

# 2026 Operating Budget Appendix A

## AFSCME Wage Schedule

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	13.46	13.81	14.13	14.52	14.84	15.19	15.64	16.02	16.40	16.82	17.22	17.65	18.10	18.58	19.03	19.50
	538.40	552.40	565.20	580.80	593.60	607.60	625.60	640.80	656.00	672.80	688.80	706.00	724.00	743.20	761.20	780.00
	27,996.80	28,724.80	29,390.40	30,201.60	30,867.20	31,595.20	32,531.20	33,321.60	34,112.00	34,985.60	35,817.60	36,712.00	37,648.00	38,646.40	39,582.40	40,560.00
2	14.13	14.52	14.84	15.19	15.64	16.02	16.40	16.82	17.22	17.65	18.10	18.58	19.03	19.49	19.96	20.47
	565.20	580.80	593.60	607.60	625.60	640.80	656.00	672.80	688.80	706.00	724.00	743.20	761.20	779.60	798.40	818.80
	29,390.40	30,201.60	30,867.20	31,595.20	32,531.20	33,321.60	34,112.00	34,985.60	35,817.60	36,712.00	37,648.00	38,646.40	39,582.40	40,539.20	41,516.80	42,577.60
3	14.84	15.19	15.64	16.02	16.40	16.82	17.22	17.65	18.10	18.58	19.03	19.49	19.96	20.47	20.98	21.48
	593.60	607.60	625.60	640.80	656.00	672.80	688.80	706.00	724.00	743.20	761.20	779.60	798.40	818.80	839.20	859.20
	30,867.20	31,595.20	32,531.20	33,321.60	34,112.00	34,985.60	35,817.60	36,712.00	37,648.00	38,646.40	39,582.40	40,539.20	41,516.80	42,577.60	43,638.40	44,678.40
4	15.64	16.02	16.40	16.82	17.22	17.65	18.10	18.58	19.03	19.49	19.96	20.47	20.98	21.54	22.05	22.60
	625.60	640.80	656.00	672.80	688.80	706.00	724.00	743.20	761.20	779.60	798.40	818.80	839.20	861.60	882.00	904.00
	32,531.20	33,321.60	34,112.00	34,985.60	35,817.60	36,712.00	37,648.00	38,646.40	39,582.40	40,539.20	41,516.80	42,577.60	43,638.40	44,803.20	45,864.00	47,008.00
5	16.40	16.82	17.22	17.65	18.10	18.58	19.03	19.49	19.96	20.47	20.98	21.54	22.05	22.61	23.15	23.72
	656.00	672.80	688.80	706.00	724.00	743.20	761.20	779.60	798.40	818.80	839.20	861.60	882.00	904.40	926.00	948.80
	34,112.00	34,985.60	35,817.60	36,712.00	37,648.00	38,646.40	39,582.40	40,539.20	41,516.80	42,577.60	43,638.40	44,803.20	45,864.00	47,028.80	48,152.00	49,337.60
6	17.22	17.65	18.10	18.58	19.03	19.49	19.96	20.47	20.98	21.54	22.05	22.61	23.15	23.72	24.36	24.96
	688.80	706.00	724.00	743.20	761.20	779.60	798.40	818.80	839.20	861.60	882.00	904.40	926.00	948.80	974.40	998.40
	35,817.60	36,712.00	37,648.00	38,646.40	39,582.40	40,539.20	41,516.80	42,577.60	43,638.40	44,803.20	45,864.00	47,028.80	48,152.00	49,337.60	50,668.80	51,916.80
7	18.10	18.58	19.03	19.49	19.96	20.47	20.98	21.54	22.05	22.61	23.15	23.72	24.36	24.95	25.59	26.23
	724.00	743.20	761.20	779.60	798.40	818.80	839.20	861.60	882.00	904.40	926.00	948.80	974.40	998.00	1,023.60	1,049.20
	37,648.00	38,646.40	39,582.40	40,539.20	41,516.80	42,577.60	43,638.40	44,803.20	45,864.00	47,028.80	48,152.00	49,337.60	50,668.80	51,896.00	53,227.20	54,558.40
8	19.03	19.49	19.96	20.47	20.98	21.54	22.05	22.61	23.15	23.72	24.36	24.95	25.59	26.21	26.84	27.54
	761.20	779.60	798.40	818.80	839.20	861.60	882.00	904.40	926.00	948.80	974.40	998.00	1,023.60	1,048.40	1,073.60	1,101.60
	39,582.40	40,539.20	41,516.80	42,577.60	43,638.40	44,803.20	45,864.00	47,028.80	48,152.00	49,337.60	50,668.80	51,896.00	53,227.20	54,516.80	55,827.20	57,283.20
