60 \$56,139.20	\$27.67 \$1,106.80 \$57,553.60	\$28.35 \$1,134.00 \$58,968.00	\$29.03 \$1,161.20 \$60,382.40	\$29.82 \$1,192.80 \$62,025.60	\$30.52 \$1,220.80 \$63,481.60	\$31.28 \$1,251.20 \$65,062.40	\$32.07 \$1,282.80 \$66,705.60	\$32.87 \$1,314.80 \$68,369.60	\$33.70 \$1,348.00 \$70,096.00	\$34.55 \$1,382.00 \$71,864.00	\$35.41 \$1,416.40 \$73,652.80	\$36.30 \$1,452.00 \$75,504.00	

2027 Operating Budget Appendix A

AFSCME Wage Schedule 01-03-27 (2 of 2)

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
13	\$26.34	\$26.99	\$27.67	\$28.35	\$29.03	\$29.82	\$30.52	\$31.28	\$32.07	\$32.87	\$33.70	\$34.55	\$35.41	\$36.31	\$37.21	\$38.14
	\$1,053.60	\$1,079.60	\$1,106.80	\$1,134.00	\$1,161.20	\$1,192.80	\$1,220.80	\$1,251.20	\$1,282.80	\$1,314.80	\$1,348.00	\$1,382.00	\$1,416.40	\$1,452.40	\$1,488.40	\$1,525.60
	\$54,787.20	\$56,139.20	\$57,553.60	\$58,968.00	\$60,382.40	\$62,025.60	\$63,481.60	\$65,062.40	\$66,705.60	\$68,369.60	\$70,096.00	\$71,864.00	\$73,652.80	\$75,524.80	\$77,396.80	\$79,331.20
14	\$27.67	\$28.35	\$29.03	\$29.82	\$30.52	\$31.28	\$32.07	\$32.87	\$33.70	\$34.55	\$35.41	\$36.31	\$37.21	\$38.13	\$39.10	\$40.06
	\$1,106.80	\$1,134.00	\$1,161.20	\$1,192.80	\$1,220.80	\$1,251.20	\$1,282.80	\$1,314.80	\$1,348.00	\$1,382.00	\$1,416.40	\$1,452.40	\$1,488.40	\$1,525.20	\$1,564.00	\$1,602.40
	\$57,553.60	\$58,968.00	\$60,382.40	\$62,025.60	\$63,481.60	\$65,062.40	\$66,705.60	\$68,369.60	\$70,096.00	\$71,864.00	\$73,652.80	\$75,524.80	\$77,396.80	\$79,310.40	\$81,328.00	\$83,324.80
15	\$29.03	\$29.82	\$30.52	\$31.28	\$32.07	\$32.87	\$33.70	\$34.55	\$35.41	\$36.31	\$37.21	\$38.13	\$39.10	\$40.05	\$41.03	\$42.07
	\$1,161.20	\$1,192.80	\$1,220.80	\$1,251.20	\$1,282.80	\$1,314.80	\$1,348.00	\$1,382.00	\$1,416.40	\$1,452.40	\$1,488.40	\$1,525.20	\$1,564.00	\$1,602.00	\$1,641.20	\$1,682.80
	\$60,382.40	\$62,025.60	\$63,481.60	\$65,062.40	\$66,705.60	\$68,369.60	\$70,096.00	\$71,864.00	\$73,652.80	\$75,524.80	\$77,396.80	\$79,310.40	\$81,328.00	\$83,304.00	\$85,342.40	\$87,505.60
16	\$30.52	\$31.28	\$32.07	\$32.87	\$33.70	\$34.55	\$35.41	\$36.31	\$37.21	\$38.13	\$39.10	\$40.05	\$41.03	\$42.11	\$43.15	\$44.22
	\$1,220.80	\$1,251.20	\$1,282.80	\$1,314.80	\$1,348.00	\$1,382.00	\$1,416.40	\$1,452.40	\$1,488.40	\$1,525.20	\$1,564.00	\$1,602.00	\$1,641.20	\$1,684.40	\$1,726.00	\$1,768.80
	\$63,481.60	\$65,062.40	\$66,705.60	\$68,369.60	\$70,096.00	\$71,864.00	\$73,652.80	\$75,524.80	\$77,396.80	\$79,310.40	\$81,328.00	\$83,304.00	\$85,342.40	\$87,588.80	\$89,752.00	\$91,977.60

2027 Operating Budget Appendix A

CFOA Wage Schedule 07-05-26 (1 of 2)

Grade	A/1	B/2	C/3	D/4	E/5	F/6	G/7	H/8	I/9	J/10	K/11	L/12	M/13	N/14	O/15	P/16
18	\$32.91	\$33.75	\$34.60	\$35.46	\$36.37	\$37.28	\$38.19	\$39.12	\$40.11	\$41.14	\$42.14	\$43.21	\$44.29	\$45.38	\$46.55	\$47.67
40 Hr.	\$1,316.40	\$1,350.00	\$1,384.00	\$1,418.40	\$1,454.80	\$1,491.20	\$1,527.60	\$1,564.80	\$1,604.40	\$1,645.60	\$1,685.60	\$1,728.40	\$1,771.60	\$1,815.20	\$1,862.00	\$1,906.80
Asst Fire Marshal	\$68,452.80	\$70,200.00	\$71,968.00	\$73,756.80	\$75,649.60	\$77,542.40	\$79,435.20	\$81,369.60	\$83,428.80	\$85,571.20	\$87,651.20	\$89,876.80	\$92,123.20	\$94,390.40	\$96,824.00	\$99,153.60
19	\$34.60	\$35.46	\$36.37	\$37.28	\$38.19	\$39.12	\$40.11	\$41.14	\$42.14	\$43.21	\$44.29	\$45.38	\$46.55	\$47.67	\$48.89	\$50.09
40 Hr.	\$1,384.00	\$1,418.40	\$1,454.80	\$1,491.20	\$1,527.60	\$1,564.80	\$1,604.40	\$1,645.60	\$1,685.60	\$1,728.40	\$1,771.60	\$1,815.20	\$1,862.00	\$1,906.80	\$1,955.60	\$2,003.60
P/Lt.	\$71,968.00	\$73,756.80	\$75,649.60	\$77,542.40	\$79,435.20	\$81,369.60	\$83,428.80	\$85,571.20	\$87,651.20	\$89,876.80	\$92,123.20	\$94,390.40	\$96,824.00	\$99,153.60	\$101,691.20	\$104,187.20
20	\$36.37	\$37.28	\$38.19	\$39.12	\$40.11	\$41.14	\$42.14	\$43.21	\$44.29	\$45.38	\$46.55	\$47.67	\$48.89	\$50.09	\$51.36	\$52.64
40 Hr.	\$1,454.80	\$1,491.20	\$1,527.60	\$1,564.80	\$1,604.40	\$1,645.60	\$1,685.60	\$1,728.40	\$1,771.60	\$1,815.20	\$1,862.00	\$1,906.80	\$1,955.60	\$2,003.60	\$2,054.40	\$2,105.60
EMS/Com/FATS	\$75,649.60	\$77,542.40	\$79,435.20	\$81,369.60	\$83,428.80	\$85,571.20	\$87,651.20	\$89,876.80	\$92,123.20	\$94,390.40	\$96,824.00	\$99,153.60	\$101,691.20	\$104,187.20	\$106,828.80	\$109,491.20
21	\$40.11	\$41.14	\$42.14	\$43.21	\$44.29	\$45.38	\$46.55	\$47.67	\$48.89	\$50.09	\$51.36	\$52.64	\$53.97	\$55.29	\$56.69	\$58.09
40 Hr.	\$1,604.40	\$1,645.60	\$1,685.60	\$1,728.40	\$1,771.60	\$1,815.20	\$1,862.00	\$1,906.80	\$1,955.60	\$2,003.60	\$2,054.40	\$2,105.60	\$2,158.80	\$2,211.60	\$2,267.60	\$2,323.60
Fire Marshal	\$83,428.80	\$85,571.20	\$87,651.20	\$89,876.80	\$92,123.20	\$94,390.40	\$96,824.00	\$99,153.60	\$101,691.20	\$104,187.20	\$106,828.80	\$109,491.20	\$112,257.60	\$115,003.20	\$117,915.20	\$120,827.20
18	\$32.91	\$33.75	\$34.60	\$35.46	\$36.37	\$37.28	\$38.19	\$39.12	\$40.11	\$41.14	\$42.14	\$43.21	\$44.29	\$45.38	\$46.55	\$47.67
42 Hr.	\$1,382.22	\$1,417.50	\$1,453.20	\$1,489.32	\$1,527.54	\$1,565.76	\$1,603.98	\$1,643.04	\$1,684.62	\$1,727.88	\$1,769.88	\$1,814.82	\$1,860.18	\$1,905.96	\$1,955.10	\$2,002.14
LT.	\$71,875.44	\$73,710.00	\$75,566.40	\$77,444.64	\$79,432.08	\$81,419.52	\$83,406.96	\$85,438.08	\$87,600.24	\$89,849.76	\$92,033.76	\$94,370.64	\$96,729.36	\$99,109.92	\$101,665.20	\$104,111.28
19	\$34.60	\$35.46	\$36.37	\$37.28	\$38.19	\$39.12	\$40.11	\$41.14	\$42.14	\$43.21	\$44.29	\$45.38	\$46.55	\$47.67	\$48.89	\$50.09
42 Hr.	\$1,453.20	\$1,489.32	\$1,527.54	\$1,565.76	\$1,603.98	\$1,643.04	\$1,684.62	\$1,727.88	\$1,769.88	\$1,814.82	\$1,860.18	\$1,905.96	\$1,955.10	\$2,002.14	\$2,053.38	\$2,103.78
P/Lt.	\$75,566.40	\$77,444.64	\$79,432.08	\$81,419.52	\$83,406.96	\$85,438.08	\$87,600.24	\$89,849.76	\$92,033.76	\$94,370.64	\$96,729.36	\$99,109.92	\$101,665.20	\$104,111.28	\$106,775.76	\$109,396.56
20	\$36.37	\$37.28	\$38.19	\$39.12	\$40.11	\$41.14	\$42.14	\$43.21	\$44.29	\$45.38	\$46.55	\$47.67	\$48.89	\$50.09	\$51.36	\$52.64
42 Hr.	\$1,527.54	\$1,565.76	\$1,603.98	\$1,643.04	\$1,684.62	\$1,727.88	\$1,769.88	\$1,814.82	\$1,860.18	\$1,905.96	\$1,955.10	\$2,002.14	\$2,053.38	\$2,103.78	\$2,157.12	\$2,210.88
Captain	\$79,432.08	\$81,419.52	\$83,406.96	\$85,438.08	\$87,600.24	\$89,849.76	\$92,033.76	\$94,370.64	\$96,729.36	\$99,109.92	\$101,665.20	\$104,111.28	\$106,775.76	\$109,396.56	\$112,170.24	\$114,965.76
21	\$40.11	\$41.14	\$42.14	\$43.21	\$44.29	\$45.38	\$46.55	\$47.67	\$48.89	\$50.09	\$51.36	\$52.64	\$53.97	\$55.29	\$56.69	\$58.09
42 Hr.	\$1,684.62	\$1,727.88	\$1,769.88	\$1,814.82	\$1,860.18	\$1,905.96	\$1,955.10	\$2,002.14	\$2,053.38	\$2,103.78	\$2,157.12	\$2,210.88	\$2,266.74	\$2,322.18	\$2,380.98	\$2,439.78
B/C	\$87,600.24	\$89,849.76	\$92,033.76	\$94,370.64	\$96,729.36	\$99,109.92	\$101,665.20	\$104,111.28	\$106,775.76	\$109,396.56	\$112,170.24	\$114,965.76	\$117,870.48	\$120,753.36	\$123,810.96	\$126,868.56
With 1% Stipend																
18	\$33.24	\$34.09	\$34.95	\$35.81	\$36.73	\$37.65	\$38.57	\$39.51	\$40.51	\$41.55	\$42.56	\$43.64	\$44.73	\$45.83	\$47.02	\$48.15
40 Hr.	\$1,329.60	\$1,363.60	\$1,398.00	\$1,432.40	\$1,469.20	\$1,506.00	\$1,542.80	\$1,580.40	\$1,620.40	\$1,662.00	\$1,702.40	\$1,745.60	\$1,789.20	\$1,833.20	\$1,880.80	\$1,926.00
Asst Fire Marshal	\$69,139.20	\$70,907.20	\$72,696.00	\$74,484.80	\$76,398.40	\$78,312.00	\$80,225.60	\$82,180.80	\$84,260.80	\$86,424.00	\$88,524.80	\$90,771.20	\$93,038.40	\$95,326.40	\$97,801.60	\$100,152.00
19	\$34.95	\$35.81	\$36.73	\$37.65	\$38.57	\$39.51	\$40.51	\$41.55	\$42.56	\$43.64	\$44.73	\$45.83	\$47.02	\$48.15	\$49.38	\$50.59
40 Hr.	\$1,398.00	\$1,432.40	\$1,469.20	\$1,506.00	\$1,542.80	\$1,580.40	\$1,620.40	\$1,662.00	\$1,702.40	\$1,745.60	\$1,789.20	\$1,833.20	\$1,880.80	\$1,926.00	\$1,975.20	\$2,023.60
P/Lt.	\$72,696.00	\$74,484.80	\$76,398.40	\$78,312.00	\$80,225.60	\$82,180.80	\$84,260.80	\$86,424.00	\$88,524.80	\$90,771.20	\$93,038.40	\$95,326.40	\$97,801.60	\$100,152.00	\$102,710.40	\$105,227.20
20	\$36.73	\$37.65	\$38.57	\$39.51	\$40.51	\$41.55	\$42.56	\$43.64	\$44.73	\$45.83	\$47.02	\$48.15	\$49.38	\$50.59	\$51.87	\$53.17
40 Hr.	\$1,469.20	\$1,506.00	\$1,542.80	\$1,580.40	\$1,620.40	\$1,662.00	\$1,702.40	\$1,745.60	\$1,789.20	\$1,833.20	\$1,880.80	\$1,926.00	\$1,975.20	\$2,023.60	\$2,074.80	\$2,126.80
EMS/Com/FATS	\$76,398.40	\$78,312.00	\$80,225.60	\$82,180.80	\$84,260.80	\$86,424.00	\$88,524.80	\$90,771.20	\$93,038.40	\$95,326.40	\$97,801.60	\$100,152.00	\$102,710.40	\$105,227.20	\$107,889.60	\$110,593.60
21	\$40.51	\$41.55	\$42.56	\$43.64	\$44.73	\$45.83	\$47.02	\$48.15	\$49.38	\$50.59	\$51.87	\$53.17	\$54.51	\$55.84	\$57.26	\$58.67
40 Hr.	\$1,620.40	\$1,662.00	\$1,702.40	\$1,745.60	\$1,789.20	\$1,833.20	\$1,880.80	\$1,926.00	\$1,975.20	\$2,023.60	\$2,074.80	\$2,126.80	\$2,180.40	\$2,233.60	\$2,290.40	\$2,346.80
Fire Marshal	\$84,260.80	\$86,424.00	\$88,524.80	\$90,771.20	\$93,038.40	\$95,326.40	\$97,801.60	\$100,152.00	\$102,710.40	\$105,227.20	\$107,889.60	\$110,593.60	\$113,380.80	\$116,147.20	\$119,100.80	\$122,033.60

2027 Operating Budget Appendix A

CFOA Wage Schedule 07-05-26 (2 of 2)

Grade	A/1	B/2	C/3	D/4	E/5	F/6	G/7	H/8	I/9	J/10	K/11	L/12	M/13	N/14	O/15	P/16
18	\$33.24	\$34.09	\$34.95	\$35.81	\$36.73	\$37.65	\$38.57	\$39.51	\$40.51	\$41.55	\$42.56	\$43.64	\$44.73	\$45.83	\$47.02	\$48.15
42 Hr.	\$1,396.08	\$1,431.78	\$1,467.90	\$1,504.02	\$1,542.66	\$1,581.30	\$1,619.94	\$1,659.42	\$1,701.42	\$1,745.10	\$1,787.52	\$1,832.88	\$1,878.66	\$1,924.86	\$1,974.84	\$2,022.30
LT.	\$72,596.16	\$74,452.56	\$76,330.80	\$78,209.04	\$80,218.32	\$82,227.60	\$84,236.88	\$86,289.84	\$88,473.84	\$90,745.20	\$92,951.04	\$95,309.76	\$97,690.32	\$100,092.72	\$102,691.68	\$105,159.60
19	\$34.95	\$35.81	\$36.73	\$37.65	\$38.57	\$39.51	\$40.51	\$41.55	\$42.56	\$43.64	\$44.73	\$45.83	\$47.02	\$48.15	\$49.38	\$50.59
42 Hr.	\$1,467.90	\$1,504.02	\$1,542.66	\$1,581.30	\$1,619.94	\$1,659.42	\$1,701.42	\$1,745.10	\$1,787.52	\$1,832.88	\$1,878.66	\$1,924.86	\$1,974.84	\$2,022.30	\$2,073.96	\$2,124.78
P/Lt.	\$76,330.80	\$78,209.04	\$80,218.32	\$82,227.60	\$84,236.88	\$86,289.84	\$88,473.84	\$90,745.20	\$92,951.04	\$95,309.76	\$97,690.32	\$100,092.72	\$102,691.68	\$105,159.60	\$107,845.92	\$110,488.56
20	\$36.73	\$37.65	\$38.57	\$39.51	\$40.51	\$41.55	\$42.56	\$43.64	\$44.73	\$45.83	\$47.02	\$48.15	\$49.38	\$50.59	\$51.87	\$53.17
42 Hr.	\$1,542.66	\$1,581.30	\$1,619.94	\$1,659.42	\$1,701.42	\$1,745.10	\$1,787.52	\$1,832.88	\$1,878.66	\$1,924.86	\$1,974.84	\$2,022.30	\$2,073.96	\$2,124.78	\$2,178.54	\$2,233.14
Captain	\$80,218.32	\$82,227.60	\$84,236.88	\$86,289.84	\$88,473.84	\$90,745.20	\$92,951.04	\$95,309.76	\$97,690.32	\$100,092.72	\$102,691.68	\$105,159.60	\$107,845.92	\$110,488.56	\$113,284.08	\$116,123.28
21	\$40.51	\$41.55	\$42.56	\$43.64	\$44.73	\$45.83	\$47.02	\$48.15	\$49.38	\$50.59	\$51.87	\$53.17	\$54.51	\$55.84	\$57.26	\$58.67
42 Hr.	\$1,701.42	\$1,745.10	\$1,787.52	\$1,832.88	\$1,878.66	\$1,924.86	\$1,974.84	\$2,022.30	\$2,073.96	\$2,124.78	\$2,178.54	\$2,233.14	\$2,289.42	\$2,345.28	\$2,404.92	\$2,464.14
B/C	\$88,473.84	\$90,745.20	\$92,951.04	\$95,309.76	\$97,690.32	\$100,092.72	\$102,691.68	\$105,159.60	\$107,845.92	\$110,488.56	\$113,284.08	\$116,123.28	\$119,049.84	\$121,954.56	\$125,055.84	\$128,135.28
With 2% Stipend																
18	\$33.57	\$34.43	\$35.29	\$36.17	\$37.10	\$38.03	\$38.95	\$39.90	\$40.91	\$41.96	\$42.98	\$44.07	\$45.18	\$46.29	\$47.48	\$48.62
40 Hr.	\$1,342.80	\$1,377.20	\$1,411.60	\$1,446.80	\$1,484.00	\$1,521.20	\$1,558.00	\$1,596.00	\$1,636.40	\$1,678.40	\$1,719.20	\$1,762.80	\$1,807.20	\$1,851.60	\$1,899.20	\$1,944.80
Asst Fire Marshal	\$69,825.60	\$71,614.40	\$73,403.20	\$75,233.60	\$77,168.00	\$79,102.40	\$81,016.00	\$82,992.00	\$85,092.80	\$87,276.80	\$89,398.40	\$91,665.60	\$93,974.40	\$96,283.20	\$98,758.40	\$101,129.60
19	\$35.29	\$36.17	\$37.10	\$38.03	\$38.95	\$39.90	\$40.91	\$41.96	\$42.98	\$44.07	\$45.18	\$46.29	\$47.48	\$48.62	\$49.87	\$51.09
40 Hr.	\$1,411.60	\$1,446.80	\$1,484.00	\$1,521.20	\$1,558.00	\$1,596.00	\$1,636.40	\$1,678.40	\$1,719.20	\$1,762.80	\$1,807.20	\$1,851.60	\$1,899.20	\$1,944.80	\$1,994.80	\$2,043.60
P/Lt.	\$73,403.20	\$75,233.60	\$77,168.00	\$79,102.40	\$81,016.00	\$82,992.00	\$85,092.80	\$87,276.80	\$89,398.40	\$91,665.60	\$93,974.40	\$96,283.20	\$98,758.40	\$101,129.60	\$103,729.60	\$106,267.20
20	\$37.10	\$38.03	\$38.95	\$39.90	\$40.91	\$41.96	\$42.98	\$44.07	\$45.18	\$46.29	\$47.48	\$48.62	\$49.87	\$51.09	\$52.39	\$53.69
40 Hr.	\$1,484.00	\$1,521.20	\$1,558.00	\$1,596.00	\$1,636.40	\$1,678.40	\$1,719.20	\$1,762.80	\$1,807.20	\$1,851.60	\$1,899.20	\$1,944.80	\$1,994.80	\$2,043.60	\$2,095.60	\$2,147.60
EMS/Com/FATS	\$77,168.00	\$79,102.40	\$81,016.00	\$82,992.00	\$85,092.80	\$87,276.80	\$89,398.40	\$91,665.60	\$93,974.40	\$96,283.20	\$98,758.40	\$101,129.60	\$103,729.60	\$106,267.20	\$108,971.20	\$111,675.20
21	\$40.91	\$41.96	\$42.98	\$44.07	\$45.18	\$46.29	\$47.48	\$48.62	\$49.87	\$51.09	\$52.39	\$53.69	\$55.05	\$56.40	\$57.82	\$59.25
40 Hr.	\$1,636.40	\$1,678.40	\$1,719.20	\$1,762.80	\$1,807.20	\$1,851.60	\$1,899.20	\$1,944.80	\$1,994.80	\$2,043.60	\$2,095.60	\$2,147.60	\$2,202.00	\$2,256.00	\$2,312.80	\$2,370.00
Fire Marshal	\$85,092.80	\$87,276.80	\$89,398.40	\$91,665.60	\$93,974.40	\$96,283.20	\$98,758.40	\$101,129.60	\$103,729.60	\$106,267.20	\$108,971.20	\$111,675.20	\$114,504.00	\$117,312.00	\$120,265.60	\$123,240.00
18	\$33.57	\$34.43	\$35.29	\$36.17	\$37.10	\$38.03	\$38.95	\$39.90	\$40.91	\$41.96	\$42.98	\$44.07	\$45.18	\$46.29	\$47.48	\$48.62
42 Hr.	\$1,409.94	\$1,446.06	\$1,482.18	\$1,519.14	\$1,558.20	\$1,597.26	\$1,635.90	\$1,675.80	\$1,718.22	\$1,762.32	\$1,805.16	\$1,850.94	\$1,897.56	\$1,944.18	\$1,994.16	\$2,042.04
LT.	\$73,316.88	\$75,195.12	\$77,073.36	\$78,995.28	\$81,026.40	\$83,057.52	\$85,066.80	\$87,141.60	\$89,347.44	\$91,640.64	\$93,868.32	\$96,248.88	\$98,673.12	\$101,097.36	\$103,696.32	\$106,186.08
19	\$35.29	\$36.17	\$37.10	\$38.03	\$38.95	\$39.90	\$40.91	\$41.96	\$42.98	\$44.07	\$45.18	\$46.29	\$47.48	\$48.62	\$49.87	\$51.09
42 Hr.	\$1,482.18	\$1,519.14	\$1,558.20	\$1,597.26	\$1,635.90	\$1,675.80	\$1,718.22	\$1,762.32	\$1,805.16	\$1,850.94	\$1,897.56	\$1,944.18	\$1,994.16	\$2,042.04	\$2,094.54	\$2,145.78
P/Lt.	\$77,073.36	\$78,995.28	\$81,026.40	\$83,057.52	\$85,066.80	\$87,141.60	\$89,347.44	\$91,640.64	\$93,868.32	\$96,248.88	\$98,673.12	\$101,097.36	\$103,696.32	\$106,186.08	\$108,916.08	\$111,580.56
20	\$37.10	\$38.03	\$38.95	\$39.90	\$40.91	\$41.96	\$42.98	\$44.07	\$45.18	\$46.29	\$47.48	\$48.62	\$49.87	\$51.09	\$52.39	\$53.69
42 Hr.	\$1,558.20	\$1,597.26	\$1,635.90	\$1,675.80	\$1,718.22	\$1,762.32	\$1,805.16	\$1,850.94	\$1,897.56	\$1,944.18	\$1,994.16	\$2,042.04	\$2,094.54	\$2,145.78	\$2,200.38	\$2,254.98
Captain	\$81,026.40	\$83,057.52	\$85,066.80	\$87,141.60	\$89,347.44	\$91,640.64	\$93,868.32	\$96,248.88	\$98,673.12	\$101,097.36	\$103,696.32	\$106,186.08	\$108,916.08	\$111,580.56	\$114,419.76	\$117,258.96
21	\$40.91	\$41.96	\$42.98	\$44.07	\$45.18	\$46.29	\$47.48	\$48.62	\$49.87	\$51.09	\$52.39	\$53.69	\$55.05	\$56.40	\$57.82	\$59.25
42 Hr.	\$1,718.22	\$1,762.32	\$1,805.16	\$1,850.94	\$1,897.56	\$1,944.18	\$1,994.16	\$2,042.04	\$2,094.54	\$2,145.78	\$2,200.38	\$2,254.98	\$2,312.10	\$2,368.80	\$2,428.44	\$2,488.50
B/C	\$89,347.44	\$91,640.64	\$93,868.32	\$96,248.88	\$98,673.12	\$101,097.36	\$103,696.32	\$106,186.08	\$108,916.08	\$111,580.56	\$114,419.76	\$117,258.96	\$120,229.20	\$123,177.60	\$126,278.88	\$129,402.00

2027 Operating Budget Appendix A

CPPA Wage Schedule 01-03-27

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	MAX	MAX + 4% MPO @ 8years	MAX + 5% MPO @ 15 Years	MAX + 5% MPO + 3% @ 20 YR
Effective 1/3/27										
Hourly	34.32	36.06	38.22	40.51	42.93	45.51	45.51	47.32	47.79	49.22
Weekly	1,372.80	1,442.40	1,528.80	1,620.40	1,717.20	1,820.40	1,820.40	1,892.80	1,911.60	1,968.80
Yearly	71,385.60	75,004.80	79,497.60	84,260.80	89,294.40	94,660.80	94,660.80	98,425.60	99,403.20	102,377.60
Merit 3%	-	-	-	-	-	-	2,839.82	2,952.77	2,982.10	3,071.33
Total Yearly	71,385.60	75,004.80	79,497.60	84,260.80	89,294.40	94,660.80	97,500.62	101,378.37	102,385.30	105,448.93

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	MAX	MAX + 4% MPO @ 8years	MAX + 5% MPO @ 15 Years	MAX + 5% MPO + 3% @ 20 YR
DEU 7%										
Effective 1/3/27										
Hourly	36.73	38.58	40.92	43.33	45.94	48.70	48.70	50.65	51.14	52.66
Weekly	1,469.20	1,543.20	1,636.80	1,733.20	1,837.60	1,948.00	1,948.00	2,026.00	2,045.60	2,106.40
Yearly	76,398.40	80,246.40	85,113.60	90,126.40	95,555.20	101,296.00	101,296.00	105,352.00	106,371.20	109,532.80
Merit 3%	-	-	-	-	-	-	3,038.88	3,160.56	3,191.14	3,285.98
Total Yearly	76,398.40	80,246.40	85,113.60	90,126.40	95,555.20	101,296.00	104,334.88	108,512.56	109,562.34	112,818.78

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	MAX	MAX + 4% MPO @ 8years	MAX + 5% MPO @ 15 Years	MAX + 5% MPO + 3% @ 20 YR
CID, DVO, CRO and SRO 1.5%										
Effective 1/3/27										
Hourly	34.83	36.59	38.81	41.13	43.58	46.22	46.22	48.07	48.52	49.98
Weekly	1,393.20	1,463.60	1,552.40	1,645.20	1,743.20	1,848.80	1,848.80	1,922.80	1,940.80	1,999.20
Yearly	72,446.40	76,107.20	80,724.80	85,550.40	90,646.40	96,137.60	96,137.60	99,985.60	100,921.60	103,958.40
Merit 3%	-	-	-	-	-	-	2,884.13	2,999.57	3,027.65	3,118.75
Total Yearly	72,446.40	76,107.20	80,724.80	85,550.40	90,646.40	96,137.60	99,021.73	102,985.17	103,949.25	107,077.15

2027 Operating Budget Appendix A

CPSA Wage Schedule 01-03-27 (1 of 3)

Dispatch Supervisor

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$31.58	\$32.54	\$33.51	\$34.51	\$35.52	\$36.58	\$37.71	\$38.85	\$39.99	\$41.18	\$41.18
Weekly	\$1,263.20	\$1,301.60	\$1,340.40	\$1,380.40	\$1,420.80	\$1,463.20	\$1,508.40	\$1,554.00	\$1,599.60	\$1,647.20	\$1,647.20
Yearly	\$65,686.40	\$67,683.20	\$69,700.80	\$71,780.80	\$73,881.60	\$76,086.40	\$78,436.80	\$80,808.00	\$83,179.20	\$85,654.40	\$85,654.40
Merit											\$2,569.63
Yearly *											\$88,224.03

Sergeant A: Members with less than 20 years of sworn service.

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$41.52	\$42.77	\$44.03	\$45.38	\$46.74	\$48.11	\$49.51	\$51.03	\$52.57	\$54.18	\$54.18
Weekly	\$1,660.80	\$1,710.80	\$1,761.20	\$1,815.20	\$1,869.60	\$1,924.40	\$1,980.40	\$2,041.20	\$2,102.80	\$2,167.20	\$2,167.20
Yearly	\$86,361.60	\$88,961.60	\$91,582.40	\$94,390.40	\$97,219.20	\$100,068.80	\$102,980.80	\$106,142.40	\$109,345.60	\$112,694.40	\$112,694.40
Merit											\$3,380.83
Yearly *											\$116,075.23

CID, CSD, PDU, FTO - 1.5%

Sergeant A: Members with less than 20 years of sworn service.

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$42.15	\$43.40	\$44.69	\$46.05	\$47.45	\$48.83	\$50.25	\$51.80	\$53.35	\$55.00	\$55.00
Weekly	\$1,686.00	\$1,736.00	\$1,787.60	\$1,842.00	\$1,898.00	\$1,953.20	\$2,010.00	\$2,072.00	\$2,134.00	\$2,200.00	\$2,200.00
Yearly	\$87,672.00	\$90,272.00	\$92,955.20	\$95,784.00	\$98,696.00	\$101,566.40	\$104,520.00	\$107,744.00	\$110,968.00	\$114,400.00	\$114,400.00
Merit											\$3,432.00
Yearly *											\$117,832.00

Sergeant B: Members with 20 years (+) of sworn service.

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$43.06	\$44.31	\$45.59	\$46.92	\$48.25	\$49.69	\$51.07	\$52.56	\$54.17	\$55.72	\$55.72
Weekly	\$1,722.40	\$1,772.40	\$1,823.60	\$1,876.80	\$1,930.00	\$1,987.60	\$2,042.80	\$2,102.40	\$2,166.80	\$2,228.80	\$2,228.80
Yearly	\$89,564.80	\$92,164.80	\$94,827.20	\$97,593.60	\$100,360.00	\$103,355.20	\$106,225.60	\$109,324.80	\$112,673.60	\$115,897.60	\$115,897.60
Merit											\$3,476.93
Yearly *											\$119,374.53

CID, CSD, PDU, FTO - 1.5%

Sergeant B: Members with 20 years (+) of sworn service.

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$43.71	\$44.97	\$46.28	\$47.62	\$48.98	\$50.44	\$51.83	\$53.34	\$54.99	\$56.56	\$56.56
Weekly	\$1,748.40	\$1,798.80	\$1,851.20	\$1,904.80	\$1,959.20	\$2,017.60	\$2,073.20	\$2,133.60	\$2,199.60	\$2,262.40	\$2,262.40
Yearly	\$90,916.80	\$93,537.60	\$96,262.40	\$99,049.60	\$101,878.40	\$104,915.20	\$107,806.40	\$110,947.20	\$114,379.20	\$117,644.80	\$117,644.80
Merit											\$3,529.34
Yearly *											\$121,174.14

2027 Operating Budget Appendix A

CPSA Wage Schedule 01-03-27 (2 of 3)

Sergeant DEU A: Members with less than 20 years of sworn service (5% Stipend is reflected).

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$43.60	\$44.89	\$46.24	\$47.63	\$49.09	\$50.51	\$51.99	\$53.61	\$55.25	\$56.87	\$56.87
Weekly	\$1,744.00	\$1,795.60	\$1,849.60	\$1,905.20	\$1,963.60	\$2,020.40	\$2,079.60	\$2,144.40	\$2,210.00	\$2,274.80	\$2,274.80
Yearly	\$90,688.00	\$93,371.20	\$96,179.20	\$99,070.40	\$102,107.20	\$105,060.80	\$108,139.20	\$111,508.80	\$114,920.00	\$118,289.60	\$118,289.60
Merit											\$3,548.69
Yearly *											\$121,838.29

Sergeant DEU B: Members with 20 (+) years of sworn service (5% Stipend is reflected).

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$45.13	\$46.45	\$47.82	\$49.22	\$50.61	\$52.07	\$53.55	\$55.14	\$56.76	\$58.43	\$58.43
Weekly	\$1,805.20	\$1,858.00	\$1,912.80	\$1,968.80	\$2,024.40	\$2,082.80	\$2,142.00	\$2,205.60	\$2,270.40	\$2,337.20	\$2,337.20
Yearly	\$93,870.40	\$96,616.00	\$99,465.60	\$102,377.60	\$105,268.80	\$108,305.60	\$111,384.00	\$114,691.20	\$118,060.80	\$121,534.40	\$121,534.40
Merit											\$3,646.03
Yearly *											\$125,180.43

Lieutenant A: Members with less than 20 years of sworn service.

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$48.02	\$49.39	\$50.94	\$52.45	\$53.95	\$55.64	\$57.32	\$59.06	\$60.82	\$62.60	\$62.60
Weekly	\$1,920.80	\$1,975.60	\$2,037.60	\$2,098.00	\$2,158.00	\$2,225.60	\$2,292.80	\$2,362.40	\$2,432.80	\$2,504.00	\$2,504.00
Yearly	\$99,881.60	\$102,731.20	\$105,955.20	\$109,096.00	\$112,216.00	\$115,731.20	\$119,225.60	\$122,844.80	\$126,505.60	\$130,208.00	\$130,208.00
Merit											\$3,906.24
Yearly *											\$134,114.24

CID, CSD, PDU, FTO - 1.5%

Lieutenant A: Members with less than 20 years of sworn service.

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$48.75	\$50.14	\$51.69	\$53.22	\$54.77	\$56.48	\$58.18	\$59.96	\$61.73	\$63.54	\$63.54
Weekly	\$1,950.00	\$2,005.60	\$2,067.60	\$2,128.80	\$2,190.80	\$2,259.20	\$2,327.20	\$2,398.40	\$2,469.20	\$2,541.60	\$2,541.60
Yearly	\$101,400.00	\$104,291.20	\$107,515.20	\$110,697.60	\$113,921.60	\$117,478.40	\$121,014.40	\$124,716.80	\$128,398.40	\$132,163.20	\$132,163.20
Merit											\$3,964.90
Yearly *											\$136,128.10

Lieutenant: Members with 20 years (+) of sworn service.

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$49.55	\$50.96	\$52.46	\$54.00	\$55.50	\$57.19	\$58.86	\$60.61	\$62.35	\$64.14	\$64.14
Weekly	\$1,982.00	\$2,038.40	\$2,098.40	\$2,160.00	\$2,220.00	\$2,287.60	\$2,354.40	\$2,424.40	\$2,494.00	\$2,565.60	\$2,565.60
Yearly	\$103,064.00	\$105,996.80	\$109,116.80	\$112,320.00	\$115,440.00	\$118,955.20	\$122,428.80	\$126,068.80	\$129,688.00	\$133,411.20	\$133,411.20
Merit											\$4,002.34
Yearly *											\$137,413.54

2027 Operating Budget Appendix A

CPSA Wage Schedule 01-03-27 (3 of 3)

CID, CSD, PDU, FTO - 1.5%

Lieutenant: Members with 20 years (+) of sworn service.

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 10*
Hourly	\$50.28	\$51.72	\$53.24	\$54.82	\$56.32	\$58.05	\$59.76	\$61.52	\$63.28	\$65.10	\$65.10
Weekly	\$2,011.20	\$2,068.80	\$2,129.60	\$2,192.80	\$2,252.80	\$2,322.00	\$2,390.40	\$2,460.80	\$2,531.20	\$2,604.00	\$2,604.00
Yearly	\$104,582.40	\$107,577.60	\$110,739.20	\$114,025.60	\$117,145.60	\$120,744.00	\$124,300.80	\$127,961.60	\$131,622.40	\$135,408.00	\$135,408.00
Merit											\$4,062.24
Yearly *											\$139,470.24

Parking Supervisor (added to CPSA wage scale/date)

Grade 18 4% only	A	B	C	D	E	F	G	H	I	J
Hourly	\$32.38	\$33.21	\$34.04	\$34.88	\$35.79	\$36.68	\$37.55	\$38.50	\$39.46	\$40.46
Weekly	\$1,295.20	\$1,328.40	\$1,361.60	\$1,395.20	\$1,431.60	\$1,467.20	\$1,502.00	\$1,540.00	\$1,578.40	\$1,618.40
Yearly	\$67,350.40	\$69,076.80	\$70,803.20	\$72,550.40	\$74,443.20	\$76,294.40	\$78,104.00	\$80,080.00	\$82,076.80	\$84,156.80
	K	L	M	N	O	P				
	\$41.46	\$42.52	\$43.59	\$44.69	\$45.80	\$46.97				
	\$1,658.40	\$1,700.80	\$1,743.60	\$1,787.60	\$1,832.00	\$1,878.80				
	\$86,236.80	\$88,441.60	\$90,667.20	\$92,955.20	\$95,264.00	\$97,697.60				

2027 Operating Budget Appendix A

IAFF Wage Schedule 07-06-26

	A/1	B/2	C/3	D/4	E/5	F/6	G/7	H/8	I/9	J/10
13	\$24.36	\$25.39	\$26.46	\$27.57	\$28.74	\$29.94	\$31.20	\$32.51	\$33.88	\$35.31
Fire Alarm Operator	\$974.40	\$1,015.60	\$1,058.40	\$1,102.80	\$1,149.60	\$1,197.60	\$1,248.00	\$1,300.40	\$1,355.20	\$1,412.40
40 Hr.	\$50,668.80	\$52,811.20	\$55,036.80	\$57,345.60	\$59,779.20	\$62,275.20	\$64,896.00	\$67,620.80	\$70,470.40	\$73,444.80
14	\$25.60	\$26.69	\$27.81	\$28.97	\$30.19	\$31.46	\$32.78	\$34.16	\$35.60	\$37.10
Lead Fire Alarm Operatc	\$1,024.00	\$1,067.60	\$1,112.40	\$1,158.80	\$1,207.60	\$1,258.40	\$1,311.20	\$1,366.40	\$1,424.00	\$1,484.00
40 Hr.	\$53,248.00	\$55,515.20	\$57,844.80	\$60,257.60	\$62,795.20	\$65,436.80	\$68,182.40	\$71,052.80	\$74,048.00	\$77,168.00
16	\$27.58	\$28.75	\$29.95	\$31.21	\$32.52	\$33.89	\$35.32	\$36.81	\$38.36	\$39.97
FATT	\$1,103.20	\$1,150.00	\$1,198.00	\$1,248.40	\$1,300.80	\$1,355.60	\$1,412.80	\$1,472.40	\$1,534.40	\$1,598.80
40 Hr.	\$57,366.40	\$59,800.00	\$62,296.00	\$64,916.80	\$67,641.60	\$70,491.20	\$73,465.60	\$76,564.80	\$79,788.80	\$83,137.60
15	\$26.24	\$27.34	\$28.50	\$29.69	\$30.94	\$32.24	\$33.59	\$35.01	\$36.48	\$38.02
FF	\$1,102.08	\$1,148.28	\$1,197.00	\$1,246.98	\$1,299.48	\$1,354.08	\$1,410.78	\$1,470.42	\$1,532.16	\$1,596.84
42 Hr	\$57,308.16	\$59,710.56	\$62,244.00	\$64,842.96	\$67,572.96	\$70,412.16	\$73,360.56	\$76,461.84	\$79,672.32	\$83,035.68
16	\$27.58	\$28.75	\$29.95	\$31.21	\$32.52	\$33.89	\$35.32	\$36.81	\$38.36	\$39.97
FF/A EMT	\$1,158.36	\$1,207.50	\$1,257.90	\$1,310.82	\$1,365.84	\$1,423.38	\$1,483.44	\$1,546.02	\$1,611.12	\$1,678.74
42 Hr.	\$60,234.72	\$62,790.00	\$65,410.80	\$68,162.64	\$71,023.68	\$74,015.76	\$77,138.88	\$80,393.04	\$83,778.24	\$87,294.48
17	\$28.97	\$30.19	\$31.46	\$32.78	\$34.16	\$35.60	\$37.10	\$38.66	\$40.28	\$41.97
FF/P	\$1,216.74	\$1,267.98	\$1,321.32	\$1,376.76	\$1,434.72	\$1,495.20	\$1,558.20	\$1,623.72	\$1,691.76	\$1,762.74
42 Hr.	\$63,270.48	\$65,934.96	\$68,708.64	\$71,591.52	\$74,605.44	\$77,750.40	\$81,026.40	\$84,433.44	\$87,971.52	\$91,662.48

2027 Operating Budget Appendix A

Non-Contractual Wage Schedule 01-04-26 (1 of 2)

Grade	A/1	B/2	C/3	D/4	E/5	F/6	G/7	H/8	I/9	J/10	K/11	L/12	M/13	N/14	O/15	P/16
1	\$13.46	\$13.80	\$14.15	\$14.50	\$14.87	\$15.22	\$15.60	\$16.02	\$16.42	\$16.79	\$17.23	\$17.64	\$18.09	\$18.55	\$19.02	\$19.49
	\$538.40	\$552.00	\$566.00	\$580.00	\$594.80	\$608.80	\$624.00	\$640.80	\$656.80	\$671.60	\$689.20	\$705.60	\$723.60	\$742.00	\$760.80	\$779.60
	\$27,996.80	\$28,704.00	\$29,432.00	\$30,160.00	\$30,929.60	\$31,657.60	\$32,448.00	\$33,321.60	\$34,153.60	\$34,923.20	\$35,838.40	\$36,691.20	\$37,627.20	\$38,584.00	\$39,561.60	\$40,539.20
2	\$14.15	\$14.50	\$14.87	\$15.22	\$15.60	\$16.02	\$16.42	\$16.79	\$17.23	\$17.64	\$18.09	\$18.55	\$19.02	\$19.49	\$20.00	\$20.47
	\$566.00	\$580.00	\$594.80	\$608.80	\$624.00	\$640.80	\$656.80	\$671.60	\$689.20	\$705.60	\$723.60	\$742.00	\$760.80	\$779.60	\$800.00	\$818.80
	\$29,432.00	\$30,160.00	\$30,929.60	\$31,657.60	\$32,448.00	\$33,321.60	\$34,153.60	\$34,923.20	\$35,838.40	\$36,691.20	\$37,627.20	\$38,584.00	\$39,561.60	\$40,539.20	\$41,600.00	\$42,577.60
3	\$14.87	\$15.22	\$15.60	\$16.02	\$16.42	\$16.79	\$17.23	\$17.64	\$18.09	\$18.55	\$19.02	\$19.49	\$20.00	\$20.47	\$20.99	\$21.48
	\$594.80	\$608.80	\$624.00	\$640.80	\$656.80	\$671.60	\$689.20	\$705.60	\$723.60	\$742.00	\$760.80	\$779.60	\$800.00	\$818.80	\$839.60	\$859.20
	\$30,929.60	\$31,657.60	\$32,448.00	\$33,321.60	\$34,153.60	\$34,923.20	\$35,838.40	\$36,691.20	\$37,627.20	\$38,584.00	\$39,561.60	\$40,539.20	\$41,600.00	\$42,577.60	\$43,659.20	\$44,678.40
4	\$15.60	\$16.02	\$16.42	\$16.79	\$17.23	\$17.64	\$18.09	\$18.55	\$19.02	\$19.49	\$20.00	\$20.47	\$20.99	\$21.48	\$22.03	\$22.60
	\$624.00	\$640.80	\$656.80	\$671.60	\$689.20	\$705.60	\$723.60	\$742.00	\$760.80	\$779.60	\$800.00	\$818.80	\$839.60	\$859.20	\$881.20	\$904.00
	\$32,448.00	\$33,321.60	\$34,153.60	\$34,923.20	\$35,838.40	\$36,691.20	\$37,627.20	\$38,584.00	\$39,561.60	\$40,539.20	\$41,600.00	\$42,577.60	\$43,659.20	\$44,678.40	\$45,822.40	\$47,008.00
5	\$16.42	\$16.79	\$17.23	\$17.64	\$18.09	\$18.55	\$19.02	\$19.49	\$20.00	\$20.47	\$20.99	\$21.48	\$22.03	\$22.60	\$23.17	\$23.71
	\$656.80	\$671.60	\$689.20	\$705.60	\$723.60	\$742.00	\$760.80	\$779.60	\$800.00	\$818.80	\$839.60	\$859.20	\$881.20	\$904.00	\$926.80	\$948.40
	\$34,153.60	\$34,923.20	\$35,838.40	\$36,691.20	\$37,627.20	\$38,584.00	\$39,561.60	\$40,539.20	\$41,600.00	\$42,577.60	\$43,659.20	\$44,678.40	\$45,822.40	\$47,008.00	\$48,193.60	\$49,316.80
6	\$17.23	\$17.64	\$18.09	\$18.55	\$19.02	\$19.49	\$20.00	\$20.47	\$20.99	\$21.48	\$22.03	\$22.60	\$23.17	\$23.71	\$24.36	\$24.96
	\$689.20	\$705.60	\$723.60	\$742.00	\$760.80	\$779.60	\$800.00	\$818.80	\$839.60	\$859.20	\$881.20	\$904.00	\$926.80	\$948.40	\$974.40	\$998.40
	\$35,838.40	\$36,691.20	\$37,627.20	\$38,584.00	\$39,561.60	\$40,539.20	\$41,600.00	\$42,577.60	\$43,659.20	\$44,678.40	\$45,822.40	\$47,008.00	\$48,193.60	\$49,316.80	\$50,668.80	\$51,916.80
7	\$18.09	\$18.55	\$19.02	\$19.49	\$20.00	\$20.47	\$20.99	\$21.48	\$22.03	\$22.60	\$23.17	\$23.71	\$24.36	\$24.96	\$25.60	\$26.22
	\$723.60	\$742.00	\$760.80	\$779.60	\$800.00	\$818.80	\$839.60	\$859.20	\$881.20	\$904.00	\$926.80	\$948.40	\$974.40	\$998.40	\$1,024.00	\$1,048.80
	\$37,627.20	\$38,584.00	\$39,561.60	\$40,539.20	\$41,600.00	\$42,577.60	\$43,659.20	\$44,678.40	\$45,822.40	\$47,008.00	\$48,193.60	\$49,316.80	\$50,668.80	\$51,916.80	\$53,248.00	\$54,537.60
8	\$19.02	\$19.49	\$20.00	\$20.47	\$20.99	\$21.48	\$22.03	\$22.60	\$23.17	\$23.71	\$24.36	\$24.96	\$25.60	\$26.22	\$26.86	\$27.53
	\$760.80	\$779.60	\$800.00	\$818.80	\$839.60	\$859.20	\$881.20	\$904.00	\$926.80	\$948.40	\$974.40	\$998.40	\$1,024.00	\$1,048.80	\$1,074.40	\$1,101.20
	\$39,561.60	\$40,539.20	\$41,600.00	\$42,577.60	\$43,659.20	\$44,678.40	\$45,822.40	\$47,008.00	\$48,193.60	\$49,316.80	\$50,668.80	\$51,916.80	\$53,248.00	\$54,537.60	\$55,868.80	\$57,262.40
9	\$20.00	\$20.47	\$20.99	\$21.48	\$22.03	\$22.60	\$23.17	\$23.71	\$24.36	\$24.96	\$25.60	\$26.22	\$26.86	\$27.53	\$28.23	\$28.93
	\$800.00	\$818.80	\$839.60	\$859.20	\$881.20	\$904.00	\$926.80	\$948.40	\$974.40	\$998.40	\$1,024.00	\$1,048.80	\$1,074.40	\$1,101.20	\$1,129.20	\$1,157.20
	\$41,600.00	\$42,577.60	\$43,659.20	\$44,678.40	\$45,822.40	\$47,008.00	\$48,193.60	\$49,316.80	\$50,668.80	\$51,916.80	\$53,248.00	\$54,537.60	\$55,868.80	\$57,262.40	\$58,718.40	\$60,174.40
10	\$20.99	\$21.48	\$22.03	\$22.60	\$23.17	\$23.71	\$24.36	\$24.96	\$25.60	\$26.22	\$26.86	\$27.53	\$28.23	\$28.93	\$29.64	\$30.40
	\$839.60	\$859.20	\$881.20	\$904.00	\$926.80	\$948.40	\$974.40	\$998.40	\$1,024.00	\$1,048.80	\$1,074.40	\$1,101.20	\$1,129.20	\$1,157.20	\$1,185.60	\$1,216.00
	\$43,659.20	\$44,678.40	\$45,822.40	\$47,008.00	\$48,193.60	\$49,316.80	\$50,668.80	\$51,916.80	\$53,248.00	\$54,537.60	\$55,868.80	\$57,262.40	\$58,718.40	\$60,174.40	\$61,651.20	\$63,232.00
11	\$22.03	\$22.60	\$23.17	\$23.71	\$24.36	\$24.96	\$25.60	\$26.22	\$26.86	\$27.53	\$28.23	\$28.93	\$29.64	\$30.40	\$31.13	\$31.93
	\$881.20	\$904.00	\$926.80	\$948.40	\$974.40	\$998.40	\$1,024.00	\$1,048.80	\$1,074.40	\$1,101.20	\$1,129.20	\$1,157.20	\$1,185.60	\$1,216.00	\$1,245.20	\$1,277.20
	\$45,822.40	\$47,008.00	\$48,193.60	\$49,316.80	\$50,668.80	\$51,916.80	\$53,248.00	\$54,537.60	\$55,868.80	\$57,262.40	\$58,718.40	\$60,174.40	\$61,651.20	\$63,232.00	\$64,750.40	\$66,414.40
12	\$23.17	\$23.71	\$24.36	\$24.96	\$25.60	\$26.22	\$26.86	\$27.53	\$28.23	\$28.93	\$29.64	\$30.40	\$31.13	\$31.93	\$32.73	\$33.54
	\$926.80	\$948.40	\$974.40	\$998.40	\$1,024.00	\$1,048.80	\$1,074.40	\$1,101.20	\$1,129.20	\$1,157.20	\$1,185.60	\$1,216.00	\$1,245.20	\$1,277.20	\$1,309.20	\$1,341.60
	\$48,193.60	\$49,316.80	\$50,668.80	\$51,916.80	\$53,248.00	\$54,537.60	\$55,868.80	\$57,262.40	\$58,718.40	\$60,174.40	\$61,651.20	\$63,232.00	\$64,750.40	\$66,414.40	\$68,078.40	\$69,763.20
13	\$24.36	\$24.96	\$25.60	\$26.22	\$26.86	\$27.53	\$28.23	\$28.93	\$29.64	\$30.40	\$31.13	\$31.93	\$32.73	\$33.54	\$34.41	\$35.27
	\$974.40	\$998.40	\$1,024.00	\$1,048.80	\$1,074.40	\$1,101.20	\$1,129.20	\$1,157.20	\$1,185.60	\$1,216.00	\$1,245.20	\$1,277.20	\$1,309.20	\$1,341.60	\$1,376.40	\$1,410.80
	\$50,668.80	\$51,916.80	\$53,248.00	\$54,537.60	\$55,868.80	\$57,262.40	\$58,718.40	\$60,174.40	\$61,651.20	\$63,232.00	\$64,750.40	\$66,414.40	\$68,078.40	\$69,763.20	\$71,572.80	\$73,361.60