9	19.96	20.47	20.98	21.54	22.05	22.61	23.15	23.72	24.36	24.95	25.59	26.21	26.84	27.57	28.22	28.93
	798.40	818.80	839.20	861.60	882.00	904.40	926.00	948.80	974.40	998.00	1,023.60	1,048.40	1,073.60	1,102.80	1,128.80	1,157.20
	41,516.80	42,577.60	43,638.40	44,803.20	45,864.00	47,028.80	48,152.00	49,337.60	50,668.80	51,896.00	53,227.20	54,516.80	55,827.20	57,345.60	58,697.60	60,174.40
10	20.98	21.54	22.05	22.61	23.15	23.72	24.36	24.95	25.59	26.21	26.84	27.57	28.22	28.92	29.65	30.37
	839.20	861.60	882.00	904.40	926.00	948.80	974.40	998.00	1,023.60	1,048.40	1,073.60	1,102.80	1,128.80	1,156.80	1,186.00	1,214.80
	43,638.40	44,803.20	45,864.00	47,028.80	48,152.00	49,337.60	50,668.80	51,896.00	53,227.20	54,516.80	55,827.20	57,345.60	58,697.60	60,153.60	61,672.00	63,169.60
11	22.05	22.61	23.15	23.72	24.36	24.95	25.59	26.21	26.84	27.57	28.22	28.92	29.65	30.39	31.15	31.94
	882.00	904.40	926.00	948.80	974.40	998.00	1,023.60	1,048.40	1,073.60	1,102.80	1,128.80	1,156.80	1,186.00	1,215.60	1,246.00	1,277.60
	45,864.00	47,028.80	48,152.00	49,337.60	50,668.80	51,896.00	53,227.20	54,516.80	55,827.20	57,345.60	58,697.60	60,153.60	61,672.00	63,211.20	64,792.00	66,435.20
12	23.15	23.72	24.36	24.95	25.59	26.21	26.84	27.57	28.22	28.92	29.65	30.39	31.15	31.94	32.74	33.56
	926.00	948.80	974.40	998.00	1,023.60	1,048.40	1,073.60	1,102.80	1,128.80	1,156.80	1,186.00	1,215.60	1,246.00	1,277.60	1,309.60	1,342.40
	48,152.00	49,337.60	50,668.80	51,896.00	53,227.20	54,516.80	55,827.20	57,345.60	58,697.60	60,153.60	61,672.00	63,211.20	64,792.00	66,435.20	68,099.20	69,804.80
13	24.36	24.95	25.59	26.21	26.84	27.57	28.22	28.92	29.65	30.39	31.15	31.94	32.74	33.57	34.40	35.26
	974.40	998.00	1,023.60	1,048.40	1,073.60	1,102.80	1,128.80	1,156.80	1,186.00	1,215.60	1,246.00	1,277.60	1,309.60	1,342.80	1,376.00	1,410.40
	50,668.80	51,896.00	53,227.20	54,516.80	55,827.20	57,345.60	58,697.60	60,153.60	61,672.00	63,211.20	64,792.00	66,435.20	68,099.20	69,825.60	71,552.00	73,340.80
14	25.59	26.21	26.84	27.57	28.22	28.92	29.65	30.39	31.15	31.94	32.74	33.57	34.40	35.25	36.15	37.04
	1,023.60	1,048.40	1,073.60	1,102.80	1,128.80	1,156.80	1,186.00	1,215.60	1,246.00	1,277.60	1,309.60	1,342.80	1,376.00	1,410.00	1,446.00	1,481.60
	53,227.20	54,516.80	55,827.20	57,345.60	58,697.60	60,153.60	61,672.00	63,211.20	64,792.00	66,435.20	68,099.20	69,825.60	71,552.00	73,320.00	75,192.00	77,043.20
15	26.84	27.57	28.22	28.92	29.65	30.39	31.15	31.94	32.74	33.57	34.40	35.25	36.15	37.03	37.93	38.89
	1,073.60	1,102.80	1,128.80	1,156.80	1,186.00	1,215.60	1,246.00	1,277.60	1,309.60	1,342.80	1,376.00	1,410.00	1,446.00	1,481.20	1,517.20	1,555.60
	55,827.20	57,345.60	58,697.60	60,153.60	61,672.00	63,211.20	64,792.00	66,435.20	68,099.20	69,825.60	71,552.00	73,320.00	75,192.00	77,022.40	78,894.40	80,891.20
16	28.22	28.92	29.65	30.39	31.15	31.94	32.74	33.57	34.40	35.25	36.15	37.03	37.93	38.93	39.89	40.88
	1,128.80	1,156.80	1,186.00	1,215.60	1,246.00	1,277.60	1,309.60	1,342.80	1,376.00	1,410.00	1,446.00	1,481.20	1,517.20	1,557.20	1,595.60	1,635.20
	58,697.60	60,153.60	61,672.00	63,211.20	64,792.00	66,435.20	68,099.20	69,825.60	71,552.00	73,320.00	75,192.00	77,022.40	78,894.40	80,974.40	82,971.20	85,030.40

2026 Operating Budget Appendix A

CFOA Wage Schedule

07-06-25 (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	31.34	32.14	32.95	33.77	34.64	35.50	36.37	37.26	38.20	39.18	40.13	41.15	42.18	43.22	44.33	45.40
40 Hr.	1,253.60	1,285.60	1,318.00	1,350.80	1,385.60	1,420.00	1,454.80	1,490.40	1,528.00	1,567.20	1,605.20	1,646.00	1,687.20	1,728.80	1,773.20	1,816.00
Assistant Fire Marshal	65,187.20	66,851.20	68,536.00	70,241.60	72,051.20	73,840.00	75,649.60	77,500.80	79,456.00	81,494.40	83,470.40	85,592.00	87,734.40	89,897.60	92,206.40	94,432.00
19	32.95	33.77	34.64	35.50	36.37	37.26	38.20	39.18	40.13	41.15	42.18	43.22	44.33	45.40	46.56	47.70
40 Hr.	1,318.00	1,350.80	1,385.60	1,420.00	1,454.80	1,490.40	1,528.00	1,567.20	1,605.20	1,646.00	1,687.20	1,728.80	1,773.20	1,816.00	1,862.40	1,908.00
P/Lt.	68,536.00	70,241.60	72,051.20	73,840.00	75,649.60	77,500.80	79,456.00	81,494.40	83,470.40	85,592.00	87,734.40	89,897.60	92,206.40	94,432.00	96,844.80	99,216.00
20	34.64	35.50	36.37	37.26	38.20	39.18	40.13	41.15	42.18	43.22	44.33	45.40	46.56	47.70	48.91	50.13
40 Hr.	1,385.60	1,420.00	1,454.80	1,490.40	1,528.00	1,567.20	1,605.20	1,646.00	1,687.20	1,728.80	1,773.20	1,816.00	1,862.40	1,908.00	1,956.40	2,005.20
EMS Officer/Com Sup/ FATS	72,051.20	73,840.00	75,649.60	77,500.80	79,456.00	81,494.40	83,470.40	85,592.00	87,734.40	89,897.60	92,206.40	94,432.00	96,844.80	99,216.00	101,732.80	104,270.40
21	38.20	39.18	40.13	41.15	42.18	43.22	44.33	45.40	46.56	47.70	48.91	50.13	51.40	52.66	53.99	55.32
40 Hr.	1,528.00	1,567.20	1,605.20	1,646.00	1,687.20	1,728.80	1,773.20	1,816.00	1,862.40	1,908.00	1,956.40	2,005.20	2,056.00	2,106.40	2,159.60	2,212.80
Fire Marshal	79,456.00	81,494.40	83,470.40	85,592.00	87,734.40	89,897.60	92,206.40	94,432.00	96,844.80	99,216.00	101,732.80	104,270.40	106,912.00	109,532.80	112,299.20	115,065.60
18	31.34	32.14	32.95	33.77	34.64	35.50	36.37	37.26	38.20	39.18	40.13	41.15	42.18	43.22	44.33	45.40
42 Hr.	1,316.28	1,349.88	1,383.90	1,418.34	1,454.88	1,491.00	1,527.54	1,564.92	1,604.40	1,645.56	1,685.46	1,728.30	1,771.56	1,815.24	1,861.86	1,906.80
LT.	68,446.56	70,193.76	71,962.80	73,753.68	75,653.76	77,532.00	79,432.08	81,375.84	83,428.80	85,569.12	87,643.92	89,871.60	92,121.12	94,392.48	96,816.72	99,153.60
19	32.95	33.77	34.64	35.50	36.37	37.26	38.20	39.18	40.13	41.15	42.18	43.22	44.33	45.40	46.56	47.70
42 Hr.	1,383.90	1,418.34	1,454.88	1,491.00	1,527.54	1,564.92	1,604.40	1,645.56	1,685.46	1,728.30	1,771.56	1,815.24	1,861.86	1,906.80	1,955.52	2,003.40
P/Lt.	71,962.80	73,753.68	75,653.76	77,532.00	79,432.08	81,375.84	83,428.80	85,569.12	87,643.92	89,871.60	92,121.12	94,392.48	96,816.72	99,153.60	101,687.04	104,176.80
20	34.64	35.50	36.37	37.26	38.20	39.18	40.13	41.15	42.18	43.22	44.33	45.40	46.56	47.70	48.91	50.13
42 Hr.	1,454.88	1,491.00	1,527.54	1,564.92	1,604.40	1,645.56	1,685.46	1,728.30	1,771.56	1,815.24	1,861.86	1,906.80	1,955.52	2,003.40	2,054.22	2,105.46
Captain	75,653.76	77,532.00	79,432.08	81,375.84	83,428.80	85,569.12	87,643.92	89,871.60	92,121.12	94,392.48	96,816.72	99,153.60	101,687.04	104,176.80	106,819.44	109,483.92
21	38.20	39.18	40.13	41.15	42.18	43.22	44.33	45.40	46.56	47.70	48.91	50.13	51.40	52.66	53.99	55.32
42 Hr.	1,604.40	1,645.56	1,685.46	1,728.30	1,771.56	1,815.24	1,861.86	1,906.80	1,955.52	2,003.40	2,054.22	2,105.46	2,158.80	2,211.72	2,267.58	2,323.44
B/C	83,428.80	85,569.12	87,643.92	89,871.60	92,121.12	94,392.48	96,816.72	99,153.60	101,687.04	104,176.80	106,819.44	109,483.92	112,257.60	115,009.44	117,914.16	120,818.88