2027 Operating Budget Appendix A

Non-Contractual Wage Schedule 01-04-26 (2 of 2)

Grade	A/1	B/2	C/3	D/4	E/5	F/6	G/7	H/8	I/9	J/10	K/11	L/12	M/13	N/14	O/15	P/16		
14	\$ 25.60 \$ 1,024.00 \$ 53,248.00	\$ 26.22 \$ 1,048.80 \$ 54,537.60	\$ 26.86 \$ 1,074.40 \$ 55,868.80	\$ 27.53 \$ 1,101.20 \$ 57,262.40	\$ 28.23 \$ 1,129.20 \$ 58,718.40	\$ 28.93 \$ 1,157.20 \$ 60,174.40	\$ 29.64 \$ 1,185.60 \$ 61,651.20	\$ 30.40 \$ 1,216.00 \$ 63,232.00	\$ 31.13 \$ 1,245.20 \$ 64,750.40	\$ 31.93 \$ 1,277.20 \$ 66,414.40	\$ 32.73 \$ 1,309.20 \$ 68,078.40	\$ 33.54 \$ 1,341.60 \$ 69,763.20	\$ 34.41 \$ 1,376.40 \$ 71,572.80	\$ 35.27 \$ 1,410.80 \$ 73,361.60	\$ 36.11 \$ 1,444.40 \$ 75,108.80	\$ 37.02 \$ 1,480.80 \$ 77,001.60	\$ 37.94 \$ 1,517.60 \$ 78,915.20	\$ 38.90 \$ 1,556.00 \$ 80,912.00
15	\$ 26.86 \$ 1,074.40 \$ 55,868.80	\$ 27.53 \$ 1,101.20 \$ 57,262.40	\$ 28.23 \$ 1,129.20 \$ 58,718.40	\$ 28.93 \$ 1,157.20 \$ 60,174.40	\$ 29.64 \$ 1,185.60 \$ 61,651.20	\$ 30.40 \$ 1,216.00 \$ 63,232.00	\$ 31.13 \$ 1,245.20 \$ 64,750.40	\$ 31.93 \$ 1,277.20 \$ 66,414.40	\$ 32.73 \$ 1,309.20 \$ 68,078.40	\$ 33.54 \$ 1,341.60 \$ 69,763.20	\$ 34.41 \$ 1,376.40 \$ 71,572.80	\$ 35.27 \$ 1,410.80 \$ 73,361.60	\$ 36.11 \$ 1,444.40 \$ 75,108.80	\$ 37.02 \$ 1,480.80 \$ 77,001.60	\$ 37.94 \$ 1,517.60 \$ 78,915.20	\$ 38.90 \$ 1,556.00 \$ 80,912.00		
16	\$ 28.23 \$ 1,129.20 \$ 58,718.40	\$ 28.93 \$ 1,157.20 \$ 60,174.40	\$ 29.64 \$ 1,185.60 \$ 61,651.20	\$ 30.40 \$ 1,216.00 \$ 63,232.00	\$ 31.13 \$ 1,245.20 \$ 64,750.40	\$ 31.93 \$ 1,277.20 \$ 66,414.40	\$ 32.73 \$ 1,309.20 \$ 68,078.40	\$ 33.54 \$ 1,341.60 \$ 69,763.20	\$ 34.41 \$ 1,376.40 \$ 71,572.80	\$ 35.27 \$ 1,410.80 \$ 73,361.60	\$ 36.11 \$ 1,444.40 \$ 75,108.80	\$ 37.02 \$ 1,480.80 \$ 77,001.60	\$ 37.94 \$ 1,517.60 \$ 78,915.20	\$ 38.90 \$ 1,556.00 \$ 80,912.00	\$ 39.87 \$ 1,594.80 \$ 82,929.60	\$ 40.88 \$ 1,635.20 \$ 85,030.40		
17	\$ 29.64 \$ 1,185.60 \$ 61,651.20	\$ 30.40 \$ 1,216.00 \$ 63,232.00	\$ 31.13 \$ 1,245.20 \$ 64,750.40	\$ 31.93 \$ 1,277.20 \$ 66,414.40	\$ 32.73 \$ 1,309.20 \$ 68,078.40	\$ 33.54 \$ 1,341.60 \$ 69,763.20	\$ 34.41 \$ 1,376.40 \$ 71,572.80	\$ 35.27 \$ 1,410.80 \$ 73,361.60	\$ 36.11 \$ 1,444.40 \$ 75,108.80	\$ 37.02 \$ 1,480.80 \$ 77,001.60	\$ 37.94 \$ 1,517.60 \$ 78,915.20	\$ 38.90 \$ 1,556.00 \$ 80,912.00	\$ 39.87 \$ 1,594.80 \$ 82,929.60	\$ 40.88 \$ 1,635.20 \$ 85,030.40	\$ 41.91 \$ 1,676.40 \$ 87,172.80	\$ 42.97 \$ 1,718.80 \$ 89,377.60		
18	\$ 31.13 \$ 1,245.20 \$ 64,750.40	\$ 31.93 \$ 1,277.20 \$ 66,414.40	\$ 32.73 \$ 1,309.20 \$ 68,078.40	\$ 33.54 \$ 1,341.60 \$ 69,763.20	\$ 34.41 \$ 1,376.40 \$ 71,572.80	\$ 35.27 \$ 1,410.80 \$ 73,361.60	\$ 36.11 \$ 1,444.40 \$ 75,108.80	\$ 37.02 \$ 1,480.80 \$ 77,001.60	\$ 37.94 \$ 1,517.60 \$ 78,915.20	\$ 38.90 \$ 1,556.00 \$ 80,912.00	\$ 39.87 \$ 1,594.80 \$ 82,929.60	\$ 40.88 \$ 1,635.20 \$ 85,030.40	\$ 41.91 \$ 1,676.40 \$ 87,172.80	\$ 42.97 \$ 1,718.80 \$ 89,377.60	\$ 44.04 \$ 1,761.60 \$ 91,603.20	\$ 45.16 \$ 1,806.40 \$ 93,932.80		
19	\$ 32.73 \$ 1,309.20 \$ 68,078.40	\$ 33.54 \$ 1,341.60 \$ 69,763.20	\$ 34.41 \$ 1,376.40 \$ 71,572.80	\$ 35.27 \$ 1,410.80 \$ 73,361.60	\$ 36.11 \$ 1,444.40 \$ 75,108.80	\$ 37.02 \$ 1,480.80 \$ 77,001.60	\$ 37.94 \$ 1,517.60 \$ 78,915.20	\$ 38.90 \$ 1,556.00 \$ 80,912.00	\$ 39.87 \$ 1,594.80 \$ 82,929.60	\$ 40.88 \$ 1,635.20 \$ 85,030.40	\$ 41.91 \$ 1,676.40 \$ 87,172.80	\$ 42.97 \$ 1,718.80 \$ 89,377.60	\$ 44.04 \$ 1,761.60 \$ 91,603.20	\$ 45.16 \$ 1,806.40 \$ 93,932.80	\$ 46.27 \$ 1,850.80 \$ 96,241.60	\$ 47.41 \$ 1,896.40 \$ 98,612.80		
20	\$ 34.41 \$ 1,376.40 \$ 71,572.80	\$ 35.27 \$ 1,410.80 \$ 73,361.60	\$ 36.11 \$ 1,444.40 \$ 75,108.80	\$ 37.02 \$ 1,480.80 \$ 77,001.60	\$ 37.94 \$ 1,517.60 \$ 78,915.20	\$ 38.90 \$ 1,556.00 \$ 80,912.00	\$ 39.87 \$ 1,594.80 \$ 82,929.60	\$ 40.88 \$ 1,635.20 \$ 85,030.40	\$ 41.91 \$ 1,676.40 \$ 87,172.80	\$ 42.97 \$ 1,718.80 \$ 89,377.60	\$ 44.04 \$ 1,761.60 \$ 91,603.20	\$ 45.16 \$ 1,806.40 \$ 93,932.80	\$ 46.27 \$ 1,850.80 \$ 96,241.60	\$ 47.41 \$ 1,896.40 \$ 98,612.80	\$ 48.59 \$ 1,943.60 \$ 101,067.20	\$ 49.82 \$ 1,992.80 \$ 103,625.60		
21	\$ 37.94 \$ 1,517.60 \$ 78,915.20	\$ 38.90 \$ 1,556.00 \$ 80,912.00	\$ 39.87 \$ 1,594.80 \$ 82,929.60	\$ 40.88 \$ 1,635.20 \$ 85,030.40	\$ 41.91 \$ 1,676.40 \$ 87,172.80	\$ 42.97 \$ 1,718.80 \$ 89,377.60	\$ 44.04 \$ 1,761.60 \$ 91,603.20	\$ 45.16 \$ 1,806.40 \$ 93,932.80	\$ 46.27 \$ 1,850.80 \$ 96,241.60	\$ 47.41 \$ 1,896.40 \$ 98,612.80	\$ 48.59 \$ 1,943.60 \$ 101,067.20	\$ 49.82 \$ 1,992.80 \$ 103,625.60	\$ 51.07 \$ 2,042.80 \$ 106,225.60	\$ 52.31 \$ 2,092.40 \$ 108,804.80	\$ 53.63 \$ 2,145.20 \$ 111,550.40	\$ 54.98 \$ 2,199.20 \$ 114,358.40		
22	\$ 41.91 \$ 1,676.40 \$ 87,172.80	\$ 42.97 \$ 1,718.80 \$ 89,377.60	\$ 44.04 \$ 1,761.60 \$ 91,603.20	\$ 45.16 \$ 1,806.40 \$ 93,932.80	\$ 46.27 \$ 1,850.80 \$ 96,241.60	\$ 47.41 \$ 1,896.40 \$ 98,612.80	\$ 48.59 \$ 1,943.60 \$ 101,067.20	\$ 49.82 \$ 1,992.80 \$ 103,625.60	\$ 51.07 \$ 2,042.80 \$ 106,225.60	\$ 52.31 \$ 2,092.40 \$ 108,804.80	\$ 53.63 \$ 2,145.20 \$ 111,550.40	\$ 54.98 \$ 2,199.20 \$ 114,358.40	\$ 56.37 \$ 2,254.80 \$ 117,249.60	\$ 57.77 \$ 2,310.80 \$ 120,161.60	\$ 59.21 \$ 2,368.40 \$ 123,156.80	\$ 60.69 \$ 2,427.60 \$ 126,235.20		
23	\$ 46.27 \$ 1,850.80 \$ 96,241.60	\$ 47.41 \$ 1,896.40 \$ 98,612.80	\$ 48.59 \$ 1,943.60 \$ 101,067.20	\$ 49.82 \$ 1,992.80 \$ 103,625.60	\$ 51.07 \$ 2,042.80 \$ 106,225.60	\$ 52.31 \$ 2,092.40 \$ 108,804.80	\$ 53.63 \$ 2,145.20 \$ 111,550.40	\$ 54.98 \$ 2,199.20 \$ 114,358.40	\$ 56.37 \$ 2,254.80 \$ 117,249.60	\$ 57.77 \$ 2,310.80 \$ 120,161.60	\$ 59.21 \$ 2,368.40 \$ 123,156.80	\$ 60.69 \$ 2,427.60 \$ 126,235.20	\$ 62.22 \$ 2,488.80 \$ 129,417.60	\$ 63.77 \$ 2,550.80 \$ 132,641.60	\$ 65.40 \$ 2,616.00 \$ 136,032.00	\$ 67.00 \$ 2,680.00 \$ 139,360.00		
24	\$ 51.07 \$ 2,042.80 \$ 106,225.60	\$ 52.31 \$ 2,092.40 \$ 108,804.80	\$ 53.63 \$ 2,145.20 \$ 111,550.40	\$ 54.98 \$ 2,199.20 \$ 114,358.40	\$ 56.37 \$ 2,254.80 \$ 117,249.60	\$ 57.77 \$ 2,310.80 \$ 120,161.60	\$ 59.21 \$ 2,368.40 \$ 123,156.80	\$ 60.69 \$ 2,427.60 \$ 126,235.20	\$ 62.22 \$ 2,488.80 \$ 129,417.60	\$ 63.77 \$ 2,550.80 \$ 132,641.60	\$ 65.40 \$ 2,616.00 \$ 136,032.00	\$ 67.00 \$ 2,680.00 \$ 139,360.00	\$ 68.66 \$ 2,746.40 \$ 142,812.80	\$ 70.37 \$ 2,814.80 \$ 146,369.60	\$ 72.14 \$ 2,885.60 \$ 150,051.20	-		
25	\$ 56.37 \$ 2,254.80 \$ 117,249.60	\$ 57.77 \$ 2,310.80 \$ 120,161.60	\$ 59.21 \$ 2,368.40 \$ 123,156.80	\$ 60.69 \$ 2,427.60 \$ 126,235.20	\$ 62.22 \$ 2,488.80 \$ 129,417.60	\$ 63.77 \$ 2,550.80 \$ 132,641.60	\$ 65.40 \$ 2,616.00 \$ 136,032.00	\$ 67.00 \$ 2,680.00 \$ 139,360.00	\$ 68.66 \$ 2,746.40 \$ 142,812.80	\$ 70.37 \$ 2,814.80 \$ 146,369.60	\$ 72.14 \$ 2,885.60 \$ 150,051.20	\$ 73.93 \$ 2,957.20 \$ 153,774.40	\$ 75.80 \$ 3,032.00 \$ 157,664.00	\$ 77.69 \$ 3,107.60 \$ 161,595.20	-	-		
26	\$ 62.22 \$ 2,488.80 \$ 129,417.60	\$ 63.77 \$ 2,550.80 \$ 132,641.60	\$ 65.40 \$ 2,616.00 \$ 136,032.00	\$ 67.00 \$ 2,680.00 \$ 139,360.00	\$ 68.66 \$ 2,746.40 \$ 142,812.80	\$ 70.37 \$ 2,814.80 \$ 146,369.60	\$ 72.14 \$ 2,885.60 \$ 150,051.20	\$ 73.93 \$ 2,957.20 \$ 153,774.40	\$ 75.80 \$ 3,032.00 \$ 157,664.00	\$ 77.69 \$ 3,107.60 \$ 161,595.20	\$ 79.61 \$ 3,184.40 \$ 165,588.80	\$ 81.63 \$ 3,265.20 \$ 169,790.40	\$ 83.65 \$ 3,346.00 \$ 173,992.00	-	-	-		
27	\$ 68.66 \$ 2,746.40 \$ 142,812.80	\$ 70.37 \$ 2,814.80 \$ 146,369.60	\$ 72.14 \$ 2,885.60 \$ 150,051.20	\$ 73.93 \$ 2,957.20 \$ 153,774.40	\$ 75.80 \$ 3,032.00 \$ 157,664.00	\$ 77.69 \$ 3,107.60 \$ 161,595.20	\$ 79.61 \$ 3,184.40 \$ 165,588.80	\$ 81.63 \$ 3,265.20 \$ 169,790.40	\$ 83.65 \$ 3,346.00 \$ 173,992.00	\$ 85.74 \$ 3,429.60 \$ 178,339.20	\$ 87.90 \$ 3,516.00 \$ 182,832.00	\$ 90.10 \$ 3,604.00 \$ 187,408.00	-	-	-	-		

2027 Operating Budget Appendix A

UAW Wage Schedule - 37.5 Hours 01-04-26 (2 of 2)

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	\$13.45	\$13.76	\$14.10	\$14.44	\$14.84	\$15.17	\$15.56	\$15.97	\$16.35	\$16.74	\$17.20	\$17.61	\$18.05	\$18.48	\$18.93	\$19.44
	\$504.38	\$516.00	\$528.75	\$541.50	\$556.50	\$568.88	\$583.50	\$598.88	\$613.13	\$627.75	\$645.00	\$660.38	\$676.88	\$693.00	\$709.88	\$729.00
	\$26,227.76	\$26,832.00	\$27,495.00	\$28,158.00	\$28,938.00	\$29,581.76	\$30,342.00	\$31,141.76	\$31,882.76	\$32,643.00	\$33,540.00	\$34,339.76	\$35,197.76	\$36,036.00	\$36,913.76	\$37,908.00
2	\$14.10	\$14.44	\$14.84	\$15.17	\$15.56	\$15.97	\$16.35	\$16.74	\$17.20	\$17.61	\$18.05	\$18.48	\$18.93	\$19.44	\$19.95	\$20.44
	\$528.75	\$541.50	\$556.50	\$568.88	\$583.50	\$598.88	\$613.13	\$627.75	\$645.00	\$660.38	\$676.88	\$693.00	\$709.88	\$729.00	\$748.13	\$766.50
	\$27,495.00	\$28,158.00	\$28,938.00	\$29,581.76	\$30,342.00	\$31,141.76	\$31,882.76	\$32,643.00	\$33,540.00	\$34,339.76	\$35,197.76	\$36,036.00	\$36,913.76	\$37,908.00	\$38,902.76	\$39,858.00
3	\$14.84	\$15.17	\$15.56	\$15.97	\$16.35	\$16.74	\$17.20	\$17.61	\$18.05	\$18.48	\$18.93	\$19.44	\$19.95	\$20.44	\$20.97	\$21.43
	\$556.50	\$568.88	\$583.50	\$598.88	\$613.13	\$627.75	\$645.00	\$660.38	\$676.88	\$693.00	\$709.88	\$729.00	\$748.13	\$766.50	\$786.38	\$803.63
	\$28,938.00	\$29,581.76	\$30,342.00	\$31,141.76	\$31,882.76	\$32,643.00	\$33,540.00	\$34,339.76	\$35,197.76	\$36,036.00	\$36,913.76	\$37,908.00	\$38,902.76	\$39,858.00	\$40,891.76	\$41,788.76
4	\$15.56	\$15.97	\$16.35	\$16.74	\$17.20	\$17.61	\$18.05	\$18.48	\$18.93	\$19.44	\$19.95	\$20.44	\$20.97	\$21.43	\$21.99	\$22.56
	\$583.50	\$598.88	\$613.13	\$627.75	\$645.00	\$660.38	\$676.88	\$693.00	\$709.88	\$729.00	\$748.13	\$766.50	\$786.38	\$803.63	\$824.63	\$846.00
	\$30,342.00	\$31,141.76	\$31,882.76	\$32,643.00	\$33,540.00	\$34,339.76	\$35,197.76	\$36,036.00	\$36,913.76	\$37,908.00	\$38,902.76	\$39,858.00	\$40,891.76	\$41,788.76	\$42,880.76	\$43,992.00
5	\$16.35	\$16.74	\$17.20	\$17.61	\$18.05	\$18.48	\$18.93	\$19.44	\$19.95	\$20.44	\$20.97	\$21.43	\$21.99	\$22.56	\$23.14	\$23.68
	\$613.13	\$627.75	\$645.00	\$660.38	\$676.88	\$693.00	\$709.88	\$729.00	\$748.13	\$766.50	\$786.38	\$803.63	\$824.63	\$846.00	\$867.75	\$888.00
	\$31,882.76	\$32,643.00	\$33,540.00	\$34,339.76	\$35,197.76	\$36,036.00	\$36,913.76	\$37,908.00	\$38,902.76	\$39,858.00	\$40,891.76	\$41,788.76	\$42,880.76	\$43,992.00	\$45,123.00	\$46,176.00
6	\$17.20	\$17.61	\$18.05	\$18.48	\$18.93	\$19.44	\$19.95	\$20.44	\$20.97	\$21.43	\$21.99	\$22.56	\$23.14	\$23.68	\$24.27	\$24.86
	\$645.00	\$660.38	\$676.88	\$693.00	\$709.88	\$729.00	\$748.13	\$766.50	\$786.38	\$803.63	\$824.63	\$846.00	\$867.75	\$888.00	\$910.13	\$932.25
	\$33,540.00	\$34,339.76	\$35,197.76	\$36,036.00	\$36,913.76	\$37,908.00	\$38,902.76	\$39,858.00	\$40,891.76	\$41,788.76	\$42,880.76	\$43,992.00	\$45,123.00	\$46,176.00	\$47,326.76	\$48,477.00
7	\$18.05	\$18.48	\$18.93	\$19.44	\$19.95	\$20.44	\$20.97	\$21.43	\$21.99	\$22.56	\$23.14	\$23.68	\$24.27	\$24.86	\$25.50	\$26.15
	\$676.88	\$693.00	\$709.88	\$729.00	\$748.13	\$766.50	\$786.38	\$803.63	\$824.63	\$846.00	\$867.75	\$888.00	\$910.13	\$932.25	\$956.25	\$980.63
	\$35,197.76	\$36,036.00	\$36,913.76	\$37,908.00	\$38,902.76	\$39,858.00	\$40,891.76	\$41,788.76	\$42,880.76	\$43,992.00	\$45,123.00	\$46,176.00	\$47,326.76	\$48,477.00	\$49,725.00	\$50,992.76
8	\$18.93	\$19.44	\$19.95	\$20.44	\$20.97	\$21.43	\$21.99	\$22.56	\$23.14	\$23.68	\$24.27	\$24.86	\$25.50	\$26.15	\$26.78	\$27.44
	\$709.88	\$729.00	\$748.13	\$766.50	\$786.38	\$803.63	\$824.63	\$846.00	\$867.75	\$888.00	\$910.13	\$932.25	\$956.25	\$980.63	\$1,004.25	\$1,029.00
	\$36,913.76	\$37,908.00	\$38,902.76	\$39,858.00	\$40,891.76	\$41,788.76	\$42,880.76	\$43,992.00	\$45,123.00	\$46,176.00	\$47,326.76	\$48,477.00	\$49,725.00	\$50,992.76	\$52,221.00	\$53,508.00
9	\$19.95	\$20.44	\$20.97	\$21.43	\$21.99	\$22.56	\$23.14	\$23.68	\$24.27	\$24.86	\$25.50	\$26.15	\$26.78	\$27.44	\$28.16	\$28.88
	\$748.13	\$766.50	\$786.38	\$803.63	\$824.63	\$846.00	\$867.75	\$888.00	\$910.13	\$932.25	\$956.25	\$980.63	\$1,004.25	\$1,029.00	\$1,056.00	\$1,083.00
	\$38,902.76	\$39,858.00	\$40,891.76	\$41,788.76	\$42,880.76	\$43,992.00	\$45,123.00	\$46,176.00	\$47,326.76	\$48,477.00	\$49,725.00	\$50,992.76	\$52,221.00	\$53,508.00	\$54,912.00	\$56,316.00
10	\$20.97	\$21.43	\$21.99	\$22.56	\$23.14	\$23.68	\$24.27	\$24.86	\$25.50	\$26.15	\$26.78	\$27.44	\$28.16	\$28.88	\$29.57	\$30.30
	\$786.38	\$803.63	\$824.63	\$846.00	\$867.75	\$888.00	\$910.13	\$932.25	\$956.25	\$980.63	\$1,004.25	\$1,029.00	\$1,056.00	\$1,083.00	\$1,108.88	\$1,136.25
	\$40,891.76	\$41,788.76	\$42,880.76	\$43,992.00	\$45,123.00	\$46,176.00	\$47,326.76	\$48,477.00	\$49,725.00	\$50,992.76	\$52,221.00	\$53,508.00	\$54,912.00	\$56,316.00	\$57,661.76	\$59,085.00

2027 Operating Budget Appendix A

UAW Wage Schedule - 37.5 Hours 01-04-26 (2 of 2)

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
11	\$21.99	\$22.56	\$23.14	\$23.68	\$24.27	\$24.86	\$25.50	\$26.15	\$26.78	\$27.44	\$28.16	\$28.88	\$29.57	\$30.30	\$31.10	\$31.86
	\$824.63	\$846.00	\$867.75	\$888.00	\$910.13	\$932.25	\$956.25	\$980.63	\$1,004.25	\$1,029.00	\$1,056.00	\$1,083.00	\$1,108.88	\$1,136.25	\$1,166.25	\$1,194.75
	\$42,880.76	\$43,992.00	\$45,123.00	\$46,176.00	\$47,326.76	\$48,477.00	\$49,725.00	\$50,992.76	\$52,221.00	\$53,508.00	\$54,912.00	\$56,316.00	\$57,661.76	\$59,085.00	\$60,645.00	\$62,127.00
12	\$23.14	\$23.68	\$24.27	\$24.86	\$25.50	\$26.15	\$26.78	\$27.44	\$28.16	\$28.88	\$29.57	\$30.30	\$31.10	\$31.86	\$32.66	\$33.45
	\$867.75	\$888.00	\$910.13	\$932.25	\$956.25	\$980.63	\$1,004.25	\$1,029.00	\$1,056.00	\$1,083.00	\$1,108.88	\$1,136.25	\$1,166.25	\$1,194.75	\$1,224.75	\$1,254.38
	\$45,123.00	\$46,176.00	\$47,326.76	\$48,477.00	\$49,725.00	\$50,992.76	\$52,221.00	\$53,508.00	\$54,912.00	\$56,316.00	\$57,661.76	\$59,085.00	\$60,645.00	\$62,127.00	\$63,687.00	\$65,227.76
13	\$24.27	\$24.86	\$25.50	\$26.15	\$26.78	\$27.44	\$28.16	\$28.88	\$29.57	\$30.30	\$31.10	\$31.86	\$32.66	\$33.45	\$34.32	\$35.15
	\$910.13	\$932.25	\$956.25	\$980.63	\$1,004.25	\$1,029.00	\$1,056.00	\$1,083.00	\$1,108.88	\$1,136.25	\$1,166.25	\$1,194.75	\$1,224.75	\$1,254.38	\$1,287.00	\$1,318.13
	\$47,326.76	\$48,477.00	\$49,725.00	\$50,992.76	\$52,221.00	\$53,508.00	\$54,912.00	\$56,316.00	\$57,661.76	\$59,085.00	\$60,645.00	\$62,127.00	\$63,687.00	\$65,227.76	\$66,924.00	\$68,542.76
14	\$25.50	\$26.15	\$26.78	\$27.44	\$28.16	\$28.88	\$29.57	\$30.30	\$31.10	\$31.86	\$32.66	\$33.45	\$34.32	\$35.15	\$36.02	\$36.94
	\$956.25	\$980.63	\$1,004.25	\$1,029.00	\$1,056.00	\$1,083.00	\$1,108.88	\$1,136.25	\$1,166.25	\$1,194.75	\$1,224.75	\$1,254.38	\$1,287.00	\$1,318.13	\$1,350.75	\$1,385.25
	\$49,725.00	\$50,992.76	\$52,221.00	\$53,508.00	\$54,912.00	\$56,316.00	\$57,661.76	\$59,085.00	\$60,645.00	\$62,127.00	\$63,687.00	\$65,227.76	\$66,924.00	\$68,542.76	\$70,239.00	\$72,033.00
15	\$26.78	\$27.44	\$28.16	\$28.88	\$29.57	\$30.30	\$31.10	\$31.86	\$32.66	\$33.45	\$34.32	\$35.15	\$36.02	\$36.94	\$37.86	\$38.79
	\$1,004.25	\$1,029.00	\$1,056.00	\$1,083.00	\$1,108.88	\$1,136.25	\$1,166.25	\$1,194.75	\$1,224.75	\$1,254.38	\$1,287.00	\$1,318.13	\$1,350.75	\$1,385.25	\$1,419.75	\$1,454.63
	\$52,221.00	\$53,508.00	\$54,912.00	\$56,316.00	\$57,661.76	\$59,085.00	\$60,645.00	\$62,127.00	\$63,687.00	\$65,227.76	\$66,924.00	\$68,542.76	\$70,239.00	\$72,033.00	\$73,827.00	\$75,640.76
16	\$28.16	\$28.88	\$29.57	\$30.30	\$31.10	\$31.86	\$32.66	\$33.45	\$34.32	\$35.15	\$36.02	\$36.94	\$37.86	\$38.79	\$39.78	\$40.78
	\$1,056.00	\$1,083.00	\$1,108.88	\$1,136.25	\$1,166.25	\$1,194.75	\$1,224.75	\$1,254.38	\$1,287.00	\$1,318.13	\$1,350.75	\$1,385.25	\$1,419.75	\$1,454.63	\$1,491.75	\$1,529.25
	\$54,912.00	\$56,316.00	\$57,661.76	\$59,085.00	\$60,645.00	\$62,127.00	\$63,687.00	\$65,227.76	\$66,924.00	\$68,542.76	\$70,239.00	\$72,033.00	\$73,827.00	\$75,640.76	\$77,571.00	\$79,521.00
17	\$29.57	\$30.30	\$31.10	\$31.86	\$32.66	\$33.45	\$34.32	\$35.15	\$36.02	\$36.94	\$37.86	\$38.79	\$39.78	\$40.78	\$41.80	\$42.83
	\$1,108.88	\$1,136.25	\$1,166.25	\$1,194.75	\$1,224.75	\$1,254.38	\$1,287.00	\$1,318.13	\$1,350.75	\$1,385.25	\$1,419.75	\$1,454.63	\$1,491.75	\$1,529.25	\$1,567.50	\$1,606.13
	\$57,661.76	\$59,085.00	\$60,645.00	\$62,127.00	\$63,687.00	\$65,227.76	\$66,924.00	\$68,542.76	\$70,239.00	\$72,033.00	\$73,827.00	\$75,640.76	\$77,571.00	\$79,521.00	\$81,510.00	\$83,518.76
18	\$31.10	\$31.86	\$32.66	\$33.45	\$34.32	\$35.15	\$36.02	\$36.94	\$37.86	\$38.79	\$39.78	\$40.78	\$41.80	\$42.83	\$43.90	\$45.00
	\$1,166.25	\$1,194.75	\$1,224.75	\$1,254.38	\$1,287.00	\$1,318.13	\$1,350.75	\$1,385.25	\$1,419.75	\$1,454.63	\$1,491.75	\$1,529.25	\$1,567.50	\$1,606.13	\$1,646.25	\$1,687.50
	\$60,645.00	\$62,127.00	\$63,687.00	\$65,227.76	\$66,924.00	\$68,542.76	\$70,239.00	\$72,033.00	\$73,827.00	\$75,640.76	\$77,571.00	\$79,521.00	\$81,510.00	\$83,518.76	\$85,605.00	\$87,750.00
19	\$32.66	\$33.45	\$34.32	\$35.15	\$36.02	\$36.94	\$37.86	\$38.79	\$39.78	\$40.78	\$41.80	\$42.83	\$43.90	\$45.00	\$46.16	\$47.27
	\$1,224.75	\$1,254.38	\$1,287.00	\$1,318.13	\$1,350.75	\$1,385.25	\$1,419.75	\$1,454.63	\$1,491.75	\$1,529.25	\$1,567.50	\$1,606.13	\$1,646.25	\$1,687.50	\$1,731.00	\$1,772.63
	\$63,687.00	\$65,227.76	\$66,924.00	\$68,542.76	\$70,239.00	\$72,033.00	\$73,827.00	\$75,640.76	\$77,571.00	\$79,521.00	\$81,510.00	\$83,518.76	\$85,605.00	\$87,750.00	\$90,012.00	\$92,176.76

2027 Operating Budget Appendix A

UAW Wage Schedule - 40 Hours 01-04-26 (1 of 2)

40 hrs	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	\$13.45 \$538.00 \$27,976.00	\$13.76 \$550.40 \$28,620.80	\$14.10 \$564.00 \$29,328.00	\$14.44 \$577.60 \$30,035.20	\$14.84 \$593.60 \$30,867.20	\$15.17 \$606.80 \$31,553.60	\$15.56 \$622.40 \$32,364.80	\$15.97 \$638.80 \$33,217.60	\$16.35 \$654.00 \$34,008.00	\$16.74 \$669.60 \$34,819.20	\$17.20 \$688.00 \$35,776.00	\$17.61 \$704.40 \$36,628.80	\$18.05 \$722.00 \$37,544.00	\$18.48 \$739.20 \$38,438.40	\$18.93 \$757.20 \$39,374.40	\$19.44 \$777.60 \$40,435.20
2	\$14.10 \$564.00 \$29,328.00	\$14.44 \$577.60 \$30,035.20	\$14.84 \$593.60 \$30,867.20	\$15.17 \$606.80 \$31,553.60	\$15.56 \$622.40 \$32,364.80	\$15.97 \$638.80 \$33,217.60	\$16.35 \$654.00 \$34,008.00	\$16.74 \$669.60 \$34,819.20	\$17.20 \$688.00 \$35,776.00	\$17.61 \$704.40 \$36,628.80	\$18.05 \$722.00 \$37,544.00	\$18.48 \$739.20 \$38,438.40	\$18.93 \$757.20 \$39,374.40	\$19.44 \$777.60 \$40,435.20	\$19.95 \$798.00 \$41,496.00	\$20.44 \$817.60 \$42,515.20
3	\$14.84 \$593.60 \$30,867.20	\$15.17 \$606.80 \$31,553.60	\$15.56 \$622.40 \$32,364.80	\$15.97 \$638.80 \$33,217.60	\$16.35 \$654.00 \$34,008.00	\$16.74 \$669.60 \$34,819.20	\$17.20 \$688.00 \$35,776.00	\$17.61 \$704.40 \$36,628.80	\$18.05 \$722.00 \$37,544.00	\$18.48 \$739.20 \$38,438.40	\$18.93 \$757.20 \$39,374.40	\$19.44 \$777.60 \$40,435.20	\$19.95 \$798.00 \$41,496.00	\$20.44 \$817.60 \$42,515.20	\$20.97 \$838.80 \$43,617.60	\$21.43 \$857.20 \$44,574.40
4	\$15.56 \$622.40 \$32,364.80	\$15.97 \$638.80 \$33,217.60	\$16.35 \$654.00 \$34,008.00	\$16.74 \$669.60 \$34,819.20	\$17.20 \$688.00 \$35,776.00	\$17.61 \$704.40 \$36,628.80	\$18.05 \$722.00 \$37,544.00	\$18.48 \$739.20 \$38,438.40	\$18.93 \$757.20 \$39,374.40	\$19.44 \$777.60 \$40,435.20	\$19.95 \$798.00 \$41,496.00	\$20.44 \$817.60 \$42,515.20	\$20.97 \$838.80 \$43,617.60	\$21.43 \$857.20 \$44,574.40	\$21.99 \$879.60 \$45,739.20	\$22.56 \$902.40 \$46,924.80
5	\$16.35 \$654.00 \$34,008.00	\$16.74 \$669.60 \$34,819.20	\$17.20 \$688.00 \$35,776.00	\$17.61 \$704.40 \$36,628.80	\$18.05 \$722.00 \$37,544.00	\$18.48 \$739.20 \$38,438.40	\$18.93 \$757.20 \$39,374.40	\$19.44 \$777.60 \$40,435.20	\$19.95 \$798.00 \$41,496.00	\$20.44 \$817.60 \$42,515.20	\$20.97 \$838.80 \$43,617.60	\$21.43 \$857.20 \$44,574.40	\$21.99 \$879.60 \$45,739.20	\$22.56 \$902.40 \$46,924.80	\$23.14 \$925.60 \$48,131.20	\$23.68 \$947.20 \$49,254.40
6	\$17.20 \$688.00 \$35,776.00	\$17.61 \$704.40 \$36,628.80	\$18.05 \$722.00 \$37,544.00	\$18.48 \$739.20 \$38,438.40	\$18.93 \$757.20 \$39,374.40	\$19.44 \$777.60 \$40,435.20	\$19.95 \$798.00 \$41,496.00	\$20.44 \$817.60 \$42,515.20	\$20.97 \$838.80 \$43,617.60	\$21.43 \$857.20 \$44,574.40	\$21.99 \$879.60 \$45,739.20	\$22.56 \$902.40 \$46,924.80	\$23.14 \$925.60 \$48,131.20	\$23.68 \$947.20 \$49,254.40	\$24.27 \$970.80 \$50,481.60	\$24.86 \$994.40 \$51,708.80
7	\$18.05 \$722.00 \$37,544.00	\$18.48 \$739.20 \$38,438.40	\$18.93 \$757.20 \$39,374.40	\$19.44 \$777.60 \$40,435.20	\$19.95 \$798.00 \$41,496.00	\$20.44 \$817.60 \$42,515.20	\$20.97 \$838.80 \$43,617.60	\$21.43 \$857.20 \$44,574.40	\$21.99 \$879.60 \$45,739.20	\$22.56 \$902.40 \$46,924.80	\$23.14 \$925.60 \$48,131.20	\$23.68 \$947.20 \$49,254.40	\$24.27 \$970.80 \$50,481.60	\$24.86 \$994.40 \$51,708.80	\$25.50 \$1,020.00 \$53,040.00	\$26.15 \$1,046.00 \$54,392.00
8	\$18.93 \$757.20 \$39,374.40	\$19.44 \$777.60 \$40,435.20	\$19.95 \$798.00 \$41,496.00	\$20.44 \$817.60 \$42,515.20	\$20.97 \$838.80 \$43,617.60	\$21.43 \$857.20 \$44,574.40	\$21.99 \$879.60 \$45,739.20	\$22.56 \$902.40 \$46,924.80	\$23.14 \$925.60 \$48,131.20	\$23.68 \$947.20 \$49,254.40	\$24.27 \$970.80 \$50,481.60	\$24.86 \$994.40 \$51,708.80	\$25.50 \$1,020.00 \$53,040.00	\$26.15 \$1,046.00 \$54,392.00	\$26.78 \$1,071.20 \$55,702.40	\$27.44 \$1,097.60 \$57,075.20
9	\$19.95 \$798.00 \$41,496.00	\$20.44 \$817.60 \$42,515.20	\$20.97 \$838.80 \$43,617.60	\$21.43 \$857.20 \$44,574.40	\$21.99 \$879.60 \$45,739.20	\$22.56 \$902.40 \$46,924.80	\$23.14 \$925.60 \$48,131.20	\$23.68 \$947.20 \$49,254.40	\$24.27 \$970.80 \$50,481.60	\$24.86 \$994.40 \$51,708.80	\$25.50 \$1,020.00 \$53,040.00	\$26.15 \$1,046.00 \$54,392.00	\$26.78 \$1,071.20 \$55,702.40	\$27.44 \$1,097.60 \$57,075.20	\$28.16 \$1,126.40 \$58,572.80	\$28.88 \$1,155.20 \$60,070.40
10	\$20.97 \$838.80 \$43,617.60	\$21.43 \$857.20 \$44,574.40	\$21.99 \$879.60 \$45,739.20	\$22.56 \$902.40 \$46,924.80	\$23.14 \$925.60 \$48,131.20	\$23.68 \$947.20 \$49,254.40	\$24.27 \$970.80 \$50,481.60	\$24.86 \$994.40 \$51,708.80	\$25.50 \$1,020.00 \$53,040.00	\$26.15 \$1,046.00 \$54,392.00	\$26.78 \$1,071.20 \$55,702.40	\$27.44 \$1,097.60 \$57,075.20	\$28.16 \$1,126.40 \$58,572.80	\$28.88 \$1,155.20 \$60,070.40	\$29.57 \$1,182.80 \$61,505.60	\$30.30 \$1,212.00 \$63,024.00

2027 Operating Budget Appendix A

UAW Wage Schedule - 40 Hours 01-04-26 (2 of 2)

40 hrs	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
11	\$21.99 \$879.60 \$45,739.20	\$22.56 \$902.40 \$46,924.80	\$23.14 \$925.60 \$48,131.20	\$23.68 \$947.20 \$49,254.40	\$24.27 \$970.80 \$50,481.60	\$24.86 \$994.40 \$51,708.80	\$25.50 \$1,020.00 \$53,040.00	\$26.15 \$1,046.00 \$54,392.00	\$26.78 \$1,071.20 \$55,702.40	\$27.44 \$1,097.60 \$57,075.20	\$28.16 \$1,126.40 \$58,572.80	\$28.88 \$1,155.20 \$60,070.40	\$29.57 \$1,182.80 \$61,505.60	\$30.30 \$1,212.00 \$63,024.00	\$31.10 \$1,244.00 \$64,688.00	\$31.86 \$1,274.40 \$66,268.80
12	\$23.14 \$925.60 \$48,131.20	\$23.68 \$947.20 \$49,254.40	\$24.27 \$970.80 \$50,481.60	\$24.86 \$994.40 \$51,708.80	\$25.50 \$1,020.00 \$53,040.00	\$26.15 \$1,046.00 \$54,392.00	\$26.78 \$1,071.20 \$55,702.40	\$27.44 \$1,097.60 \$57,075.20	\$28.16 \$1,126.40 \$58,572.80	\$28.88 \$1,155.20 \$60,070.40	\$29.57 \$1,182.80 \$61,505.60	\$30.30 \$1,212.00 \$63,024.00	\$31.10 \$1,244.00 \$64,688.00	\$31.86 \$1,274.40 \$66,268.80	\$32.66 \$1,306.40 \$67,932.80	\$33.45 \$1,338.00 \$69,576.00
13	\$24.27 \$970.80 \$50,481.60	\$24.86 \$994.40 \$51,708.80	\$25.50 \$1,020.00 \$53,040.00	\$26.15 \$1,046.00 \$54,392.00	\$26.78 \$1,071.20 \$55,702.40	\$27.44 \$1,097.60 \$57,075.20	\$28.16 \$1,126.40 \$58,572.80	\$28.88 \$1,155.20 \$60,070.40	\$29.57 \$1,182.80 \$61,505.60	\$30.30 \$1,212.00 \$63,024.00	\$31.10 \$1,244.00 \$64,688.00	\$31.86 \$1,274.40 \$66,268.80	\$32.66 \$1,306.40 \$67,932.80	\$33.45 \$1,338.00 \$69,576.00	\$34.32 \$1,372.80 \$71,385.60	\$35.15 \$1,406.00 \$73,112.00
14	\$25.50 \$1,020.00 \$53,040.00	\$26.15 \$1,046.00 \$54,392.00	\$26.78 \$1,071.20 \$55,702.40	\$27.44 \$1,097.60 \$57,075.20	\$28.16 \$1,126.40 \$58,572.80	\$28.88 \$1,155.20 \$60,070.40	\$29.57 \$1,182.80 \$61,505.60	\$30.30 \$1,212.00 \$63,024.00	\$31.10 \$1,244.00 \$64,688.00	\$31.86 \$1,274.40 \$66,268.80	\$32.66 \$1,306.40 \$67,932.80	\$33.45 \$1,338.00 \$69,576.00	\$34.32 \$1,372.80 \$71,385.60	\$35.15 \$1,406.00 \$73,112.00	\$36.02 \$1,440.80 \$74,921.60	\$36.94 \$1,477.60 \$76,835.20
15	\$26.78 \$1,071.20 \$55,702.40	\$27.44 \$1,097.60 \$57,075.20	\$28.16 \$1,126.40 \$58,572.80	\$28.88 \$1,155.20 \$60,070.40	\$29.57 \$1,182.80 \$61,505.60	\$30.30 \$1,212.00 \$63,024.00	\$31.10 \$1,244.00 \$64,688.00	\$31.86 \$1,274.40 \$66,268.80	\$32.66 \$1,306.40 \$67,932.80	\$33.45 \$1,338.00 \$69,576.00	\$34.32 \$1,372.80 \$71,385.60	\$35.15 \$1,406.00 \$73,112.00	\$36.02 \$1,440.80 \$74,921.60	\$36.94 \$1,477.60 \$76,835.20	\$37.86 \$1,514.40 \$78,748.80	\$38.79 \$1,551.60 \$80,683.20
16	\$28.16 \$1,126.40 \$58,572.80	\$28.88 \$1,155.20 \$60,070.40	\$29.57 \$1,182.80 \$61,505.60	\$30.30 \$1,212.00 \$63,024.00	\$31.10 \$1,244.00 \$64,688.00	\$31.86 \$1,274.40 \$66,268.80	\$32.66 \$1,306.40 \$67,932.80	\$33.45 \$1,338.00 \$69,576.00	\$34.32 \$1,372.80 \$71,385.60	\$35.15 \$1,406.00 \$73,112.00	\$36.02 \$1,440.80 \$74,921.60	\$36.94 \$1,477.60 \$76,835.20	\$37.86 \$1,514.40 \$78,748.80	\$38.79 \$1,551.60 \$80,683.20	\$39.78 \$1,591.20 \$82,742.40	\$40.78 \$1,631.20 \$84,822.40
17	\$29.57 \$1,182.80 \$61,505.60	\$30.30 \$1,212.00 \$63,024.00	\$31.10 \$1,244.00 \$64,688.00	\$31.86 \$1,274.40 \$66,268.80	\$32.66 \$1,306.40 \$67,932.80	\$33.45 \$1,338.00 \$69,576.00	\$34.32 \$1,372.80 \$71,385.60	\$35.15 \$1,406.00 \$73,112.00	\$36.02 \$1,440.80 \$74,921.60	\$36.94 \$1,477.60 \$76,835.20	\$37.86 \$1,514.40 \$78,748.80	\$38.79 \$1,551.60 \$80,683.20	\$39.78 \$1,591.20 \$82,742.40	\$40.78 \$1,631.20 \$84,822.40	\$41.80 \$1,672.00 \$86,944.00	\$42.83 \$1,713.20 \$89,086.40
18	\$31.10 \$1,244.00 \$64,688.00	\$31.86 \$1,274.40 \$66,268.80	\$32.66 \$1,306.40 \$67,932.80	\$33.45 \$1,338.00 \$69,576.00	\$34.32 \$1,372.80 \$71,385.60	\$35.15 \$1,406.00 \$73,112.00	\$36.02 \$1,440.80 \$74,921.60	\$36.94 \$1,477.60 \$76,835.20	\$37.86 \$1,514.40 \$78,748.80	\$38.79 \$1,551.60 \$80,683.20	\$39.78 \$1,591.20 \$82,742.40	\$40.78 \$1,631.20 \$84,822.40	\$41.80 \$1,672.00 \$86,944.00	\$42.83 \$1,713.20 \$89,086.40	\$43.90 \$1,756.00 \$91,312.00	\$45.00 \$1,800.00 \$93,600.00
19	\$32.66 \$1,306.40 \$67,932.80	\$33.45 \$1,338.00 \$69,576.00	\$34.32 \$1,372.80 \$71,385.60	\$35.15 \$1,406.00 \$73,112.00	\$36.02 \$1,440.80 \$74,921.60	\$36.94 \$1,477.60 \$76,835.20	\$37.86 \$1,514.40 \$78,748.80	\$38.79 \$1,551.60 \$80,683.20	\$39.78 \$1,591.20 \$82,742.40	\$40.78 \$1,631.20 \$84,822.40	\$41.80 \$1,672.00 \$86,944.00	\$42.83 \$1,713.20 \$89,086.40	\$43.90 \$1,756.00 \$91,312.00	\$45.00 \$1,800.00 \$93,600.00	\$46.16 \$1,846.40 \$96,012.80	\$47.27 \$1,890.80 \$98,321.60

Appendix B

<u>Program Change Requests</u>	<u>Requested</u>	<u>Approved</u>
<u>General Fund</u>		
Legal		
1012-01 Add Assistant Prosecutor Position	\$148,820	\$0
Legal Total	\$148,820	\$0
Assessing		
1013-01 New PILOT Agreement - Dartmouth Hitchcock	(\$155,080)	(\$155,080)
1013-02 New PILOT Agreement - Kearsarge Old Turnpike Road LLC	(\$98,730)	(\$98,730)
1013-03 New PILOT Agreement - LSE Urse Minor LLC	(\$83,240)	(\$83,240)
1013-04 Appraiser Field Ipads	\$2,952	\$0
1013-05 Adobe Subscription	\$290	\$290
1013-06 Position Description Change - Appraisal Technician	\$6,580	\$0
1013-07 Increase Administrative Assistant Hours from 37.5 to 40	\$4,660	\$0
1013-08 Increase Appraisal Technician Hours from 37.5 to 40	\$4,530	\$0
Assessing Total	(\$318,038)	(\$336,760)
Human Resources		
1014-01 Increase Paid Family Medical Leave	\$43,000	\$0
1014-02 Increase Motor Vehicle Checks	\$750	\$750
1014-03 Increase PPT Administrative Coordinator Hours to Full Time	\$70,290	\$0
1014-04 Position Upgrade for HR Generalist to Senior HRIS Specialist	\$11,113	\$0
1014-05 Length of Service Recognition Program upgrade	\$25,000	\$0
1014-06 Adobe Subscriptions	\$290	\$290
1014-07 Adobe Subscriptions	\$290	\$290
1014-08 Wellness Points (ER Wellflex)	\$8,000	\$0
1014-09 Wellness Fair for Employees	\$5,000	\$0
1014-10 Harvard Pilgrim Wellness Program Increase	\$40,000	\$40,000
1014-11 Harvard Pilgrim Wellness Program Increase Funding	(\$40,000)	(\$40,000)
Human Resources Total	\$163,733	\$1,330
Finance		
1016-01 Adobe Acrobat Pro	\$240	\$240
1016-02 Labor Grade Change - Senior Accountant	\$8,590	\$0
1016-03 Labor Grade Change - Accountant	\$4,710	\$0
1016-04 Tuition Reimbursement - Management & Budget Analyst	\$2,000	\$0
1016-05 Labor Grade Change - Payroll Coordinator	\$6,560	\$0
1016-06 Position Change - Fiscal Tech III (Accounting)	\$3,910	\$0
1016-07 Position Change - Fiscal Tech III (Accounting)	\$4,260	\$0
1016-08 Labor Grade Change - Purchasing	\$5,230	\$0
1016-09 Vendor Insurance Tracking for Purchasing	\$15,000	\$0

Appendix B

	<u>Requested</u>	<u>Approved</u>
1016-10 Cloud-based Server for ERP - Additional Maintenance	\$85,470	\$85,470
1016-11 Cloud-based Server for ERP - Implementation	\$14,830	\$14,830
Finance Total	\$150,800	\$100,540
Information Technology		
1017-03 New Systems Analyst 1 position	\$133,440	\$0
1017-04 Advanced Malware Protection & Automated Response	\$27,000	\$0
1017-05 On-call Pay	\$37,100	\$0
Information Technology Total	\$197,540	\$0
City Clerk		
1019-01 Double Step increase for Deputy City Clerk	\$4,500	\$0
1019-02 NH City & Town Clerk's Association Certification Course	\$300	\$300
1019-03 Directional Signage for Polling Location	\$3,000	\$0
1019-04 Adobe License(s) Clerks Office	\$580	\$580
1019-05 Adobe License(s) Clerks Office	\$290	\$290
City Clerk Total	\$8,670	\$1,170
General Overhead		
1020-01 Cost Increase in Computer Hardware	\$72,000	\$54,000
General Overhead Total	\$72,000	\$54,000
Police		
1031-01 Outdoor Crime Scene Processing Equipment	\$10,000	\$0
1031-02 GrayKey Subscription	\$12,000	\$12,000
1031-03 CISM Training	\$2,500	\$0
1031-04 Ballistic Shield Replacement	\$8,000	\$0
1031-05 Honor Guard Expenses	\$5,000	\$0
1031-06 Civilian Staff Clothing Fund	\$2,500	\$0
1031-07 Computer Monitors	\$1,000	\$0
1031-08 Firearms Instructor Training	\$5,000	\$5,000
1031-09 Patrol Level Evidence Training	\$2,500	\$0
1031-10 Training Equipment	\$2,500	\$0
1031-11 CNHSOU Gun Lights and Optics	\$3,500	\$0
1031-12 Rundlett Middle School SRO	\$33,894	\$0
1031-13 Lexis Nexis Funding	\$8,300	\$0
1031-14 Digital Forensic Examiner	\$119,725	\$0
Police Total	\$216,419	\$17,000

Appendix B

	<u>Requested</u>	<u>Approved</u>
Fire		
1032-01 Re-establish Engine 1 Personnel	\$246,650	\$0
1032-02 Leadership Team Development	\$8,000	\$0
1032-03 Fiscal Supervisor Position Upgrade	\$16,850	\$16,850
1032-04 FTE One Fire Alarm Supervisor	\$57,940	\$0
1032-05 Fund Document Management System	\$12,047	\$0
1032-06 Fund Off Duty Battalion Officer Meetings	\$8,225	\$0
1032-07 Lead Fire Alarm Operator Quarterly Meetings	\$2,280	\$0
1032-08 Prevention Increase funding for iPad, Laptop, and phone	\$2,830	\$2,830
1032-09 Turnout Gear Cabinet Dryers	\$17,000	\$0
1032-10 Increase Education, Membership Dues, Text and Code Subscriptions	\$900	\$0
1032-11 Office Supplies Increase	\$500	\$0
1032-12 Certified Ambulance Coder/Privacy Training	\$2,100	\$2,100
1032-13 Fund Replacement of the Sander for Plow 4	\$8,000	\$0
1032-14 Fire Prevention Security Camera Replacement	\$3,230	\$0
1032-15 Increase in Fire Alarm Professional Development Budget Line	\$2,540	\$0
1032-16 Funding to Replace Micro Key Server	\$6,000	\$0
1032-17 Broadway Fire Station HVAC Service	\$1,425	\$0
1032-18 Broadway Fire Station Bunkroom HVAC Installation	\$6,000	\$0
1032-19 Increase Funding for Technical Rescue Operations	\$1,500	\$0
1032-20 Funding for Quarterly Off-Duty Officer Meetings	\$22,960	\$0
1032-21 Increased Support for Boat/Water Operations	\$2,000	\$0
1032-22 Forest Fire Tools Increase	\$500	\$500
1032-23 Increase Tools & Equipment budget - Professional Services - Tools	\$500	\$500
1032-24 Increase Tools & Equipment budget - Professional Services - UTV	\$100	\$100
1032-25 Increase Tools & Equipment budget - Software/Hardware Maintenance	\$200	\$200
1032-26 Increase Tools & Equipment budget - Small tools	\$300	\$300
1032-27 EMS - AED Maintenance	\$500	\$500
1032-28 Meeting Room partition wall	\$4,500	\$0
1032-29 Broadway Fire Station Repair and Maintenance Increase	\$300	\$300
1032-30 Broadway Fire Station Professional Services Increase	\$375	\$375
1032-31 Broadway Fire Station Building Supplies Increase	\$110	\$110
1032-32 Increase Manor Station Department supplies	\$500	\$500
1032-33 Increase Manor Station Professional Services	\$500	\$500
1032-34 Increase to Central Station Repairs and Maintenance	\$500	\$500
1032-35 Increase Central Station Departmental Supplies	\$285	\$285
1032-36 Increase funding for Peer Support Training	\$2,500	\$2,500

Appendix B

	<u>Requested</u>	<u>Approved</u>
1032-36 Increase funding for Peer Support Training	\$2,500	\$2,500
1032-37 EMS - Funding for CyanoKits	\$1,220	\$0
1032-38 Trench Rescue Waler System	\$13,100	\$0
1032-39 Removal of FY26 PCR 219 (2nd Medic Schooling)	(\$22,850)	(\$22,850)
1032-40 Removal of FY26 PCR 259 AEMT Training	(\$20,000)	(\$20,000)
1032-41 Removal of FY26 PCR 258 FF Training	(\$21,700)	(\$21,700)
Fire Total	\$390,417	(\$35,600)
General Services		
1040-01 Outdoor Dining Concrete Barriers	\$15,000	\$15,000
1040-02 Highways: Arborist Technician Position	\$121,190	\$0
1040-03 Highways: Laborer/Truckdriver Position - Tree Crew	\$94,120	\$0
1040-04 Highways: Laborer/Truckdriver Position - Sign Crew	\$94,120	\$0
1040-05 Fleet: Increase Fire Apparatus Training Budget	\$5,000	\$5,000
1040-06 Fleet: Increase Auto Parts Account	\$19,800	\$0
1040-07 Fleet: Increase Outside Repairs Account	\$6,000	\$0
General Services Total	\$355,230	\$20,000
Community Development		
1050-01 Outdoor Dining Concrete Barriers	(\$15,000)	(\$15,000)
1050-02 Safety Equipment	\$500	\$500
1050-03 Magnetic Manhole Cover Lifter	\$1,275	\$0
1050-04 Office Furniture	\$18,675	\$0
1050-05 Dig Safe Contracted Services	\$5,000	\$0
1050-06 Construction Summary of NH, ME & VT Annual Subscription	\$1,000	\$0
1050-07 LED Illuminated Flashing Stop Signs – Portsmouth St. at S. Curtisville Rd.	\$5,000	\$0
1050-08 2 Granite Place Mowing & Utility Availability Expense	\$15,000	\$15,000
1050-09 2 Granite Place Mowing & Utility Availability Funding	(\$15,000)	(\$15,000)
Community Development Total	\$16,450	(\$14,500)
Library		
1061-01 Library Technician FT (benefits)	\$90,197	\$0
1061-02 Library Technician 17 Hr PT	\$22,312	\$0
Library Total	\$112,509	\$0
Parks & Recreation		
1062-01 Eliminate Existing PT Position and Reduce Hours of PT Position	(\$17,000)	(\$10,000)
1062-02 Increase Hours for an Existing PT Position to a PPT Position	\$17,000	\$10,000
1062-03 Internet/Cable Service	(\$1,920)	(\$1,920)
1062-04 Position Upgrades	\$11,060	\$0
1062-05 Flammable Storage Cabinets (3)	\$2,400	\$0

Appendix B

	<u>Requested</u>	<u>Approved</u>
1062-06 Playground Signs	\$3,500	\$0
1062-07 Annual Service for Snow Rabbit	\$5,000	\$5,000
1062-08 Concrete Mixer	\$5,800	\$0
1062-09 Tree Work - Parks and Cemeteries	\$18,000	\$0
1062-10 Keach Park Athletic Field Lights	\$12,970	\$12,970
1062-11 New FT Program Coordinator	\$71,690	\$0
1062-12 Outside Maintenance Team	\$78,030	\$0
1062-13 Lights at Keach Park	(\$2,000)	(\$4,800)
1062-14 Transfer in Recreation Reserve - Snow Rabbit Maintenance	(\$5,000)	(\$5,000)
Parks & Recreation Total	\$199,530	\$6,250
General Fund Total	\$1,714,080	(\$186,570)

Golf Fund

Finance

3516-01 Temporary Labor Increase	\$20,000	\$20,000
3516-02 Overtime Wages Increase	\$10,000	\$10,000
3516-03 Increase to Electricity	\$2,670	\$2,670
3516-04 Increase to Natural Gas	\$870	\$870
3516-05 Increase to Building Supplies	\$2,000	\$2,000
3516-06 Increase to Water/Wastewater	\$1,500	\$1,500
3516-07 Upgrade Building and Grounds Supervisor to Labor Grade 19	\$1,330	\$0
3516-08 Purchase New Range Picking Equipment	\$5,000	\$5,000
3516-09 Additional Laptop For Maintenance	\$2,600	\$2,600
3516-10 Replacement of Two Pairs of Event Tent Panels	\$1,500	\$1,500
Finance Total	\$47,470	\$46,140
Golf Fund Total	\$47,470	\$46,140

Arena Fund

General Services

3640-01 Arena: Increase Overtime	\$3,960	\$3,960
3640-02 Arena: Membership Dues	\$200	\$200
3640-03 Arena: Advertising	\$975	\$975
3640-04 Arena: Increase Office Supplies	\$400	\$400
General Services Total	\$5,535	\$5,535
Arena Fund Total	\$5,535	\$5,535

Solid Waste Fund

General Services

3740-01 Solid Waste: PAYT Compliance Monitoring and Outreach Costs	\$32,000	\$32,000
3740-02 Solid Waste: Establish a Food Waste Dropoff Collection	\$2,500	\$2,500

Appendix B

	<u>Requested</u>	<u>Approved</u>
3740-03 Solid Waste: Site Inspection and Evaluation for Old Suncook Landfill	\$3,000	\$3,000
3740-04 Solid Waste: Dumpster Rate Increase	(\$32,925)	(\$32,925)
3740-05 Solid Waste: Solid Waste Disposal Surcharge	\$20,000	\$20,000
3740-06 Solid Waste: Solid Waste Disposal Surcharge Reimbursement	(\$20,000)	(\$20,000)
General Services Total	\$4,575	\$4,575
Solid Waste Fund Total	\$4,575	\$4,575

Water Fund

General Services

5840-01 Water: Source Capacity Fee Study	\$47,500	\$47,500
5840-02 Water: Increase Departmental Supplies	\$1,800	\$1,800
5840-03 Water: Increase Professional Services	\$1,400	\$1,400
5840-04 Water: Increase Professional Development	\$300	\$300
5840-05 Water: Increase Building Supplies	\$400	\$400
5840-06 Water: Source Capacity Fee Study Funding	(\$47,500)	(\$47,500)
5840-07 Cloud-based Server for ERP - Additional Maintenance	\$4,030	\$4,030
5840-08 Cloud-based Server for ERP - Implementation	\$700	\$700
General Services Total	\$8,630	\$8,630
Water Fund Total	\$8,630	\$8,630

Wastewater Fund

General Services

5940-01 Wastewater: Source Capacity Fee Study	\$47,500	\$47,500
5940-02 Wastewater: Concrete Repair	\$20,000	\$20,000
5940-03 Wastewater: Rebuild SBR Motive Pump	\$28,000	\$28,000
5940-04 Wastewater: Fork Truck and Scissor Lift Batteries	\$11,800	\$0
5940-05 Wastewater: Hall Street Lab Analysis	\$10,000	\$10,000
5940-06 Wastewater: Penacook Lab Analysis	\$15,000	\$15,000
5940-07 Wastewater: Kiosk Software Subscription	\$880	\$880
5940-08 Wastewater: Facility Door Handle and Lock Replacement	\$10,000	\$0
5940-09 Wastewater: Solid Waste Disposal Surcharge	\$5,600	\$5,600
5940-10 Wastewater: Solid Waste Disposal Surcharge Reimbursement	(\$5,600)	(\$5,600)
5940-11 Wastewater: Source Capacity Fee Study Funding	(\$47,500)	(\$47,500)
5940-12 Cloud-based Server for ERP - Additional Maintenance	\$4,030	\$4,030
5940-13 Cloud-based Server for ERP - Implementation	\$700	\$700
General Services Total	\$100,410	\$78,610
Wastewater Fund Total	\$100,410	\$78,610
All Funds Total	\$1,880,700	(\$43,080)

Appendix C

GOALS & POLICIES

Concord City Council Adopted Fiscal Goals for 2025

A. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

Goal A1 Complete Annual Comprehensive Financial Report (ACFR) and apply for Government Finance Officers Association (GFOA) award for excellence in achievement by December 31 each year.

B. BUDGETARY AND FINANCIAL MANAGEMENT

Goal B1 Comply with Government Finance Officers Association best practices where applicable.

Goal B2 Develop annual budget document to meet the GFOA criteria for the Budget Award and annually, apply for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award within ninety days of budget adoption.

C. CAPITAL IMPROVEMENTS

Goal C1 Fund and utilize capital reserve funds when available and appropriate to help provide a stable programmed approach to funding high priority capital needs.

Goal C3 Annually, prepare a ten-year Capital Improvement Plan and consider future operation and maintenance costs as part of the projection.

Goal C2 Commit 5% of General Fund Appropriations towards Capital Improvement Plan.

By Fiscal Year 2027, commit funds equal to 3% of the tax rate to support an Annual Highway Improvement Program (CIP #78). Annually these funds will be transferred to the Highway Capital Reserve trust. In order to reach the 3% goal, the final tax rate would be increased by .025% in each Fiscal Year until the goal is achieved

b. Develop a plan to fund annual capital equipment purchases for vehicles and other similar items (not including Fire apparatus in excess of \$500,000 purchase price) from capital transfers, by 2036 starting with \$100,000 in Fiscal Year 2026 and increasing each year until fully funded through operating budgets.

D. CASH MANAGEMENT

Goal D1 Aggressively pursue collection of property taxes and all other receivables due the City.

E. DEBT MANAGEMENT

Goal E1 Limit General Fund debt service expenditures to between 10 and 14% of total appropriations

Goal E2 Manage debt burden to 70% payoff within 10 years.

Appendix C

F. EMPLOYEE COMPENSATION AND BENEFITS

- Goal F1 Historically, the biggest factors forcing budget growth are increases in employee compensation and increased benefits costs. The City needs to have a compensation and benefit program that: (a) reflects the value of work performed by our employees; (b) includes incentives for superior job performance; (c) compares favorably with the compensation and benefits paid for similar work in the private and public sectors, and (d) considers the ability of the community to pay. Both employees and the public must understand the mutual respect that such a policy warrants. Review compensation plan every 3-5 years for comparability to other municipalities and the private sector.
- Goal F2 Create an incentive program to reward high achieving employees that are not covered as part of a collective bargaining agreement. Recipients should be no more than 5% of non-contractual work force and amounts shall be no more than 2% of employee's annual salary.
- Goal F3 Reduce the annual escalation of health insurance benefit costs by requiring employees and retirees to bear an equitable portion of annual premium increases and consider the cost of Health Insurance, Retirement and other related benefits when determining wage increases for both contractual and non-contractual employees.
- Goal F4 Review retiree health insurance cost structure and reduce obligations as necessary.

G. ENTERPRISE, SPECIAL REVENUE AND OTHER FUNDS MANAGEMENT

- Goal G1 Maintain financially self-supporting enterprise funds with healthy financial positions.
- Goal G2 Maintain infrastructure, plant and facilities, using proven industry-wide best practices to assure regulatory compliance. Using prudent financial management to ensure system reliability and minimize the risk of infrastructure failure.
- Goal G3 Support planned economic development to attract and retain businesses through competitive rates and fees, and investment in infrastructure.
- Goal G5 Other Funds. Other special revenue funds and trust funds shall only be used to support intended expenditures, i.e. Parking, Airport, Conservation, Housing Revolving Loan, Arena, Golf, Solid Waste, Cemetery Perpetual Care and General Maintenance, Cemetery Flowers and Library Books and those created specifically for the purpose of supporting general capital and maintenance expenditures
- Goal G6 Every attempt shall be made to allocate General Fund overhead costs to enterprise and special revenue funds on a fair and consistent basis.
- Goal G7 For Water and Wastewater Funds, annually increase the fixed fee portion of the water and wastewater utility charges to achieve a total of 30% of the utility charges by fiscal year 2028.

Appendix C

H. FUND BALANCES

See separate Fund Balance, Reserves and CIP Spending Priority Policy.

I. MUNICIPAL SERVICES EXPENDITURES AND REVENUES

- Goal I1 Focus efforts to reduce expense growth for all City expenses.
- Goal I2 Focus efforts to increase revenues and find new revenue sources wherever possible.
- Goal I3 Promote competitiveness with both the public and private sector in the delivery of services. Benchmarking should be promoted for all city services. Assess aspects of municipal operations for which privatization could reduce municipal costs.
- Goal I4 Review impact fee coverage and the application of the impact fee ordinance.
- Goal I5 Balance revenue generation with the community's need for municipal services.
- Goal I6 Periodically, conduct a thorough review of the City's fees and charges and recommend changes to the City Council as necessary.
- Goal I7 Seek payments in-lieu-of taxes from charitable institutions, and other governmental agencies that benefit from or receive city services.
- Goal I8 Promote resource conservation and efficiency (water, electricity, fuel etc.).

J. TAX RATE MANAGEMENT

- Goal J1 Maintain a tax rate management policy that limits tax rate growth to near CPI level plus new programs or services and real new growth in property valuation.
- Goal J2 Tax rate target – the Fiscal Policy Advisory Committee should consider whether to recommend setting a tax rate target for the upcoming fiscal year budget no later than the February FPAC meeting.

Appendix C

Concord City Council Adopted Fund Balance Policy for 2025

I. PURPOSE

This policy establishes the requirements for prudent care and management of City funds, provides for the proper execution of the City's fund balance to ensure the financial stability of the City, and codifies the spending priority of capital project revenues.

II. ACCOUNTABILITY

The City Manager and Deputy City Manager/Finance in conjunction with the City's Fiscal Policy Advisory Committee and City Council, shall oversee compliance of this policy.

III. DEFINITIONS

A. GASB Statement No. 54 – Governmental Accounting Standards Board Statement No. 54 as it relates to governmental fund balance reporting.

B. Fund Balance Classifications

1. Non-spendable – Portion of fund balance that cannot be spent because the balance is (a) not in spendable form or (b) legally or contractually required to be maintained intact. (example: inventory or permanent funds)
2. Restricted – Constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws/regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. (example: debt covenants or grant funds)
3. Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (Concord City Council). These funds cannot be used for any other purposes unless the same authority removes or changes the specified use by a similar action. The action to commit or remove/change the specific purpose should occur prior to the end of the reporting period, but any amount subject to the constraint may be determined in the subsequent period.
4. Assigned – Amounts that are constrained with the intent to use for specific purposes but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself, (b) a committee, budget or finance, or (c) an official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
5. Unassigned – This is the residual classification for the General Fund. This represents amounts that have not been restricted, committed, or assigned to a specific purpose. The General Fund should be the only fund that reports a positive unassigned fund balance.

Appendix C

IV. POLICY

A. Requirements –

1. General Fund

- a. Unassigned fund balance – It is the policy of the City to maintain a general operating fund unassigned fund balance level of 20.5% of operating expenses.
- b. Assigned fund balance – Upon adoption of this policy, the City Council authorizes the City Manager to assign fund balance for a specific purpose; so long that said purpose is in keeping with this policy, the wishes of the City Council and its Fiscal Policy Advisory Committee, and is in the best interest of the City.
 - i. Utilization of Assigned fund balance will be presented to the City Council for action during the fiscal year immediately following the fiscal year of assignment.
 - ii. Any assigned fund balance not acted upon and/or utilized for the specific purpose for which the City Manager assigned will lapse to unassigned fund balance on June 30 of the fiscal year immediately following the fiscal year of assignment.
- c. Balanced Budget – It is the policy of the City Council to annually adopt a General fund operating budget such that current revenues equal or exceed current appropriations, overlay and war service credits.

2. Water and Sewer enterprise funds

- a. Working Capital amounts – It is the desire of the City to maintain financially self-supporting Water and Sewer Funds with rate stability and to avoid large rate increases. Therefore, it is the policy of the City to, over time, achieve and maintain operating, capital and rate stabilization reserves of:
 - i. Operating – 25% of operating expenses less debt service and pay as you go capital.
 - ii. Capital – 25% of debt service or no less than \$500,000
 - iii. Rate Stabilization – 10% of operating revenue or no less than \$500,000.

3. Special revenue funds

- a. Operating fund reserves – It is the desire of the City to maintain financially self-supporting Special Revenue Funds with healthy financial positions. Therefore it is the policy of the City to, over time, achieve and maintain working capital reserves of:
 - i. Golf fund – a minimum of 20% of operating expenses including debt service and capital expenditures
 - ii. Arena fund – a minimum of 20% of operating expenses including debt service and capital expenditures
 - iii. Parking fund – a minimum of 20% of operating expenses including debt service and capital expenditures
 - iv. Airport fund – a minimum of 20% of operating expenses including debt service and capital expenditures.
 - v. Solid Waste fund – a minimum of 20% of operating expenses including debt service and capital expenditures.

Appendix C

4. All funds

- a. CIP Spending priorities – It is the policy of the City to adopt spending priorities for capital projects approved by the City Council. Unless otherwise determined by the Deputy City Manager/Finance or the City Manager to be in the best interest of the City, expenditures for capital projects shall be spent according to the following funding hierarchy order:
 - i. Bonds/notes – expenditures as they relate to long term financing of a project will have the highest priority and be spent first.
 - ii. Grants and awards – expenditures as they relate to revenues from grants or other awards that are not intended to be paid back to the grantor shall have the second highest spending priority and shall be spent second.
 - iii. Capital Reserves – expenditures as they relate to revenues derived from capital reserve funds shall have the third highest spending priority and shall be spent third.
 - iv. Cash or Capital Transfers – expenditures as they relate to revenues derived from operating budget transfers shall have the lowest spending priority and shall be spent only after all available funds have been expended for the intended purpose.
 - v. Dependent funding sources – while it is understood that certain bonds/notes/grants/awards may have certain spending limitations or city matches attached to it, these funds shall be spent to their greatest extent possible to maximize the utilization of the funds in the above order.

Appendix C

City Charter* (Finance items 32-43)

*Editor's note: The City of Concord adopted a new City Charter, as herein set out, in accordance with the provisions of RSA 49-B at the State General Election on Nov. 3, 1992. The former City Charter was adopted at a Municipal Primary Election on Oct. 11, 1949, as amended. The Charter as posted includes amendments as approved at the November 6, 2001, Municipal Election as well as the November 8, 2011 Municipal Election and the January 10, 2012 Presidential Primary. Ward lines amended per City Ordinance, September 11, 2017.

State law references: See Chapter 418, Laws 1949 for Initial Council-Manager Plan.

32. Fiscal Year.

The fiscal and budget year of the City shall begin on the first day of January unless another date shall be fixed by Ordinance.

33. Financial Control.

The City Manager shall appoint a Finance Director, who shall be other than the Treasurer, and who shall be chosen solely on the basis of executive and administrative qualifications and actual experience in and knowledge of accepted practices in respect to the duties of municipal fiscal management, and who shall maintain accounting control over the finances of the City, make financial reports, and perform such other duties as may be required by the Administrative Code or state law. The Finance Director shall audit and approve all authorized claims against the City before paying the same.

34. Budget Procedure.

At such time as may be requested by the City Manager or specified by the Administrative Code, the chief officer of each department shall submit an itemized estimate of the expenditures for the next fiscal year for the department or activities under the officer's control. The City Manager shall submit the proposed budget to the City Council at least forty-five (45) days before the start of the fiscal year of the budget. The City Council shall refer the proposed budget to the Finance Committee of the City Council for preliminary consideration. The Finance Committee is a committee of the whole City Council, presided over by the Mayor. In odd numbered years, the Finance Committee shall consist of the newly elected Mayor and City Councilors from and after the time they take the oath of office, together with Councilors whose terms in office include the ensuing fiscal year.

35. Budget Hearing.

A public hearing on the budget shall be held before its final adoption by the City Council, and notice of such public hearing together with a summary of the budget as submitted shall be published at least one week in advance by the City Clerk.

36. Date of Final Adoption.

The budget shall be finally adopted not later than the twenty-seventh day of the first month of the fiscal year. Should the City Council take no final action on or prior to such day, the budget, as submitted, shall be deemed to have been finally adopted by the City Council.

37. Appropriations After Budget is Adopted.

No appropriation shall be made for any purpose not included in the annual budget as adopted unless voted by a two-thirds majority of the City Council after a public hearing held to discuss said appropriation. The City Council shall by resolution designate the source of any money so appropriated.

Appendix C

38. Budget Control.

At the beginning of each quarterly period during the fiscal year and more often if required by the City Council, the City Manager shall submit to the City Council data showing the relation between the estimated and actual income and expenses to date; and if it shall appear that the income is less than anticipated, the City Council or City Manager with approval of the City Council, may reduce the appropriation for any item or items, except amounts required for debt and interest charges, to such a degree as may be necessary to keep expenditures within the cash income. The City Manager may provide for monthly or quarterly allotments of appropriations to departments, funds, or agencies under such rules as the City Manager shall prescribe.

39. Transfer of Appropriations.

After the budget has been adopted, no money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except pursuant to a budget appropriation unless there shall be a specific additional appropriation therefor. The head of any department, with the approval of the City Manager, may transfer any unencumbered balance or any portion thereof from one fund or agency within the department to another fund or agency within the department. Such transfers shall be reported to the City Council as the Council may require. The City Manager, with the approval of the City Council, may transfer any unencumbered appropriation balance or any portion thereof from one department to another.

40. Depository.

The City Council shall designate the depository or depositories for City funds, and shall provide for the daily deposit of all City monies. The City Council may provide for such security for City deposits as it may deem necessary, except that personal surety bonds shall not be deemed proper security.

41. Independent Audit.

An annual independent audit shall be made of all accounts of the City government. Such audit shall be made by certified public accountants experienced in municipal accounting. Copies or abstracts of such audits shall be made public along with an annual report of the City's business. Audit services shall be obtained through periodic competitive bidding, as specified by Ordinance. Nothing in this paragraph shall prevent the City Council from requiring such other audits as it deems necessary.

42. Official Bonds.

Any City officer or employee (other than City Councilors) may be required by the City Manager to give a bond to be approved by the City Solicitor for the faithful performance of the duties of the office, but all officers receiving or disbursing City funds shall be so bonded. All official bonds shall be corporate surety bonds, and the premiums thereon shall be paid by the City. Such bonds shall be filed with the Finance Director.

43. Borrowing Procedure.

Subject to the applicable provisions of state law and the Administrative Code, the City Council by Resolution may authorize the borrowing of money for any purpose within the scope of the powers vested in the City and the issuance of bonds of the City or other evidence of indebtedness therefor, and may pledge the full faith, credit, and resources of the City for the payment of the obligation created thereby. Borrowing for a term exceeding one year shall be authorized by the City Council only after a duly advertised public hearing.

Appendix D

FUND STRUCTURE

As a governmental organization, the City of Concord utilizes a fund accounting structure where financial activities are aggregated for specific purposes.

The General Fund is the largest fund and encompasses the more traditional governmental services. The General fund is primarily funded by property taxes. General fund revenues are listed in detail by function and classification at the beginning of the budget document, followed by General fund department appropriation recommendations. The General fund is considered a major fund.

The Cemetery Permanent Fund is also a major fund.

Other funds are established pursuant to state law or prudent financial management and are accounted for using Generally Accepted Accounting Principles (GAAP).

Special Revenue funds are used to account for revenues dedicated to a specific purpose. These funds include Parking, Airport, Conservation Property, Revolving Loan, Golf, Arena, and Solid Waste and are considered non-major. Revenues and expenses are listed by fund.

Enterprise funds are similar to a commercial enterprise in that they are self-supporting and provide goods or services to the public on a user charge basis. These funds include Water and Wastewater. Revenues and expenses are listed by fund. The Water and Wastewater funds are considered major funds.

Capital funds are used to account for capital improvement projects. The City produces an annual capital budget that details the current year funding for the ten-year Capital Improvement Program (CIP). The current year portion of capital expenditures to be met from operating funds is contained in the operating budget as transfers, along with debt service on bonded projects. Capital Project funds are considered major funds. Additionally, these funds are non-lapsing at the end of the fiscal year, and as such, span more than one fiscal year.

Debt Service funds are established to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources. These funds include the North End Opportunity Corridor Tax Increment Financing (NEOCTIF) District, Sears Block Tax Increment Financing (SBTIF) District, and Penacook Village Tax Increment (PVTIF) Financing District.

The City has a number of additional non-major funds that are audited and included in the City's Annual Comprehensive Financial Report (ACFR) that are not part of this budget document and may receive an appropriation during the fiscal year. When they do, City Council must approve the appropriation with a two-thirds majority vote. Those funds are:

Special Revenue funds: Community Development, Impact Fee, Grants and Donations, Durgin Garage, Nelson, Forrest and Conservation, Cemetery, Library, Mountain Green, Downtown Economic Development, SVMS Project, Fire Facility Renovations, Open Space Protection, and Capital Commons Garage

Capital Project funds: Route 3 Corridor, Manchester Street, North End Opportunity Corridor, Sears Block, and Penacook Village Capital

Permanent funds: Library, Dedicated Income, and Other

Financial results for all funds can be found in the ACFR.

Appendix D

BASIS for ACCOUNTING and BUDGETING

Basis for Accounting - when revenues, expenditures, and related assets and liabilities are recognized and reported on the entity's financial statements.

The modified accrual basis of accounting is used by all General, Special Revenue, and Capital Project funds. This means that revenues are recognized when they become both measurable (meaning that the amount of the transaction can be determined) and available (meaning that it is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). For these purposes, the City considers certain revenues related to the current period to be available if they are collected within 60 days of the end of the current period. Expenditures are recorded when liabilities are incurred, with the exception of principal and interest payments on long-term debt, which are recognized as expenditures when due.

The accrual basis of accounting is utilized by all Enterprise funds, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Appropriations in all operating funds lapse at year-end. Amounts specifically designed to be carried forward to the subsequent year (i.e., multi-year capital projects and approved grants and donations) do not lapse.

Basis for Budgeting - The City's basis for budgeting is consistent with Generally Accepted Accounting Principles (GAAP) and with the City's financial statements as presented in the Annual Comprehensive Financial Report (ACFR). Exceptions are as follows:

- Capital expenditures within the Enterprise funds are recorded as assets on an accounting basis but are shown as expenditures on a budgetary basis.
- Depreciation of capital assets and amortization of various deferred charges are recorded on an accounting basis only.
- Principal payments on long-term debt within the Enterprise funds are applied to the outstanding liability on an accounting basis but are shown as expenditures on a budgetary basis.
- Principal payments received on State Grants within the Enterprise funds are applied to the outstanding Receivable on an accounting basis but are shown as revenues on a budgetary basis.
- Within the Enterprise funds, increases or decreases in compensated absences are not reported for budgetary purposes, but are reflected as adjustments to expenditures on an accounting basis.

Appendix D

THE BUDGET PROCESS

Managerial Preparation - City departments begin preparing requests for the budget in December. By amended City Charter, the City Manager must review these requests and submit a budget to the City Council forty-five days before the beginning of the fiscal year, or no later than May 16th each year. According to the Charter, City Council must then adopt a budget by July 27th, or the City Manager's Proposed Budget is automatically adopted. However, City Council has adopted an ordinance providing for budget adoption by the beginning of the new fiscal year.

City staff keeps the City Council advised through quarterly financial statements with an executive summary. The Fiscal Policy Advisory Committee (FPAC) and the City Council also receive a modeled projection of revenues and expenditures for the current and five future years.

City Council Review, Public Hearing, and Adoption - Section 35 of the City Charter requires a public hearing on the budget. In preparation thereof, the City Council forms a "committee of the whole" called the Finance Committee that reviews the budget between introduction and adoption (see the "Budget Schedule" section for meeting dates). The Finance Committee holds a public hearing and may amend the budget before a final vote is taken.

Amendment - No appropriation shall be made for any purpose not included in the annual budget unless voted by two-thirds majority of the Council after a public hearing is held to discuss said appropriation. The Council shall, by resolution, designate the source of any money so appropriated.

Budget Control - At the beginning of each quarterly period during the fiscal year and more often if required by the City Council, the City Manager shall submit to the City Council data showing the relationship between the estimated and actual income and expenses to date, and if it shall appear that the income is less than anticipated, the City Council or City Manager with approval of the City Council, may reduce the appropriation for any item or items, except amounts required for debt and interest charges, to such a degree as may be necessary to keep expenditures within the cash income. The City Manager may provide for monthly or quarterly allotments of appropriations to departments, funds, or agencies under such rules as the City Manager shall prescribe.

Annual Report of Financial Results - Following the end of the budget accounting period, the City prepares (in accordance with Generally Accepted Auditing Standards) and distributes a Annual Comprehensive Financial Report (ACFR) audited by an independent accounting firm. This ACFR includes a comparison of budgeted to actual revenues and expenditures. The ACFR can be found on the City's website using the following URL: <http://www.concordnh.gov/index.aspx?NID=948>

Year-to-Year Expense Comparison - General Fund - All fringe benefits and insurances are distributed to each operating agency in order to give a more complete picture of costs. Revenues are shown with the responsible department in order to portray what each agency generates of own-source revenues and what each agency costs in other general or tax revenues.

Long-term Financial Planning - The City Finance Department presents regular financial reports to elected officials and management staff. In addition to these reports, annually and/or as part of the budget process, the City prepares a five year General fund operating pro forma and tax rate projection, a twenty year Capital Improvement Plan, and a pro forma for each Enterprise fund and five of the Special Revenue funds.

Also, as part of the annual budget process, the City reviews all general fund revenues to determine budgetary needs. Enterprise and Special Revenue funds are reviewed for competitiveness and support of operations. Enterprise funds are fully self-supporting and provide administrative overhead payments to the General fund. Though not all Special Revenue funds are self-supporting, each fund strives to have current revenues cover current expenditures.

Appendix D

Classifications - Revenue

Property Taxes

Property Taxes

Other Taxes

Timber Tax

Payment-In-Lieu-of-Tax (PILOT)

Excavation Activity Tax

Intergov Revenue

Other Gov Agencies - State

Drug Forfeiture or Restitution

Airport Operators Grant

Rooms and Meals Tax

Highway Block Grant

Household Waste

Share of Debt Service

Railroad Tax

Other Gov Agencies - Local

School District Payments

Rental Income

Rental Income

Fines and Penalties

Fines and Penalties

Parking Penalties

False Alarm Penalties

Fines for Overdue Items

Court Ordered Payments

Licenses and Permits

Fire Prevention Permits

Construction Permits

Other Permits

Licenses

Street Damage Fees

Investment Income

Investment Income

Donations

Donations

Transfer In

Transfer In - Trust

Transfer In - General

Transfer In - Parking

Transfer In - Airport

Transfer In - Conserv Prop

Transfer In - Impact Fee

Transfer In - Grts & Donations

Transfer In - Golf

Transfer In - Arena

Transfer In - Solid Waste

Transfer In - NEOCTIF

Transfer In - Sears Block TIF

Transfer In - Penacook TIF

Transfer In - Water

Transfer In - Wastewater

Capital Contribution

Utility Investment Fee

Use of Fund Bal/RE

Use of Fund Balance

Motor Vehicle Reg

Motor Vehicle Registrations

Appendix D

Dept Service Charges

MV Transportation Surcharge
MV Transportation Admin
MV Waste Disposal
MV State Agent Admin
Reports, Prints, and Copies
Recording Fees
Application Fees
Review Fees
Inspection Fees
Camps
Aquatics Programs
Program Fees
Salt Sales
Tree Sales
Timber Sales
Mark-up
Non-Resident Library Fees
Sundry Services
Special Duty Services
Police Patrol Services
Cruiser Rental Fee
Ambulance Charges
Alarm Boxes
Motor Vehicle Waste Disposal
Concession Sales
Private Fire Service
Other Service Charges
Sludge Disposal
Testing Services
Loan Repayments

Parking-Metered

Metered Parking
Metered Parking Cards

Water Sales

Water Usage
Water Availability

Wastewater Sales

Sewer Usage
Sewer Fixed Charges
Sewer Usage-Towns
Leachate Processing
Septage Processing

SW Commercial Sales

Commercial Disposal
DTSWRD - Downtown SW Rem Dist

SW Residential Sales

PAYT Bags
PAYT Containers
Contaminated Loads
Cart Collection Program

Golf Permit and Fees

Seasonal Passes
Daily Fees

Pro Shop Sales

Cart Rental
Handicapping
Driving Range
League and Tournament Fees
Golf Simulator Revenue
Pro Shop Sales

Retiree Health Reimb

Retiree Health Insurance

Other Revenue

Sales of Lots and Niches
Sale of Assets
Advertising
Cable TV Franchise
Finance Charges
Forest Loss Reimbursement
Reimbursements
Other Revenue

Appendix D

Classifications - Expense

Compensation

Full Time
Part Time
Temporary
Overtime
Holiday
Allowance

Fringe Benefits

Retirement
FICA
Beneflex
Retiree Health
Worker's Compensation
Unemployment Insurance

Outside Services

Professional Development
Business Expense
Dues & Memberships
Repairs and Maintenance
Professional Services
Software/Hardware Maintenance
Advertising
Rent
Communications
Postage
Bond Costs

Supplies

Office Supplies
Library Books and Materials
Departmental Supplies
Auto Parts
Grounds and Horticultural
Building Supplies
Uniforms
COGS
League and Tournament
Chemicals
Vehicle Fuel
Winter Treatment Supplies

Utilities

Electricity
Natural Gas and Propane
Solid Waste Disposal
Heating Oil and Kerosene
Water and Wastewater

Insurance

Insurance Deductible
Property and Auto Insurance
Liability Insurance

Capital Outlay

Capital Outlay - GL

Debt Service

Principal
Interest

Appendix D

Miscellaneous

- Taxes - Real Estate
- Special Programs
- Contingency

Transfer Out

- Transfer Out - Trust
- Transfer Out - General
- Transfer Out - Parking
- Transfer Out -Grts & Donations
- Transfer Out - Solid Waste
- Transfer Out - Gen Cap Proj
- Transfer Out - Water Capital
- Transfer Out - Wastewater Cap

Appendix D

GLOSSARY

Accrual - An accrual allows an entity to record expenses and revenues for which it expects to expend cash or receive cash, respectively, in a future reporting period.

ACFR (Annual Comprehensive Financial Report) - The ACFR is the industry standard financial report for local governments. The City of Concord's ACFR is recognized as meeting the highest possible level of reporting excellence and complies completely with GAAP.

Appropriation - A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and the time period in which it may be expended.

Assessed Value (Taxable) - The total taxable book value of property in the City for municipal purposes only. This is established on April 1st each year by the Concord Board of Assessors.

Balanced Budget - A balanced budget refers to a budget in which revenues are equal to expenditures.

Bond (municipal) - A municipal bond is a debt security issued by a state, municipality, or county to finance its capital expenditures.

Budget - An estimation of the revenue and expenses over a specified future period of time.

Capital Budget - A plan of proposed capital outlays and projects and the means of financing them in the current twelve-month period. It is the first year of the Capital Improvement Program (CIP).

Capital Budgeting and Accounting - Capital projects can be funded by current revenues (transfers), grants, or the issuance of bonds. Projects may be small or large, requiring a few months to several years to complete. Relatively small, possibly recurring capital outlays are budgeted in operating funds and will appear in operating department accounts. Unspent outlay funds at year-end typically lapse. Large, more complex, or longer term projects with multiple revenue sources (including bonds) are accounted for in separate Capital Project funds. Capital Project funds do not lapse at year-end, but must be "closed out" at project completion.

Capital Expenditure - Payments made by the City to acquire, upgrade, improve, or extend the life of long-term assets such as property, infrastructure, or equipment with a useful life of more than five years. These expenditures are not for day-to-day operations such as compensation, inventory, maintenance, and advertising.

Capital Improvement Program (CIP) - A plan for capital expenditures to be incurred each year over ten plus years to meet capital needs arising from the long-term work program or other needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Classification (of Revenue or Expense) - A grouping of similar line items (see complete listing in preceding "Classifications" section).

COMF (Combined Operations and Maintenance Facility) - The facility, constructed in 1990 at 311 North State Street, serves the City General Services operations and Concord School District transportation operations.

Debt Service - Principal and interest payments on bonds issued by the City to fund Capital Projects. This includes debt service on past bond issues, as well as those anticipated in the current year of the CIP.

Depreciation - A method of allocating the cost of a tangible asset over its useful life. Businesses depreciate long-term assets for both tax and accounting purposes. Depreciation is a decrease in value due to wear and tear, decay, decline in price, etc.

ERP (Enterprise Resource Planning) System - an organization-wide computing platform consisting primarily of financial, procurement, human resource, and budget modules, but expandable and flexible enough to provide 24/7 customer self-service and other integrated components.

Appendix D

FTE (Full Time Equivalent) - A unit of measure that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. An FTE of 1.0 indicates a workload 40 hours per week for 52 weeks per year or 2,080 hours annually ($40 * 52 = 2,080$). For example, a person or position may be budgeted to work 20 hours per week annually, and the calculation would be: ($20 * 52 = 1040$) $1040 \text{ hrs} / 2080 \text{ hrs} = .5 \text{ FTE}$.

Function – A term used to identify functional areas (e.g. General Government, Public Safety, Parking, Golf, Solid Waste, Sears Block TIF District).

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities or balances (and changes therein), are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – Generally, fund balance represents the difference between current assets and current liabilities. The City reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The City’s fund balance classifications are as follows:

- 1) Non-spendable funds are either un-spendable in the current form (i.e. inventory or prepaid items) or can never be spent (i.e. perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of Special Revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of resolutions passed by the highest decision-making authority in the City, the City Council. These resolutions constitute a binding constraint that establishes, modifies, or rescinds a fund balance commitment.
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. The City’s fund balance policy, approved by City Council, permits the City Manager and Finance Director to assign fund balance amounts to a specific purpose. This account also includes fund balance to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

Fund Equity - Fund equity at the governmental fund financial reporting level is classified as “fund balance”. Fund equity for all other reporting is classified as “net position”.

Fund Type - Categories into which all funds are placed. Governmental fund types include General, Special Revenue, Tax Increment Finance District (Debt Service), and Capital Project funds, whereas proprietary fund types include Enterprise funds.

GAAP (Generally Accepted Accounting Principles) Accounting - GAAP standards are established by the Governmental Accounting Standards Board and are similar to standards set for accounting in the private sector. The City complies with this standard.

GASB (Governmental Accounting Standards Board) - A board whose mission is to establish and improve standards of state and local governmental accounting and financial reporting that results in useful information for users of financial reports.

Appendix D

GASB 45 - Compliance with this accounting requirement reveals the accrued liability for Other Post-Employment Benefits (OPEB) excluding pensions.

GASB 54 - Compliance with this accounting requirement created new categories of fund balance reporting to provide consistency among governmental agencies.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing uses for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

Overlay and War Credits - This represents a portion of municipal taxes raised to cover the expense of tax appeals and credits against taxes due by veterans.

Reserves or Assigned, Committed, Restricted, or Non-spendable Fund Balance - Those portions of fund balance that are not appropriate for general expenditure or that are legally segregated for a specific future use.

Retained Earnings - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Service Indicators - Are used to describe activities conducted or performed by a program, department, or division. Service indicators support quantifiable and qualifiable funding levels as indicated in the budget.

Surplus - The portion of prior year unassigned fund balance that may be used to offset current year tax revenues.

Tax Anticipation Notes (TANs) - Notes (or warrants) issued in anticipation of the collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Increment Finance (TIF) District - financing of public improvements with the incremental taxes created either by new construction, expansion, or renovation of property within a defined portion of the community.

Tax Stabilization Reserve - A reserve of general fund committed fund balance on the balance sheet with Council approval. See the City's most recent Annual Comprehensive Financial Report (ACFR).

Transfers In/Out - Transfers between City funds. In the General Fund, transfers-in from other funds recognize the cost of providing administrative services by the General fund to Special Revenue and Enterprise funds. General Services also charges administrative services to the Special Revenue and Enterprise funds under its management control.

Trust Fund - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

Unassigned Fund Balance - The portion of fund equity not assigned, committed, restricted for a specific purpose, or a non-spendable balance. A portion would be available for offsetting future year's expenditures. The City Council Fiscal Goals Committee has set target unassigned fund balance levels to retain for each operating fund to help ensure fiscal health.

Appendix D

STATISTICAL INFORMATION

Community and Economic Profile

The City of Concord is located in Merrimack County, approximately 70 miles north of Boston, Massachusetts, on the Merrimack River in South Central New Hampshire. According to the U.S. Census Bureau, the City has an estimated population of 44,674 as of July 1, 2024, a 1.59% increase over the last official census as of July 2020 number of 43,976, and occupies a land area of 64 square miles.

Concord was originally settled in 1727, incorporated in 1765, and established as the state capital in 1808. Government is by an elected 15-member council and an appointed City Manager. The City also serves as the Merrimack County seat and Federal Court seat. Two separate school districts serve the City – the Concord School District and the Merrimack Valley School District.

Policymaking and legislative authority are vested by City Charter in the 15-member Council. Under the Charter, originally adopted in 1853, and most recently amended in 2012, the appointed City Manager is solely responsible for carrying out the policies and ordinances of the City Council. The Council is elected on a non-partisan basis. Ten ward councilors, and the mayor, are elected every two years. The four remaining “at-large” councilors are elected to staggered 4-year terms, two every two years. The current mayor is former City Councilor Byron Champlin, who was first elected mayor in November 2023. Thomas J. Aspell, Jr., the City Manager, was appointed in April 2006. The City has had four City Managers since 1978. The City Manager shall have the power to appoint and remove, subject to the provisions of the charter and the administrative code, all officers and employees in the administrative service of the city. Appointive authority for boards and commissions is shared between the Mayor, City Council and City Manager.

In addition to serving as the seat of state and county government, Concord hosts several federal agencies, and is the only full-service local government between Laconia - 25 miles to the north, Manchester - 20 miles to the south, Keene - 54 miles to the west, and Portsmouth - 50 miles to the east. The City provides and annually appropriates for the following services: water treatment and supply; wastewater collection and treatment; solid waste collection and recycling; highway construction and maintenance, including snow plowing, storm sewer system and related infrastructure maintenance and construction; prosecutorial, police and fire protective services (including advanced life support); airport, parks, golf course and ice arena; library and recreational facilities and programs; human services; planning, economic and community development, code enforcement and other administrative services of the city.

Local Economy

Compared to other cities in New Hampshire, New England and the Nation, Concord has comparably low unemployment. As reported by the New Hampshire Department of Employment Security, Concord’s unemployment rate as of June 2025 was 2.7%. This compares favorably to New Hampshire’s rate of 2.9% and to the United States rate of 4.1%. Concord’s rate also remains the lowest among the top three New Hampshire cities with Manchester at 3.1% and Nashua at 3.3%.

The assessed value of taxable property as of April 1, 2024 increased overall by 1.96% compared to April 1, 2023. The cumulative total residential, manufactured homes and condominiums increased .62% in assessed value. The average assessed value of a single-family home in Concord as of April 1, 2024 was \$327,642, up .22% from \$326,924 the year before.

Tax collections percentage as of June 30, 2025 for the 2024 Tax Year was 98.0%, slightly lower than the previous year. Total tax delinquencies for all years were stated at \$3.8 million, up \$1.7 million from the previous year. One contributing factor to this increase was timing of the 2024 Tax Lien notices that were mailed slightly later than usual, resulting in more payments being received after June 30, 2025 compared to the previous year. Vigorous collection efforts by the Tax Collector’s Office have resulted in no material increases in the number of properties which the City takes title through tax deeds. Anticipating increased delinquencies, the Collector’s Office initiated a significant outreach via verbal and written communication to affect this result. The City Council’s Number One Fiscal Goal for cash management is directed towards a targeted property tax collection program which is aimed at maintaining high collection rates.

Appendix D

The City has a robust program of business attraction and retention coordinated by its Community Development Department and City Administration.

Economic Development successes that occurred during FY2025 included the following:

Housing

In April 2025, the City of Concord was ranked the #8 hottest housing market in the United States by Realtor.com. The City was also listed in the top 10 hottest housing markets in 2023 and 2024 by Zillow and Realtor.com. In December 2024, the City was one of eighteen communities designated as a Housing Champion by the State of New Hampshire (there are 234 municipalities in New Hampshire). As noted in the award letter, Concord's selection for "this prestigious recognition is a testament to your community's outstanding commitment to fostering an environment that supports innovative and sustainable solutions to address New Hampshire's housing needs. Your efforts have demonstrated leadership and vision in creating pathways for housing development that will positively impact residents and contribute to solving the state's housing crisis."

Downtown

Arts Alley / 20 South Main Street: During FY2025, construction of the Arts Alley Project got underway. The project involves the construction of a new building featuring a Friendly Toast Restaurant, second floor event venue, as well as a roof top bar with large open-air patio / recreational space. The project also includes the installation of 1920s diner (which will also be a restaurant), as well as the redevelopment of a historic carriage house into a barbecue restaurant. The facility was slated to open in late summer 2025. The project is located within the City's Sears Block Tax Increment Finance District. The City supported development of this project with \$150,000 to support relocation of aerial utilities at the property.

First Church Redevelopment / 177 North Main Street: This project entailed the redevelopment of a historic church into 30 units of market rate rental housing. The project was completed in June 2025, and was supported by the City with a 7-year RSA 79-E Community Revitalization Tax Relief Incentive valued at approximately \$400,000.

Lofts 11 Project / 11 Stickney Avenue: During FY2025, construction activities associated with the redevelopment of the former State of NH Department of Transportation Headquarters into 80 units of market rate rental housing began. The project will be completed in early FY2026.

Independent Living Concord: Also during FY2025, Independent Living Concord completed redevelopment of #3 North State Street into 12 units of housing for persons with disabilities. The City supported the project with a \$35,000 grant.

Concord Coalition to End Homelessness / 6 South State Street: During FY2025 the Coalition began renovation of property located at 6 South State Street into 8 units of transitional housing to support homeless individuals. The City supported the project by securing a \$500,000 grant for the project, as well as waiving certain street excavation regulations which allowed the project to make necessary utility connections.

Penacook Village

Tanager Circle / 150 Fisherville Road: During FY2025, construction of the new 68-unit Tanager Circle townhome project continued. Phase I of the project has been completed and units are currently on the market.

Town Homes at Capital Pointe / 151 Fisherville Road: Also during FY2025, construction of the new 83-unit Town Homes at Capital Pointe Project began construction. As of June 30, 2025, site work was well underway and construction of the initial phase of units had begun.

Allied Leather Tannery Redevelopment / Canal Street Riverfront Park: Following years of City investment in property cleanup the former Allied Tannery site on Canal Street in Penacook, the final phase of 20 units in the 54 units Caleb Penacook, LLC workforce housing project was completed in April 2024.

During FY2025, the City substantially completed construction of the new Canal Street Riverfront Park, which is located on a 1.75-acre parcel, a portion of which was part of the former Allied Leather Tannery Complex. Originally conceived in the City's 1986 Penacook Village Plan, and subsequently carried forward in the City's 2004 Penacook Tannery Charrette and 2015 Penacook Village Master Plan, the new park features a pavilion, walking paths linking to

Appendix D

Canal Street and Crescent Street, and scenic overlooks at the Contoocook River. Programming in the park includes seasonal concert series by the Parks and Recreation Department. The project also included sidewalk and streetscape improvements on Canal Street, including a 10' shared use path which will eventually connect to the Merrimack River Greenway Trail / Northern Rail Trail, and new bus stop for Concord Area Transit. The total budget for the Park was \$3,369,800, and was financed by Tax Increment Financing District bonds (\$2,525,000), Parking Fund supported bonds (\$160,000), development impact fees (\$179,800), as well as a Land and Water Conservation Fund Grant (\$500,000).

Merchants Way Development: On May 11, 2021, the City entered into a Development Agreement with Interchange Development L.L.C. which established a public / private partnership concerning development of 210,000SF of new commercial / industrial uses on a 43-acre site located at 1 Whitney Road. The development was christened "Merchant's Way." Phase I of the project was completed in FY2023 and featured an 80,000SF Market Basket grocery store, 20,000SF HomeGoods retail store, and 13,500SF State of NH Liquor and Wine Outlet. To support the development, the City has agreed to construct \$4.9 million of roadway improvements to U.S. Route 4 and Whitney Road.

During FY2025, subsequent phases of the project moved forward. These included a Chipotle Restaurant, Starbucks coffee shop, as well as new urgent care facility developed by Concord Hospital. Additionally, during FY2025, construction began on an Evvia Trattoria restaurant and new Verizon store.

The Heights

Hampshire Aviation Lease: During FY2025, the City entered into a Letter of Intent with Hampshire Aviation to develop a 10-unit T-hangar at Concord Airport. (The Airport is owned and operated by the City). Hampshire Aviation has secured site plan approvals for the project. Execution of the formal land lease and construction of the project is set to begin in FY2026. The profile of Concord Airport has risen considerably following the completion of the United Therapeutics Hangar in 2024.

Raising Cane's Restaurant located at 287 Loudon Road went under construction. The 3,000SF restaurant is slated to open in early FY2026.

ROI Properties: ROI Properties is an 86-acre mixed-use real estate project which is being developed in multiple phases. The project includes commercial uses, as well as 385 units of housing. Phase I featured a St. Mary's Bank branch, the construction of which was initiated during FY2025 and will be completed in early FY2026. Additional portions of Phase I include a Common Man gas station and convenient store, which are permitted and will start construction in FY2026. During FY2025, the project secured a Conditional Letter of Map Revision (CLOMR) from the Federal Emergency Management Agency (FEMA) which will allow the developer to modify the Merrimack River's floodplain to support development of the project.

Heights Sewer Project: During FY2025, the City made significant progress on the design of the Heights Sewer Project. The \$25 million project entails replacement of an existing sewer pump station (91,000 Gallons Per Day Capacity) with a new pump station (347,000 Gallons Per Day Capacity), as well as upsizing 2 miles of sewer mains related thereto. Design of the project moved forward in FY2025. Design of the pump station achieved 100% completion, and related sewer mains achieved 60% completion. The project, which is funded in part by an \$859,000 grant from the State of New Hampshire's Housing Champions Program, will start construction in FY2026. The project is critical for the redevelopment of the former Steeplegate Mall and Regal Cinema properties, as well as to support other recently approved development projects.

Long-Term Financial Planning

The City Finance Department presents regular financial reports to elected officials and management staff. In addition to these reports, annually and/or as part of the budget process, the City prepares a five-year General Fund operating pro forma, a multi-year Capital Improvement Plan and a pro forma for each enterprise and major special revenue fund.

Also, as part of the annual budget process, the City reviews all General Fund revenues to determine budgetary needs. Enterprise and Special Revenue Funds are reviewed for competitiveness and support of operations. Enterprise Funds are self-supporting and provide administrative overhead payments to the General Fund. Special Revenue Funds may receive support from the General Fund. The Parking Fund received General Fund support for its Fiscal Year 2025 operations, the Golf Fund receives debt service payment support and Solid Waste Fund receives approximately \$1,000,000 in support annually.

Appendix D

Financial Position

Other than Fiscal Year 2014, Fiscal Years 2010 through 2024 reported surpluses ranging from \$28,203 to \$3.3 million. The Fiscal Year 2025 deficit is \$906,830.85. In June 2025, the City Council adopted the Fiscal Year 2026 General Fund operating budget.

The total General Fund Unassigned Fund Balance increased to \$15.8 million after City management assigned \$2,705,000, \$2,050,000 of which is anticipated to be transferred to trust fund reserve accounts in Fiscal Year 2026, and the remaining \$655,000 assigned for use in the Fiscal Year 2026 budget. The \$15.8 million Unassigned Fund Balance represents an increase of .7% from Fiscal Year 2024. The purposes of the Assigned Fund Balance to be transferred to Trust Fund reserves in Fiscal Year 2026 are for transfers to Highway Paving Reserve (\$1,500,000), Equipment Reserve (\$150,000), Recreation (\$250,000), Economic Development Reserve (\$100,000), and Technology Infrastructure & Equipment Reserve (\$50,000).

Demographics*



Community Contact	Concord Community Development Department Timothy Thompson, Assistant Director 41 Green Street, City Hall Concord, NH 03301 (603) 225-8570
Telephone	(603) 225-8570
E-mail	communitydevelopment@concordnh.gov
Web Site	www.concordnh.gov
Municipal Office Hours	Monday 8:00 am - 4:30 pm Tuesday 8:00 am - 4:30 pm Wednesday 8:00 am - 4:30 pm Thursday 8:00 am - 6:00 pm Friday 8:00 am - 4:30 pm
County	Merrimack
Labor Market Area	Concord, NH Micropolitan Statistical Area
Tourism Region	Merrimack Valley Region
Planning Commission	Central NH Regional Planning
Regional Development	Capital Regional Development Council
Election Districts:	
US Congress	District 2 (All Wards)
Executive Council	District 2 (All Wards)
State Senate	District 15 (All Wards)
State Representative	Merrimack County Districts: 15 (Ward 1), 16 (Ward 2), 17 (Ward 3), 18 (Ward 4), 19 (Ward 5), 20 (Ward 6), 21 (Ward 7), 22 (Ward 8), 23 (Ward 9), 24 (Ward 10), 28 (Wards 1-3), 29 (Wards 4, 9, 10), 30 (Wards 5-8)

Appendix D

Villages and Place Names: Concord Heights, East Concord, Penacook, Riverhill, West Concord, Curtisville, Diamond Hill

Population: Year of the First Census Taken: 1,747 residents in 1790

Population Trends: Population change for Concord totaled 14,274 over 44 years, from 30,400 in 1980 to 44,674 in 2024. The 2024 Census estimate for Concord was 44,674 residents, which ranked third among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2019 (US Census Bureau): 697.3 persons per square mile of land area. Concord contains 64.0 square miles of land area and 3.2 square miles of inland water area.

Housing (American Community Survey (ACS) 2020-2024)

Total Housing Units	19,259
Single-Family Units, Detached or Attached	9,040
Units in Multiple-Family Structures:	
Two to Four Units in Structure	3,705
Five or More Units in Structure	5,477
Mobile Homes and Other Housing Units	1,037

Population (US Census Bureau)

<u>Total Population</u>	<u>Community</u>	<u>County</u>
2024	44,674	157,869
2020	43,694	153,808
2010	42,678	146,445
2000	40,745	136,225
1990	36,994	120,240
1980	30,400	98,302

Demographics (ACS 2020-2024)

Population by Age Group

Under age 5	2,122
Age 5 to 19	6,367
Age 20 to 34	9,995
Age 35 to 54	11,313
Age 55 to 64	6,282
Age 65 and over	8,161
Median Age (in years)	40.7

Appendix D

Income, Inflation Adjusted \$ (ACS 2020-2024)

Per Capita Income	\$47,090
Median family income	\$109,433
Median household income	\$84,902
Median Earnings, full-time, year-round workers	
Male	\$67,496
Female	\$60,451
Individuals below the poverty level	8.9%

Labor Force (NHES - ELMI)

	<u>2014</u>	<u>2024</u>
Annual Average		
Civilian Labor Force	22,387	22,926
Employed	21,542	22,487
Unemployment Rate	3.8%	2.2%

Employment & Wages (NHES - ELMI)

	<u>2014</u>	<u>2024</u>
Annual Average Covered Employment		
Goods Producing Industries		
Average Employment	1,626	1,612
Average Weekly Wage	\$1,097	\$1,449
Service Providing Industries		
Average Employment	27,177	27,339
Average Weekly Wage	\$891	\$1,357
Total Private Industry		
Average Employment	28,803	28,950
Average Weekly Wage	\$903	\$1,362
Government (Federal, State, and Local)		
Average Employment	10,850	10,951
Average Weekly Wage	\$1,013	\$1,480
Total, Private plus Government		
Average Employment	39,653	39,902
Average Weekly Wage	\$933	\$1,394

Source:

<https://www2.nhes.nh.gov/GraniteStats/SessionServlet?page=Community.jsp&SID=1&city=000708&cityName=Concord>

Economic & Labor Market Information Bureau, NH Employment Security, October 2025. Community Response Received 5/6/25

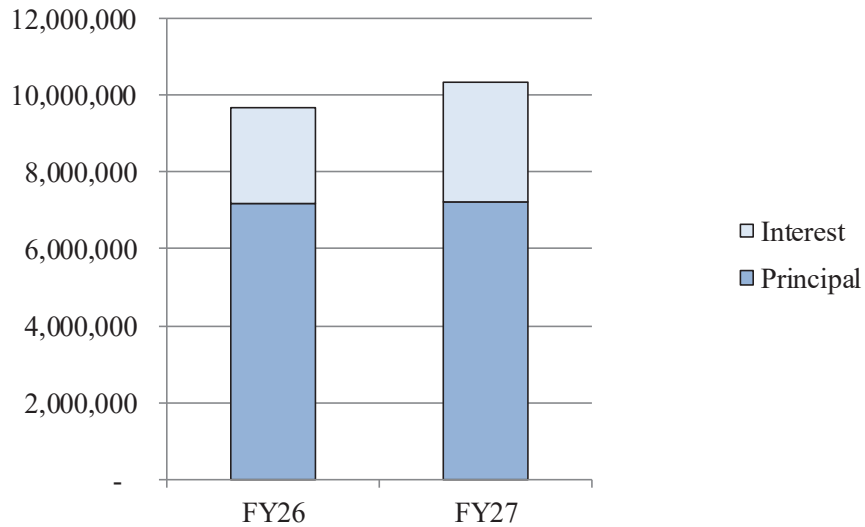
Appendix D

Ward Density

Ward	Population	Square Miles of Land Area	Persons per Square Mile of Land Area
1	4,452	7.3	609.9
2	4,567	6.8	671.6
3	4,512	1.9	2,374.7
4	4,398	1.7	2,587.1
5	4,338	15.8	274.6
6	4,231	1.9	2,226.8
7	4,310	4.0	1,077.5
8	4,204	7.2	583.9
9	4,543	1.0	4,543.0
10	4,421	17.9	247.0

Aggregated Debt Service—Other Appropriations (Non-General Fund)

Debt Service	FY26	FY27
Interest	2,519,127	3,095,330
Principal	7,174,285	7,235,170
Grand Total	9,693,412	10,330,500



Appendix D

Projected Ending FY26 Fund Balance/Net Position Description of Changes +/- 10%

Fund	Beginning FY26 Fund Balance/Net Position	Projected FY26 Increase / (Decrease) in Fund Balance / Net Position	Projected Beginning FY27 Fund Balance/Net Position	FY27 Proposed Revenue	FY27 Proposed Expense	Projected FY27 Increase / (Decrease) in Fund Balance / Net Position	Projected Ending FY27 Fund Balance/Net Position	Projected % Change
General Fund	29,828,642	(1,442,351)	28,386,291	93,768,309	93,768,308	0	28,386,292	0%
Non-Major	8,065,546	(125,712)	7,939,834	11,870,720	13,283,094	(1,412,374)	6,527,460	-18%
Water Fund	46,173,615	(63,586)	46,110,029	8,501,309	8,682,106	(180,797)	45,929,232	0%
Sewer Fund	39,621,327	(1,935,315)	37,686,012	12,977,542	15,064,265	(2,086,723)	35,599,289	-6%
Total Enterprise Funds	85,794,942	(1,998,901)	83,796,041	21,478,851	23,746,371	(2,267,520)	81,528,521	-6%
N End Opportunity Corridor TIF	3,281,001	349,407	3,630,408	613,632	343,372	270,260	3,900,668	7%
Sears Block TIF District	252,604	89,814	342,418	1,212,528	1,207,624	4,904	347,322	1%
Penacook Village TIF District	849,614	360,604	1,210,218	681,086	867,324	(186,238)	1,023,980	-15%
Total Debt Service Funds	4,383,219	799,825	5,183,044	2,507,246	2,418,320	88,926	5,271,970	-7%

For Budgetary Purposes Only

Non Major Funds

The Solid Waste fund, within this group of funds, anticipates the sustained increase in expenses and only slight increase in revenues resulting in a fund loss of \$1,129,322 for Fiscal Year 2027, and results in a decrease of Fund Balance. These expense levels are due to contractual obligations in curbside collection, and disposal of municipal solid waste and recycling materials. The arena fund is realizing reduced revenues due to less ice time and non-ice time rentals and requires a transfer from the General Fund to support operations. The Airport fund is transferring \$67,000 as a planned transfer to capital projects fund which will result in a loss of \$95,865 for Fiscal Year 2027 and a decrease in fund balance. The Golf fund is transferring \$250,000 to the General fund to support debt service costs on the new clubhouse project which will result in a decrease in fund balance for Fiscal Year 2027.

Tax Increment Finance (TIF) Districts/Debt Service Funds

The North End Opportunity Corridor TIF District (NEOCTIF) is realizing continued property tax revenue that exceeds expenditures resulting in increased fund balance position. The Sears Block TIF (SBTIF) is realizing continued property tax revenues that exceed expenditures resulting in increased fund balance position. The Penacook Village TIF (PVTIF) continues to experience development growth and an increase in property tax revenue within the district.

Appendix D

Function/Departmental Fund Relationship

Function	Department	Major Funds					Non-Major Funds				
		General Fund	Cemetery Permanent Fund	Major Capital Projects Fund	Enterprise Funds		Special Revenue Funds				Debt Service Funds
					Water Fund	Sewer Fund	Solid Waste Fund	Arena Fund	Golf Fund	Other Funds	
General Government	City Manager	X		X						X	
General Government	Legal	X									
General Government	Assessing	X									
General Government	Human Resources	X									
General Government	Finance	X	X	X	X	X	X	X	X	X	X
General Government	Information	X		X							
General Government	City Council	X									
General Government	City Clerk	X									
General Government	General Overhead	X		X	X	X	X	X	X	X	X
Public Safety	Police	X		X						X	
Public Safety	Fire	X		X							
General Services	General Services	X		X	X	X	X	X		X	X
Community Development	Community	X		X						X	X
Leisure and Information Services	Library	X									
Leisure and Information Services	Parks & Recreation	X	X	X					X		
Human Services	Human Services	X									

General Fund Pro Forma
FY2026 - FY2032

	2026 Budget	2026 Estimate	2027 Request	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Revenues:								
Property Taxes	53,382,267	53,150,000	56,147,219	62,248,379	67,640,918	70,730,100	73,033,730	77,090,382
Other Taxes	855,110	1,222,065	1,219,270	1,219,300	1,219,300	1,219,300	1,219,300	1,219,300
Intergov Revenue	6,296,275	6,298,519	6,348,064	6,475,000	6,604,500	6,802,600	7,006,700	7,006,700
Rental Income	315,856	316,871	339,174	332,400	332,400	325,800	325,800	330,700
Fines and Penalties	423,100	504,300	501,500	506,500	516,600	526,900	537,400	537,400
Licenses and Permits	1,749,544	1,757,804	2,640,474	2,640,500	2,640,500	2,693,300	2,774,100	2,857,300
Investment Income	2,294,980	2,387,070	2,291,546	2,291,500	2,291,500	2,291,500	2,291,500	2,291,500
Donations	40,200	37,950	79,450	78,700	77,500	77,500	81,400	81,400
Transfer In	5,052,712	5,053,412	6,791,115	6,791,100	6,791,100	6,859,000	6,961,900	7,066,300
Motor Vehicle Reg	8,525,000	8,450,000	8,650,000	8,823,000	8,999,500	9,179,500	9,454,900	9,738,500
Dept. Service Charges	5,227,192	5,339,327	5,480,067	5,589,700	5,701,500	5,815,500	5,990,000	6,169,700
Retiree Health Reimb	1,395,450	1,517,020	1,535,920	1,535,900	1,535,900	1,535,900	1,535,900	1,535,900
Other Revenue	1,063,105	1,040,670	894,510	894,500	939,200	986,200	1,035,500	1,035,500
Use of Fund Bal/RE	3,030,000	-	850,000	-	-	-	-	-
Total Revenues	89,650,791	87,075,009	93,768,309	99,426,479	105,290,418	109,043,100	112,248,130	116,960,582
Expenses:								
Operations	74,603,936	73,467,904	78,576,569	81,719,600	84,988,400	88,387,900	91,923,400	95,600,300
Transfer Out - Trust & Other Funds	3,915,918	3,915,918	1,764,240	1,878,200	2,004,400	2,141,300	2,284,400	2,432,100
Capital Outlay	40,900	43,500	25,700	26,200	26,700	27,200	27,700	28,300
Airport Fund Support	-	-	-	-	250,000	300,000	350,000	300,000
Arena Fund Support	-	-	170,000	171,000	184,000	203,000	208,000	213,000
Solid Waste Fund Support	1,423,045	1,423,045	1,567,829	2,600,000	2,800,000	3,000,000	3,200,000	3,400,000
Capital Program:								
Transfer Out - Capital	916,500	916,500	494,000	601,875	1,076,500	1,102,000	643,750	595,375
Authorized Unissued Bonds				24,652,180	3,000,000			
Bonded CIP Projects			10,168,600	24,950,205	7,593,000	7,692,000	17,171,750	16,026,000
Debt Service:								
Future Debt Service Estimate			-	720,276	2,890,708	3,495,603	4,094,924	5,509,300
Authorized Unissued Debt Estimate	-	-	-	1,746,196	1,977,881	1,941,441	1,905,000	1,868,560
Existing Debt Service Schedule	8,750,492	8,750,492	11,169,970	9,963,132	9,091,829	8,444,656	7,610,956	7,013,646
Total Expenses	89,650,791	88,517,359	93,768,308	99,426,479	105,290,418	109,043,100	112,248,130	116,960,582
Total Net	0	1,442,351	(0)	-	-	-	-	-
Overlay & War Service Credit			810,600	810,600	810,600	810,600	810,600	810,600
Amount to be Raised by Property Taxes			56,957,819	63,058,979	68,451,518	71,540,700	73,844,330	77,900,982
Estimated Assessed Value (in thousands)			5,303,438	5,323,438	5,343,438	5,363,438	5,383,438	5,403,438
Projected Property Tax Rate			10.74	11.85	12.81	13.34	13.72	14.42

Parking Fund Pro Forma
FY2026 - FY2032

	2026 Budget	2026 Estimate	2027 Request	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Revenues:								
Metered Parking Income	1,351,630	1,450,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000
Other Income	1,358,897	1,408,500	1,549,258	1,549,258	1,549,258	1,549,258	1,549,258	1,549,258
Sears Block TIF District Transfer	300,191	300,191	-	-	-	-	-	-
School Street Reserve Transfer	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
General Fund Transfer	59,980	59,980	59,980	59,980	59,980	59,980	59,980	59,980
Solid Waste Fund Transfer	13,650	13,650	13,650	13,650	13,650	13,650	13,650	13,650
Total Revenues	3,094,848	3,242,821	3,053,388	3,053,388	3,053,388	3,053,388	3,053,388	3,053,388
Expenses:								
Operations	1,922,464	1,692,064	2,008,837	2,008,837	2,008,837	2,008,837	2,008,837	2,008,837
Overhead	170,408	170,408	336,690	336,690	336,690	336,690	336,690	336,690
Transfer Out - Trust	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
Capital Program:								
Transfer Out - Capital Projects	50,000	50,000	-	-	-	-	-	-
Authorized Unissued Bonds								
Bonded CIP Projects	-	-	365,000	4,295,000	4,184,500	72,000	957,000	305,000
Debt Service:								
Future Debt Service Estimate	-	-	-	31,938	335,482	625,831	624,448	696,631
Authorized Unissued Debt Estimate	-	-	-	84,292	82,804	81,317	79,829	78,342
Existing Debt Service Schedule	1,293,440	1,293,440	780,110	732,984	424,865	402,315	340,765	291,090
Total Expenditures	3,446,812	3,216,412	3,136,137	3,120,949	3,116,374	3,384,173	3,321,240	3,343,748
Projected Net	(351,964)	26,409	(82,749)	(67,561)	(62,986)	(330,785)	(267,852)	(290,360)
Fund Position:								
Beginning Working Capital	2,283,984	2,283,984	2,310,393	2,227,644	2,160,083	2,097,097	1,766,311	1,498,460
Ending Working Capital	1,932,020	2,310,393	2,227,644	2,160,083	2,097,097	1,766,311	1,498,460	1,208,100
Target Working Capital	689,360	643,280	627,230	624,190	623,270	676,830	664,250	668,750

Airport Fund Pro Forma
FY2026 - FY2032

	2026 Budget	2026 Estimate	2027 Request	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Revenues:								
Leases and Operations	512,196	535,177	540,830	552,850	565,747	578,967	592,521	606,415
Transfer In - General	-	-	-	-	250,000	300,000	350,000	300,000
Total Revenues	512,196	535,177	540,830	552,850	815,747	878,967	942,521	906,415
Expenses:								
Operations	412,091	417,839	420,595	437,419	454,915	473,112	492,037	511,718
Overhead	51,692	51,692	56,630	57,479	58,342	59,217	60,105	61,007
Capital Program:								
Transfer Out - Capital Projects	9,750	9,750	67,000	108,233	110,000	20,273	190,138	66,000
Authorized Unissued Bonds			1,382,110	-	-	-	-	-
Bonded CIP Projects	-	-	1,225,000	150,000	465,556	550,000	-	-
Debt Service:								
Future Debt Service Estimate	-	-	-	86,771	100,865	147,454	201,675	197,230
Authorized Unissued Debt Estimate	-	-	-	97,899	96,172	94,444	92,717	90,989
Existing Debt Service Schedule	59,034	59,034	92,470	86,206	83,306	75,394	57,919	51,100
Total Expenditures	532,567	538,315	636,695	776,108	807,428	775,449	1,001,874	887,055
Projected Net	(20,371)	(3,138)	(95,865)	(223,258)	8,319	103,518	(59,353)	19,361
Fund Position:								
Beginning Working Capital	430,160	430,160	427,022	331,157	107,899	116,218	219,736	160,383
Ending Working Capital	409,789	427,022	331,157	107,899	116,218	219,736	160,383	179,744
Target Working Capital	106,513	107,663	127,339	155,222	161,486	155,090	200,375	177,411

Golf Fund Pro Forma
FY2026 - FY2032

	2026 Budget	2026 Estimate	2027 Request	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Revenues:								
Camps	47,150	22,490	26,670	27,203	27,475	28,025	28,585	29,157
Seasonal Passes	392,975	409,540	360,580	375,003	393,753	413,441	434,113	455,819
Daily Fees	670,500	687,117	738,266	767,797	798,509	830,449	863,667	898,213
League and Tournament Fees	39,200	36,500	35,265	35,970	36,690	37,424	38,172	38,935
Cart Rental	335,010	338,901	409,385	427,807	444,920	462,716	481,225	500,474
Handicapping	15,000	15,000	15,000	15,450	15,605	15,761	15,918	16,077
Driving Range	144,000	145,000	155,185	162,944	166,203	169,527	172,918	176,376
Golf Simulator Revenue	92,000	70,000	92,600	94,452	96,341	98,268	100,233	102,238
Investment Income	30,000	40,570	29,390	27,039	24,605	22,391	19,928	17,736
Pro Shop Sales	189,500	260,804	235,000	244,400	249,288	254,274	259,359	264,546
Concession Sales	38,000	38,000	38,000	38,000	60,420	62,837	65,350	67,964
Rental Income	29,750	17,995	22,521	22,521	22,746	23,201	23,665	24,138
Other Revenue	-	7,500	560	560	566	577	588	600
Total Revenues	2,023,085	2,089,417	2,158,422	2,239,147	2,337,120	2,418,890	2,503,722	2,592,275
Expenses:								
Operations	1,564,684	1,496,792	1,646,531	1,712,392	1,780,888	1,852,123	1,916,948	1,955,287
Transfer Out - General	134,085	134,085	412,780	462,780	512,780	562,780	612,780	662,780
Transfer Out	3,840	3,840	4,050	4,212	4,380	4,556	4,715	4,809
Capital Program:								
Authorized Unissued Bonds			-	-	-	-	-	-
Bonded CIP Projects			200,000	70,000	385,000	335,000	125,000	175,000
Debt Service:								
Future Debt Service Estimate	-	-	-	22,167	29,492	67,516	96,002	109,121
Authorized Unissued Debt Estimate	-	-	-	-	-	-	-	-
Existing Debt Service Schedule	120,744	120,745	216,900	185,463	164,233	157,700	142,250	127,250
Total Expenses	1,823,353	1,755,462	2,280,261	2,387,013	2,491,773	2,644,675	2,772,695	2,859,247
Projected Net	199,732	333,955	(121,839)	(147,866)	(154,652)	(225,785)	(268,973)	(266,972)
Fund Position:								
Beginning Working Capital	1,016,581	1,016,581	1,350,536	1,228,697	1,080,831	926,178	700,393	431,421
Ending Working Capital	1,216,313	1,350,536	1,228,697	1,080,831	926,178	700,393	431,421	164,449
Target Working Capital	364,671	351,092	456,052	477,403	498,355	528,935	554,539	571,849

Arena Fund Pro Forma
FY2026 - FY2032

	2026 Budget	2026 Estimate	2027 Request	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Revenues:								
Sales and Operations	772,480	756,593	785,218	799,352	813,740	828,388	843,299	858,478
Transfer In - General	-	-	170,000	171,000	184,000	203,000	208,000	213,000
Winter Ice Prime Rate/Hr	275.00	285.00	290.00	290.00	290.00	295.00	295.00	295.00
Winter Ice Non-Prime Rate/Hr	203.00	210.00	215.00	215.00	215.00	220.00	220.00	220.00
Winter In HS Games Rate /Hr	285.00	295.00	300.00	300.00	300.00	305.00	305.00	305.00
Total Revenues	772,480	756,593	955,218	970,352	997,740	1,031,388	1,051,299	1,071,478
Expenses:								
Operations	696,076	708,140	747,280	777,172	808,258	840,589	870,009	887,410
Transfer Out - General	88,406	88,406	96,230	100,079	104,082	108,246	112,034	114,275
Transfer Out - Solid Waste	4,850	4,850	5,100	5,100	5,100	5,100	5,100	5,100
Capital Program:								
Authorized Unissued Bonds			-	-	-	-	-	-
Bonded CIP Projects			-	-	-	-	70,000	-
Debt Service:								
Future Debt Service Estimate	-	-	-	-	-	-	-	7,292
Authorized Unissued Debt Estimate	-	-	-	-	-	-	-	-
Existing Debt Service Schedule	97,847	97,847	94,830	86,772	78,872	76,222	62,847	55,637
Total Expenses	887,178	899,243	943,440	969,122	996,312	1,030,156	1,049,990	1,069,713
Projected Net	(114,698)	(142,650)	11,778	1,230	1,428	1,232	1,308	1,765
Fund Position:								
Beginning Working Capital	135,459	135,459	(7,191)	4,587	5,816	7,244	8,476	9,785
Ending Working Capital	20,761	(7,191)	4,587	5,816	7,244	8,476	9,785	11,550
Target Working Capital	177,436	179,849	188,688	193,824	199,262	206,031	209,998	213,943

Solid Waste Fund Pro Forma
FY2026 - FY2032

	2026 Budget	2026 Estimate	2027 Request	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Revenues:								
PAYT Bag Revenue	1,500,190	1,500,190	1,500,200	1,742,482	1,759,907	1,777,506	1,795,281	1,813,234
PAYT Container Revenue	814,190	801,190	813,265	853,928	896,625	941,456	988,529	1,037,955
Recycling Revenue	105,340	105,340	105,340	106,393	107,457	108,532	109,617	110,713
Other Services Revenue	326,505	326,505	342,690	352,971	363,560	374,467	385,701	397,272
Other Revenue	2,740	526,190	22,410	23,531	24,707	25,942	27,239	28,601
Transfer In - General	1,423,045	1,423,045	1,567,829	2,600,000	2,800,000	3,000,000	3,200,000	3,400,000
PAYT Price Adjustment Revenue				225,030	-	-	-	-
PAYT Bag Price Adjustment %				15.00%	0.00%	0.00%	0.00%	0.00%
Total Revenues	4,172,010	4,682,460	4,351,734	5,904,335	5,952,256	6,227,903	6,506,367	6,787,776
Expenses:								
PAYT Expense	2,681,327	2,651,630	2,776,419	2,915,240	3,061,002	3,214,052	3,374,755	3,543,493
Recycling Expense	1,969,360	1,960,090	2,130,186	2,236,696	2,348,531	2,465,957	2,589,255	2,718,718
Other Services Expense	417,750	417,750	438,500	460,425	483,446	507,619	532,999	559,649
Landfill	89,138	89,370	94,430	99,152	104,109	109,315	114,780	120,519
Transfer Out - Parking	13,650	13,650	13,650	13,787	13,924	14,064	14,204	14,346
Capital Program:								
Transfer Out - Capital Projects	-	-	-	-	-	-	-	15,000
Authorized Unissued Bonds			-	-	-	-	-	-
Bonded CIP Projects			-	-	-	-	-	45,000
Debt Service:								
Future Debt Service Estimate	-	-	-	-	-	-	-	-
Authorized Unissued Debt Estimate	-	-	-	-	-	-	-	-
Existing Debt Service Schedule	18,302	18,302	27,870	24,880	19,075	18,575	18,050	17,525
Total Expenses	5,189,528	5,150,792	5,481,056	5,750,179	6,030,088	6,329,581	6,644,044	6,989,251
Projected Net	(1,017,518)	(468,332)	(1,129,322)	154,157	(77,832)	(101,678)	(137,677)	(201,475)
Fund Position:								
Beginning Working Capital	3,408,787	3,408,787	2,940,455	1,811,133	1,965,290	1,887,458	1,785,780	1,648,103
Ending Working Capital	2,391,269	2,940,455	1,811,133	1,965,290	1,887,458	1,785,780	1,648,103	1,446,628
Target Working Capital	1,037,906	1,030,158	1,096,211	1,150,036	1,206,018	1,265,916	1,328,809	1,397,850

Water Fund Pro Forma
FY2026 - FY2032

	2026 Budget	2026 Estimate	2027 Request	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Revenues:								
Sales and Operations	5,928,480	5,736,040	6,303,650	6,281,030	6,498,690	6,724,240	6,957,610	7,199,090
Fixed Charges	1,428,800	1,478,000	1,610,760	1,623,780	1,758,920	1,905,560	2,064,420	2,236,520
Service Charges	298,000	298,000	302,500	310,063	317,814	325,759	333,903	342,251
Capital Contribution	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Investment Income	100,000	130,560	92,214	92,214	92,214	92,214	92,214	92,214
Other Revenue	101,010	102,510	84,685	82,991	81,331	79,705	78,111	76,549
Transfer In - Trust	-	-	47,500	-	-	-	-	-
Anticipated Revenue from Increase Net from October Rate Increase			361,930	211,130	219,840	227,450	235,350	243,520
Rate Increase			6.00%	3.50%	3.50%	3.50%	3.50%	3.50%
Total Revenues	7,916,290	7,805,110	8,501,309	8,450,078	8,808,970	9,187,478	9,586,258	10,006,624
Expenses:								
Operations	4,294,599	4,097,065	4,497,276	4,690,659	4,892,358	5,102,729	5,322,146	5,550,999
Capital Outlay	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000
Transfer Out - Trust	260,000	260,000	275,000	275,000	275,000	275,000	275,000	275,000
Transfer Out - General	847,988	847,988	911,920	948,397	986,333	1,025,786	1,066,817	1,109,490
Transfer Out - Solid Waste	5,570	5,570	5,850	6,143	6,450	6,772	7,111	7,466
Capital Program:								
Transfer Out - Capital Projects	204,500	204,500	368,000	322,813	392,750	282,000	303,125	350,063
Authorized Unissued Bonds			118,000	-	-	-	-	-
Bonded CIP Projects			1,430,000	4,569,000	1,089,000	1,567,000	4,462,000	1,705,000
Debt Service:								
Future Debt Service Estimate	-	-	-	137,625	519,213	662,798	815,336	1,229,926
Authorized Unissued Debt Estimate	-	-	-	12,025	11,740	11,455	11,170	10,885
Existing Debt Service Schedule	2,329,573	2,329,573	2,500,060	2,357,075	2,042,597	1,856,433	1,625,632	1,433,751
Total Expenses	8,066,230	7,868,696	8,682,106	8,873,736	9,250,439	9,346,972	9,550,338	10,091,580
Projected Net	(149,940)	(63,586)	(180,797)	(423,659)	(441,470)	(159,494)	35,920	(84,956)
Fund Position:								
Beginning Working Capital	2,427,066	2,427,066	2,363,480	2,182,683	1,759,024	1,317,554	1,158,061	1,193,981
Ending Working Capital	2,277,126	2,363,480	2,182,683	1,759,024	1,317,554	1,158,061	1,193,981	1,109,024
25% Operating Expenses	1,073,650	1,024,266	1,124,319	1,172,665	1,223,089	1,275,682	1,330,537	1,387,750
25% Debt Service / \$500,000	582,393	582,393	625,015	626,681	643,387	632,671	613,035	668,641
10% Rate Stabilization (5-15%)	592,848	573,604	630,365	628,103	649,869	672,424	695,761	719,909
Target Working Capital	2,248,891	2,180,264	2,379,699	2,427,449	2,516,346	2,580,778	2,639,332	2,776,299

Wastewater Fund Pro Forma
FY2026 - FY2032

	2026 Budget	2026 Estimate	2027 Request	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected
Revenues:								
Usage	7,851,880	7,256,670	8,602,924	9,182,894	10,946,984	12,842,924	14,285,074	15,141,834
Fixed Charges	1,901,383	1,974,000	2,282,055	2,487,470	3,102,790	3,811,350	4,451,010	4,970,680
Usage-Towns	410,300	410,300	410,300	418,506	426,876	435,414	444,122	453,004
Transfer In - Trust	-	-	47,500	1,000,000	-	-	-	-
Septage Processing	500,000	600,000	600,000	612,000	624,240	636,725	649,459	662,448
Service Charges	58,100	66,520	63,100	64,362	65,649	66,962	68,301	69,667
Capital Contribution	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Investment Income	300,000	629,520	449,190	449,190	449,190	449,190	449,190	449,190
Other Revenue	489,388	476,698	502,473	492,424	482,575	472,924	463,465	454,196
Anticipated Revenue from Increase Net from October Rate Increase			1,159,940	1,546,590	1,836,580	1,915,720	1,284,290	714,250
Rate Increase			15.00%	20.00%	20.00%	17.50%	10.00%	5.00%
Total Revenues	11,531,051	11,433,708	12,977,542	14,726,846	16,118,304	18,735,488	20,830,622	22,221,020
Expenses:								
Operations	6,981,008	6,866,915	7,371,465	7,681,066	8,003,671	8,339,825	8,690,098	9,055,082
Capital Outlay	63,800	63,800	63,800	63,800	63,800	63,800	63,800	63,800
Transfer Out - Trust	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000
Transfer Out - General	1,443,616	1,443,616	1,567,920	1,630,637	1,695,862	1,763,697	1,834,245	1,907,614
Transfer Out - Solid Waste	4,800	4,800	5,050	5,303	5,568	5,846	6,138	6,445
Capital Program:								
Transfer Out - Capital Projects	79,500	79,500	78,000	92,813	72,750	92,000	148,125	90,063
Authorized Unissued Bonds			7,330,000	-	-	-	-	-
Bonded CIP Projects			4,630,000	655,000	27,660,000	9,207,000	892,000	5,695,000
Debt Service:								
Future Debt Service Estimate	-	-	-	647,458	686,419	2,670,694	3,306,623	3,349,336
Authorized Unissued Debt Estimate	-	-	-	578,625	567,234	555,844	544,453	533,063
Existing Debt Service Schedule	4,755,392	4,755,392	5,823,030	5,491,626	5,222,716	4,935,919	4,607,389	4,110,708
Total Expenses	13,483,116	13,369,023	15,064,265	16,346,327	16,473,020	18,582,625	19,355,871	19,271,111
Projected Net	(1,952,065)	(1,935,315)	(2,086,723)	(1,619,482)	(354,716)	152,864	1,474,751	2,949,909
Fund Position:								
Beginning Working Capital	6,683,142	6,683,142	4,747,827	2,661,104	1,041,622	686,907	839,770	2,314,521
Ending Working Capital	4,731,077	4,747,827	2,661,104	1,041,622	686,907	839,770	2,314,521	5,264,430
25% Operating Expenses	1,745,252	1,716,729	1,842,866	1,920,267	2,000,918	2,084,956	2,172,524	2,263,770
25% Debt Service / \$500,000	1,188,848	1,188,848	1,455,758	1,679,427	1,619,092	2,040,614	2,114,616	1,998,277
10% Rate Stabilization (5-15%)	785,188	725,667	860,292	918,289	1,094,698	1,284,292	1,428,507	1,514,183
Target Working Capital	3,719,288	3,631,244	4,158,916	4,517,983	4,714,708	5,409,863	5,715,648	5,776,231

Appendix F

Debt Service Schedules

General Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	7,844,241.33	3,325,062.05	11,169,303.38
06/30/2028	6,931,900.00	3,031,232.04	9,963,132.04
06/30/2029	6,372,800.00	2,719,029.04	9,091,829.04
06/30/2030	6,011,600.00	2,433,056.04	8,444,656.04
06/30/2031	5,441,200.00	2,169,755.54	7,610,955.54
06/30/2032	5,075,200.00	1,938,446.30	7,013,646.30
06/30/2033	4,579,700.00	1,719,894.54	6,299,594.54
06/30/2034	4,271,700.00	1,528,941.06	5,800,641.06
06/30/2035	3,741,700.00	1,351,408.77	5,093,108.77
06/30/2036	3,112,200.00	1,197,586.82	4,309,786.82
06/30/2037	2,747,200.00	1,064,002.80	3,811,202.80
06/30/2038	2,575,000.00	946,056.30	3,521,056.30
06/30/2039	2,270,000.00	838,575.08	3,108,575.08
06/30/2040	1,960,000.00	741,962.50	2,701,962.50
06/30/2041	1,845,000.00	655,631.25	2,500,631.25
06/30/2042	1,690,000.00	583,875.02	2,273,875.02
06/30/2043	1,635,000.00	517,025.00	2,152,025.00
06/30/2044	1,535,000.00	451,625.00	1,986,625.00
06/30/2045	1,305,000.00	390,225.00	1,695,225.00
06/30/2046	1,040,000.00	338,025.00	1,378,025.00
06/30/2047	710,000.00	296,425.00	1,006,425.00
06/30/2048	710,000.00	268,025.00	978,025.00
06/30/2049	710,000.00	238,737.52	948,737.52
06/30/2050	710,000.00	209,450.00	919,450.00
06/30/2051	710,000.00	180,162.52	890,162.52
06/30/2052	710,000.00	150,875.00	860,875.00
06/30/2053	710,000.00	120,700.00	830,700.00
06/30/2054	710,000.00	90,525.00	800,525.00
06/30/2055	710,000.00	60,350.00	770,350.00
06/30/2056	710,000.00	30,175.00	740,175.00
Total	\$79,084,441.33	\$29,586,840.19	\$108,671,281.52

Appendix F

Parking Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	637,500.00	142,544.82	780,044.82
06/30/2028	614,800.00	118,184.06	732,984.06
06/30/2029	330,000.00	94,865.06	424,865.06
06/30/2030	320,000.00	82,315.04	402,315.04
06/30/2031	270,000.00	70,765.00	340,765.00
06/30/2032	230,000.00	61,090.00	291,090.00
06/30/2033	227,000.00	52,290.00	279,290.00
06/30/2034	205,000.00	43,640.00	248,640.00
06/30/2035	205,000.00	36,090.00	241,090.00
06/30/2036	185,000.00	28,465.00	213,465.00
06/30/2037	185,000.00	21,840.00	206,840.00
06/30/2038	180,000.00	15,140.00	195,140.00
06/30/2039	150,000.00	8,402.50	158,402.50
06/30/2040	65,000.00	2,910.00	67,910.00
06/30/2041	5,000.00	1,000.00	6,000.00
06/30/2042	5,000.00	800.00	5,800.00
06/30/2043	5,000.00	600.00	5,600.00
06/30/2044	5,000.00	400.00	5,400.00
06/30/2045	5,000.00	200.00	5,200.00
Total	\$3,829,300.00	\$781,541.48	\$4,610,841.48

Appendix F

Airport Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	63,700.00	28,763.11	92,463.11
06/30/2028	60,000.00	26,206.26	86,206.26
06/30/2029	60,000.00	23,306.26	83,306.26
06/30/2030	55,000.00	20,393.76	75,393.76
06/30/2031	40,000.00	17,918.76	57,918.76
06/30/2032	35,000.00	16,100.00	51,100.00
06/30/2033	30,000.00	14,450.00	44,450.00
06/30/2034	30,000.00	13,050.00	43,050.00
06/30/2035	30,000.00	11,650.00	41,650.00
06/30/2036	25,000.00	10,250.00	35,250.00
06/30/2037	25,000.00	9,100.00	34,100.00
06/30/2038	25,000.00	7,850.00	32,850.00
06/30/2039	25,000.00	6,700.00	31,700.00
06/30/2040	25,000.00	5,550.00	30,550.00
06/30/2041	20,000.00	4,400.00	24,400.00
06/30/2042	20,000.00	3,600.00	23,600.00
06/30/2043	20,000.00	2,800.00	22,800.00
06/30/2044	20,000.00	2,000.00	22,000.00
06/30/2045	15,000.00	1,200.00	16,200.00
06/30/2046	15,000.00	600.00	15,600.00
Total	\$638,700.00	\$225,888.15	\$864,588.15

Appendix F

Golf Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	151,500.00	65,324.01	216,824.01
06/30/2028	126,000.00	59,462.50	185,462.50
06/30/2029	111,000.00	53,232.50	164,232.50
06/30/2030	110,000.00	47,700.00	157,700.00
06/30/2031	100,000.00	42,250.00	142,250.00
06/30/2032	90,000.00	37,250.00	127,250.00
06/30/2033	74,000.00	32,800.00	106,800.00
06/30/2034	70,000.00	29,100.00	99,100.00
06/30/2035	65,000.00	25,600.00	90,600.00
06/30/2036	55,000.00	22,350.00	77,350.00
06/30/2037	45,000.00	19,600.00	64,600.00
06/30/2038	45,000.00	17,350.00	62,350.00
06/30/2039	45,000.00	15,100.00	60,100.00
06/30/2040	45,000.00	12,850.00	57,850.00
06/30/2041	45,000.00	10,600.00	55,600.00
06/30/2042	45,000.00	8,800.00	53,800.00
06/30/2043	45,000.00	7,000.00	52,000.00
06/30/2044	45,000.00	5,200.00	50,200.00
06/30/2045	45,000.00	3,400.00	48,400.00
06/30/2046	40,000.00	1,600.00	41,600.00
Total	\$1,397,500.00	\$516,569.01	\$1,914,069.01

Appendix F

Arena Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	75,000.00	19,796.50	94,796.50
06/30/2028	70,000.00	16,771.50	86,771.50
06/30/2029	65,000.00	13,871.50	78,871.50
06/30/2030	65,000.00	11,221.50	76,221.50
06/30/2031	54,000.00	8,846.50	62,846.50
06/30/2032	48,600.00	7,036.50	55,636.50
06/30/2033	29,000.00	5,337.50	34,337.50
06/30/2034	29,000.00	4,467.50	33,467.50
06/30/2035	29,000.00	3,847.50	32,847.50
06/30/2036	29,000.00	3,222.50	32,222.50
06/30/2037	29,000.00	2,592.50	31,592.50
06/30/2038	25,000.00	1,962.50	26,962.50
06/30/2039	25,000.00	1,462.50	26,462.50
06/30/2040	25,000.00	962.50	25,962.50
06/30/2041	25,000.00	437.50	25,437.50
06/30/2042	5,000.00	106.26	5,106.26
Total	\$627,600.00	\$101,942.76	\$729,542.76

Solid Waste Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	22,500.00	5,362.76	27,862.76
06/30/2028	20,150.00	4,729.50	24,879.50
06/30/2029	15,000.00	4,075.00	19,075.00
06/30/2030	15,000.00	3,575.00	18,575.00
06/30/2031	15,000.00	3,050.00	18,050.00
06/30/2032	15,000.00	2,525.00	17,525.00
06/30/2033	5,000.00	2,000.00	7,000.00
06/30/2034	5,000.00	1,750.00	6,750.00
06/30/2035	5,000.00	1,500.00	6,500.00
06/30/2036	5,000.00	1,250.00	6,250.00
06/30/2037	5,000.00	1,000.00	6,000.00
06/30/2038	5,000.00	750.00	5,750.00
06/30/2039	5,000.00	500.00	5,500.00
06/30/2040	5,000.00	250.00	5,250.00
Total	\$142,650.00	\$32,317.26	\$174,967.26

Appendix F

North End Opportunity Corridor TIF District Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	30,000.00	6,931.26	36,931.26
06/30/2028	30,000.00	6,181.26	36,181.26
06/30/2029	30,000.00	5,281.26	35,281.26
06/30/2030	30,000.00	4,381.26	34,381.26
06/30/2031	30,000.00	3,481.26	33,481.26
06/30/2032	25,000.00	2,656.26	27,656.26
06/30/2033	25,000.00	1,906.26	26,906.26
06/30/2034	25,000.00	1,156.26	26,156.26
06/30/2035	25,000.00	390.63	25,390.63
Total	\$250,000.00	\$32,365.71	\$282,365.71

Sears Block TIF District Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	190,000.00	76,647.50	266,647.50
06/30/2028	185,000.00	69,197.50	254,197.50
06/30/2029	185,000.00	61,897.50	246,897.50
06/30/2030	185,000.00	54,585.00	239,585.00
06/30/2031	180,000.00	47,822.50	227,822.50
06/30/2032	180,000.00	41,285.00	221,285.00
06/30/2033	173,000.00	35,335.00	208,335.00
06/30/2034	165,000.00	30,385.00	195,385.00
06/30/2035	165,000.00	26,535.00	191,535.00
06/30/2036	165,000.00	22,572.50	187,572.50
06/30/2037	165,000.00	18,610.00	183,610.00
06/30/2038	165,000.00	14,535.00	179,535.00
06/30/2039	155,000.00	10,447.50	165,447.50
06/30/2040	155,000.00	6,627.50	161,627.50
06/30/2041	65,000.00	2,762.50	67,762.50
06/30/2042	65,000.00	1,381.26	66,381.26
Total	\$2,543,000.00	\$520,626.26	\$3,063,626.26

Appendix F

Penacook Village TIF District Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	316,050.00	175,563.86	491,613.86
06/30/2028	307,000.00	160,814.76	467,814.76
06/30/2029	305,000.00	145,864.76	450,864.76
06/30/2030	305,000.00	130,964.76	435,964.76
06/30/2031	305,000.00	116,039.76	421,039.76
06/30/2032	304,400.00	101,114.76	405,514.76
06/30/2033	285,000.00	88,156.26	373,156.26
06/30/2034	285,000.00	77,856.26	362,856.26
06/30/2035	285,000.00	69,453.13	354,453.13
06/30/2036	280,000.00	61,125.00	341,125.00
06/30/2037	280,000.00	52,875.00	332,875.00
06/30/2038	275,000.00	44,575.00	319,575.00
06/30/2039	265,000.00	37,275.00	302,275.00
06/30/2040	265,000.00	30,375.00	295,375.00
06/30/2041	265,000.00	23,475.00	288,475.00
06/30/2042	265,000.00	16,437.50	281,437.50
06/30/2043	75,000.00	9,400.00	84,400.00
06/30/2044	75,000.00	6,400.00	81,400.00
06/30/2045	75,000.00	3,400.00	78,400.00
06/30/2046	10,000.00	400.00	10,400.00
Total	\$4,827,450.00	\$1,351,565.81	\$6,179,015.81

Appendix F

Water District Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	1,888,747.00	611,168.86	2,499,915.86
06/30/2028	1,818,360.00	538,714.84	2,357,074.84
06/30/2029	1,579,934.00	462,662.99	2,042,596.99
06/30/2030	1,460,570.00	395,862.62	1,856,432.62
06/30/2031	1,287,900.00	337,732.20	1,625,632.20
06/30/2032	1,143,700.00	290,051.20	1,433,751.20
06/30/2033	1,052,500.00	247,761.94	1,300,261.94
06/30/2034	1,042,500.00	210,636.94	1,253,136.94
06/30/2035	1,027,500.00	174,286.93	1,201,786.93
06/30/2036	907,000.00	139,171.28	1,046,171.28
06/30/2037	672,000.00	107,600.04	779,600.04
06/30/2038	560,000.00	84,585.02	644,585.02
06/30/2039	480,000.00	65,878.78	545,878.78
06/30/2040	440,000.00	49,816.26	489,816.26
06/30/2041	235,000.00	34,828.76	269,828.76
06/30/2042	175,000.00	26,572.50	201,572.50
06/30/2043	159,000.00	19,760.00	178,760.00
06/30/2044	145,000.00	13,400.00	158,400.00
06/30/2045	110,000.00	7,600.00	117,600.00
06/30/2046	80,000.00	3,200.00	83,200.00
Total	\$16,264,711.00	\$3,821,291.16	\$20,086,002.16

Appendix F

Wastewater Fund

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	44,000.00	5,820.51	49,820.51
06/30/2028	42,650.00	4,280.26	46,930.26
06/30/2029	44,000.00	2,743.13	46,743.13
06/30/2030	14,000.00	1,680.00	15,680.00
06/30/2031	14,000.00	1,120.00	15,120.00
06/30/2032	14,000.00	560.00	14,560.00
Total	\$172,650.00	\$16,203.90	\$188,853.90

Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	3,816,158.67	1,956,834.45	5,772,993.12
06/30/2028	3,633,950.00	1,810,745.25	5,444,695.25
06/30/2029	3,527,500.00	1,648,472.81	5,175,972.81
06/30/2030	3,429,500.00	1,490,739.24	4,920,239.24
06/30/2031	3,252,900.00	1,339,368.86	4,592,268.86
06/30/2032	2,899,100.00	1,197,047.86	4,096,147.86
06/30/2033	2,699,800.00	1,066,287.60	3,766,087.60
06/30/2034	2,276,800.00	947,986.08	3,224,786.08
06/30/2035	2,226,800.00	845,660.20	3,072,460.20
06/30/2036	2,136,800.00	745,744.54	2,882,544.54
06/30/2037	2,041,800.00	648,792.30	2,690,592.30
06/30/2038	1,860,000.00	555,171.28	2,415,171.28
06/30/2039	1,840,000.00	475,552.54	2,315,552.54
06/30/2040	1,675,000.00	398,427.50	2,073,427.50
06/30/2041	1,365,000.00	325,908.75	1,690,908.75
06/30/2042	1,325,000.00	271,740.00	1,596,740.00
06/30/2043	1,316,000.00	218,740.00	1,534,740.00
06/30/2044	1,035,000.00	166,100.00	1,201,100.00
06/30/2045	1,020,000.00	124,700.00	1,144,700.00
06/30/2046	560,000.00	83,900.00	643,900.00
06/30/2047	300,000.00	61,500.00	361,500.00
06/30/2048	300,000.00	49,500.00	349,500.00
06/30/2049	300,000.00	37,125.00	337,125.00
06/30/2050	300,000.00	24,750.00	324,750.00
06/30/2051	300,000.00	12,375.00	312,375.00
Total	\$45,437,108.67	\$16,503,169.26	\$61,940,277.93

Appendix G

Listing and Description of Capital Reserve Accounts

Capital Reserve Name	Establishment Date	Purpose *
Landfill Closure	01/19/87	For landfill closure purposes
Durgin Block	01/19/87	For Durgin Block capital purposes and other Durgin Block related purposes as approved by the City Council
Highway	07/10/95	For improvements for street pavement restoration and repair and other Highway related purposes as approved by the City Council
Economic Development	07/10/95	For investment in an office park, industrial park or a civic center and to support investment in the community that enhances the quality of life in the community while providing growth of the local economy and other economic development related purposes as approved by the City Council
Equipment	06/22/98	For replacement of vehicular and mobile equipment purposes and other equipment related purposes as approved by the City Council
Mountain Green	01/11/99	For repair and replacement of the sanitary sewer at the so-called Mountain Green
Fire Apparatus	12/14/98	To support the replacement of fire apparatus as approved by the City Council
Education & Training	12/13/10	For improvement and training programs for City personnel
Building Improvements	12/13/10	For improving the conditions of buildings and infrastructure and other facilities related purposes as approved by the City Council
Parks & Grounds	12/13/10	For improving the conditions of buildings and infrastructure and other parks and grounds related purposes as approved by the City Council
Water Fund Fuel	12/12/11	To mitigate large spikes in fuel used to pump water into the reservoir at the Hutchins Street water plant and other Water Fund fuel related purposes as approved by the City Council
Water Investment Fee	06/11/12	For payment of debt that provides new or additional capacity in the system or to pay for expansion projects and other water fund related purposes as approved by the City Council
Wastewater Investment Fee	06/11/12	For payment of debt that provides new or additional capacity in the system or to pay for expansion projects and other wastewater fund related purposes as approved by the City Council
Recreation	07/11/16	To support future expenses of the new City-wide Community Center project, including by not limited to allocation of funds for future debt service costs and other recreation related purposes as approved by the City Council
Community Improvement	11/14/16	To support future community improvement opportunities
Opioid	08/09/21	For expense related to opioid abatement
Assessing	07/10/23	For the purposes of supporting Assessing department expenses
Bridge	02/13/23	For the purposes of capital repairs, replacement and/or supplemental funding towards the New Hampshire Department of Transportation municipal Bridge Aid Program as programmed in the annual capital improvement plan and other bridge related purposes as approved by the City Council

Appendix G

Capital Reserve Name	Establishment Date	Purpose *
Technology	12/11/23	For technology infrastructure and equipment and other technology related purposes as approved by the City Council
Special Events	06/10/24	To fund grants for special events and other special event related purposes as approved by the City Council
Sidewalk	03/11/24	To accept payments in lieu of construction of certain sidewalk segments which might otherwise be isolated from the rest of the municipal sidewalk network and for expenditures related to sidewalk purposes as approved by the City Council
Human Resources	01/08/24	To deposit funds as part of the class and compensation study and other human resources related purposes as approved by the City Council

*Purpose listed above is inclusive of updates approved by Council January 12, 2026 via resolution #9802

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
0010 - General	
11 - City Manager	
51100 - Full Time	
Position Expense	428,734
51100 - Full Time Total	428,734
51500 - Allowance	
Position Expense	1,200
51500 - Allowance Total	1,200
52100 - Retirement	
Position Expense	51,822
52100 - Retirement Total	51,822
52110 - FICA	
Position Expense	29,042
52110 - FICA Total	29,042
52300 - Beneflex	
Position Expense	52,195
52300 - Beneflex Total	52,195
52600 - Worker's Compensation	
Position Expense	635
52600 - Worker's Compensation Total	635
52900 - Unemployment Insurance	
Position Expense	132
52900 - Unemployment Insurance Total	132
53000 - Professional Development	
Subscriptions/Publications: Union Leader, Concord Monitor, and Harvard Business Review	600
Subscriptions/Publications: Miscellaneous	100
Conference - International City/County Management Association (ICMA) - City Manager	3,000
Membership Dues - International City/County Management Association (ICMA) - Manager	1,600
Membership Dues - New Hampshire Municipal Association (NHMMA) - Manager	150
53000 - Professional Development Total	5,450
53010 - Business Expense	
Mileage and Business Expense - City Manager	1,000
Mileage and Business Expense - Public Information Officer	1,500
53010 - Business Expense Total	2,500
53020 - Dues & Memberships	
Membership Dues - Chamber of Commerce	1,530
Membership Dues - New Hampshire Municipal Association (NHMA)	32,500
Membership Dues - Regional Planning	29,000
53020 - Dues & Memberships Total	63,030
53300 - Professional Services	
Employee Recognition Day (cookout)	7,600
Public Information Officer	2,000
University of New Hampshire (UNH) Sustainability	4,000
53300 - Professional Services Total	13,600
53800 - Communications	
Internet Fax	280
Internet Service, Alarm Lines, Landlines	400
Phones Lines	3,480
53800 - Communications Total	4,160
53810 - Postage	
Postage	400
Postage Public Information Office (PIO)	150

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
53810 - Postage Total	550
54000 - Office Supplies	
Office Supplies - Printing	1,600
54000 - Office Supplies Total	1,600
54110 - Departmental Supplies	
Budget Preparation	1,200
54110 - Departmental Supplies Total	1,200
56200 - Liability Insurance	
Insurance - General Liability	4,173
56200 - Liability Insurance Total	4,173
11 - City Manager Total	660,023
12 - Legal	
47500 - Other Gov Agencies - Local	
Bow juvenile cases and administrative license suspension and adult prosecutions	-33,257
Dunbarton Adult Prosecution Services	-8,308
Loudon juvenile cases and administrative license suspension and adult prosecutions	-41,188
47500 - Other Gov Agencies - Local Total	-82,752
51100 - Full Time	
Position Expense	1,074,235
51100 - Full Time Total	1,074,235
51150 - Part Time	
Position Expense	43,485
51150 - Part Time Total	43,485
51300 - Overtime	
Position Expense	1,050
51300 - Overtime Total	1,050
51500 - Allowance	
Position Expense	3,000
51500 - Allowance Total	3,000
52100 - Retirement	
Position Expense	137,094
52100 - Retirement Total	137,094
52110 - FICA	
Position Expense	85,585
52110 - FICA Total	85,585
52300 - Beneflex	
Position Expense	261,369
52300 - Beneflex Total	261,369
52600 - Worker's Compensation	
Position Expense	803
52600 - Worker's Compensation Total	803
52900 - Unemployment Insurance	
Position Expense	484
52900 - Unemployment Insurance Total	484
53000 - Professional Development	
Continuing Legal Education Requirement - Prosecutors	1,400
Continuing Legal Education Requirement - Solicitor/Dep Solicitor	700
Law Resources	12,500
Conference - Legal International Municipal Lawyers Association (IMLA)	3,000
Membership Dues - American Bar Association (ABA) City Solicitor	270
Membership Dues - International Municipal Lawyers Association (IMLA)	744
Membership Dues - National College of District Attorneys - Prosecutor	181

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Membership Dues - New Hampshire Bar Association (NHBA)	3,510
53000 - Professional Development Total	22,305
53010 - Business Expense	
Mileage and Business Expense	4,500
53010 - Business Expense Total	4,500
53300 - Professional Services	
Legal, Registry, and Court Fees	2,400
Municode - Annual Subscription	926
New Hampshire Justice of the Peace and Notary Renewal Fees	225
Ordinance Revisions and Updates	7,000
Outside Services - Legal	34,500
Title Searches	10,750
53300 - Professional Services Total	55,801
53310 - Software/Hardware Maintenance	
Case management software maintenance	6,075
Foxit Software License	380
53310 - Software/Hardware Maintenance Total	6,455
53600 - Rent	
Prosecutor's Office	69,235
53600 - Rent Total	69,235
53800 - Communications	
Internet Fax	280
Internet Service, Alarm Lines, Landlines	400
Wireless Phones Aircards	980
Phone Lines	2,320
53800 - Communications Total	3,980
53810 - Postage	
Postal & Delivery Services	1,000
53810 - Postage Total	1,000
54000 - Office Supplies	
Office Supplies	3,000
Printing Supplies	1,000
54000 - Office Supplies Total	4,000
56200 - Liability Insurance	
Insurance - General Liability	10,746
56200 - Liability Insurance Total	10,746
12 - Legal Total	1,702,375
13 - Assessing	
41410 - Timber Tax	
Timber Yield Tax	-15,000
41410 - Timber Tax Total	-15,000
41420 - Payment-In-Lieu-of-Tax (PILOT)	
Briar Hydro - Penacook Lower Falls - Map 053P/41	-16,000
Briar Hydro - Rolfe Canal Falls - Map 144P/16	-184,000
Briar Hydro Credit to Merrimack Valley School District	143,650
Center at Triangle Park Inc 111H/4/22	-73,100
Elderly Concord Housing Authority (CHA)	-118,000
Elderly Havenwood Heritage Heights (HHH) 114E/1/1	-381,090
Fayette Street Project Inc 36/8/4	-1,920
Fellowship Apartments Inc. 23/1/12	-2,650
Fellowship House Inc. 36/6/14	-2,300
Fellowship Housing Opportunity Inc 54/1/8	-2,190

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Fellowship Housing Opportunity Inc 35/5/1	-3,370
Fellowship Housing Opportunity Inc. 24/4/15	-2,070
Granite Edvance Corporation New Hampshire Higher Education Loan Corporation (NHHELC) Map 632 Z/ 86	-2,040
Granite Edvance Corporation New Hampshire Higher Education Loan Corporation (NHHELC) Map 632 Z/ 82	-1,900
Granite Edvance Corporation New Hampshire Higher Education Loan Corporation (NHHELC) Map 632 Z/ 84	-41,620
Granite State Independent Living Foundation 111G/1/50	-14,110
Granite VNA Inc. Map 7912z/58/2/7	-12,660
Hydro - Penacookup Penacook Upper Falls - 0543P/21	-55,000
New Hampshire Interscholastic Athletic Association 87/1/12	-6,280
Penacook Assisted Living Facility 192P/89	-88,270
Washington Court Inc. - 54/2/3	-2,200
PCR 1013-01 New PILOT Agreement - Dartmouth Hitchcock - recurring	-155,080
PCR 1013-02 New PILOT Agreement - Kearsarge Old Turnpike Road LLC - recurring	-98,730
PCR 1013-03 New PILOT Agreement - LSE Urse Minor LLC - recurring	-83,240
41420 - Payment-In-Lieu-of-Tax (PILOT) Total	-1,204,170
41430 - Excavation Activity Tax	
Excavation Activity Tax	-100
41430 - Excavation Activity Tax Total	-100
46920 - Forest Loss Reimbursement	
Forest Loss Reimbursement	-390
46920 - Forest Loss Reimbursement Total	-390
46940 - Other Revenue	
Property Cards/Copies	-70
46940 - Other Revenue Total	-70
51100 - Full Time	
Position Expense	557,092
51100 - Full Time Total	557,092
51150 - Part Time	
Position Expense	3,000
51150 - Part Time Total	3,000
51200 - Temporary	
Position Expense	1,650
51200 - Temporary Total	1,650
51300 - Overtime	
Position Expense	420
51300 - Overtime Total	420
51500 - Allowance	
Position Expense	600
51500 - Allowance Total	600
52100 - Retirement	
Position Expense	71,080
52100 - Retirement Total	71,080
52110 - FICA	
Position Expense	43,000
52110 - FICA Total	43,000
52300 - Beneflex	
Position Expense	163,420
52300 - Beneflex Total	163,420
52600 - Worker's Compensation	
Position Expense	8,364
52600 - Worker's Compensation Total	8,364
52900 - Unemployment Insurance	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Position Expense	264
52900 - Unemployment Insurance Total	264
53000 - Professional Development	
Licensure	580
Membership Dues - International Association of Assessing Officers (IAAO)	1,120
Membership Dues - New Hampshire Association of Assessing Officers (NHAAO)	160
Membership Dues - Northeastern Regional Association of Assessing Officers (NRAAO)	160
Multiple Listing Service - New England Real Estate Network (NEREN)/Board of Realtors	2,450
Subscription - CoStar On-Line Database (rental/lease information)	6,840
Subscription - Handy Whitman Index - Public Utility Construction Costs	440
Subscription - Marshall Valuation Service	1,110
Training	1,000
Conference - Northeastern Regional Association of Assessing Officers (NHAAO)	230
Conference - International Association of Assessing Officers (IAAO) Assessor and Attorney	3,000
Conference - National International Association of Assessing Officers (IAAO) Director	1,000
Conference - Northeastern Regional Association of Assessing Officers (NHAAO)	660
Continuing Education - Northeastern Regional Association of Assessing Officers (NRAAO) /International	2,400
PCR 1013-05 Adobe Subscription - recurring	290
Subscription - Commercial Realty Rates, New England Realty Network, RSmeans, PWC	1,070
53000 - Professional Development Total	22,510
53010 - Business Expense	
Mileage and Business Expense - Appraisers	4,000
Mileage and Business Expense - Deputy	950
Mileage and Business Expense - Director	500
53010 - Business Expense Total	5,450
53300 - Professional Services	
Hosting Assessing Web Database/Static Database	6,880
Outside Services - Consulting/Tax Appeals	20,000
Outside Services - Vision Software Maintenance	15,840
53300 - Professional Services Total	42,720
53800 - Communications	
Internet Fax	280
Internet Service, Alarm Lines, Landlines	400
Phone Lines	1,330
53800 - Communications Total	2,010
53810 - Postage	
Postage	1,200
Postage - Income Statements	800
53810 - Postage Total	2,000
54000 - Office Supplies	
Computer Supplies	650
Office Supplies	2,000
Photocopy/Fax	1,050
Printing	500
54000 - Office Supplies Total	4,200
56200 - Liability Insurance	
Insurance - General Liability	5,462
56200 - Liability Insurance Total	5,462
13 - Assessing Total	-286,488
14 - Human Resources	
46000 - Donations	
BOO BAG	-600

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Donation from Harvard Pilgrim	-35,000
STOCKING	-600
PCR 1014-11 Harvard Pilgrim Wellness Program Increase Funding - recurring	-40,000
46000 - Donations Total	-76,200
51100 - Full Time	
Position Expense	452,275
51100 - Full Time Total	452,275
51150 - Part Time	
Position Expense	77,700
51150 - Part Time Total	77,700
51500 - Allowance	
Position Expense	600
51500 - Allowance Total	600
52100 - Retirement	
Position Expense	57,664
52100 - Retirement Total	57,664
52110 - FICA	
Position Expense	40,543
52110 - FICA Total	40,543
52300 - Beneflex	
Position Expense	130,087
52300 - Beneflex Total	130,087
52600 - Worker's Compensation	
Position Expense	713
52600 - Worker's Compensation Total	713
52900 - Unemployment Insurance	
Position Expense	264
52900 - Unemployment Insurance Total	264
53000 - Professional Development	
Human Resources Granite State HR Conference	400
Membership Dues - Human Resources Association Greater Concord (HRAGC)	150
Professional Development Continuing Education Credits - Primex, Association of New Hampshire Public Recognition Program	2,830
Conference - Manchester Area Human Resources Association (MAHRA); Shaheen - Finney Legal Updates	150
Employee Resource Group (ERG) Funding for Annual Objectives	1,200
Joint Loss Management Committee (JLMC) Recognition Program	500
Membership Dues - Society for Human Resource Management (SHRM)	300
Training new staff member	2,000
53000 - Professional Development Total	32,530
53010 - Business Expense	
Conference - Granite State Human Resources (GSHRC) - Lodging and Travel	450
Mileage and Business Expense	450
53010 - Business Expense Total	900
53300 - Professional Services	
Circa Diversity Posting	6,044
Criminal Checks	3,375
Language Bank	1,200
Medical Exams	7,125
Motor Vehicle Checks	2,750
Online Application System Maintenance	14,024
Outside Services - Benefits/Wellness Consultant	16,000
Referral Bonuses	25,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Wellness Reimbursements	35,000
PCR 1014-02 Increase Motor Vehicle Checks - recurring	750
PCR 1014-10 Harvard Pilgrim Wellness Program Increase - recurring	40,000
53300 - Professional Services Total	151,268
53310 - Software/Hardware Maintenance	
Munis/Tyler Annual Maintenance	7,650
PCR 1014-06 Adobe Subscription - recurring	290
PCR 1014-07 Adobe Subscription - recurring	290
53310 - Software/Hardware Maintenance Total	8,230
53800 - Communications	
Internet Fax	280
Internet Service, Alarm Lines, Landlines	400
Phone Lines	1,000
53800 - Communications Total	1,680
53810 - Postage	
Postage - Mailings Mass Retiree and Terminated Employee	450
Postage - Retiree Packages	160
Stamps	78
Postage - Mailings and Mailings for Benefits and Retirees	875
53810 - Postage Total	1,563
54000 - Office Supplies	
Office Supplies	1,500
Supplies for Wellness communication and programs and open enrollment	2,400
54000 - Office Supplies Total	3,900
54110 - Departmental Supplies	
Boo Bag Costs	600
STOCKINGS	600
Wellness Programs - Prizes; Snacks; Drinks; Giveaways	3,500
54110 - Departmental Supplies Total	4,700
56200 - Liability Insurance	
Insurance - General Liability	4,673
56200 - Liability Insurance Total	4,673
14 - Human Resources Total	893,090
16 - Finance	
41100 - Property Taxes	
Amount to be Raised by taxes	-56,957,819
less Overlay and Service Credits	810,600
41100 - Property Taxes Total	-56,147,219
42300 - Fines and Penalties	
Interest on delinquent tax	-450,000
42300 - Fines and Penalties Total	-450,000
42600 - Motor Vehicle Registrations	
Motor Vehicle Registrations	-8,650,000
42600 - Motor Vehicle Registrations Total	-8,650,000
42610 - MV Transportation Surcharge	
Motor Vehicle Transportation Surcharge	-192,000
42610 - MV Transportation Surcharge Total	-192,000
42620 - MV Transportation Admin	
Motor Vehicle Transportation Administrative Fee	-21,250
42620 - MV Transportation Admin Total	-21,250
42630 - MV Waste Disposal	
Motor Vehicle Waste Disposal	-21,250

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
42630 - MV Waste Disposal Total	-21,250
42640 - MV State Agent Admin	
Motor Vehicle State Agent Administrative Fee	-136,500
42640 - MV State Agent Admin Total	-136,500
44000 - Investment Income	
Interest on Investments	-2,291,546
44000 - Investment Income Total	-2,291,546
46210 - Sale of Assets	
Sale of Surplus Property	-30,000
46210 - Sale of Assets Total	-30,000
46400 - Finance Charges	
General Billing Finance Charges	-3,000
46400 - Finance Charges Total	-3,000
46900 - Use of Fund Balance	
Police Station Debt Service	-200,000
General Fund	-650,000
46900 - Use of Fund Balance Total	-850,000
46940 - Other Revenue	
Hydro Power Net Metering Lower Falls	-28,000
Other Income	-600
46940 - Other Revenue Total	-28,600
47330 - Rooms and Meals Tax	
Room and Meals Tax	-4,397,975
47330 - Rooms and Meals Tax Total	-4,397,975
47340 - Highway Block Grant	
Highway Block Grant	-930,118
47340 - Highway Block Grant Total	-930,118
47370 - Railroad Tax	
Railroad Tax	-8,480
47370 - Railroad Tax Total	-8,480
51100 - Full Time	
Position Expense	1,639,461
51100 - Full Time Total	1,639,461
51150 - Part Time	
Position Expense	35,337
51150 - Part Time Total	35,337
51300 - Overtime	
Position Expense	12,040
51300 - Overtime Total	12,040
51500 - Allowance	
Position Expense	2,400
51500 - Allowance Total	2,400
52100 - Retirement	
Position Expense	210,563
52100 - Retirement Total	210,563
52110 - FICA	
Position Expense	129,041
52110 - FICA Total	129,041
52300 - Beneflex	
Position Expense	465,679
52300 - Beneflex Total	465,679
52600 - Worker's Compensation	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Position Expense	2,551
52600 - Worker's Compensation Total	2,551
52900 - Unemployment Insurance	
Position Expense	836
52900 - Unemployment Insurance Total	836
53000 - Professional Development	
Books and Publications	100
Financial books or publications	100
Membership Dues - Government Finance Officers Association (GFOA)	350
Membership Dues - Government Finance Officers Association (GFOA)	150
Membership Dues - Institute for Public Procurement (NIGP) Purchasing Manager/Purchasing Agent I	295
Membership Dues - New England States Government Finance Officers Association (NESGFOA)	45
Membership Dues - New Hampshire Government Finance Officers Association (NHGFOA)	285
Membership Dues - New Hampshire Government Finance Officers Association (NHGFOA) - Purchasing Manage	120
Membership Dues - New Hampshire Tax Collectors' Association - Tax Collector & Deputy Tax Collector	50
Membership Dues - New Hampshire Town Clerks' Association - Tax Collector/Municipal Agent	50
Notary Licenses	75
Professional Development	250
Tuition Reimbursement	2,000
Certifications - Tax Collector	375
Conference - New Hampshire City Town Clerks' Association (NHCTCA) Municipal Agent	400
Conference - New Hampshire Government Finance Officers Association (NHGFOA)	1,000
Conference - New Hampshire Government Finance Officers Association (NHGFOA) Treasurer & Deputy Trea	1,000
Conference - New Hampshire Municipal Association (NHMA)	600
Conference - New Hampshire Tax Collectors' Association (NHTCA) Treasurer & Deputy Treasurer	1,200
Conference - Purchasing Manager/Purchasing Agent I	150
Continuing Education - New Hampshire City Town Clerks' Association (NHTCA) Spring Workshop Tax Colle	120
Continuing Education - New Hampshire City Town Clerks' Association(NHCTCA) Spring Workshop Municipal	120
Membership Dues - Government Finance Officer Association (GFOA) Treasurer & Deputy Treasurer	120
Reference Material	50
Subscriptions - Oil Price Information Service (OPIS) Oil Price Daily	1,572
53000 - Professional Development Total	10,577
53010 - Business Expense	
Mileage and Business Expense - Deputy City Manager Finance	750
Mileage and Business Expense - Purchasing Manager/Purchasing Agent I	200
Mileage and Business Expense - Treasure/Tax Collector and Deputy Treasure/Tax Collector	500
53010 - Business Expense Total	1,450
53300 - Professional Services	
Automated Clearing House (ACH) Rejection Fees	1,000
Auxiliary Energy Management Services	2,000
Data Destruction Services	400
Electricity Supply Procurement	1,500
Fuels Procurement	1,750
Government Finance Officers Association (GFOA) Budget Award Application Fee	495
Natural Gas Supply Procurement	1,500
Quarterly Retainer	4,000
Application fee for Annual Comprehensive Financial Report (ACFR) - GFOA Certificate of Achievement	610
Outside Services - Actuarial services for Governmental Accounting Standards Board (GASB) 75 Valuatio	2,300
Outside Services - Audit Services for City's Audit, Single Audit & Annual Comprehensive Financial Re	79,000
53300 - Professional Services Total	94,555
53310 - Software/Hardware Maintenance	
Adobe Subscription - reoccurring	300

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
City-wide Copier Maintenance Agreement	91,730
Mail folder and inserter annual maintenance agreement	1,836
Motor Vehicle Software Invoice Cloud	3,000
Munis/Tyler Annual Maintenance	98,820
MuniSmart property tax support	5,000
Printer Maintnenace - Motor Vehicle Printers	500
Tyler Payments Credit Card Terminals	2,660
Avitar Motor Vehicle Software Support	14,000
PCR 1016-01 Adobe Subscription - recurring	240
PCR 1016-10 Cloud-based Server for Enterprise Resource Planning (ERP) - Additional Maintenance - rec	85,470
PCR 1016-11 Cloud-based Server for Enterprise Resource Planning (ERP) Implementation - one-time	14,830
53310 - Software/Hardware Maintenance Total	318,386
53500 - Advertising	
Legal Notices	50
53500 - Advertising Total	50
53600 - Rent	
Lease Mail Machine	4,041
53600 - Rent Total	4,041
53800 - Communications	
Internet Fax	560
Internet Service, Alarm Lines, Landlines	1,600
Phones Lines	1,830
Phone Lines	2,330
53800 - Communications Total	6,320
53810 - Postage	
Postage	8,050
Postage - Friendly Reminder Letter Property Tax	2,360
Postage - Lien/Deed Letters	8,000
Postage - Monthly Charges	12,350
Postage - Motor Vehicle Renewal Notices	22,200
Postage - Real Estate Bills	21,460
53810 - Postage Total	74,420
54000 - Office Supplies	
Adobe Subscription - reoccurring Purchasing Manager/Purchasing Agent I)	580
City Hall Mail Machine Supplies	600
Copy Paper - City Hall (1st, 2nd and 3rd Floor) and COMF	3,425
Data Destruction/mobile shredding services	500
Filing Supplies	300
Membership Sam's Club Master Membership for Purchasing Manager	50
Motor Vehicle Blank Paper Stock	6,000
Office & Misc. Supplies	880
Office Supplies	9,600
Property tax bill stock	6,000
Supplies- All other supplies purchased from outside vendors	1,000
Tax Forms - W2, 1099, envelopes, etc.	600
Window envelopes	1,100
54000 - Office Supplies Total	30,635
56200 - Liability Insurance	
Insurance - General Liability	16,602
56200 - Liability Insurance Total	16,602
16 - Finance Total	-71,102,994
17 - Information Technology	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
51100 - Full Time	
Position Expense	921,398
51100 - Full Time Total	921,398
51300 - Overtime	
Position Expense	5,460
51300 - Overtime Total	5,460
51500 - Allowance	
Position Expense	4,200
51500 - Allowance Total	4,200
52100 - Retirement	
Position Expense	118,178
52100 - Retirement Total	118,178
52110 - FICA	
Position Expense	70,909
52110 - FICA Total	70,909
52300 - Beneflex	
Position Expense	238,230
52300 - Beneflex Total	238,230
52600 - Worker's Compensation	
Position Expense	1,357
52600 - Worker's Compensation Total	1,357
52900 - Unemployment Insurance	
Position Expense	396
52900 - Unemployment Insurance Total	396
53000 - Professional Development	
IT security awareness training	9,430
Training manuals/Books/videos	7,593
53000 - Professional Development Total	17,023
53010 - Business Expense	
Mileage and Business Expense	1,400
53010 - Business Expense Total	1,400
53310 - Software/Hardware Maintenance	
Email services	177,200
Firewall/Network/Antivirus/Web Filter	41,815
Hardware and peripherals	29,943
Hardware Maintenance	10,806
Internet Access	23,990
Security System Software Support	16,869
Security Tools & Systems	70,101
Software maintenance	50,856
Unscheduled Software Upgrade	10,506
Website maintenance	55,093
53310 - Software/Hardware Maintenance Total	487,179
53800 - Communications	
Internet Service, Alarm Lines, Landlines	400
Wireless Phones Aircards	540
Phones Lines	3,150
53800 - Communications Total	4,090
53810 - Postage	
Postage	200
53810 - Postage Total	200
54000 - Office Supplies	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Office Supplies - Data Processing	2,200
54000 - Office Supplies Total	2,200
56200 - Liability Insurance	
Insurance - General Liability	9,037
56200 - Liability Insurance Total	9,037
17 - Information Technology Total	1,881,257
18 - City Council	
51150 - Part Time	
Position Expense	16,000
51150 - Part Time Total	16,000
52110 - FICA	
Position Expense	1,231
52110 - FICA Total	1,231
52600 - Worker's Compensation	
Position Expense	23
52600 - Worker's Compensation Total	23
53000 - Professional Development	
City Manager's Annual Evaluation	700
Committee Expenses	1,000
Mayors Expenses	1,500
Membership Dues - ICLEI Local Governments for Sustainability USA	1,200
53000 - Professional Development Total	4,400
53310 - Software/Hardware Maintenance	
Council Legislative Management System Annual Service Agreement	18,080
Survey Monkey	300
53310 - Software/Hardware Maintenance Total	18,380
53500 - Advertising	
Council Advertising	4,940
53500 - Advertising Total	4,940
53810 - Postage	
Postage - Council	60
53810 - Postage Total	60
54000 - Office Supplies	
Office Supplies - City Council Supplies and Printing	1,000
Photocopying - Council	250
54000 - Office Supplies Total	1,250
56200 - Liability Insurance	
Insurance - General Liability	155
56200 - Liability Insurance Total	155
18 - City Council Total	46,439
19 - City Clerk	
42530 - Licenses	
Dog Fines/Summons	-3,600
Dog License Fees	-27,000
Marriage License Fees	-2,100
42530 - Licenses Total	-32,700
43010 - Recording Fees	
Recording Fees	-12,030
43010 - Recording Fees Total	-12,030
43090 - Sundry Services	
Notary Public	-2,000
Photocopies and Research Fees	-10

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Vital Record Fees	-56,000
43090 - Sundry Services Total	-58,010
46940 - Other Revenue	
Other Income	-150
46940 - Other Revenue Total	-150
47300 - Other Gov Agencies - State	
Election State Checklist Revenue	-3,000
47300 - Other Gov Agencies - State Total	-3,000
47510 - School District Payments	
Concord School District Election Reimbursement	-5,000
47510 - School District Payments Total	-5,000
51100 - Full Time	
Position Expense	358,010
51100 - Full Time Total	358,010
51150 - Part Time	
Position Expense	102,747
51150 - Part Time Total	102,747
51200 - Temporary	
Position Expense	3,040
51200 - Temporary Total	3,040
51300 - Overtime	
Position Expense	7,940
51300 - Overtime Total	7,940
51500 - Allowance	
Position Expense	1,200
51500 - Allowance Total	1,200
52100 - Retirement	
Position Expense	46,657
52100 - Retirement Total	46,657
52110 - FICA	
Position Expense	36,092
52110 - FICA Total	36,092
52300 - Beneflex	
Position Expense	69,201
52300 - Beneflex Total	69,201
52600 - Worker's Compensation	
Position Expense	567
52600 - Worker's Compensation Total	567
52900 - Unemployment Insurance	
Position Expense	230
52900 - Unemployment Insurance Total	230
53000 - Professional Development	
Elections Ward Official Training	2,500
Membership Dues - International Institute of Municipal Clerks (IIMC)	235
Membership Dues - New England Association of City Town Clerks (NEACTC) - City Clerk and Deputy Clerk	50
Membership Dues - New Hampshire City and Town Clerks' Association (NHCTCA) - City Clerk and Deputy C	20
New Hampshire City and Town Clerks' Association (NHCTCA) Conference	200
Subscription - Concord Monitor	290
Subscriptions	200
PCR 1019-02 NH City and Town Clerks' Association (NHCTCA) Certification Course - recurring	300
53000 - Professional Development Total	3,795
53010 - Business Expense	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Mileage and Business Expense	100
Mileage and Business Expense - City Clerk/Deputy City Clerk	100
53010 - Business Expense Total	200
53310 - Software/Hardware Maintenance	
Ballot Counting Device Annual Maintenance Agreement	5,500
Ballot Counting Device Battery Replacement	660
Cash Register Supplies	200
one4all accessible voting machine programming	1,500
Voting Machine Supplies	600
Yearly Maintenance Dog Licensing Program	2,100
PCR 1019-04 Adobe Subscription - recurring	580
PCR 1019-05 Adobe Subscription - recurring	290
53310 - Software/Hardware Maintenance Total	11,430
53500 - Advertising	
Notices Advertising	700
53500 - Advertising Total	700
53600 - Rent	
Ward Eight Building Rental - Polling Location	9,000
Ward Six Building Rental - Polling Location	1,000
Ward Two Building Rental - Polling Location	4,000
53600 - Rent Total	14,000
53800 - Communications	
Internet Service, Alarm Lines, Landlines	400
Phones Lines	1,160
53800 - Communications Total	1,560
53810 - Postage	
Postage	4,000
Postage - Records Department postage fees	6,000
53810 - Postage Total	10,000
54000 - Office Supplies	
Data Destruction Service	2,000
Dog Tags Supplies	2,000
Elections Photocopying/Printing	2,600
LHS Printing/Programming	12,000
Office Supplies	3,500
Photo Copy Supplies	300
Printing Supplies	500
Toner Supplies	680
54000 - Office Supplies Total	23,580
56200 - Liability Insurance	
Insurance - General Liability	4,042
56200 - Liability Insurance Total	4,042
19 - City Clerk Total	584,101
20 - General Overhead	
46300 - Cable TV Franchise	
Breezeline Capital	-52,500
Breezeline Franchise Fee	-24,000
Comcast Capital	-52,500
Comcast Franchise Fee	-520,000
46300 - Cable TV Franchise Total	-649,000
46700 - Retiree Health Insurance	
Retiree Health Insurance - NHRS Subsidy	-886,680

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Retiree Health Insurance - Retiree Share	-649,240
46700 - Retiree Health Insurance Total	-1,535,920
49009 - Transfer In - Trust	
Community Improvement Reserve - Police Building Debt Service	-500,000
Economic Development Reserve - Community Development Economic Development Related Expenses	-90,000
Economic Development Reserve - In-Town	-30,000
Opioid Reserve - Police Social Worker	-175,000
Other Post-Employment Benefits (OPEB) Trust	-380,000
PCR 1062-14 Transfer in Recreation Reserve - Snow Rabbit Maintenance - recurring	-5,000
Recreation Reserve - Beaver Meadow Clubhouse Debt Service	-245,000
49009 - Transfer In - Trust Total	-1,425,000
49022 - Transfer In - Parking	
Municipal Overhead Expense	-226,100
Non-Meter Ticket Revenues	-60,000
49022 - Transfer In - Parking Total	-286,100
49023 - Transfer In - Airport	
Municipal Overhead Expense	-40,970
49023 - Transfer In - Airport Total	-40,970
49024 - Transfer In - Conserv Prop	
Lease revenue to offset debt service	-55,940
49024 - Transfer In - Conserv Prop Total	-55,940
49028 - Transfer In - Impact Fee	
FY27 Use	-185,000
49028 - Transfer In - Impact Fee Total	-185,000
49035 - Transfer In - Golf	
Debt Service - Clubhouse	-250,000
Municipal Overhead Expense	-162,480
49035 - Transfer In - Golf Total	-412,480
49036 - Transfer In - Arena	
Municipal Overhead Expense	-65,730
49036 - Transfer In - Arena Total	-65,730
49041 - Transfer In - NEOCTIF	
Administrative charge based on incremental assessed value	-78,041
Concord Coach Lease	-12,000
Public Safety Support	-50,000
49041 - Transfer In - NEOCTIF Total	-140,041
49042 - Transfer In - Sears Block TIF	
Administrative charge based on incremental assessed value	-88,757
Capital Commons Debt Service	-85,855
Complete Streets Debt Service	-149,993
Public Safety Support	-50,000
TIF Supported Debt Service	-97,970
49042 - Transfer In - Sears Block TIF Total	-472,575
49043 - Transfer In - Penacook TIF	
Administrative charge based on incremental assessed value	-39,205
Public Safety Support	-50,000
49043 - Transfer In - Penacook TIF Total	-89,205
49058 - Transfer In - Water	
Municipal Overhead Expense	-604,730
49058 - Transfer In - Water Total	-604,730
49059 - Transfer In - Wastewater	
Municipal Overhead Expense	-1,046,680

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
49059 - Transfer In - Wastewater Total	-1,046,680
51100 - Full Time	
Position Expense	714,500
51100 - Full Time Total	714,500
52310 - Retiree Health	
Position Expense	2,910,230
52310 - Retiree Health Total	2,910,230
53990 - Bond Costs	
Annual Issuance Costs	80,000
53990 - Bond Costs Total	80,000
55100 - Electricity	
Annual charges	360,180
Street Light Maintenance	10,000
55100 - Electricity Total	370,180
56000 - Insurance Deductible	
Insurance Deductible and Reserve	15,000
56000 - Insurance Deductible Total	15,000
57300 - Special Programs	
Community Action Center Social Service	17,710
Concord Area Transit (CAT)	132,000
Concord Area Transit (CAT) - Capital Bus Match	9,825
Concord Area Transit (CAT) - Senior Transit Social Service	19,000
Concord Area Transit (CAT) - Special Transit Social Service	20,000
Friends Program Social Service	47,000
Homeless Shelter	60,000
Intown Concord	30,000
Memorial/Veterans Day Observance	9,000
Rape/Domestic Violence Social Service	12,500
Closed-circuit television (CCTV) adjustment to level fund	99,898
Closed-circuit television (CCTV) capital pass through from Comcast	52,500
Closed-circuit television (CCTV) franchise payment from Breezeline	8,040
Closed-circuit television (CCTV) franchise payment from Comcast	174,200
Salvation - McKenna Social Service	0
Society for the Prevention of Cruelty to Animals (SPCA)	25,000
57300 - Special Programs Total	716,673
57400 - Contingency	
Contingency Funding	100,000
57400 - Contingency Total	100,000
58000 - Principal	
Principal	7,844,240
58000 - Principal Total	7,844,240
58001 - Interest	
Interest	3,325,730
58001 - Interest Total	3,325,730
59009 - Transfer Out - Trust	
Motor Vehicle Surcharge	185,000
Technology Reserve Transfer Out	52,500
Property Tax for the Paving Program	1,041,000
State Highway Block Grant	350,760
59009 - Transfer Out - Trust Total	1,629,260
59022 - Transfer Out - Parking	
Facility Operations & Maintenance Cost Share	35,700

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
School Street Garage Downtown Services Team Utilities	5,680
State Street Garage Debt Service	12,630
Storrs Street Garage Debt Service	5,970
59022 - Transfer Out - Parking Total	59,980
59060 - Transfer Out - Gen Cap Proj	
CIP 0002 Information Technology Hardware & Software Replacement	295,000
CIP 0575 Police Vehicle & Equipment Replacement	145,000
PCR 1020-01 Cost Increase in Computer Hardware - one-time	54,000
59060 - Transfer Out - Gen Cap Proj Total	494,000
59036 - Transfer Out - Arena	
Arena General Fund Support	170,000
59036 - Transfer Out - Arena Total	170,000
20 - General Overhead Total	11,420,422
31 - Police	
42320 - False Alarm Penalties	
False Alarms False Alarm Penalties	-32,500
42320 - False Alarm Penalties Total	-32,500
42520 - Other Permits	
Police Department Licenses and Permits	-1,650
42520 - Other Permits Total	-1,650
43000 - Reports, Prints, and Copies	
Reports, Prints, and Copies	-280
43000 - Reports, Prints, and Copies Total	-280
43100 - Special Duty Services	
Special Duty Police Services	-210,000
43100 - Special Duty Services Total	-210,000
43110 - Police Patrol Services	
Fingerprint Services	-1,200
Sex Offender Registration	-1,900
Vehicle Identification Number (VIN) Verification	-1,300
43110 - Police Patrol Services Total	-4,400
43120 - Cruiser Rental Fee	
Cruiser Rental Fee	-30,000
43120 - Cruiser Rental Fee Total	-30,000
46940 - Other Revenue	
July 4th Overtime Reimbursement	-2,300
Other Income - Internet Crimes Against Children (ICAC), US Marshal Service, Central NH Special Opera	-30,000
46940 - Other Revenue Total	-32,300
47310 - Drug Forfeiture or Restitution	
Drug Transfer Forfeiture	-2,500
47310 - Drug Forfeiture or Restitution Total	-2,500
47510 - School District Payments	
School Resource Officer (SRO) Concord High School	-111,375
School Resource Officers (SRO)- Merrimack Valley High School (MVHS) and Merrimack Valley Middle Scho	-111,375
47510 - School District Payments Total	-222,751
51100 - Full Time	
Position Expense	9,674,339
51100 - Full Time Total	9,674,339
51150 - Part Time	
Position Expense	175,083
51150 - Part Time Total	175,083
51200 - Temporary	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Position Expense	12,530
51200 - Temporary Total	12,530
51300 - Overtime	
Position Expense	842,970
51300 - Overtime Total	842,970
51400 - Holiday	
Position Expense	271,520
51400 - Holiday Total	271,520
51500 - Allowance	
Position Expense	21,670
51500 - Allowance Total	21,670
52100 - Retirement	
Position Expense	3,110,130
52100 - Retirement Total	3,110,130
52110 - FICA	
Position Expense	244,292
52110 - FICA Total	244,292
52300 - Beneflex	
Position Expense	2,559,836
52300 - Beneflex Total	2,559,836
52600 - Worker's Compensation	
Position Expense	188,131
52600 - Worker's Compensation Total	188,131
52900 - Unemployment Insurance	
Position Expense	4,974
52900 - Unemployment Insurance Total	4,974
53000 - Professional Development	
Advertising/ Recruitment Expenses	2,730
Leadership Greater Concord	1,575
Membership Dues - International Association of Chiefs (IACP)	210
Membership Dues - American Association of Police Polygraph and Conference	545
Membership Dues - FBI National Academy Associates	130
Membership Dues - High Technology Computer Crimes Unit (HTCIA)	680
Membership Dues - Merrimack County Chiefs of Police Association	55
Membership Dues - National Association of School Resource Officers (NASRO)	735
Membership Dues - New England State Police Information Network (NESPIN)	265
Membership Dues - NH Association of Chiefs of Police Dues (1567)	680
Membership Dues - NH Association of Police Polygraphists	315
Membership Dues - NH DARE Association	525
Membership Dues - Rape Aggression Defense (RAD) Certification	735
Peer Support Team	5,250
Police Academy	7,820
Police Specialized Training	15,750
Registration Fees - Recruitment Job Fairs	1,090
Subscriptions - City Directory	315
Subscriptions - Command Staff Book and Reference Materials	1,640
Training - (Specialty) for Department Personnel	16,380
Training - Child Abuse/Neglect Training	1,135
Training - Communications Unit	1,025
Training - Domestic Violence Training(s)	680
Training - Homicide Investigation School	2,048
Training - Management Training	3,885

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Training - Patrol Officer Training	5,145
Training - Roger Williams University - Supervisor Training	6,800
Training - School Resource Officer Training	1,015
Conference - NH Chiefs of Police	840
Membership Dues - International Society of Forensic Computer Examiners (ISFCE) Computer Crimes Unit	525
Membership Dues - New England Chiefs of Police	210
PCR 1031-08 Firearms Instructor Training - recurring	5,000
Training - Computer Crimes	16,380
Training - Specialized Investigative	5,670
53000 - Professional Development Total	107,783
53010 - Business Expense	
Mileage and Business Expense	1,095
53010 - Business Expense Total	1,095
53200 - Repairs and Maintenance	
Building Services and Repairs	6,090
Evidence Equipment Maintenance	1,680
Radar Repairs and Certifications	2,520
53200 - Repairs and Maintenance Total	10,290
53300 - Professional Services	
Advertising/Recruitment	1,365
Bike Unit Maintenance & Equipment	3,275
Biohazard Cleaning	4,410
Blood Tests for DUI arrests	11,340
Cellebrite Digital Forensics Update	9,240
Criminal Investigation Department (CID) Medical Tests, Blood Tests, DNA testing	315
Cruiser Car Wash	1,000
Data Destruction Services	1,470
Drug Unit Buy Money	20,000
Dry Cleaning of Uniform Pants/Shirts/Prisoner Blankets	30,000
Exams - Physical Exams/Drug Screen/Medical Shots	4,200
Exams - Testing Materials and Associated Expenses	3,675
Firing Range Services	1,995
Interpreter Services Ascentria	4,200
Justice of the Peace License Renewal	420
LEADS Online Software	9,095
Police First Responder Wellness Consultation Program	40,000
Polygraph Repairs	210
Power DMS Accreditation Module	650
PowerDMS - Public Safety Software/NEOGOV	11,550
PowerTime and Power Vetted	11,340
Property/Evidence Disposal Services	1,200
Psychological Screening - New Hires and Promotions	3,625
Recruitment Expenses	800
Tactical Team - Central New Hampshire Special Operations Unit (CNHSOU) Annual Dues	3,500
TLO Online Investigative - Research Database License	3,050
Towed Vehicles Impounded and Towed Vehicles for Evidence	5,670
Uniforms - Repair and Alterations	870
Vehicle Lease Drug Unit	17,640
53300 - Professional Services Total	206,105
53310 - Software/Hardware Maintenance	
Access Control System - Maintenance	4,400
Computer Crimes Software Licensing	17,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Exacom - HW/SW Warranty and Service	5,775
IMC Police Database System Support	28,560
Radio Maintenance Agreement - 2-Way	45,000
Typewriter Repair, Maintenance, and Supplies	300
Visual Statement (Accident Reconstruction) Maintenance Agreement	480
PCR 1031-02 GrayKey Subscription - recurring	12,000
PowerReady Training Software	10,000
53310 - Software/Hardware Maintenance Total	123,515
53600 - Rent	
Rentals - American Tower - Plauswa Hill Radio Tower	23,940
Rentals - Crown Castle - Fisherville Rd Tower	3,000
Rentals - SPOTS Annual User Fee - State of NH	2,250
53600 - Rent Total	29,190
53800 - Communications	
Internet Fax	840
Internet Service, Alarm Lines, Landlines	7,750
Wireless Phones Aircards	24,370
Phones Lines	22,030
53800 - Communications Total	54,990
53810 - Postage	
Postal and Delivery Services	1,750
53810 - Postage Total	1,750
54000 - Office Supplies	
Office Supplies - Department	39,900
54000 - Office Supplies Total	39,900
54400 - Building Supplies	
Building Maintenance and Repair Supplies	1,470
54400 - Building Supplies Total	1,470
54600 - Uniforms	
Equipment - Ammunition (Training & Duty)	47,000
Equipment - Evidence Supplies - Criminal Investigations	3,465
Equipment - Expandable Batons and Holders	378
Equipment - Fingerprint Supplies	575
Equipment - Firearms Cleaning Supplies	630
Equipment - Firearms Range Supplies	1,134
Equipment - First Aid Equipment	1,260
Equipment - Flashlights, Batteries and Repair Parts	1,250
Equipment - Handcuffs/Handcuff Keys	440
Equipment - Intoxilyzer Supplies	1,838
Equipment - Patches/Badges/Award Medals	1,640
Equipment - Patrol Cruiser & Evidence Supplies	3,120
Equipment - Police Rain Coats	1,250
Equipment - Prisoner Services/Supplies	630
Equipment - Protective Leather & Latex Gloves	1,260
Less Lethal Munitions	1,638
Police Bicycle Registration Program	2,500
Police Officer Equipment & Supplies	5,460
Taser Program/Supplies	49,150
Bike Patrol	3,675
Command Staff	998
Community Resources Unit (CRU)	945
Community Service Division (CSD)	315

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Community Service Division (CSD) - Promotional and Educational Materials	1,135
Criminal Support	935
Equipment - All-Terrain Vehicle (ATV) Equipment	630
Equipment - Oleoresin Capsicum (OC) Spray - New/Replacement	550
Equipment - Radio & Automated External Defibrillator (AED) Batteries, Parts, Supplies	2,247
Equipment - Tactical Team	1,313
Jackets	2,250
Patrol Boots/Shoes	6,820
Patrol Officer - New/Replacement	16,380
Polygraph Operator - Clothing Reimbursement	500
Replacement Duty Gear	2,520
54600 - Uniforms Total	165,831
54810 - Vehicle Fuel	
Diesel - transport	441
Diesel Exhaust Fluid (DEF)	11
Gasoline - transport	127,300
54810 - Vehicle Fuel Total	127,752
55100 - Electricity	
Split Meter PD, City Hall and GSCC	100,040
55100 - Electricity Total	100,040
55200 - Natural Gas and Propane	
Natural Gas	11,510
Propane - Little Pond	200
Propane Tank Rental Fee - Little Pond	100
55200 - Natural Gas and Propane Total	11,810
55650 - Water and Wastewater	
Water and Wastewater Expense	4,740
55650 - Water and Wastewater Total	4,740
56100 - Property and Auto Insurance	
Insurance - Property	3,965
56100 - Property and Auto Insurance Total	3,965
56200 - Liability Insurance	
Insurance - General Liability	108,202
Insurance - Law Enforcement	110,517
56200 - Liability Insurance Total	218,719
31 - Police Total	17,778,040
32 - Fire	
42320 - False Alarm Penalties	
False Alarm Penalties	-4,000
42320 - False Alarm Penalties Total	-4,000
42500 - Fire Prevention Permits	
Life Safety / Place of Assembly	-18,975
Liquid Propane (LP) Tank Permits	-8,160
Plan Review and Inspections	-20,579
School Inspections	-4,380
42500 - Fire Prevention Permits Total	-52,094
43015 - Application Fees	
Listed Agents	-34,057
43015 - Application Fees Total	-34,057
43100 - Special Duty Services	
Administration	-7,500
Prevention	-5,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
43100 - Special Duty Services Total	-12,500
43150 - Ambulance Charges	
Emergency Medical Services (EMS) Revenue	-3,620,000
43150 - Ambulance Charges Total	-3,620,000
43160 - Alarm Boxes	
Master Box Plug Outs	-7,670
Master Boxes/Radio Boxes	-325,020
43160 - Alarm Boxes Total	-332,690
43700 - Rental Income	
Communications Tower Lease (3% increase annually)	-35,609
43700 - Rental Income Total	-35,609
46940 - Other Revenue	
Central New Hampshire Hazmat Reimbursement	-93,000
46940 - Other Revenue Total	-93,000
47300 - Other Gov Agencies - State	
State of NH Fire Service Aid	-125,000
47300 - Other Gov Agencies - State Total	-125,000
47500 - Other Gov Agencies - Local	
Dispatch Service Charge	-570,488
47500 - Other Gov Agencies - Local Total	-570,488
51100 - Full Time	
Position Expense	8,972,715
51100 - Full Time Total	8,972,715
51300 - Overtime	
Position Expense	2,254,660
51300 - Overtime Total	2,254,660
51400 - Holiday	
Position Expense	464,851
51400 - Holiday Total	464,851
51500 - Allowance	
Position Expense	7,050
51500 - Allowance Total	7,050
52100 - Retirement	
Position Expense	3,219,714
52100 - Retirement Total	3,219,714
52110 - FICA	
Position Expense	240,829
52110 - FICA Total	240,829
52300 - Beneflex	
Position Expense	3,274,576
52300 - Beneflex Total	3,274,576
52600 - Worker's Compensation	
Position Expense	405,496
52600 - Worker's Compensation Total	405,496
52900 - Unemployment Insurance	
Position Expense	4,620
52900 - Unemployment Insurance Total	4,620
53000 - Professional Development	
Continuing Education	3,500
Membership Dues - International Association of Arson Investigators (IAAI)	200
Membership Dues - National Fire Protection Association (NFPA)	450
National Fire Academy (NFA) Meal Tickets	975

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Prevention Text and Codes	2,150
Professional Development	2,500
Subscriptions	750
Tech Rescue	3,000
Training	7,500
Certifications - Compliance / Privacy	1,000
Continuing Education - Alarm	830
Continuing Education - Prevention	2,750
Membership Dues	1,410
Membership Dues - American Ambulance Association	2,035
Membership Dues - NH Fire Prevention Society	50
Memberships Dues - Organization of Public Safety Communications Professionals (APCO)	700
PCR 1032-12 Administration - Certified Ambulance Coder/Privacy Training - recurring	2,100
PCR 1032-39 Removal of FY26 PCR 219 (2nd Medic Schooling) - recurring	-22,850
PCR 1032-40 Removal of FY26 PCR 259 AEMT Training - recurring	-20,000
PCR 1032-41 Removal of FY26 PCR 258 FF Training - recurring	-21,700
Training - Emergency Medical Services (EMS)	9,376
Training - New Hampshire Fire Academy Firefighter Recruitment	21,700
Tuition - Advanced Emergency Medical Technician (AEMT)	4,000
Tuition - Paramedic Education	45,700
Tuition & Backfill - Advanced Emergency Medical Technician (AEMT) Recruitment	20,000
53000 - Professional Development Total	68,126
53200 - Repairs and Maintenance	
Exterior Repairs	8,500
Facility Repairs	4,300
Facility Repairs Station Five	5,650
Facility Repairs Station Four	6,200
Facility Repairs Station One	10,875
Facility Repairs Station Seven	5,380
Facility Repairs Training Grounds	2,000
Fire Sprinkler Inspection	225
Fire Sprinkler Inspection - Station Five Annual	225
Fire Sprinkler Inspection Fire Alarm	2,925
Fire Sprinkler Inspection Station Seven Annual	225
Furniture	2,000
HVAC Maintenance & Repair	4,200
Inductive Loops	1,000
Jet Ski Maintenance & Repair	600
Maintenance & Repairs	9,000
Opticom	1,000
Ornamental Lamps	1,000
Outside Services - Facility Maintenance	5,210
Outside Services - Facility Maintenance Station Four	500
Outside Services - Maintenance Training Grounds	500
Outside Services - Pest Control	1,800
Outside Traffic Repairs	15,000
Parts	5,000
Service Work - Station Five	2,000
Service Work Station Four	2,000
Service Work Station One	2,500
Service Work Station Seven	1,500
Traffic Lamps	1,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Oil/Water Separator Maintenance	8,000
PCR 1032-29 Operations - Broadway Fire Station Repair and Maintenance Increase - recurring	300
PCR 1032-34 Operations - Increase to Central Station Repairs and Maintenance - recurring	500
53200 - Repairs and Maintenance Total	111,115
53300 - Professional Services	
Boat Equipment & Repairs	4,500
Comcast Service Fees	1,012
Consolidated Fiber - Dispatch Center	25,410
Ground Ladder Testing & Repairs	4,055
Laundry - Station One	1,050
Laundry - Station Seven	1,000
Laundry Station Five	1,000
Laundry Station Four	1,200
Laundry Training Grounds	500
Maintenance - Standby Generators All Stations	3,750
New Hire Testing	368
Outside Service - Data Destruction/Mobile Shredding Services	50
Outside Services - Emergency Medical Services (EMS) Billing Services	165,538
Outside Services - Mini-Split HVAC Service -Broadway Station	1,425
Outside Services - Pest Control Broadway Station	1,100
Outside Services - Self-Contained Breathing Apparatus (SCBA) Compressor Service	5,000
Outside Services - Self-Contained Breathing Apparatus (SCBA) Posi-check Calibration	1,050
Outside Services - Self-Contained Breathing Apparatus (SCBA) Quantifit Calibration	1,927
Peer Support Group	2,000
Promotional Testing & Recruitment	2,500
Security Alarms - Annual Support & Maintenance	2,000
Small Equipment Repair	5,000
Utility Task Vehicle (UTV) Maintenance & Repairs	1,000
Emergency Medical Services Quality Assurance (EMS QA) - recurring	5,018
Outside Services - Health Services - Physicals	5,000
PCR 1032-23 Operations - Professional Services - Tools - recurring	500
PCR 1032-24 Operations - Professional Services - Utility Task Vehicle (UTV) - recurring	100
PCR 1032-30 Operations - Broadway Fire Station Professional Services Increase - recurring	375
PCR 1032-33 Operations - Increase Manor Station Professional Services - recurring	500
PCR 1032-36 Administration - Increase funding for Peer Support Training - recurring	2,500
Recruitment	5,000
53300 - Professional Services Total	251,428
53310 - Software/Hardware Maintenance	
I Am Responding (IAR) Fees	1,000
Micro Key Solutions Licensing & Maintenance	2,800
Telephone Accounting Package and Software	325
Thermal Imager Repairs	2,000
Image Trend	6,845
Mobile Data Computer (MDC) Licensing	6,000
Outside Services - Automatic Extinguishing System (AES) Radio Receiver Service	3,500
Outside Services - Maintenance Ambulance Stretchers	4,000
Outside Services - Maintenance Automated External Defibrillator (AED), Cardiac Monitors & Lund Unive	18,750
Outside Services - Maintenance ImageTrend CAD integration	1,000
Outside Services - Telephone Switch Maintenance	2,475
Outside Services - Ventilator Service	7,880
PCR 1032-08 Administration - Prevention - iPad, Laptop, and Phone - \$480 recurring/\$2,350 one-time	2,830
PCR 1032-25 Operations - Thermal Imager Software/Hardware Maintenance - recurring	200

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Records Management System (RMS)	26,074
Security System Cameras - HQ	1,200
53310 - Software/Hardware Maintenance Total	86,879
53800 - Communications	
AT&T	10
Internet Fax	280
Internet Service, Alarm Lines, Landlines	10,370
Wireless Phones Aircards	16,470
Phones Lines	21,030
53800 - Communications Total	48,160
53810 - Postage	
Postage - Administration	750
53810 - Postage Total	750
54000 - Office Supplies	
Office Supplies	2,000
Administration	5,000
Prevention	3,975
Station Five	550
Station Four	550
Station One	950
Station Seven	550
Traffic Division	150
Training Grounds	550
54000 - Office Supplies Total	14,275
54100 - Library Books and Materials	
Conex Boxes	2,000
Smoke Machine	300
Training Books/Texts	1,000
Training Materials	1,700
54100 - Library Books and Materials Total	5,000
54110 - Departmental Supplies	
Automated External Defibrillator (AED) Program	3,000
Cable Replacement	1,500
Calibration Gas	900
Emergency Medical Service (EMS) - Equipment	25,800
Emergency Medical Service (EMS) - Gas	3,000
Emergency Medical Service (EMS) - Supplies	30,950
Fire Extinguisher Maintenance	2,150
Hazardous Material Equipment Repair	3,500
Hazardous Material Response Supplies	1,400
Hazardous Material Sensors	1,000
Hose Repair Supplies	2,000
Hose Replacement	5,000
Maintenance & repair of cable infrastructure	2,000
Pager Batteries	300
Palmtop Emergency Action for Chemicals (PEAC) Software	500
Radio & Pager Purchase and Repair	5,000
Radio Batteries	2,400
Self-Contained Breathing Apparatus (SCBA) Batteries	250
Self-Contained Breathing Apparatus (SCBA) Maintenance	3,000
Self-Contained Breathing Apparatus (SCBA) Parts	10,000
Suppression Equipment - Hand Lights	1,250

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Suppression Equipment - Saw Repair & Maintenance	2,250
Suppression Equipment - Tools	7,500
Suppression Supplies - Arc Air & Petrogen	300
Swiftwater Personal Protective Equipment (PPE) Equipment Replacement	1,000
Technical Rescue Equipment	5,750
Tools - Traffic Division	1,500
Tools Purchase & Repair Forestry	1,000
Traffic Division Parts	500
Station Five	1,000
Station Four	1,250
Station One	2,875
Station Seven	1,250
First In Bag Carbon Monoxide (CO) Detector Replacement	900
PCR 1032-22 Operations - Forest Fire Tools Increase - recurring	500
PCR 1032-26 Operations - Increase Tools & Equipment Budget -Suppression Equipment Tools - recurring	300
PCR 1032-27 Operations - Automated External Defibrillator (AED) Maintenance - recurring	500
PCR 1032-32 Operations - Increase Manor Station Department Supplies - recurring	500
PCR 1032-35 Operations - Increase Central Station Departmental Supplies - recurring	285
Rehab Supplies	1,000
54110 - Departmental Supplies Total	135,060
54400 - Building Supplies	
Maintenance supplies	900
Maintenance/Cleaning Supplies	1,000
Station Five AirVac Main Filters	3,690
Station Five AirVac Prefilters	210
Station Five Maintenance and Cleaning Supplies	4,250
Station Four AirVac Main Filters	820
Station Four AirVac Prefilters	105
Station Four Maintenance and Cleaning Supplies	2,950
Station One AirVac Main Filters	2,460
Station One AirVac Prefilters	105
Station One Maintenance and Cleaning Supplies	4,835
Station Seven AirVac Main Filters	1,640
Station Seven AirVac Prefilters	105
Station Seven Maintenance and Cleaning Supplies	3,300
Training Grounds Filters	250
Training Grounds Maintenance & Cleaning Supplies	1,000
PCR 1032-31 Operations - Broadway Fire Station Building Supplies Increase - recurring	110
54400 - Building Supplies Total	27,730
54600 - Uniforms	
Accountability Tags	80
Class A Uniform	2,400
Inclement weather jackets	1,250
Personal Protective Equipment (PPE) Purchases	22,000
Personal Protective Equipment (PPE) Repairs	3,000
Winter Hats	320
Belts	100
Boots	6,000
Brass	500
Dress Shirts	1,800
Pants	18,480
Polo Shirts-Long Sleeve	4,080

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Polo Shirts-Short Sleeve	5,376
Repairs & Alterations	1,200
Sweatshirts	6,875
T-shirts	1,680
54600 - Uniforms Total	75,141
54800 - Chemicals	
Extinguishing Foam	3,000
54800 - Chemicals Total	3,000
54810 - Vehicle Fuel	
Administration Fuel - Kerosene	119
Diesel - transport	82,320
Diesel Exhaust Fluid (DEF)	1,238
Gasoline - transport	37,520
54810 - Vehicle Fuel Total	121,197
55100 - Electricity	
Annual charges	153,920
55100 - Electricity Total	153,920
55200 - Natural Gas and Propane	
Natural Gas	47,720
55200 - Natural Gas and Propane Total	47,720
55650 - Water and Wastewater	
Water and Wastewater Expense	27,470
55650 - Water and Wastewater Total	27,470
56100 - Property and Auto Insurance	
Insurance - Property	10,464
56100 - Property and Auto Insurance Total	10,464
56200 - Liability Insurance	
Insurance - General Liability	113,416
56200 - Liability Insurance Total	113,416
57600 - Capital Outlay - GL	
Capital Equipment	5,000
Emergency Operation Center (EOC) equipment	2,500
57600 - Capital Outlay - GL Total	7,500
32 - Fire Total	15,273,424
40 - General Services	
43030 - Salt Sales	
Salt Sales	-30,000
43030 - Salt Sales Total	-30,000
43040 - Tree Sales	
Street Tree Sales (20)	-9,000
43040 - Tree Sales Total	-9,000
43060 - Mark-up	
Fuel	-15,000
43060 - Mark-up Total	-15,000
43700 - Rental Income	
SCHOOL DISTRICT COMF LEASE - FUEL ISLAND CONTRIBUTION	-20,850
School District Lease	-80,340
43700 - Rental Income Total	-101,190
46940 - Other Revenue	
Recollectable for accidental damage to City property	-3,000
46940 - Other Revenue Total	-3,000
49022 - Transfer In - Parking	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Downtown Snow Removal	-34,000
General Services Administrative Expense	-16,590
49022 - Transfer In - Parking Total	-50,590
49023 - Transfer In - Airport	
Equipment Services charge	-29,000
General Services Administrative Expense	-15,660
49023 - Transfer In - Airport Total	-44,660
49024 - Transfer In - Conserv Prop	
Plowing - Trailhead Parking Lot	-10,000
49024 - Transfer In - Conserv Prop Total	-10,000
49035 - Transfer In - Golf	
General Services Vehicle Repair	-300
49035 - Transfer In - Golf Total	-300
49036 - Transfer In - Arena	
General Services Administrative Expense	-30,500
49036 - Transfer In - Arena Total	-30,500
49037 - Transfer In - Solid Waste	
Fall Leaf Collection	-3,600
49037 - Transfer In - Solid Waste Total	-3,600
49041 - Transfer In - NEOCTIF	
General Services and Fire Services	-140,957
49041 - Transfer In - NEOCTIF Total	-140,957
49042 - Transfer In - Sears Block TIF	
Downtown Services Team	-80,303
49042 - Transfer In - Sears Block TIF Total	-80,303
49043 - Transfer In - Penacook TIF	
CIP 0030 Hoit Road / Whitney Road Intersection Improvements Project Maintenance	-3,215
Downtown Services Team	-10,000
General Services and Fire Services	-6,987
49043 - Transfer In - Penacook TIF Total	-20,202
49058 - Transfer In - Water	
Equipment Services charge	-24,200
General Services Administrative Expense	-269,610
49058 - Transfer In - Water Total	-293,810
49059 - Transfer In - Wastewater	
Equipment Services charge	-32,000
General Services Administrative Expense	-475,860
49059 - Transfer In - Wastewater Total	-507,860
51100 - Full Time	
Position Expense	4,727,685
51100 - Full Time Total	4,727,685
51150 - Part Time	
Position Expense	71,116
51150 - Part Time Total	71,116
51200 - Temporary	
Position Expense	188,720
51200 - Temporary Total	188,720
51300 - Overtime	
Position Expense	521,580
51300 - Overtime Total	521,580
51500 - Allowance	
Position Expense	5,700

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
51500 - Allowance Total	5,700
52100 - Retirement	
Position Expense	669,287
52100 - Retirement Total	669,287
52110 - FICA	
Position Expense	421,436
52110 - FICA Total	421,436
52300 - Beneflex	
Position Expense	1,755,626
52300 - Beneflex Total	1,755,626
52600 - Worker's Compensation	
Position Expense	124,794
52600 - Worker's Compensation Total	124,794
52900 - Unemployment Insurance	
Position Expense	3,311
52900 - Unemployment Insurance Total	3,311
53000 - Professional Development	
Asbestos Pipe Handling and Disposal	1,350
Commercial Driver's License (CDL) Entry -Level Driver Training	20,000
Continuing education class - American Facility Engineer	210
Dam registration	800
Membership Dues - American Public Works Association - Certified Public Fleet Professional	800
Membership Dues - American Public Works Association (APWA) NH Public Works Association (NHPWA) - Sup	180
Membership Dues - American Public Works Association (APWA), New Hampshire Public Works (NHPW)	420
Membership Dues - National Association of Fleet Administrators (NAFA)	600
Membership Dues -American Public Works Association (APWA) - Superintendent	170
Notary Public Expenses	200
Professional Opportunity for Emerging Leaders (PROPEL) Program	1,470
Seminars/Courses - Pools Certification	800
Training	2,200
Tuition Assistance	1,500
Tuition Reimbursement	1,980
Certification - Arborist Training	1,600
Certification - Backflow Preventer	10
License Fee - Electrical Public Properties Staff	300
License Fee - Gasfitter's	500
License Fee - NH Arborist	100
License Fee - Pesticide	290
License Renewal Electrical Continuing Education Course	400
Outside Services - commercial driver's license (CDL) drug and alcohol testing program	6,350
PCR 1040-05 Fleet: Increase Fire Apparatus Training Budget - recurring	5,000
Training - Building Maintenance Systems	5,000
Training - Equipment Mechanic	4,600
53000 - Professional Development Total	56,830
53010 - Business Expense	
Mileage and Business Expense	7,383
Mileage & Business Expense	2,838
53010 - Business Expense Total	10,221
53200 - Repairs and Maintenance	
Backflow Preventer Repair Parts	4,000
Building management system service and repair	4,510
Building repairs	4,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
City boat dock repair	550
Fire Sprinkler System - inspection	1,900
Library irrigation system (start up, mid season, winterization)	530
Outside Security - Security alarm monitoring and notification	5,175
Outside Services - boiler inspections	820
Outside Services - city boat dock installation and removal	6,000
Outside Services - electrical repairs	4,700
Outside Services - elevator inspection and repair	16,160
Outside Services - fire extinguisher inspection, service and repair	10,850
Outside Services - generator service and repair	4,160
Outside Services - HVAC system service and repair	16,300
Outside Services - Pest Control	4,140
Outside Services - Sewage and Drain Injector Pumps	4,000
Overhead door service and repair	5,400
Safety inspections - Pools, State of NH	910
Security Card Access Maintenance - City Municipal Buildings	1,500
Service Oil Sumps	6,000
Small Repairs	2,200
Sprinkler system inspections	5,820
Waste Disposal - Hazardous Household Waste Collection	1,200
Water Chemicals, Testing, and Treatment	10,000
Outside Services - City-wide	150,230
53200 - Repairs and Maintenance Total	271,055
53300 - Professional Services	
Asbestos Pipe Handling and Disposal	1,310
Auto vehicle locator (AVL)	15,500
Dust control Calcium Chloride (CaCl)	1,680
Equipment Rental - Truck snow removal	69,740
General State Permit - Diesel Generator Backup City Hall	1,500
Grounds maintenance - Municipal complex	4,290
Heavy equipment rental	10,590
Heavy Equipment Rental - Loader	9,800
Life Safety Inspection Repairs - Joint Loss Management Committee (JMLC)	1,500
Mobile Application for e-work Order	1,200
North-South bike route maintenance	2,830
Other Services (Tune up hand snow blowers)	1,000
Outside service - weed control	16,050
Outside Services - Cleaning Penacook Library	22,500
Outside Services - crane - tree removal	10,360
Outside Services - Floor Maintenance Green Street Community Center	4,000
Outside Services - HVAC duct and coil cleaning	7,500
Outside Services - Paving - small area paving	20,970
Outside Services - Pest Control	1,680
Outside Services - Pressure Washing of Main St.	10,000
Outside Services - road striping	184,800
Outside Services - weather forecasts	3,878
Sealing Concrete Sidewalks from Main St. Project	7,500
Small project/disposal	1,100
Snow Plowing - Eagle and Bicentennial Square	12,490
Work Order System maintenance	3,600
PCR 1040-01 Outdoor Dining Concrete Barriers - recurring	15,000
53300 - Professional Services Total	442,368

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
53310 - Software/Hardware Maintenance	
Contracted paint booth service	2,410
Disposal fees hazardous, non-hazardous: material disposal fees	2,400
Fuel station annual repairs and maintenance	3,350
Industrial shop repairs - shop lifts, cranes	4,000
Inspection underground storage tank (UST)	5,500
Munis/Tyler Annual Maintenance	1,670
Printer and Supplies	730
Scrap tire removal	2,000
Shipping UPS (Package Service) - outbound	1,350
Shop Lift Funds	1,100
Software and Hardware Cost Increases	12,000
Software contract - Fuel Force	2,200
Software contract fleet maintenance (CFA-Win96)	4,640
Software Motorola Radio	800
53310 - Software/Hardware Maintenance Total	44,150
53500 - Advertising	
Employee Advertising	2,400
Notices	2,680
53500 - Advertising Total	5,080
53600 - Rent	
Rental Space for the Shatuck Wagon	2,400
53600 - Rent Total	2,400
53800 - Communications	
Internet Fax	280
Internet Service, Alarm Lines, Landlines	400
Wireless Phones Aircards	11,270
Phones Lines	8,310
53800 - Communications Total	20,260
53810 - Postage	
Postage	1,170
53810 - Postage Total	1,170
54000 - Office Supplies	
Office Supplies	5,500
Paper	1,420
Printer Cartridges	3,490
Printers/supplies/service	110
Purchases required for facility safety inspec	100
Service Printers	329
54000 - Office Supplies Total	10,949
54110 - Departmental Supplies	
Arts	4,000
Asphalt, handwork on sidewalks	2,920
Banners/Flags	10,000
Basins / manholes	9,340
Contracted concrete sidewalk sealing	6,590
Contracted paving	6,270
Curbing	3,140
Cylinder Rental	1,400
Downtown Lighting Match	2,000
Drainage / culverts	18,700
Equipment expendables	5,300

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Equipment Replacement	15,410
Gases	850
General Services Highways: Main Street Light Post Repairs	5,000
Grates, frames, and covers	6,920
Materials - mortar, mortar sand, bricks, etc	5,790
Mechanics tool allowance	3,500
Minor Tools and Equipment (Stihl back pack blower & Surface Pressure washer)	1,000
Miscellaneous materials (Fencing, expendable hand tools, parts)	29,180
Other emulsion, lutes, concrete, green cleaner	2,800
Other Supplies and Equipment	10,500
Paint for in-house crosswalks and stop bars	6,150
Pavement Cutter Blades	1,030
Radio supplies	1,050
Regulatory signs change out	8,500
Road maintenance materials	38,230
Road markings and signs in house	24,910
Road temperature sensor - replc 2/yr	1,680
Security Camera - maintenance repair	6,520
Shop supplies - Main shop	13,500
Shop tools	6,800
Sidewalk maintenance concrete and z-brick	6,220
Storm sewer pipe	4,650
Technician reference manuals	1,600
Tool Allowance	1,400
Tools and Minor Equipment	3,920
Tree Crew Equipment (Tree Rigging Equipment, Chain saw, Ropes & Safety Gear)	4,890
Welding Shop supplies	1,590
54110 - Departmental Supplies Total	283,250
54200 - Auto Parts	
Vehicle Repair Parts	495,010
54200 - Auto Parts Total	495,010
54300 - Grounds and Horticultural	
Horticultural Supplies - plants and bark mulch	1,580
Street tree program expenses	9,000
54300 - Grounds and Horticultural Total	10,580
54400 - Building Supplies	
Building Supplies/Materials	16,830
Carpentry Supplies, keys, paint, filters	12,210
Consumable Supplies	40,210
Electrical materials and repairs	6,140
Janitorial Supplies - Fire headquarters	1,750
Plumbing and heating materials - repairs	12,600
Pool Chemicals Oxidation-Reduction Potential (ORP) probe	1,200
54400 - Building Supplies Total	90,940
54600 - Uniforms	
Boots - safety	7,000
Personnel Safety Equipment	3,670
Safety / Winter Boots	4,750
Safety Boots	2,690
Safety Equipment	3,050
Uniforms	20,880
High visibility	23,200

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Uniforms and Personal Equipment	3,255
54600 - Uniforms Total	68,495
54800 - Chemicals	
Extend Pool Season	2,500
Pool / Winterization Chemicals	30,530
54800 - Chemicals Total	33,030
54810 - Vehicle Fuel	
Diesel - transport	147,000
Diesel Exhaust Fluid (DEF)	4,500
Gasoline - transport	53,600
54810 - Vehicle Fuel Total	205,100
54820 - Winter Treatment Supplies	
Chains for loaders and trucks	10,630
Cutting edges	74,800
Sand (tons)	10,800
Sno Blowers and Plow Tractors - misc.	23,030
Snow fences, mail boxes, printing	1,920
Snow removal provided by the State of NH for the sidewalk on the south side of the I-393 bridge	4,200
Trailhead plowing	9,660
Treated Road salt (6500 x \$102.07/tons)	663,430
54820 - Winter Treatment Supplies Total	798,470
55100 - Electricity	
Annual charges	208,000
55100 - Electricity Total	208,000
55200 - Natural Gas and Propane	
Natural Gas	133,650
55200 - Natural Gas and Propane Total	133,650
55650 - Water and Wastewater	
Water and Wastewater Expense	62,710
55650 - Water and Wastewater Total	62,710
56100 - Property and Auto Insurance	
Insurance - Auto	171,005
Insurance - Property	34,463
56100 - Property and Auto Insurance Total	205,468
56200 - Liability Insurance	
Insurance - General Liability	53,529
56200 - Liability Insurance Total	53,529
57600 - Capital Outlay - GL	
Emergency Vehicle Repair	10,000
57600 - Capital Outlay - GL Total	10,000
59037 - Transfer Out - Solid Waste	
General Fund Support - Recycling	1,567,829
59037 - Transfer Out - Solid Waste Total	1,567,829
40 - General Services Total	12,238,828
50 - Community Development	
42510 - Construction Permits	
Electrical Permits	-90,000
Mechanical	-140,000
Plumbing	-70,000
Structural Permits Building	-1,754,000
42510 - Construction Permits Total	-2,054,000
42520 - Other Permits	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Permit Fees	-250,000
42520 - Other Permits Total	-250,000
42530 - Licenses	
Charitable Solicitation / Raffles License Fees	-1,000
Entertainment License Fees	-6,300
Food License Renewal Fees	-100,000
Health & Licensing Application Fees	-15,000
Monitoring Wells Annual Licenses	-5,880
Outdoor Seating/Sidewalk Encumbrances	-15,000
Pawnbrokers License Fee	-1,250
Peddler/Temporary Peddler Farmer's Market, Market Days License Fees	-3,500
POLE FEE Various Locations in the City	-100
Recycling Facilities License Fees	-1,000
Rooming House License Fees	-5,000
Tattoo Parlors/Tattoo Artists License Fees	-3,500
Taxi Cab/Taxi Operators License Fees	-2,500
PCR 1050-01 Outdoor Dining Concrete Barriers - recurring	-15,000
42530 - Licenses Total	-175,030
42540 - Street Damage Fees	
Transfer out to Highway Reserve Street Cutting	-75,000
42540 - Street Damage Fees Total	-75,000
43000 - Reports, Prints, and Copies	
Reports and Copies	-200
Reports, Prints and Copies	-500
43000 - Reports, Prints, and Copies Total	-700
43015 - Application Fees	
Zoning Board Application Fees	-20,000
43015 - Application Fees Total	-20,000
43017 - Review Fees	
Sign Permits	-20,000
Site Plans, Conditional Use Permit applications, Architectural Design Review (ADR) applications, Ame	-30,000
Subdivision	-5,000
43017 - Review Fees Total	-55,000
43050 - Timber Sales	
Timber Sales	-8,000
43050 - Timber Sales Total	-8,000
43700 - Rental Income	
Event Location Reservation	-400
43700 - Rental Income Total	-400
46940 - Other Revenue	
Banners/Sign Fines	-3,500
46940 - Other Revenue Total	-3,500
49009 - Transfer In - Trust	
2 C-E - Conservation Trust	-46,322
PCR 1050-09 2 Granite Place Mowing & Utility Availability Funding - recurring	-15,000
49009 - Transfer In - Trust Total	-61,322
49058 - Transfer In - Water	
Community Development Administrative Charge	-13,380
49058 - Transfer In - Water Total	-13,380
49059 - Transfer In - Wastewater	
Community Development Administrative Charge	-13,380
49059 - Transfer In - Wastewater Total	-13,380

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
51100 - Full Time	
Position Expense	2,961,366
51100 - Full Time Total	2,961,366
51150 - Part Time	
Position Expense	82,202
51150 - Part Time Total	82,202
51200 - Temporary	
Position Expense	55,170
51200 - Temporary Total	55,170
51300 - Overtime	
Position Expense	38,630
51300 - Overtime Total	38,630
51500 - Allowance	
Position Expense	6,000
51500 - Allowance Total	6,000
52100 - Retirement	
Position Expense	387,854
52100 - Retirement Total	387,854
52110 - FICA	
Position Expense	237,435
52110 - FICA Total	237,435
52300 - Beneflex	
Position Expense	735,280
52300 - Beneflex Total	735,280
52600 - Worker's Compensation	
Position Expense	33,378
52600 - Worker's Compensation Total	33,378
52900 - Unemployment Insurance	
Position Expense	1,465
52900 - Unemployment Insurance Total	1,465
53000 - Professional Development	
Adobe Subscription - reoccurring	580
Books - National Fire Protection Association (NFPA) & International Code Council (ICC)	1,400
Certifications - Fuel Gas HVAC (bi-annual) & Oil , Plumbing & Electrical, trade	345
Conference - New Hampshire Municipal Association	520
Conference - American Planning Association (APA), Northern New England Chapter American Planning Ass	1,400
Conference - Eastern States Building Officials Federation (ESBOF) New Hampshire Building Officials A	9,020
Forest management and maintenance	1,000
Forestry Consultant Management and Inspection Fees	4,000
Forestry Program administration expenses	2,000
Geographic Information System (GIS) Certification and Training	3,500
Habitat enhancement and invasive plant management	1,500
Identification and blazing of property boundaries	1,500
International City/County Management Association (ICMA) Annual Conference - Deputy City Manager	2,000
License Renewal Classes	1,245
Licenses - American Institute of Certified Planners (AICP) - City Planner	800
Membership Dues - American Planning Association (APA), American Institute of Certified Planners (AIC	750
Membership Dues - American Planning Association (APA), Northern New England Chapter American Plannin	2,500
Membership Dues - Director of Special Projects	750
Membership Dues - International City/County Management Association (ICMA) Deputy City Manager, Munic	1,400
Membership Dues - NH Association of Conservation Commissions	750
Membership Dues - Professional Association	2,650

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Membership Dues - State and National Preservation Organization	175
Memberships Dues - Eastern States Building Officials Federation (ESBOF)	25
Memberships Dues - International Association of Electrical Inspectors (IAEI)	120
Memberships Dues - International Code Council (ICC)	150
Memberships Dues - Northeast Food and Drug Officials Association (NEFDOA)	30
Memberships Dues- National Fire Protection Association (NFPA)	175
Outside Services - trails and forestry	10,000
Professional License and Certification Fees	1,000
Recertification - International Code Council (ICC)	250
Renewal of Notary Public and Justice of the Peace	75
Subscriptions - Concord Monitor	150
Trail development and maintenance	20,000
Trail Supplies	5,000
Trails Subcommittee Photocopies - trails guidebook	200
Training	2,950
Training & Conferences - Assistant Community Development Director	1,000
Training and Conferences - Director of Special Projects & Strategic Initiatives	1,000
Training, Courses and Seminars	4,800
Workshops - Continuing Education	1,000
Certifications - Food Protection Manager	330
Certifications Exams and Study Guides	1,400
Membership Dues - Upper Merrimack Watershed Association	1,050
Memberships Dues - New Hampshire Building Officials Association (NHBOA), New Hampshire Building Offi	470
Memberships Dues - NH Health Officers Association	110
Memberships Plumbing Fuel Gas HVAC Association	85
53000 - Professional Development Total	91,155
53010 - Business Expense	
Mileage and Business Expense	23,500
Mileage and Business Expense - Administrative Specialist	150
Mileage and Business Expense - Deputy City Manager	750
Mileage and Business Expense - Director of Special Projects & Strategic Initiatives	750
Mileage and Business Expense - Trail & Open Space Ranger	2,500
Mileage and Business Expense - Assistant Community Development Director	750
53010 - Business Expense Total	28,400
53300 - Professional Services	
Aerial Imagery	8,500
Easement & Other Fees	500
Grants Advertising	800
Marketing Materials for Development	500
Outside Services - Plan Review	20,000
Recording Fees - voluntary mergers, plats for City projects	300
Services -Other Misc.	520
Outside Services - Grant Writing	3,500
PCR 1050-08 2 Granite Place Mowing & Utility Availability Expense - recurring	15,000
53300 - Professional Services Total	49,620
53310 - Software/Hardware Maintenance	
AutoCAD Software Licenses	8,000
Energov Permitting Software Annual Maintenance - Community Development	51,198
Plan Review Software Maintenance - Community Development	4,173
Software / Hardware Maintenance	344
Xerox 6204 Plotter / Scanner	2,000
Adobe Subscription	500

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Software - Geographic Information System (GIS) ARC annual maintenance & support	19,000
53310 - Software/Hardware Maintenance Total	85,215
53500 - Advertising	
Legal ads for Planning board and Council hearings, legal ads for Zoning Board of Adjustments	6,500
Legal Advertising Concord Monitor	1,000
Notices	100
53500 - Advertising Total	7,600
53800 - Communications	
Internet Service, Alarm Lines, Landlines	2,000
Wireless Phones Aircards	7,490
Phones Lines	7,140
53800 - Communications Total	16,630
53810 - Postage	
Postage	850
Postage - regular and including abutter's notifications	1,500
Postage - certified envelopes, abutters, general	10,000
Postage - correspondence & mailings	200
Postage - Grants	100
53810 - Postage Total	12,650
54000 - Office Supplies	
Grant Supplies	500
Office Publications	600
Office Supplies	17,090
Office Supplies - Printing supplies	7,370
54000 - Office Supplies Total	25,560
54110 - Departmental Supplies	
Field Supplies	4,500
Safety equipment & crew gear	1,090
Safety Footwear	950
Safety shoes and boots	1,750
Tools - Minor Equipment	2,455
Work boots	1,070
PCR 1050-02 Safety Equipment - recurring	500
54110 - Departmental Supplies Total	12,315
54300 - Grounds and Horticultural	
Trees plantings - City properties	2,500
54300 - Grounds and Horticultural Total	2,500
54810 - Vehicle Fuel	
Gasoline - transport	8,040
54810 - Vehicle Fuel Total	8,040
56200 - Liability Insurance	
Insurance - General Liability	31,006
56200 - Liability Insurance Total	31,006
59009 - Transfer Out - Trust	
Street Excavation Fees	75,000
59009 - Transfer Out - Trust Total	75,000
50 - Community Development Total	2,254,759
61 - Library	
42330 - Fines for Overdue Items	
Overdue Book Fines	-15,000
42330 - Fines for Overdue Items Total	-15,000
43080 - Non-Resident Library Fees	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Non-Resident Cards	-8,000
43080 - Non-Resident Library Fees Total	-8,000
46940 - Other Revenue	
Public PC Printing Sales	-5,500
46940 - Other Revenue Total	-5,500
49009 - Transfer In - Trust	
DI - B.A. Kimball Trust - Library Books and Other General Library Expenses	-65,000
DI - Chester Larson Trust - Library Books and Other General Library Expenses	-12,108
DI - William Thayer Trust - Library Books and Other General Library Expenses	-121,692
L-E - Dane Trust - Graphic and Visual Arts Revenue	-3,000
49009 - Transfer In - Trust Total	-201,800
51100 - Full Time	
Position Expense	1,054,904
51100 - Full Time Total	1,054,904
51150 - Part Time	
Position Expense	454,182
51150 - Part Time Total	454,182
51500 - Allowance	
Position Expense	2,400
51500 - Allowance Total	2,400
52100 - Retirement	
Position Expense	134,500
52100 - Retirement Total	134,500
52110 - FICA	
Position Expense	115,446
52110 - FICA Total	115,446
52300 - Beneflex	
Position Expense	274,858
52300 - Beneflex Total	274,858
52600 - Worker's Compensation	
Position Expense	2,214
52600 - Worker's Compensation Total	2,214
52900 - Unemployment Insurance	
Position Expense	1,359
52900 - Unemployment Insurance Total	1,359
53000 - Professional Development	
Membership Dues - Customers of SirsiDynix Users Group Inc (COSUGI)	150
Membership Dues - New England Library Association (NELA)	140
Membership Dues - New Hampshire Library Association (NHLA)	1,000
Membership Dues - University Libraries Advisory Council (ULAC) Urbans	100
Membership Dues - Children's Professional Section of the New Hampshire Library Association (CHILIS),	360
53000 - Professional Development Total	1,750
53010 - Business Expense	
Mileage and Business Expense	146
Mileage and Business Expense - Heights Branch	531
Mileage and Business Expense - Travel to Penacook Branch	1,120
Mileage and Business Expense - Travel to University Libraries Advisory Council (ULAC) meetings	438
53010 - Business Expense Total	2,235
53300 - Professional Services	
Criminal Background Checks	125
Interlibrary Loan Replacement Fees	200
Library Programming - Vendor Fee	10,250

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
New Hampshire State Library Charges for Online Computer Library Center (OCLC) Cataloging	25
Online Computer Library Center (OCLC) Fee	3,780
Penacook Library Condominium Management (Snow Removal, Lawn Care/Landscaping, Dumpster, Condominium)	4,968
53300 - Professional Services Total	19,348
53310 - Software/Hardware Maintenance	
3D Printer Annual Warranty - TEC	300
Book Detection System Maintenance Bibliotheca	3,800
DeepFreeze Security Software (Faronics)	325
Envisionware Management Software	2,250
Library Automation System SirsiDynix (SIRSI)	30,700
Microfilm Reader/Printers	650
Scheduling Personnel Software (W2Work)	820
Self Checks - Main Floor & Children's Room (Bibliotheca)	2,950
SOLUS Library App	3,300
Zoom software	780
Static Internet Protocol (IP) Heights	300
53310 - Software/Hardware Maintenance Total	46,175
53800 - Communications	
Internet Fax	280
Internet Service, Alarm Lines, Landlines	1,440
Phones Lines	4,810
53800 - Communications Total	6,530
53810 - Postage	
Postage - Overdue Notices	2,147
53810 - Postage Total	2,147
54000 - Office Supplies	
Circulation Supplies	1,963
Library Programming	8,250
Library programming marketing material	500
Library Supplies Concord Room	909
Office Supplies Admin - General	2,764
Supplies - Automation	600
Supplies Children's Department	348
Supplies Technical Services	13,215
Toner	922
54000 - Office Supplies Total	29,471
54100 - Library Books and Materials	
Audio and Video	22,000
Books	87,371
Electronic Resources (eBooks & databases)	94,110
Local News and Microfilm	1,500
Periodicals	5,000
54100 - Library Books and Materials Total	209,981
54110 - Departmental Supplies	
Book Trucks	2,250
Chords/Chargers/Adapters	150
Label Printers	150
Scanner Wands	200
54110 - Departmental Supplies Total	2,750
55100 - Electricity	
Annual charges	52,190
55100 - Electricity Total	52,190

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
55200 - Natural Gas and Propane	
Natural Gas	16,970
55200 - Natural Gas and Propane Total	16,970
55400 - Heating Oil and Kerosene	
Penacook Branch Heating #2 Fuel Oil	4,935
55400 - Heating Oil and Kerosene Total	4,935
55650 - Water and Wastewater	
Water and Wastewater Expense	4,420
55650 - Water and Wastewater Total	4,420
56100 - Property and Auto Insurance	
Insurance - Property	12,447
56100 - Property and Auto Insurance Total	12,447
56200 - Liability Insurance	
Insurance - General Liability	14,670
56200 - Liability Insurance Total	14,670
61 - Library Total	2,235,581
62 - Parks & Recreation	
43020 - Camps	
Adventure Camp	-71,000
Basketball	-24,000
Concord Crew	-3,250
Dance	-1,500
Lego/Circuit Lab	-3,100
Nature Camp at Lodge	-3,500
New Camps	-1,000
Soccer - April Vacation	-6,500
Soccer - summer	-20,500
Traditional Stay and Play	-72,500
TV/Video	-2,150
43020 - Camps Total	-209,000
43025 - Aquatics Programs	
Group Pool Passes	-1,200
Pool Passes - Non Residents	-21,500
Pool Rentals	-2,200
Rollins Pool Rental	-1,450
Swim Lessons	-24,150
43025 - Aquatics Programs Total	-50,500
43026 - Program Fees	
Adult Basketball League	-4,500
Adult Open Gym Green Street Community Center (GSCC)	-3,000
Archery Classes	-4,500
Art Classes	-4,700
Basketball Leagues - youth	-35,000
Cooking - youth	-3,500
Dance Classes	-6,500
Drop-in - Adult Basketball/Volleyball/Futsal...	-500
Drop-in - Youth Basketball	-250
Drop-in Pickleball	-10,000
Exercise Classes	-54,500
Ice Skating Lessons	-10,500
Indoor Soccer Clinics	-10,500
Language Classes	-7,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Miscellaneous (TBA)	-2,100
New Programs	-6,500
NFL Flag Football spring	-6,500
NFL League Fall	-12,000
Pickleball Clubs	-10,500
Pickleball Drop-In Green Street Community Center (GSCC)	-3,200
Preschool Programs	-1,500
Senior Program	-500
skate house	-3,500
Ski League	-2,000
Soccer - Youth	-53,000
Tennis Lessons	-7,500
Trails and Ales	-1,250
Winter Vacation Programs	-1,500
43026 - Program Fees Total	-266,500
43400 - Sales of Lots and Niches	
Cremations	-3,000
Full size graves	-23,000
Niches	-4,000
43400 - Sales of Lots and Niches Total	-30,000
43530 - Other Service Charges	
Full Size Interments	-38,900
Interments, cremations mid week and weekend	-24,000
Penacook Calvary Billing	-1,500
Weekend cremations	-16,000
Weekend full size	-15,000
Other Charges - Tents, foundations, corner posts, tomb rental	-28,000
43530 - Other Service Charges Total	-123,400
43700 - Rental Income	
Adult Softball	-7,000
Baseball - Legion	-2,000
Bishop Brady High School	-13,000
City Auditorium Rental (downtown)	-35,000
Exercise Rooms	-300
Football League	-750
Gym Rentals	-15,000
Gym rentals - Green Street Community Center (GSCC)	-9,000
Harriet Dame Audi	-15,000
Lights at Memorial Field	-4,000
Little Leagues	-2,250
Over Time charge to events and tournaments	-15,000
Penacook Library and Activity Center	-1,125
Permits - misc	-35,000
Program Rooms	-15,000
skate house	-4,000
Soccer League - Penacook	-750
Sunset League	-4,000
West Street Ward House	-19,000
PCR 1062-13 Lights at Keach Park - recurring	-4,800
43700 - Rental Income Total	-201,975
46000 - Donations	
July 4 Celebration Food vendor fees and gate donations	-2,500

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Music Series - Nevers Band Concerts	-750
46000 - Donations Total	-3,250
46220 - Advertising	
Advertising agreements	-2,000
Banners	-4,000
46220 - Advertising Total	-6,000
49009 - Transfer In - Trust	
C-NE - Cemetery Trust - Flowers	-16,000
C-NE - Cemetery Trust - General Care	-185,000
C-NE - Cemetery Trust - Shrub	-3,000
C-NE - Individual Care Trust - Blossom Hill	-155,000
C-NE - Individual Care Trust - Concord Calvary	-35,000
Recreation Reserve	-100,000
49009 - Transfer In - Trust Total	-494,000
51100 - Full Time	
Position Expense	1,821,672
51100 - Full Time Total	1,821,672
51150 - Part Time	
Position Expense	318,802
51150 - Part Time Total	318,802
51200 - Temporary	
Position Expense	515,810
51200 - Temporary Total	515,810
51300 - Overtime	
Position Expense	103,410
51300 - Overtime Total	103,410
51500 - Allowance	
Position Expense	8,400
51500 - Allowance Total	8,400
52100 - Retirement	
Position Expense	245,403
52100 - Retirement Total	245,403
52110 - FICA	
Position Expense	211,107
52110 - FICA Total	211,107
52300 - Beneflex	
Position Expense	629,390
52300 - Beneflex Total	629,390
52600 - Worker's Compensation	
Position Expense	65,029
52600 - Worker's Compensation Total	65,029
52900 - Unemployment Insurance	
Position Expense	2,713
52900 - Unemployment Insurance Total	2,713
53000 - Professional Development	
Background Checks - state and national	5,200
Membership Dues - American Cemetery Association	250
Membership Dues - NE Cemetery, NH Cemetery	250
Membership Dues - New England Parks Association	175
Training	3,000
Certification - Red Cross ReimbursementLifeguards	10,400
53000 - Professional Development Total	19,275

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
53010 - Business Expense	
Mileage and Business Expense - Director	2,150
Mileage and Business Expense - Other staff	3,000
Mileage and Business Expense - Supervisors	4,130
Mileage and Business Expense - Cemetery Administrator	1,200
53010 - Business Expense Total	10,480
53020 - Dues & Memberships	
Membership Dues - National Recreation and Park Association (NRPA)	605
53020 - Dues & Memberships Total	605
53200 - Repairs and Maintenance	
Building repairs	4,000
Elevator Inspection - annual	150
Filters for HVAC	2,780
Fire Alarm Inspections	350
Fire Extinguisher service - annual	500
Fire Extinguishers Inspections - City-wide Community Center and Lodge	600
Fire Sprinkler Inspection	640
Outside Services - HVAC service	8,000
Outside Services - Pest Control	720
Security Alarm	500
Security System Cameras	3,340
Skate House repairs	5,000
53200 - Repairs and Maintenance Total	26,580
53300 - Professional Services	
Adult Basketball League	1,500
Adventure Camps	12,500
Archery Classes	4,200
Art Class - adults	200
Art Classes - youth	3,200
Babysitting Class	200
Basketball Officials	6,500
Bill Koch Ski League	1,500
Camp - Basketball	17,500
Camp - Dance	1,200
Camp - Entertainment	3,500
Camp - Learn To Row	2,800
Camp - Lego/Science	5,000
Camp - Nature Camp	1,450
Camp - Soccer April Vacation	1,650
Camp - TV	1,350
Camps - New	1,000
Camps - Soccer - Summer	16,500
Cooking - youth	2,350
Credit Card Charge Fees	32,000
Dance Classes	6,100
Exercise Classes	23,000
Ice Skating Lessons	6,200
Indoor Soccer Clinics	9,500
July 4 Fireworks	30,000
July 4 Police/Fire Coverage and misc expenses	8,000
Language Classes	6,000
Music Licenses	2,500

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Nevers Band Concerts	6,000
New Programs	4,000
NFL Leagues (fall and spring)	9,700
Outside Services - Exit 13 Maintenance	11,500
Outside Services - Langley Parkway	4,600
Outside Services - Loudon Road Island Maintenance	6,480
PCR 1062-10 Keach Park Athletic Field Lights - recurring	2,400
Porta Toilet - White Park per month	2,280
Porta Toilets - July 4th	1,330
Porta Toilets - Rolfe, Rollins, Keach, Memorial Field	6,080
Porta Toilets annual expense at 7 parks at \$165 per month for 8 months per park. Rollins, Beaver Me	9,240
Soccer Officials	4,200
Tennis Lessons	3,500
Trails and Ales	900
Winter Vacation Programs	1,000
Other - Programs, Lessons, Fees	1,250
PCR 1062-07 Annual Service for Snow Rabbit - recurring	5,000
53300 - Professional Services Total	286,860
53310 - Software/Hardware Maintenance	
Rec Trac Maintenance Agreement	8,800
Adobe Subscription	600
Playground software	3,400
53310 - Software/Hardware Maintenance Total	12,800
53500 - Advertising	
Advertisng - newspaper/radio	700
Facebook	600
Facebook/Social Media	1,200
Logo Items	2,000
Newspaper	750
Radio	750
53500 - Advertising Total	6,000
53800 - Communications	
Internet Fax	280
Internet Service, Alarm Lines, Landlines	7,890
Wireless Phones Aircards	1,420
Phones Lines	4,140
PCR 1062-03 Internet/Cable Service - recurring	-1,920
53800 - Communications Total	11,810
53810 - Postage	
Postage	1,000
53810 - Postage Total	1,000
54000 - Office Supplies	
Brochure Printing	10,000
Office Supplies	4,500
54000 - Office Supplies Total	14,500
54110 - Departmental Supplies	
Building Supplies	8,000
Camp Supplies	1,500
Concrete	3,000
General Programs	1,000
Hydro Seed Materials	2,500
Marking Paint	12,250

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Materials -irrigation, mowing, etc.	11,000
Memorial Flowers	12,000
Minor Tools and Equipment	1,500
Nets, rims, goals, backboards, playground borders	2,000
Paper products and cleaning supplies	3,000
Parks & Recreation SPARC Program	5,000
Pea Stone	1,200
Penacook Library/Activity Room Programs	2,500
Pickle Ball Supplies for outdoor courts	600
Playground equipment supplies	6,500
Pool Supplies	1,500
Preservation Team and Supplies	1,800
Pruning/Tree work supplies	500
Senior Program	1,500
skate house	2,500
Soccer/Basketball	1,000
Special Events	250
Special Flowers	1,500
Supplies - Exercise	1,000
Supplies - Misc	1,000
Tennis/Pickleball	1,000
Tools	1,250
54110 - Departmental Supplies Total	88,350
54200 - Auto Parts	
Repairs	20,000
54200 - Auto Parts Total	20,000
54300 - Grounds and Horticultural	
Active areas (seed, loam, fert etc).	38,000
Adopt-a-spot supplies	3,500
Misc Tools	1,500
Mulch, seasonal plants	2,000
Passive Recreation	7,000
PCR 1062-10 Keach Park Athletic Field Lights - recurring	1,250
Playground cover safety material (wood chips)	6,000
Trees for parks funded by Stevens trust 3 C-E	5,000
54300 - Grounds and Horticultural Total	64,250
54600 - Uniforms	
Basketball Leagues	7,500
Camp Staff Shirts	1,000
First Aid Supplies	1,000
Safety Equipment - Misc.	1,000
Safety Equipment Personnel	1,100
Safety Shoes	5,510
Safety Shoes - Temporary Staff	560
Soccer Leagues	7,000
Special Events Shirts	200
Staff Shirts	960
Temporary Safety Boots	640
Temporary Staff Shirts	1,500
Uniforms	9,580
Winter Boots	2,000
Lifeguard	3,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
54600 - Uniforms Total	42,550
54810 - Vehicle Fuel	
Diesel - transport	11,101
Diesel Exhaust Fluid (DEF)	63
Gasoline - transport	23,383
Lubricants	1,000
Lubricants and Oil	750
54810 - Vehicle Fuel Total	36,297
55100 - Electricity	
Annual charge	44,070
Annual charges	4,520
PCR 1062-10 Keach Park Athletic Field Lights - recurring skate house	9,000
	4,310
55100 - Electricity Total	61,900
55200 - Natural Gas and Propane	
Natural Gas	16,400
Natural Gas - 2 accounts	5,040
Natural Gas - Skate House	1,780
Propane - Chapel	300
55200 - Natural Gas and Propane Total	23,520
55650 - Water and Wastewater	
Water and Wastewater Expense	14,610
55650 - Water and Wastewater Total	14,610
56100 - Property and Auto Insurance	
Insurance - Property	8,308
56100 - Property and Auto Insurance Total	8,308
56200 - Liability Insurance	
Insurance - General Liability	26,875
56200 - Liability Insurance Total	26,875
57600 - Capital Outlay - GL	
Backpack blowers	2,400
Replace scarifier teeth/aerator tines	1,200
Weedwackers	1,600
Other Capital Outlay	3,000
57600 - Capital Outlay - GL Total	8,200
62 - Parks & Recreation Total	3,321,882
71 - Human Services	
46930 - Reimbursements	
Client reimbursement through liens, retroactive supplemental security income (SSI) or payments	-10,000
46930 - Reimbursements Total	-10,000
51100 - Full Time	
Position Expense	423,305
51100 - Full Time Total	423,305
51500 - Allowance	
Position Expense	600
51500 - Allowance Total	600
52100 - Retirement	
Position Expense	53,971
52100 - Retirement Total	53,971
52110 - FICA	
Position Expense	32,382
52110 - FICA Total	32,382

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
52300 - Beneflex	
Position Expense	145,771
52300 - Beneflex Total	145,771
52600 - Worker's Compensation	
Position Expense	608
52600 - Worker's Compensation Total	608
52900 - Unemployment Insurance	
Position Expense	220
52900 - Unemployment Insurance Total	220
53000 - Professional Development	
Membership Dues - NH Local Welfare Directors Association	60
Conference - Welfare training materials	180
Conference - NH Fiscal Policy Institute, NH Municipal Association (NHMA) Annual Conference	580
53000 - Professional Development Total	820
53010 - Business Expense	
Mileage and Business Expense	100
53010 - Business Expense Total	100
53300 - Professional Services	
Language Bank	1,400
53300 - Professional Services Total	1,400
53310 - Software/Hardware Maintenance	
Apricot Welfare Software System yearly cost	14,140
53310 - Software/Hardware Maintenance Total	14,140
53600 - Rent	
Human Services Office	69,900
53600 - Rent Total	69,900
53800 - Communications	
Internet Fax	280
Internet Service, Alarm Lines, Landlines	400
Phones Lines	1,330
53800 - Communications Total	2,010
53810 - Postage	
Postage	150
53810 - Postage Total	150
54000 - Office Supplies	
Office Supplies	1,070
54000 - Office Supplies Total	1,070
56200 - Liability Insurance	
Insurance - General Liability	4,114
56200 - Liability Insurance Total	4,114
57300 - Special Programs	
Burial costs - indigent funerals	18,000
General Relief - Rent, Mortgage Payments	330,000
General Relief - Utilities, food and non-food items	7,000
Prescription Assistance	2,000
Transportation in town, out of state and out of town	1,700
57300 - Special Programs Total	358,700
71 - Human Services Total	1,099,261
0010 - General Total	0
0022 - Parking	
31 - Police	
42310 - Parking Penalties	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Meter Parking Penalties M-F 9AM - 7PM	-475,000
Non-Meter Ticket Revenues & General Fund Admin Fee	-6,000
42310 - Parking Penalties Total	-481,000
43600 - Metered Parking	
Metered Parking	-149,430
Metered Parking - On-Street & Surface Lots	-1,095,760
Metered Parking M-F 9AM - 7PM	-129,680
On-Street Residential Permits	-130
Parking Encumbrance Permits	-25,000
43600 - Metered Parking Total	-1,400,000
43610 - Metered Parking Cards	
Parking Cards - Public	-10,000
State of NH Parking Cards	-10,000
43610 - Metered Parking Cards Total	-20,000
43700 - Rental Income	
Capital Plaza Concord LLC (Duprey) 6 Covered (expires 2055)	-8,670
Concord Hospital (38 Uncovered)	-28,500
Concord Hospital Covered (29 Covered)	-29,232
Duprey Companies Smile Building (83 spaces.)	-62,250
Permit A (Public and Capital Commons LLC Tenants)	-170,625
Permit B (Public and Capital Commons LLC Tenants)	-20,400
Permits	-88,650
Restaurant Dining in On-Street Parking Spaces	-10,000
Storrs St Garage Revenues - Hotel Concord Permits	-12,000
Capital Commons LLC License	-2,040
Capital Plaza Concord LLC 90 Covered	-130,050
Capital Plaza Concord LLC 30 Uncovered	-43,350
Duprey Companies Bindery Building (125 spaces)	-255,000
Parking Permits - Permit A	-100,000
PRM Holdings - Long Term 6 Spaces	-3,270
PRM Holdings-Long Term 40 Spaces	-21,800
Storrs Street Garage Supplemental Rent (Taxes) The Duprey Center (Smile Building), Bindery Redevelo	-30,000
43700 - Rental Income Total	-1,015,837
44000 - Investment Income	
Interest on Investments	-33,561
44000 - Investment Income Total	-33,561
46400 - Finance Charges	
Finance Charges	-5,000
46400 - Finance Charges Total	-5,000
46940 - Other Revenue	
Capital Reserve Payment - PRM 40 Space 2055 Lease - Payment in Lieu of Capital Improvements Prorated	-10,500
Hydro Power Net Metering Lower Falls	-3,360
46940 - Other Revenue Total	-13,860
49009 - Transfer In - Trust	
Durgin Block Reserve	-10,500
49009 - Transfer In - Trust Total	-10,500
49010 - Transfer In - General	
Facility Operations & Maintenance Cost Share	-35,700
School Street Garage Downtown Services Team Utilities	-5,680
State Street Garage Debt Service	-12,630
Storrs Street Garage Debt Service	-5,970
49010 - Transfer In - General Total	-59,980

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
49037 - Transfer In - Solid Waste	
Dumpster Pad Rental Fee - School Street Garage	-8,190
Dumpster Pad Rental Fee - Storrs Street Garage	-1,365
Dumpster Pad Rental Fee - Surface Parking	-4,095
49037 - Transfer In - Solid Waste Total	-13,650
51100 - Full Time	
Position Expense	592,788
51100 - Full Time Total	592,788
51200 - Temporary	
Position Expense	11,450
51200 - Temporary Total	11,450
51300 - Overtime	
Position Expense	9,720
51300 - Overtime Total	9,720
52100 - Retirement	
Position Expense	76,823
52100 - Retirement Total	76,823
52110 - FICA	
Position Expense	46,969
52110 - FICA Total	46,969
52300 - Beneflex	
Position Expense	206,769
52300 - Beneflex Total	206,769
52600 - Worker's Compensation	
Position Expense	7,969
52600 - Worker's Compensation Total	7,969
52900 - Unemployment Insurance	
Position Expense	428
52900 - Unemployment Insurance Total	428
53000 - Professional Development	
Professional Development	700
Conference - International Parking Institute	3,500
53000 - Professional Development Total	4,200
53300 - Professional Services	
CM Credit Card Transaction Fees for Online Permits	24,000
Credit card fees - all kiosks and smart meters	76,000
IMC - Parking Share	11,000
IPS Smart Meter Transaction Fees	27,000
Kiosk Unlimited Parts Exchange Program	28,000
NHDMV Database Access	2,500
Online Permitting Module - Annual Maintenance	15,000
PayByPhone App Tech Assistance	1,500
SPOTS User Fee - Parking	2,400
T2 Hosted Application Expense	16,000
WEB Fees - FY2020 Meter Expansion	33,000
WEB Fees - Kiosks	52,000
53300 - Professional Services Total	288,400
53310 - Software/Hardware Maintenance	
Security camera license agreement	4,200
53310 - Software/Hardware Maintenance Total	4,200
53800 - Communications	
Internet Service, Alarm Lines, Landlines	400

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Wireless Phones Aircards	5,480
Phones Lines	1,990
53800 - Communications Total	7,870
53810 - Postage	
Postage	6,000
53810 - Postage Total	6,000
54000 - Office Supplies	
Citation Printers	2,000
Office Supplies - Printed Supplies	2,500
Supplies - Paper for Kiosks M-F, 9AM-7PM	8,000
Supplies - Parking Debit Card Replacements	1,200
Supplies - Printing Residential Parking Permits	200
Supplies - Printing School Street Garage Permits	500
Supplies - Printing State Street Garage Permits	400
54000 - Office Supplies Total	14,800
54110 - Departmental Supplies	
Batteries for Smart Meters & Kiosk Pay Stations	10,000
Equipment - Meter Repair Parts and Upgrades	6,000
Minor Tools - Parking Equipment (Misc.)	3,000
Minor Tools - Replacement of Parking Impoundment Boots	750
54110 - Departmental Supplies Total	19,750
54600 - Uniforms	
Portable Radio Batteries	1,500
Replacements and Duty Gear	10,500
54600 - Uniforms Total	12,000
54810 - Vehicle Fuel	
Gasoline - transport	3,082
54810 - Vehicle Fuel Total	3,082
56100 - Property and Auto Insurance	
Insurance - Auto	1,529
56100 - Property and Auto Insurance Total	1,529
56200 - Liability Insurance	
Insurance - General Liability	7,572
56200 - Liability Insurance Total	7,572
57200 - Taxes - Real Estate	
Real Estate Taxes - State Street Garage	30,000
School Street Parking Garage, Taxes - Real Estate	30,000
Storrs St Garage, Taxes - Real Estate	135,000
57200 - Taxes - Real Estate Total	195,000
58000 - Principal	
Principal	637,500
58000 - Principal Total	637,500
58001 - Interest	
Interest	142,610
58001 - Interest Total	142,610
59009 - Transfer Out - Trust	
Capital Reserve Contribution	10,500
59009 - Transfer Out - Trust Total	10,500
59010 - Transfer Out - General	
Downtown Snow Removal	34,000
Municipal Overhead Expense	226,100
Non-Meter Ticket Revenues	60,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
59010 - Transfer Out - General Total	320,100
31 - Police Total	-425,359
40 - General Services	
51100 - Full Time	
Position Expense	69,386
51100 - Full Time Total	69,386
52100 - Retirement	
Position Expense	8,846
52100 - Retirement Total	8,846
52110 - FICA	
Position Expense	5,307
52110 - FICA Total	5,307
52300 - Beneflex	
Position Expense	22,063
52300 - Beneflex Total	22,063
52600 - Worker's Compensation	
Position Expense	1,736
52600 - Worker's Compensation Total	1,736
52900 - Unemployment Insurance	
Position Expense	52
52900 - Unemployment Insurance Total	52
53200 - Repairs and Maintenance	
Contracted elevator maintenance - state inspection	2,100
Drain Cleaning	16,045
Electrical repairs by outside vendors	650
Equipment/Supplies - Downtown	1,000
Fire Master Box	1,290
Landscape materials	5,000
Oil Water Seperator	5,700
Outside Services	7,500
Outside Services - Alarm service calls	1,700
Outside Services - Elevator inspection	200
Outside Services - Elevator Repairs	4,580
Outside Services - Elevator Service	2,220
Outside Services - Elevator service calls	1,600
Outside Services - fire alarm inspection	2,600
Outside Services - fire extinguisher inspection	60
Outside Services - Security Alarm Monitoring Fire alarm inspections	250
Outside Services - Snow Plowing, removal, sanding, and sweeping	18,500
Outside Services - Snow removal	24,000
Outside Services - Sweeping	3,900
Outside Services- Electrical repairs	600
Parking Space Striping	3,700
Pavement markings	16,350
Pressure Washing	62,260
Repair Materials	1,150
Repairs - Signage	500
Repairs - signs	1,050
Security Alarm Monitoring	250
Snow Removal	18,850
Snow Removal - Boudreau Sq. Lot	800
Snow Removal - Canal Street Lot	3,200

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Snow Removal - City Audi Lot	4,160
Snow Removal - Hills Avenue Lot	1,800
Snow Removal - Library Lot	1,200
Snow Removal - McKee Sq. Lot	800
Snow Removal - Penacook Riverfront Park	3,475
Snow Removal - Poulin Gazebo Lot	800
Snow Removal - Prince St Lot	1,000
Snow Removal - Prince Street right of way	1,900
Snow Removal - Railroad Ave right of way	1,950
Snow Removal - Storrs St Lot	2,100
Snow Removal- Police Lot	4,200
Storm pipe repairs	2,600
Supplies	620
Supplies - cleaning	1,000
Sweeping	13,200
Uniform - Maintenance Aide	1,500
Window Washing	8,350
53200 - Repairs and Maintenance Total	258,260
54400 - Building Supplies	
Graffiti removal products	1,010
Graffiti removal supplies	260
Lighting repairs / supplies	1,600
Maintenance supplies	600
Repairs	660
Signage Repairs / Replacement	5,160
Stairway Ceiling, Paint, Misc. Repairs	6,000
Stairway railing paint touch-ups	510
54400 - Building Supplies Total	15,800
55100 - Electricity	
Annual charges	86,160
55100 - Electricity Total	86,160
55650 - Water and Wastewater	
Water and Wastewater Expense	350
55650 - Water and Wastewater Total	350
56100 - Property and Auto Insurance	
Insurance - Property	23,558
56100 - Property and Auto Insurance Total	23,558
59010 - Transfer Out - General	
General Services Administrative Expense	16,590
59010 - Transfer Out - General Total	16,590
40 - General Services Total	508,108
0022 - Parking Total	82,749
0023 - Airport	
40 - General Services	
51100 - Full Time	
Position Expense	66,802
51100 - Full Time Total	66,802
51200 - Temporary	
Position Expense	450
51200 - Temporary Total	450
51300 - Overtime	
Position Expense	8,110

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
51300 - Overtime Total	8,110
52100 - Retirement	
Position Expense	9,548
52100 - Retirement Total	9,548
52110 - FICA	
Position Expense	5,759
52110 - FICA Total	5,759
52300 - Beneflex	
Position Expense	26,419
52300 - Beneflex Total	26,419
52600 - Worker's Compensation	
Position Expense	1,763
52600 - Worker's Compensation Total	1,763
52900 - Unemployment Insurance	
Position Expense	33
52900 - Unemployment Insurance Total	33
53200 - Repairs and Maintenance	
Gates and fencing repairs	5,750
Herbicide Treatment	3,750
Outside Services - fire extinguishers / fire protection system inspections	650
Pressure vessel inspection	250
53200 - Repairs and Maintenance Total	10,400
53300 - Professional Services	
Brush or tree cutting	6,000
On-Call Airport Services Retainer	5,000
Outside Services - Aboveground Storage Tank (AST) inspection	1,000
Outside Services - Under Ground Storage inspection	3,000
Outside Services - Airport Manager	45,657
Outside Services - quarterly visual monitoring	4,800
Wings and Wheels Event	5,000
53300 - Professional Services Total	70,457
53800 - Communications	
Internet Service, Alarm Lines, Landlines	400
53800 - Communications Total	400
54000 - Office Supplies	
Office Supplies	40
54000 - Office Supplies Total	40
54400 - Building Supplies	
De-icing supplies (dry and wet chemicals)	32,000
Hangar concrete repair work	5,500
Lighting system maintenance and repairs	4,500
Miscellaneous repairs	5,000
54400 - Building Supplies Total	47,000
54810 - Vehicle Fuel	
Diesel - tank wagon	8,184
54810 - Vehicle Fuel Total	8,184
55100 - Electricity	
Annual charges	21,420
55100 - Electricity Total	21,420
55200 - Natural Gas and Propane	
Natural Gas	11,190
55200 - Natural Gas and Propane Total	11,190

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
55650 - Water and Wastewater	
Water and Wastewater Expense	2,530
55650 - Water and Wastewater Total	2,530
56100 - Property and Auto Insurance	
Insurance - Property	4,239
56100 - Property and Auto Insurance Total	4,239
56200 - Liability Insurance	
Insurance - Airport Liability	3,400
Insurance - General Liability	1,068
56200 - Liability Insurance Total	4,468
58000 - Principal	
Principal	63,700
58000 - Principal Total	63,700
58001 - Interest	
Interest	28,770
58001 - Interest Total	28,770
59010 - Transfer Out - General	
Equipment Services charge	29,000
General Services Administrative Expense	15,660
Municipal Overhead Expense	40,970
59010 - Transfer Out - General Total	85,630
40 - General Services Total	477,312
50 - Community Development	
43060 - Mark-up	
Fuel Flow	-35,000
43060 - Mark-up Total	-35,000
43700 - Rental Income	
Civil Air Patrol (CAP) Lease	-7,432
Concord Aviation Services Hangar Lease	-55,799
Concord Hangar Associates	-13,624
Concord North Ramp Hangars	-13,472
Federal Aviation Administration (FAA) US Department of Transportation Federal Aviation US Department	-5,240
Hampshire Aviation Lease	-12,330
New Hampshire Army National Guard (NHARNG) Lease	-309,787
NH Department of Safety - Hangar - New Hampshire Hangar Land Lease	-23,275
United Therapeutics Lease	-47,940
43700 - Rental Income Total	-488,899
44000 - Investment Income	
Interest on Investments	-11,182
44000 - Investment Income Total	-11,182
46940 - Other Revenue	
Hydro Power Net Metering Lower Falls	-560
46940 - Other Revenue Total	-560
47320 - Airport Operators Grant	
State Aircraft Valuation	-5,189
47320 - Airport Operators Grant Total	-5,189
51100 - Full Time	
Position Expense	31,559
51100 - Full Time Total	31,559
52100 - Retirement	
Position Expense	4,024
52100 - Retirement Total	4,024

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
52110 - FICA	
Position Expense	2,415
52110 - FICA Total	2,415
52300 - Beneflex	
Position Expense	4,186
52300 - Beneflex Total	4,186
52600 - Worker's Compensation	
Position Expense	613
52600 - Worker's Compensation Total	613
52900 - Unemployment Insurance	
Position Expense	11
52900 - Unemployment Insurance Total	11
53010 - Business Expense	
Mileage and Business Expense - Associate Engineer	75
53010 - Business Expense Total	75
57200 - Taxes - Real Estate	
Taxes 71-83/87 Airport Road	49,500
57200 - Taxes - Real Estate Total	49,500
59060 - Transfer Out - Gen Cap Proj	
CIP 0075 General Airport Repairs	10,000
CIP 0077 Airport Snow Removal Equipment (SRE) & Equipment Storage Facility	38,500
CIP 0572 Airport Master Plan	18,500
59060 - Transfer Out - Gen Cap Proj Total	67,000
50 - Community Development Total	-381,447
0023 - Airport Total	95,865
0024 - Conservation Property	
50 - Community Development	
43700 - Rental Income	
Bartlett Farm	-1,815
Cell Tower Lease (CC Holdings)	-74,400
Morrill Farm Dairy	-7,650
Sunfox Farm	-5,700
43700 - Rental Income Total	-89,565
46900 - Use of Fund Balance	
Fund Balance Available for Transfer Out	-55,940
46900 - Use of Fund Balance Total	-55,940
51100 - Full Time	
Position Expense	6,798
51100 - Full Time Total	6,798
52100 - Retirement	
Position Expense	867
52100 - Retirement Total	867
52110 - FICA	
Position Expense	521
52110 - FICA Total	521
52300 - Beneflex	
Position Expense	2,761
52300 - Beneflex Total	2,761
52600 - Worker's Compensation	
Position Expense	10
52600 - Worker's Compensation Total	10
52900 - Unemployment Insurance	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Position Expense	3
52900 - Unemployment Insurance Total	3
53300 - Professional Services	
Outside Services - Legal Services and Other Consulting Services	38,440
53300 - Professional Services Total	38,440
54300 - Grounds and Horticultural	
Access Repairs	20,300
54300 - Grounds and Horticultural Total	20,300
59009 - Transfer Out - Trust	
C-E Conservation Trust - Purchase of Land	9,865
59009 - Transfer Out - Trust Total	9,865
59010 - Transfer Out - General	
Lease revenue to offset debt service	55,940
Plowing - Trailhead Parking Lot	10,000
59010 - Transfer Out - General Total	65,940
50 - Community Development Total	0
0024 - Conservation Property Total	0
0027 - Housing Revolving Loan	
11 - City Manager	
43800 - Loan Repayments	
Estimated Loan Repayments	-62,000
43800 - Loan Repayments Total	-62,000
44000 - Investment Income	
Interest on Investments	-17,623
44000 - Investment Income Total	-17,623
46900 - Use of Fund Balance	
Use of Fund Balance - Revolving Loan Fund	-586,000
46900 - Use of Fund Balance Total	-586,000
53300 - Professional Services	
Outside Services - Revolving Loan Fund	10,000
53300 - Professional Services Total	10,000
57300 - Special Programs	
Revolving Loan Fund	650,000
57300 - Special Programs Total	650,000
11 - City Manager Total	-5,623
0027 - Housing Revolving Loan Total	-5,623
0035 - Golf	
62 - Parks & Recreation	
43020 - Camps	
Get Golf Ready Clinic	-3,600
High School Team - Brady, Bow	-6,320
Lessons - Junior	-3,000
Private Lessons - Assistant Professional	-3,500
Private Lessons - Professional	-6,500
Youth Camps	-3,750
43020 - Camps Total	-26,670
43300 - Seasonal Passes	
Adult - Regular	-84,425
Collegiate	-25,750
Family Membership	-42,600
Junior	-26,350
Nonresident	-5,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Senior (Monday through Friday)	-133,070
Young Adult (19 yrs. to 39 yrs.)	-43,385
43300 - Seasonal Passes Total	-360,580
43310 - Daily Fees	
Alpine Club	-3,120
Baseball Coaches Association	-2,108
Black Ice	-2,310
Bow Youth Football	-840
Boys and Girls Club	-2,750
Burndy	-1,872
Chamber of Commerce	-4,340
Concord Crimeline	-4,464
Concord High School Baseball	-3,510
Concord High School Football	-2,356
Concord High School Hockey	-4,680
Concord Rotary	-1,092
Friendly Kitchen	-4,524
Friends of The Beav	-3,596
Green Fees	-653,120
Harvest	-2,000
Hopkinton Rotary	-1,848
Jutras Post	-2,340
Kelsey Meyer	-4,960
Loren P Rand	-992
McFarland/Johnson	-693
McGoo Open	-5,460
Miles Standish	-1,875
NH American Society of Civil Engineers (NHASCE)	-5,304
NH Automobile Dealers Association (NHADA)	-3,100
NH Water Pollution Control Association (NHWPCA)	-2,480
NHTI	-2,356
Oink Open	-4,680
Patrice Haggerty	-1,404
Plan NH	-4,092
43310 - Daily Fees Total	-738,266
43320 - Cart Rental	
Alpine Club	-1,840
Baseball Coaches Association	-1,564
Black Ice	-1,650
Bow Youth Football	-600
Boys and Girls Club	-2,530
Burndy	-1,104
Chamber of Commerce	-3,220
CHS Football	-1,748
Concord Crimeline	-3,312
Concord High School Baseball	-2,070
Concord High School Hockey	-2,760
Concord Rotary	-780
Daily Cart - 18 holes	-216,000
Daily Cart - 9 Holes	-97,200
Family Cart Membership	-19,200
Five Day Cart Membership	-7,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Friendly Kitchen	-2,668
Friends of The Beav	-2,668
Hopkinton Rotary	-1,320
Jutras Post	-1,380
Kelsey Meyer	-3,680
Loren P Rand	-736
McFarland/Johnson	-495
McGoo Open	-3,220
NH American Society of Civil Engineers (NHASCE)	-3,128
NH Water Pollution Control Association (NHWPCA)	-1,840
NHADA	-2,300
NHTI	-1,748
Oink Open	-2,760
Patrice Haggerty	-828
Plan NH	-3,036
Single Cart Membership	-15,000
43320 - Cart Rental Total	-409,385
43330 - Handicapping	
Golf Handicap and Information Network (GHIN)	-15,000
43330 - Handicapping Total	-15,000
43340 - Driving Range	
Large basket	-135,835
Medium basket	-3,800
Small basket	-15,550
43340 - Driving Range Total	-155,185
43350 - League and Tournament Fees	
1 Day Member - Guest Fee	-4,400
1 Day Member - Guest Pro Shop Credit	1,000
2 Day Member - Member Fee	-1,620
2 Day Member - Member Pro Shop Credit	755
3 Day Member - Guest Fee	-21,000
3 Day Member-Guest Pro Shop Credit	2,500
League Fee - Men's Senior Game	-1,300
League Fee - Tuesday Night League	-7,500
League Pro Shop Credit	8,800
New Hampshire Golf (NHG) Purchased Pro Shop Credit	6,000
New Hampshire Golf (NHG) Purchased Pro Shop Credit Fee	-6,000
Other Tournaments	-7,150
Other Tournaments Pro Shop Credit	7,150
Pro Am Fee	-1,000
Pro Am Pro Shop Credit	1,000
Red White and Blue 2nd Day Pool	-1,200
Red White and Blue 2nd Day Pool Pro Shop Credit	1,200
Red White and Blue Fee	-12,000
Red White and Blue Pro Shop Credit	1,200
Sim League Fee	-12,000
Sim League Pro Shop Credit	11,100
Spring Member - Member Fee	-1,200
Spring Member - Member Pro Shop Credit	400
43350 - League and Tournament Fees Total	-35,265
43360 - Golf Simulator Revenue	
2 pm - Close Weekdays/League	-76,500

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
8 am - 2 pm Weekdays	-2,000
Saturday/Sunday	-14,100
43360 - Golf Simulator Revenue Total	-92,600
43370 - Pro Shop Sales	
Accessories	-35,000
Hard Goods	-120,000
Soft Goods	-80,000
43370 - Pro Shop Sales Total	-235,000
43380 - Concession Sales	
Outside Services - Vendor Agreement	-38,000
43380 - Concession Sales Total	-38,000
43700 - Rental Income	
Alpine Club	-560
Baseball Coaches Association	-476
Black Ice	-770
Bow Youth Football	-280
Boys and Girls Club	-770
Burndy	-336
Chamber of Commerce	-980
Concord Crimeline	-1,008
Concord High School Baseball	-630
Concord High School Football	-532
Concord High School Hockey	-840
Concord Rotary	-364
Friendly Kitchen	-812
Friends of The Beav	-812
Hopkinton Rotary	-616
Jutras Post	-420
Kelsey Meyer	-1,120
Loren P Rand	-224
McFarland/Johnson	-231
McGoo Open	-980
NH American Society of Civil Engineers (NHASCE)	-952
NH Automotive Dealers Association (NHADA)	-700
NH Water Pollution Control Association (NHWPCA)	-560
NHTI	-532
Oink Open	-840
Patrice Haggerty	-252
Plan NH	-924
Tent Rental - non-golf related	-5,000
43700 - Rental Income Total	-22,521
44000 - Investment Income	
Interest on Investments	-29,390
44000 - Investment Income Total	-29,390
46940 - Other Revenue	
Hydro Power Net Metering Lower Falls	-560
46940 - Other Revenue Total	-560
51100 - Full Time	
Position Expense	452,447
51100 - Full Time Total	452,447
51150 - Part Time	
Position Expense	24,066

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
51150 - Part Time Total	24,066
51200 - Temporary	
Position Expense	255,880
51200 - Temporary Total	255,880
51300 - Overtime	
Position Expense	38,600
51300 - Overtime Total	38,600
51500 - Allowance	
Position Expense	600
51500 - Allowance Total	600
52100 - Retirement	
Position Expense	59,929
52100 - Retirement Total	59,929
52110 - FICA	
Position Expense	56,688
52110 - FICA Total	56,688
52300 - Beneflex	
Position Expense	104,553
52300 - Beneflex Total	104,553
52600 - Worker's Compensation	
Position Expense	15,318
52600 - Worker's Compensation Total	15,318
52900 - Unemployment Insurance	
Position Expense	728
52900 - Unemployment Insurance Total	728
53000 - Professional Development	
Continuing Education	3,000
Membership Dues - National Golf Course Superintendents Association (GCSAA)	530
Membership Dues - NH Golf Course Superintendents Association (NHGCSA)	110
Membership Dues - Professional Golfers' Association (PGA) - Head Professional	890
Membership Dues - State Association - Men's and Women's	300
Membership Dues - United States Golf Association (USGA)	200
Professional Golfers' Association (PGA) Pro-am Tournaments	3,200
Certifications - Pesticide	400
53000 - Professional Development Total	8,630
53200 - Repairs and Maintenance	
Porta toilets	3,500
Pumps, motors, refrigeration, plumbing	1,000
Repairs - Security Alarm services, etc. Clubhouse	2,200
Repairs Clubhouse	12,500
Security Alarm Monitoring	450
Tent and Events and Cleaning/Storage	5,500
PCR 3516-10 Replacement of Two Pairs of Event Tent Panels - recurring	1,500
53200 - Repairs and Maintenance Total	26,650
53300 - Professional Services	
Golf Handicap and Information Network (GHIN)	11,050
Merchant Charges - Credit Cards	42,000
Range Machine Finance Fees (USA Live)	5,000
53300 - Professional Services Total	58,050
53310 - Software/Hardware Maintenance	
About Golf Simulator - Software Maintenance and Support	4,740
Software Maintenance - Teesnap	7,500

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
PCR 3516-09 Additional Laptop For Maintenance - \$500 recurring, \$2,100 one-time	2,600
53310 - Software/Hardware Maintenance Total	14,840
53500 - Advertising	
Facebook Ads	2,000
53500 - Advertising Total	2,000
53600 - Rent	
Golf Cart Lease	81,825
Tournament Rental	6,800
Uility Vechicles	5,575
53600 - Rent Total	94,200
53800 - Communications	
Internet Service, Alarm Lines, Landlines	400
Phones Lines	500
53800 - Communications Total	900
54000 - Office Supplies	
Office Supplies - Printed Supplies	1,500
Scorecard Printing	1,500
54000 - Office Supplies Total	3,000
54110 - Departmental Supplies	
Battery power tools	1,200
Gases and tank rentals	100
Golf Simulator Supplies	4,000
Hand tools (garden)	1,000
Power Equipment	1,500
Range Ball and Range Supplies	4,000
Shop tools	200
Tool Allowance	700
PCR 3516-08 Purchase New Range Picking Equipment - one-time	5,000
54110 - Departmental Supplies Total	17,700
54200 - Auto Parts	
Equipment repair parts	27,600
54200 - Auto Parts Total	27,600
54300 - Grounds and Horticultural	
Drainage materials, pipe, stone	4,000
Fertilizer/Chemicals	55,600
Flowers and shrubs	3,000
Green and tee accessories	2,500
Irrigation Repairs	4,800
Loam and sand including traps	6,800
Other equipment rental	200
Pathological test	100
Seed and sod	10,500
Soil additives	1,500
Tree Specialist Work	3,000
54300 - Grounds and Horticultural Total	92,000
54400 - Building Supplies	
Custodial Supplies	1,600
Supplies - Facilities maintenance	2,400
PCR 3516-05 Increase to Building Supplies - recurring	2,000
54400 - Building Supplies Total	6,000
54600 - Uniforms	
Pesticide suits, safety glasses, gloves, etc.	250

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Safety boots - Temporary employees	300
Safety Boots- Full time	750
Staff Shirts	800
Pro Shop Temporary staff	800
Rental	2,144
54600 - Uniforms Total	5,044
54700 - COGS	
Accessories	28,000
Hard Goods	96,000
Shipping Fees	5,250
Soft Goods	48,000
54700 - COGS Total	177,250
54710 - League and Tournament	
1 Day Member Guest - Food	1,000
1 Day Member Guest - Tee Gift	2,000
2 Day Member - Member Food	800
3 Day Member Guest - Food	3,500
3 Day Member Guest - Tee Gift	7,000
Red White Blue Flags	500
Red White Blue Food	5,000
Red White Blue Tee Gift	5,000
Spring Member - Member Food	800
54710 - League and Tournament Total	25,600
54810 - Vehicle Fuel	
Diesel - tank wagon	6,545
Gasoline - Tank Wagon	2,980
Oil, grease, and other fluids	1,600
Parts Cleaning Contract (includes disposal) - As Required	200
54810 - Vehicle Fuel Total	11,325
55100 - Electricity	
Annual charges	39,770
PCR 3516-03 Increase to Electricity - recurring	2,670
55100 - Electricity Total	42,440
55200 - Natural Gas and Propane	
Natural Gas	9,670
PCR 3516-04 Increase to Natural Gas - recurring	870
55200 - Natural Gas and Propane Total	10,540
55650 - Water and Wastewater	
Water and Wastewater Expense	3,920
PCR 3516-06 Increase to Water/Wastewater - recurring	1,500
55650 - Water and Wastewater Total	5,420
56100 - Property and Auto Insurance	
Insurance - Property	1,443
56100 - Property and Auto Insurance Total	1,443
56200 - Liability Insurance	
Insurance - General Liability	7,091
56200 - Liability Insurance Total	7,091
58000 - Principal	
Principal	151,500
58000 - Principal Total	151,500
58001 - Interest	
Interest	65,400

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
58001 - Interest Total	65,400
59010 - Transfer Out - General	
Debt Service - Clubhouse	250,000
General Services Vehicle Repair	300
Municipal Overhead Expense	162,480
59010 - Transfer Out - General Total	412,780
59037 - Transfer Out - Solid Waste	
Dumpster Service - Golf	4,050
59037 - Transfer Out - Solid Waste Total	4,050
62 - Parks & Recreation Total	121,839
0035 - Golf Total	121,839
0036 - Arena	
40 - General Services	
43370 - Pro Shop Sales	
Pro Shop Revenue	-51,152
43370 - Pro Shop Sales Total	-51,152
43380 - Concession Sales	
Concession stand revenue	-100,500
43380 - Concession Sales Total	-100,500
43700 - Rental Income	
Dry Floor Rentals	-3,700
Other Facility Rentals - Shows	-54,815
Outside Lot Concession	-7,600
Roller Skating	-15,000
Skating - Public, Senior etc.	-100,000
Winter Ice Rentals	-416,701
43700 - Rental Income Total	-597,816
44000 - Investment Income	
Interest on Investments	-1,440
44000 - Investment Income Total	-1,440
46220 - Advertising	
Advertising	-30,000
46220 - Advertising Total	-30,000
46400 - Finance Charges	
A/R Finance Charge	-500
46400 - Finance Charges Total	-500
46940 - Other Revenue	
Hydro Power Net Metering Lower Falls	-2,810
Automated Teller Machine (ATM) reimbursement	-1,000
46940 - Other Revenue Total	-3,810
49010 - Transfer In - General	
Arena General Fund Support	-170,000
49010 - Transfer In - General Total	-170,000
51100 - Full Time	
Position Expense	261,112
51100 - Full Time Total	261,112
51200 - Temporary	
Position Expense	87,630
51200 - Temporary Total	87,630
51300 - Overtime	
Position Expense	10,420
51300 - Overtime Total	10,420

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
51500 - Allowance	
Position Expense	600
51500 - Allowance Total	600
52100 - Retirement	
Position Expense	34,111
52100 - Retirement Total	34,111
52110 - FICA	
Position Expense	27,166
52110 - FICA Total	27,166
52300 - Beneflex	
Position Expense	63,650
52300 - Beneflex Total	63,650
52600 - Worker's Compensation	
Position Expense	9,750
52600 - Worker's Compensation Total	9,750
52900 - Unemployment Insurance	
Position Expense	304
52900 - Unemployment Insurance Total	304
53000 - Professional Development	
Membership Dues - Northeast Ice Skating Managers Association (NEISMA), STAR	450
Training	1,900
PCR 3640-02 Arena: Membership Dues recurring	200
53000 - Professional Development Total	2,550
53010 - Business Expense	
Mileage and Business Expense	1,510
53010 - Business Expense Total	1,510
53200 - Repairs and Maintenance	
ADA Lift Inspection	210
Bleed System - Treatment, calibration, flow	1,750
Fire Alarm Test/Monitoring	530
Pest Services	470
Repairs	13,600
Repairs and Maintenance	2,060
Snow Plowing	8,650
Sprinkler Test	2,950
53200 - Repairs and Maintenance Total	30,220
53300 - Professional Services	
Cashier fee	840
Compressor oil disposal	1,000
Credit Card Processing Fees	5,000
Fire extinguisher inspection	1,000
Outside Services - Refrigeration Services	11,680
Scheduling Software Maintenance	3,000
Yard sale co-sponsor	3,500
53300 - Professional Services Total	26,020
53500 - Advertising	
PCR 3640-03 Arena: Advertising - recurring	975
53500 - Advertising Total	975
53800 - Communications	
Internet Service, Alarm Lines, Landlines	400
53800 - Communications Total	400
54000 - Office Supplies	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Office Supplies	550
PCR 3640-04 Arena: Increase Office Supplies - recurring	400
54000 - Office Supplies Total	950
54110 - Departmental Supplies	
Recreational Supplies (hockey nets, net pads, etc)	930
Rental skates	1,000
Tools and Minor Equipment	470
54110 - Departmental Supplies Total	2,400
54200 - Auto Parts	
Blade Sharpening	2,000
Replace Blade	530
Tire Replacement	320
Zamboni repair and maintenance	2,900
54200 - Auto Parts Total	5,750
54400 - Building Supplies	
Maintenance supplies	5,270
Paint (ice)	3,300
Repairs	4,200
Runway and Plexiglass	1,500
Start-ups	2,150
54400 - Building Supplies Total	16,420
54600 - Uniforms	
Safety Boots	500
Safety Equipment, Misc.	160
Uniforms	550
54600 - Uniforms Total	1,210
54700 - COGS	
Cost of Goods Sold	39,250
Pro Shop	2,000
54700 - COGS Total	41,250
55100 - Electricity	
Annual charges	76,540
55100 - Electricity Total	76,540
55200 - Natural Gas and Propane	
Natural Gas	30,300
55200 - Natural Gas and Propane Total	30,300
55650 - Water and Wastewater	
Water and Wastewater Expense	8,120
55650 - Water and Wastewater Total	8,120
56100 - Property and Auto Insurance	
Insurance - Property	4,469
56100 - Property and Auto Insurance Total	4,469
56200 - Liability Insurance	
Insurance - General Liability	3,453
56200 - Liability Insurance Total	3,453
58000 - Principal	
Principal	75,000
58000 - Principal Total	75,000
58001 - Interest	
Interest	19,830
58001 - Interest Total	19,830
59010 - Transfer Out - General	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
General Services Administrative Expense	30,500
Municipal Overhead Expense	65,730
59010 - Transfer Out - General Total	96,230
59037 - Transfer Out - Solid Waste	
Dumpster Service - Arena	5,100
59037 - Transfer Out - Solid Waste Total	5,100
40 - General Services Total	-11,778
0036 - Arena Total	-11,778
0037 - Solid Waste	
40 - General Services	
43210 - DTSWRD - Downtown SW Rem Dist	
Downtown Solid Waste Disposal (DTSWD) Illegal Dumping	-3,000
Outside Services - Downtown Solid Waste Disposal Collection	-435,500
Uncollectible City and State Properties	95,810
43210 - DTSWRD - Downtown SW Rem Dist Total	-342,690
43220 - PAYT Bags	
PAYT Bags	-1,500,200
43220 - PAYT Bags Total	-1,500,200
43225 - PAYT Containers	
PAYT Containers	-658,500
PCR 3740-04 Solid Waste: Dumpster Rate Increase - recurring	-32,925
43225 - PAYT Containers Total	-691,425
43230 - Contaminated Loads	
Multi-family Contaminated Recycling	-500
43230 - Contaminated Loads Total	-500
43240 - Cart Collection Program	
95 Gallon Carts	-14,400
43240 - Cart Collection Program Total	-14,400
43250 - Motor Vehicle Waste Disposal	
Motor Vehicle Waste Disposal	-100,000
43250 - Motor Vehicle Waste Disposal Total	-100,000
46400 - Finance Charges	
A/R Finance Charge	-1,200
46400 - Finance Charges Total	-1,200
46940 - Other Revenue	
Hydro Power Net Metering Lower Falls	-410
Other Income - Contaminated Loads/Extra Pick Ups	-300
PCR 3740-06 Solid Waste: Solid Waste Disposal Surcharge Reimbursement - recurring	-20,000
46940 - Other Revenue Total	-20,710
47350 - Household Waste	
Household Hazardous Waste Grant	-5,340
47350 - Household Waste Total	-5,340
47510 - School District Payments	
School District Payments	-87,390
47510 - School District Payments Total	-87,390
49010 - Transfer In - General	
General Fund Support - Recycling	-1,567,829
49010 - Transfer In - General Total	-1,567,829
49035 - Transfer In - Golf	
Dumpster Service - Golf	-4,050
49035 - Transfer In - Golf Total	-4,050
49036 - Transfer In - Arena	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Dumpster Service - Arena	-5,100
49036 - Transfer In - Arena Total	-5,100
49058 - Transfer In - Water	
Dumpster Service - Water	-5,850
49058 - Transfer In - Water Total	-5,850
49059 - Transfer In - Wastewater	
Dumpster Service - Wastewater	-5,050
49059 - Transfer In - Wastewater Total	-5,050
51100 - Full Time	
Position Expense	181,199
51100 - Full Time Total	181,199
51200 - Temporary	
Position Expense	11,170
51200 - Temporary Total	11,170
51300 - Overtime	
Position Expense	16,980
51300 - Overtime Total	16,980
51500 - Allowance	
Position Expense	600
51500 - Allowance Total	600
52100 - Retirement	
Position Expense	25,261
52100 - Retirement Total	25,261
52110 - FICA	
Position Expense	16,009
52110 - FICA Total	16,009
52300 - Beneflex	
Position Expense	64,505
52300 - Beneflex Total	64,505
52600 - Worker's Compensation	
Position Expense	4,439
52600 - Worker's Compensation Total	4,439
52900 - Unemployment Insurance	
Position Expense	118
52900 - Unemployment Insurance Total	118
53000 - Professional Development	
Membership Dues - Association	200
Conferences	1,500
53000 - Professional Development Total	1,700
53010 - Business Expense	
Mileage and Business Expense	4,250
53010 - Business Expense Total	4,250
53200 - Repairs and Maintenance	
Maintenance Materials and Supplies (Well Heads, Bearings)	300
53200 - Repairs and Maintenance Total	300
53300 - Professional Services	
Aerobic Granular Sludge (AGS) Condensate Disposal	750
Bagged Fall Leaf Pick-up	33,075
Condensate Disposal	500
Contaminated Recycling	500
Curbside Christmas Tree Collection	22,050
Downtown Solid Waste District Illegal Dumping	3,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Downtown Solid Waste Management District	435,500
Fort Eddy Week Day Drop-off Spring/Fall	23,000
General Assistance (Old Turnpike)	4,000
Ground Water Quality Monitoring (Old Turnpike)	11,000
Household Hazardous Waste (HHW) Funds for Household Waste Collection	39,900
Illegal Dumping	3,000
IT Technology Maintenance	640
Landfill Gas Migration Monitoring and Reporting (Old Suncook)	3,000
Landfill Gas System Assistance (Old Turnpike)	9,000
License Fee - NH Department of Environmental Services (NHDES) Solid Waste Operator	50
Membership Dues - Northeast Resource Recovery Association (NRRA)	2,000
Miscellaneous Support (Old Suncook)	5,000
NH Department of Environmental Services (NHDES) - Junkyard License for Transfer Station	40
Outreach - Solid Waste Brochure	7,000
Outside Services - Logistics, Manufacturing, Distribution, Etc.	253,600
Outside Services - Alarm Monitoring	500
Outside Services - Containerized Recycling	66,150
Outside Services - Containerized Residential Service	752,000
Outside Services - Curbside Recycling	964,700
Outside Services - Curbside Residential	964,700
Outside Services -Mowing - (Old Turnpike)	5,500
PCR 3740-02 Solid Waste: Establish a Food Waste Dropoff Collection at the Concord Transfer Station -	2,500
Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) PFAS	7,000
Post-Closure Monitoring and Reporting (Old Turnpike)	3,000
Recyclable Processing	528,700
Recycling bins	8,650
Recycling Charges - Transfer Station Contract	15,000
Residential Disposal	629,000
Special Events - Dumpster Includes Rental, Drop-off	1,500
Spring Yard Waste	66,150
Street Sweeping	65,500
Surface Vapor Management System (SVMS) Operations Assistance (Old Suncook)	10,000
Transportation	76,100
Water Quality Monitoring and Reporting (Old Suncook)	17,000
PCR 3740-01 Solid Waste: PAYT Compliance Monitoring and Outreach Costs - recurring	32,000
PCR 3740-03 Solid Waste: Site Inspection and Evaluation for Old Suncook Landfill - one-time	3,000
PCR 3740-05 Solid Waste: Solid Waste Disposal Surcharge - recurring	20,000
53300 - Professional Services Total	5,095,255
53800 - Communications	
Internet Service, Alarm Lines, Landlines	400
Wireless Phones Aircards	320
53800 - Communications Total	720
55100 - Electricity	
Annual charges	13,340
55100 - Electricity Total	13,340
56100 - Property and Auto Insurance	
Insurance - Property	90
56100 - Property and Auto Insurance Total	90
58000 - Principal	
Principal	22,500
58000 - Principal Total	22,500
58001 - Interest	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Interest	5,370
58001 - Interest Total	5,370
59010 - Transfer Out - General	
Fall Leaf Collection	3,600
59010 - Transfer Out - General Total	3,600
59022 - Transfer Out - Parking	
Dumpster Pad Rental Fee - School Street Garage	8,190
Dumpster Pad Rental Fee - Storrs Street Garage	1,365
Dumpster Pad Rental Fee - Surface Parking	4,095
59022 - Transfer Out - Parking Total	13,650
40 - General Services Total	1,129,322
0037 - Solid Waste Total	1,129,322
0041 - NEOC TIF	
50 - Community Development	
41100 - Property Taxes	
Estimated tax revenue	-511,757
41100 - Property Taxes Total	-511,757
44000 - Investment Income	
Interest on Investments	-89,875
Lease Revenue - Concord Coach Lines Lease of former Tsunis property	-12,000
44000 - Investment Income Total	-101,875
53300 - Professional Services	
Landscape Maintenance - Misc., Trees, Etc.	3,309
Outside Services - Mowing Services: Tsunis, Agway, Coastal Concrete	22,125
53300 - Professional Services Total	25,434
58000 - Principal	
Principal	30,000
58000 - Principal Total	30,000
58001 - Interest	
Interest	6,940
58001 - Interest Total	6,940
59010 - Transfer Out - General	
Administrative charge based on incremental assessed value	78,041
Concord Coach Lease	12,000
General Services and Fire Services	140,957
Public Safety Support	50,000
59010 - Transfer Out - General Total	280,998
50 - Community Development Total	-270,260
0041 - NEOC TIF Total	-270,260
0042 - Sears Block TIF	
50 - Community Development	
41100 - Property Taxes	
Tax Revenues	-1,198,303
41100 - Property Taxes Total	-1,198,303
44000 - Investment Income	
Interest on Investments	-14,225
44000 - Investment Income Total	-14,225
53300 - Professional Services	
Landscaping/Maintenance - Capital Commons	9,561
Maintenance - Street Tree	3,309
Sealing Concrete Sidewalks - Main Street	8,116
53300 - Professional Services Total	20,986

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
58000 - Principal	
Principal	190,000
58000 - Principal Total	190,000
58001 - Interest	
Interest	76,660
58001 - Interest Total	76,660
59009 - Transfer Out - Trust	
Economic Development Reserve	367,100
59009 - Transfer Out - Trust Total	367,100
59010 - Transfer Out - General	
Administrative charge based on incremental assessed value	88,757
Capital Commons Debt Service	85,855
Complete Streets Debt Service	149,993
Downtown Services Team	80,303
Public Safety Support	50,000
TIF Supported Debt Service	97,970
59010 - Transfer Out - General Total	552,878
50 - Community Development Total	-4,904
0042 - Sears Block TIF Total	-4,904
0043 - Penacook Village TIF	
50 - Community Development	
41100 - Property Taxes	
Estimated tax revenue	-658,855
41100 - Property Taxes Total	-658,855
44000 - Investment Income	
Interest on Investments	-19,789
44000 - Investment Income Total	-19,789
46940 - Other Revenue	
Contribution from Caleb Development Corp for Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) /	-2,442
46940 - Other Revenue Total	-2,442
53300 - Professional Services	
Canal Street Parking Lot Landscape Maintenance	3,047
Groundwater Monitoring Fees	30,000
Outside Services - Canal St Riverfront Park	64,292
Outside Services - Hoit/Whitney Intersection Maintenance	63,834
Outside Services - Landscaping for Hoit / Whitney / Old Boyce roundabout	16,232
Outside Services - Mowing Amazon Lot / Walnut St Landscape Area	5,936
Outside Services - Route 4 Maintenance	977
Outside Services - Route 4 Sidewalk Snow	14,350
Street Tree Replacement	1,103
53300 - Professional Services Total	199,771
58000 - Principal	
Principal	316,050
58000 - Principal Total	316,050
58001 - Interest	
Interest	175,580
58001 - Interest Total	175,580
59009 - Transfer Out - Trust	
Economic Development Reserve	66,516
59009 - Transfer Out - Trust Total	66,516
59010 - Transfer Out - General	
Administrative charge based on incremental assessed value	39,205

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
CIP 0030 Hoit Road / Whitney Road Intersection Improvements Project Maintenance	3,215
Downtown Services Team	10,000
General Services and Fire Services	6,987
Public Safety Support	50,000
59010 - Transfer Out - General Total	109,407
50 - Community Development Total	186,238
0043 - Penacook Village TIF Total	186,238
0058 - Water	
40 - General Services	
42300 - Fines and Penalties	
PENALTY INCOME	-27,500
42300 - Fines and Penalties Total	-27,500
43090 - Sundry Services	
Temporary Meter Rental	-15,000
43090 - Sundry Services Total	-15,000
43500 - Water Usage	
Anticipated 6% Increase	-271,450
Water sales COMMERCIAL SALES	-6,032,200
43500 - Water Usage Total	-6,303,650
43510 - Water Availability	
Anticipated 11% Increase	-122,760
Water Availability Charge	-1,488,000
43510 - Water Availability Total	-1,610,760
43520 - Private Fire Service	
Private Fire Service	-122,000
43520 - Private Fire Service Total	-122,000
43530 - Other Service Charges	
Backflow Testing	-160,000
Recollectable Work Completed	-2,500
43530 - Other Service Charges Total	-162,500
43580 - Testing Services	
Water Testing Services	-3,000
43580 - Testing Services Total	-3,000
43590 - Utility Investment Fee	
Water Investment Fee - Transfer to Trust	-60,000
43590 - Utility Investment Fee Total	-60,000
44000 - Investment Income	
Interest on Investments	-92,214
44000 - Investment Income Total	-92,214
46400 - Finance Charges	
A/R Finance Charge	-300
46400 - Finance Charges Total	-300
46700 - Retiree Health Insurance	
Retiree Health Insurance - NHRS Subsidy	-18,380
Retiree Health Insurance - Retiree Share	-15,030
46700 - Retiree Health Insurance Total	-33,410
46940 - Other Revenue	
Hydro Power Net Metering Lower Falls	-10,550
SCHOOL DISTRICT COMF LEASE - FUEL ISLAND CONTRIBUTION	-10,425
Other Income	-2,500
46940 - Other Revenue Total	-23,475
49009 - Transfer In - Trust	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
PCR 5840-06 Water: Source Capacity Fee Study Funding	-47,500
49009 - Transfer In - Trust Total	-47,500
51100 - Full Time	
Position Expense	1,478,854
51100 - Full Time Total	1,478,854
51200 - Temporary	
Position Expense	20,110
51200 - Temporary Total	20,110
51300 - Overtime	
Position Expense	69,410
51300 - Overtime Total	69,410
51500 - Allowance	
Position Expense	600
51500 - Allowance Total	600
52100 - Retirement	
Position Expense	197,403
52100 - Retirement Total	197,403
52110 - FICA	
Position Expense	119,984
52110 - FICA Total	119,984
52300 - Beneflex	
Position Expense	539,816
52300 - Beneflex Total	539,816
52310 - Retiree Health	
Position Expense	112,190
52310 - Retiree Health Total	112,190
52600 - Worker's Compensation	
Position Expense	33,346
52600 - Worker's Compensation Total	33,346
52900 - Unemployment Insurance	
Position Expense	909
52900 - Unemployment Insurance Total	909
53000 - Professional Development	
Certification - New Hampshire Water Works Association (NHWWA) - Highway and Utilities	10
Certification - Water Treatment Plant - State of NH	500
Certifications - Education/Training - Cross Connection, Utility Management	40
Dam registration	1,550
Meeting - New England Water Works Association (NEWWA) Director and Deputy Director	2,370
Membership Dues - American Water Works Association (AWWA) New England Water Works Association) NEWWA	2,300
Membership Dues New Hampshire Water Works Association (NHWWA) - Highway and Utilities	480
PCR 5840-04 Water: Increase Professional Development	300
Professional Development	1,400
Technical Books, Journals - Water Treatment Plant	250
Training - Asbestos Pipe Handling and Disposal	1,350
Training - New Hampshire Water Works Association (NHWWA) Legislative Services	2,820
Training - Utility Metering and Highway Water	1,400
Training - Water Distribution Operator - Highway and Utilities	3,000
Training - Water Treatment Operator	1,650
Tuition Reimbursement	1,920
Training - Required	4,430
53000 - Professional Development Total	25,770
53010 - Business Expense	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Mileage and Business Expense	2,530
53010 - Business Expense Total	2,530
53200 - Repairs and Maintenance	
Vehicle Charges, Outside Repairs	4,270
53200 - Repairs and Maintenance Total	4,270
53300 - Professional Services	
Beacon Software Support	7,000
Chemical Compliance Testing	29,350
Consumer Confidence Report / Bill Inserts	7,700
Cross Connection Subscription, Cross Control Program, Backflow Management Software	2,200
Electrical Transformer Service	3,600
Hazardous Waste Disposal	330
Hot Patch	3,300
HVAC Repairs	2,300
Instrument repair	4,700
Munis/Tyler Annual Maintenance	7,510
New England Lab Accreditation Certification	1,100
Outside Services	17,900
Outside Services - Misc.	9,920
Parts Cleaner - Hazardous Waste Service	440
Paving and Equipment Rental	11,410
PCR 5840-01 Water: Source Capacity Fee Study	47,500
PCR 5840-03 Water: Increase Professional Services	1,400
PCR 5840-07 Cloud-based Server for ERP - Additional Maintenance	4,030
PCR 5840-08 Cloud-based Server for ERP - Implementation	700
Periodic Unregulated Chemical Monitoring Requirements #4	10,250
Postage Machine	1,030
Supervisory Control and Data Acquisition (SCADA) Service Agreement	15,000
Surveillance Equipment Maintenance	2,560
Tank Inspection and Cleaning	4,470
Uniforms	4,100
Utility Billing - Water Meter Testing	33,210
Utility Invoices - Mailing Services	24,150
Utility Invoices - Postage	45,000
Utility Invoices - Printing Services	11,100
53300 - Professional Services Total	313,260
53800 - Communications	
Internet Service, Alarm Lines, Landlines	1,430
Wireless Phones Aircards	5,020
Phones Lines	1,600
53800 - Communications Total	8,050
53990 - Bond Costs	
Bond Cost	25,000
53990 - Bond Costs Total	25,000
54000 - Office Supplies	
Office Supplies - Shipping	750
USP Postage	3,800
54000 - Office Supplies Total	4,550
54110 - Departmental Supplies	
Asbestos Pipe Handling and Disposal	1,100
Building Supplies	880
Consumable Supplies	8,900

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Delinquent Automated Meter Reader (AMR) unit repairs	940
Equipment and Supplies	6,200
Equipment Replacement	6,500
Expendable repair parts	2,720
Gages and calibration kit	1,000
Hand Tools	580
Instrument repair	3,250
Large Meter Program	1,100
Meter Callibration	200
Minor Equipment	5,275
New lead free meters	4,500
Other Supplies and Equipment	2,800
PCR 5840-02 Water: Increase Departmental Supplies	1,800
Personal Safety Equipment	1,470
Personnel Safety Equipment	410
Repair of intercom/PA system	560
Repair valve	1,300
Replacement Parts	14,430
Safety Boots	1,150
Safety Equipment (Safety Signs, Barricades)	2,870
Safety Shoes	3,340
Supplies - Fire Hydrants	4,380
Supplies - repair parts, mowers	5,120
Supplies Lubricants, Paints, Ladders, Etc	2,880
Supplies Misc	1,370
Supplies/Expenses	5,200
Telemetry pit replacement	3,180
Uniforms	8,330
Valves, Pipe Fittings, Sand, Stone, and Asphalt	27,270
Weed wackers, hand tools	3,675
Winter Boots	490
54110 - Departmental Supplies Total	135,170
54200 - Auto Parts	
Vehicle Charges, Parts	17,200
54200 - Auto Parts Total	17,200
54400 - Building Supplies	
Consumables	6,330
LIMBLE cloud-based Computerized Maintenance Management System	820
PCR 5840-05 Water: Increase Building Supplies	400
Repair Parts	6,000
54400 - Building Supplies Total	13,550
54800 - Chemicals	
Ammonia	31,430
Carbon dioxide (CO2)	55,850
Caustic Soda	191,020
Filter Media	59,740
Fluoride	15,450
Poly-Aluminum Chloride	83,690
Sodium Hypochlorite	105,870
54800 - Chemicals Total	543,050
54810 - Vehicle Fuel	
Diesel - transport	7,350

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Diesel Exhaust Fluid (DEF)	225
Gasoline - transport	22,780
54810 - Vehicle Fuel Total	30,355
55100 - Electricity	
Annual charges	240,200
55100 - Electricity Total	240,200
55200 - Natural Gas and Propane	
Natural Gas	24,300
55200 - Natural Gas and Propane Total	24,300
55400 - Heating Oil and Kerosene	
Pump Station #5	102,860
55400 - Heating Oil and Kerosene Total	102,860
56100 - Property and Auto Insurance	
Insurance - Auto	11,455
Insurance - Property	33,504
56100 - Property and Auto Insurance Total	44,959
56200 - Liability Insurance	
Insurance - General Liability	17,336
56200 - Liability Insurance Total	17,336
57200 - Taxes - Real Estate	
Pembroke - Well Field	6,000
57200 - Taxes - Real Estate Total	6,000
57600 - Capital Outlay - GL	
All Water Plant-Emergency Capital Replacement	56,000
In-house Program to Replace Services, Valves, Connections, Hydrants	68,000
57600 - Capital Outlay - GL Total	124,000
58000 - Principal	
Principal	1,888,750
58000 - Principal Total	1,888,750
58001 - Interest	
Interest	611,310
58001 - Interest Total	611,310
59009 - Transfer Out - Trust	
Right-of-Way (ROW)	215,000
Water Investment Fee Reserve	60,000
59009 - Transfer Out - Trust Total	275,000
59010 - Transfer Out - General	
Community Development Administrative Charge	13,380
Equipment Services charge	24,200
General Services Administrative Expense	269,610
Municipal Overhead Expense	604,730
59010 - Transfer Out - General Total	911,920
59037 - Transfer Out - Solid Waste	
Dumpster Service - Water	5,850
59037 - Transfer Out - Solid Waste Total	5,850
59068 - Transfer Out - Water Capital	
CIP 0002 Information Technology Hardware & Software Replacement	58,000
CIP 0124 Water System SCADA Improvements	30,000
CIP 0244 Water Meter Replacement Program	200,000
CIP 0321 Water System Master Plan & Implementation	80,000
59068 - Transfer Out - Water Capital Total	368,000
40 - General Services Total	-185,447

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
50 - Community Development	
51100 - Full Time	
Position Expense	243,798
51100 - Full Time Total	243,798
52100 - Retirement	
Position Expense	31,085
52100 - Retirement Total	31,085
52110 - FICA	
Position Expense	18,651
52110 - FICA Total	18,651
52300 - Beneflex	
Position Expense	62,859
52300 - Beneflex Total	62,859
52600 - Worker's Compensation	
Position Expense	1,619
52600 - Worker's Compensation Total	1,619
52900 - Unemployment Insurance	
Position Expense	107
52900 - Unemployment Insurance Total	107
53300 - Professional Services	
Dig Safe call center charges	8,125
53300 - Professional Services Total	8,125
50 - Community Development Total	366,244
0058 - Water Total	180,797
0059 - Wastewater	
40 - General Services	
42300 - Fines and Penalties	
Interest	-30,500
42300 - Fines and Penalties Total	-30,500
42520 - Other Permits	
Permits	-1,500
42520 - Other Permits Total	-1,500
43530 - Other Service Charges	
Labor Services	-1,500
43530 - Other Service Charges Total	-1,500
43540 - Sewer Usage	
Anticipated 15% Increase	-869,960
Sewer Service Charge	-7,732,964
43540 - Sewer Usage Total	-8,602,924
43545 - Sewer Fixed Charges	
Anticipated 18.5% Increase	-278,055
Sewer Fixed Charges	-2,004,000
43545 - Sewer Fixed Charges Total	-2,282,055
43550 - Sewer Usage-Towns	
Sewer Service Boscawen	-240,300
Sewer Service Bow	-170,000
43550 - Sewer Usage-Towns Total	-410,300
43570 - Septage Processing	
Septage Processing	-600,000
43570 - Septage Processing Total	-600,000
43575 - Sludge Disposal	
Sludge Disposal (Franklin Pierce and Warner)	-60,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
43575 - Sludge Disposal Total	-60,000
43580 - Testing Services	
Testing Services	-1,600
43580 - Testing Services Total	-1,600
43590 - Utility Investment Fee	
Investment Fees: transfer out(Munis 594013 59009)	-20,000
43590 - Utility Investment Fee Total	-20,000
43700 - Rental Income	
Morrill Farm Dairy	-1,000
Hall St Lease	-625
43700 - Rental Income Total	-1,625
44000 - Investment Income	
Interest on Investments	-449,190
44000 - Investment Income Total	-449,190
46400 - Finance Charges	
A/R Finance Charges	-500
46400 - Finance Charges Total	-500
46700 - Retiree Health Insurance	
Retiree Health Insurance - NHRS Subsidy	-18,380
Retiree Health Insurance - Retiree Share	-15,030
46700 - Retiree Health Insurance Total	-33,410
46940 - Other Revenue	
Hydro Power Net Metering Lower Falls	-33,750
PCR 5940-10 Wastewater: Solid Waste Disposal Surcharge Reimbursement	-5,600
SCHOOL DISTRICT COMF LEASE - FUEL ISLAND CONTRIBUTION	-10,425
Other Income	-1,000
46940 - Other Revenue Total	-50,775
47360 - Share of Debt Service	
State Aid Interest	-90,838
State Aid Principal	-293,325
47360 - Share of Debt Service Total	-384,163
49009 - Transfer In - Trust	
PCR 5940-11 Wastewater: Source Capacity Fee Study Funding	-47,500
49009 - Transfer In - Trust Total	-47,500
51100 - Full Time	
Position Expense	1,869,327
51100 - Full Time Total	1,869,327
51150 - Part Time	
Position Expense	13,076
51150 - Part Time Total	13,076
51200 - Temporary	
Position Expense	11,540
51200 - Temporary Total	11,540
51300 - Overtime	
Position Expense	95,660
51300 - Overtime Total	95,660
51500 - Allowance	
Position Expense	1,800
51500 - Allowance Total	1,800
52100 - Retirement	
Position Expense	250,537
52100 - Retirement Total	250,537

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
52110 - FICA	
Position Expense	152,215
52110 - FICA Total	152,215
52300 - Beneflex	
Position Expense	684,500
52300 - Beneflex Total	684,500
52310 - Retiree Health	
Position Expense	112,190
52310 - Retiree Health Total	112,190
52600 - Worker's Compensation	
Position Expense	42,970
52600 - Worker's Compensation Total	42,970
52900 - Unemployment Insurance	
Position Expense	1,104
52900 - Unemployment Insurance Total	1,104
53000 - Professional Development	
Certification - NH Department of Environmental Services (NHDES) Collection System Exam - Highway and	100
Licenses - Wastewater Treatment Plant Operator	720
Membership Dues - Waste Environment federation (WEF) Wastewater Superintendent	110
Membership Dues- NH Water Pollution Control Association (NHWPCA)	530
Membership Dues- Water Environment Federation (WEF) Deputy Director	100
Training - Asbestos Pipe Handling and Disposal	1,320
Training - Continuing Education Requirements	3,430
Training - Technical manuals	100
Training and Certification - Water Operator	600
Training - Required	5,650
53000 - Professional Development Total	12,660
53010 - Business Expense	
Mileage and Business Expense	2,710
53010 - Business Expense Total	2,710
53200 - Repairs and Maintenance	
Aboveground Storage Tank (AST) Inspection	2,040
Caustic Tank Replacement	10,000
Chlorine Analyzer	5,000
Electrical High Voltage	6,500
Elevator Service Contract	1,950
Equipment Repair	10,000
Equipment repair services and parts	94,240
Equipment repairs and services	26,400
Exterior Door Repair and Replacement	12,000
Fire Alarm Inspection Annual	1,350
Fire Extinguishers Annual Inspections and Services	1,250
Herbicide	1,250
Muffin Monster Rebuilds	12,000
Outside building repair services, Underground Storage Tank (UST) inspections	3,010
Outside Services - HVAC, roofs, doors, elevator repair, etc	16,000
Outside Services - repairs	9,000
Overhead Crane Annual inspection and service	1,650
PCR 5940-02 Wastewater: Concrete Repair	20,000
PCR 5940-03 Wastewater: Rebuild SBR Motive Pump	28,000
Pressure vessel inspection	10
Pressure vessel inspections	10

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Process Flow Meter Replacement	18,000
Underground Storage Tank (UST) Inspections and Repairs	4,050
Underground Storage Tank (UST) Leak Detection Equipment	20,000
53200 - Repairs and Maintenance Total	303,710
53300 - Professional Services	
Additional laboratory analysis	6,270
Additional PFAS Laboratory Analysis	5,950
Asbestos Pipe Handling and Disposal	1,340
Beacon Software Support	7,000
Biosolids Testing	4,200
Calibration (Lab equipment svc)	1,550
Certified Laboratory Analysis	37,000
Effluent Nitrogen Testing	1,960
Hall Street Aluminum (HS Al) Testing	490
Hall Street Phosphorus (HS P) Testing	650
Herbicide and pesticide application services	3,210
Herbicide application services	1,600
Influent and Effluent Channel (Inf/Eff) Testing	700
LIMBLE Computerized Maintenance Management System (CMMS)	1,940
Mailing Services - Utility Invoices	24,150
Membership Dues - Northeast Biosolids and Residuals Association (NEBRA)	500
Meter calibration	450
Meter calibration service	1,000
Miscellaneous expense	1,000
Miscellaneous expenses	1,000
Munis/Tyler Annual Maintenance	7,510
Offsite Sludge Disposal	1,400,000
Paving and Equipment Rental	13,210
PCR 5940-01 Wastewater: Source Capacity Fee Study	47,500
PCR 5940-05 Wastewater: Hall Street Lab Analysis	10,000
PCR 5940-06 Wastewater: Penacook Lab Analysis	15,000
PCR 5940-09 Wastewater: Solid Waste Disposal Surcharge	5,600
PCR 5940-12 Cloud-based Server for ERP - Additional Maintenance	4,030
PCR 5940-13 Cloud-based Server for ERP - Implementation	700
Penacook Phosphorus (Pen P) Testing	160
PFAS Sampling	40,000
Postage - Utility Invoices	45,000
Postage Machine	1,030
Printing Services - Utility Invoices	11,100
Respirator Certification Annual	550
Sludge Quality Certification (SQC) Fee DES Random sampling fee	500
Supervisory Control and Data Acquisition (SCADA) system support services	8,050
Testing - Miscellaneous - National Pollutant Discharge Elimination System (NPDES), Quality Assurance	9,500
Whole Effluent Toxicity (WET) Testing	12,100
53300 - Professional Services Total	1,733,500
53310 - Software/Hardware Maintenance	
PCR 5940-07 Wastewater: Kiosk Software Subscription	880
53310 - Software/Hardware Maintenance Total	880
53800 - Communications	
Internet Service, Alarm Lines, Landlines	2,480
Wireless Phones Aircards	7,980
Phones Lines	2,690

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
53800 - Communications Total	13,150
53810 - Postage	
Postage - delivery	120
53810 - Postage Total	120
53990 - Bond Costs	
Bond Cost	54,000
53990 - Bond Costs Total	54,000
54000 - Office Supplies	
Office Supplies - Shipping	750
USP Postage	3,800
54000 - Office Supplies Total	4,550
54110 - Departmental Supplies	
Additional laboratory analysis supplies	7,350
Asbestos Pipe Handling and Disposal	2,160
Assorted Hand Tools	760
Biodegradable Lubricants	5,000
Delinquent Automated Meter Reader (AMR) unit repairs	940
Equipment Replacement	5,700
Expired lab chemical disposal	4,500
General plant safety equipment	6,500
Hand and Power Tools	850
Hazardous Gas Detection Equipment	11,000
Large Meter Program	1,100
LIMBLE - Computerized Maintenance Management System	480
Materials Supplies	3,400
Meter calibration	200
New lead free meters	4,500
Other supplies	2,920
Oxygen / Acetylene cylinder rentals	100
Personal Safety Equipment	950
Pipe Fittings, Sand, Stone, and Asphalt	15,060
Purified Water System Maintenance - Lab	2,030
Safety Boots	750
Safety Equipment	750
Safety equipment - gas meter service, chemical spill kits, harnesses, etc.	1,550
Safety Equipment Crew - signs, cones, etc.	2,920
Safety Shoes	1,260
Specialty tools, hand tools, small power tools	4,700
Supplies - air emission fee, reagent, misc. small supplies	850
Supplies Lab	18,000
Supplies Misc.	3,500
TV Camera repairs - lateral	1,170
Uniforms	10,410
Winter Boots	490
54110 - Departmental Supplies Total	121,850
54200 - Auto Parts	
Parts	15,000
54200 - Auto Parts Total	15,000
54400 - Building Supplies	
Building maintenance materials and supplies	8,310
Consumable Supplies and Infrared Testing	1,760
Disposal of waste	3,000

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Maintenance and Repair Supplies	3,000
54400 - Building Supplies Total	16,070
54600 - Uniforms	
Safety Shoes	3,630
Safety Supplies	2,100
Safety Supplies and Personal Protective Equipment	380
Uniforms	6,670
54600 - Uniforms Total	12,780
54800 - Chemicals	
01 NaOH - Caustic Soda	23,114
03 38% NaHSO3 - Sodium Bisulfite	18,632
04 NaOCl - Sodium Hypochlorite	102,653
05 Polymer Dry	133,960
NaOCl Sodium Hypochlorite	8,180
pH Adjustment Chemical	137,700
54800 - Chemicals Total	424,239
54810 - Vehicle Fuel	
Diesel - tank wagon	8,094
Diesel - transport	20,580
Diesel Exhaust Fluid (DEF)	563
Gasoline - transport	10,720
54810 - Vehicle Fuel Total	39,956
55100 - Electricity	
Annual charges	744,540
55100 - Electricity Total	744,540
55200 - Natural Gas and Propane	
Natural Gas	137,310
55200 - Natural Gas and Propane Total	137,310
55300 - Solid Waste Disposal	
Tipping Fees	31,400
55300 - Solid Waste Disposal Total	31,400
56100 - Property and Auto Insurance	
Insurance - Auto	12,984
Insurance - Property	67,456
56100 - Property and Auto Insurance Total	80,440
56200 - Liability Insurance	
Insurance - General Liability	21,436
56200 - Liability Insurance Total	21,436
57550 - Administrative Exp Recovery	
59403651 - Lab Ops 25% of cost center expenses	110,498
59403651 - Lab Ops 75% of cost center expenses	331,495
59403655 - Solids Disposal 15% of cost center expenses	214,860
59403655 - Solids Disposal 85% of cost center expenses	1,217,540
Allocated to Hall St. 85%	-1,217,540
Allocated to Penacook 15%	-214,860
Hall St WWTP, 75%	-331,495
Penacook WWTP, 25%	-110,498
57550 - Administrative Exp Recovery Total	0
57600 - Capital Outlay - GL	
Treatment Plant Repairs	63,800
57600 - Capital Outlay - GL Total	63,800
58000 - Principal	

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
Principal	3,816,170
Principal - Penacook	44,000
58000 - Principal Total	3,860,170
58001 - Interest	
Interest	1,957,040
Interest - Penacook	5,820
58001 - Interest Total	1,962,860
59009 - Transfer Out - Trust	
Right-of-Way (ROW)	135,000
Wastewater Investment Fee Reserve	20,000
59009 - Transfer Out - Trust Total	155,000
59010 - Transfer Out - General	
Community Development Administrative Charge	13,380
Equipment Services charge	32,000
General Services Administrative Expense	475,860
Municipal Overhead Expense	1,046,680
59010 - Transfer Out - General Total	1,567,920
59037 - Transfer Out - Solid Waste	
Dumpster Service - Wastewater	5,050
59037 - Transfer Out - Solid Waste Total	5,050
59069 - Transfer Out - Wastewater Cap	
CIP 0002 Information Technology Hardware & Software Replacement	58,000
CIP 0410 Sewer Video Inspection Equipment	20,000
59069 - Transfer Out - Wastewater Cap Total	78,000
40 - General Services Total	1,720,479
50 - Community Development	
51100 - Full Time	
Position Expense	243,798
51100 - Full Time Total	243,798
52100 - Retirement	
Position Expense	31,085
52100 - Retirement Total	31,085
52110 - FICA	
Position Expense	18,651
52110 - FICA Total	18,651
52300 - Beneflex	
Position Expense	62,859
52300 - Beneflex Total	62,859
52600 - Worker's Compensation	
Position Expense	1,619
52600 - Worker's Compensation Total	1,619
52900 - Unemployment Insurance	
Position Expense	107
52900 - Unemployment Insurance Total	107
53300 - Professional Services	
Dig Safe call center charges	8,125
53300 - Professional Services Total	8,125
50 - Community Development Total	366,244
0059 - Wastewater Total	2,086,723
Grand Total	3,590,968

2027 Operating Budget
Appendix H

FY27 Budget Detail	2027
Fund - Department - Account - Detail	City Manager
0059 - Wastewater Total	2,086,723
Grand Total	3,590,968