2026 Operating Budget Appendix A

CFOA Wage Schedule

07-06-25 (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
With 1% Stipend																
18	31.65	32.46	33.28	34.11	34.99	35.86	36.73	37.63	38.58	39.57	40.53	41.56	42.60	43.65	44.77	45.85
40 Hr.	1,266.00	1,298.40	1,331.20	1,364.40	1,399.60	1,434.40	1,469.20	1,505.20	1,543.20	1,582.80	1,621.20	1,662.40	1,704.00	1,746.00	1,790.80	1,834.00
Assistant Fire Marshal	65,832.00	67,516.80	69,222.40	70,948.80	72,779.20	74,588.80	76,398.40	78,270.40	80,246.40	82,305.60	84,302.40	86,444.80	88,608.00	90,792.00	93,121.60	95,368.00
19	33.28	34.11	34.99	35.86	36.73	37.63	38.58	39.57	40.53	41.56	42.60	43.65	44.77	45.85	47.03	48.18
40 Hr.	1,331.20	1,364.40	1,399.60	1,434.40	1,469.20	1,505.20	1,543.20	1,582.80	1,621.20	1,662.40	1,704.00	1,746.00	1,790.80	1,834.00	1,881.20	1,927.20
P/Lt.	69,222.40	70,948.80	72,779.20	74,588.80	76,398.40	78,270.40	80,246.40	82,305.60	84,302.40	86,444.80	88,608.00	90,792.00	93,121.60	95,368.00	97,822.40	100,214.40
20	34.99	35.86	36.73	37.63	38.58	39.57	40.53	41.56	42.60	43.65	44.77	45.85	47.03	48.18	49.40	50.63
40 Hr.	1,399.60	1,434.40	1,469.20	1,505.20	1,543.20	1,582.80	1,621.20	1,662.40	1,704.00	1,746.00	1,790.80	1,834.00	1,881.20	1,927.20	1,976.00	2,025.20
EMS Officer/ Com Sup/FATS	72,779.20	74,588.80	76,398.40	78,270.40	80,246.40	82,305.60	84,302.40	86,444.80	88,608.00	90,792.00	93,121.60	95,368.00	97,822.40	100,214.40	102,752.00	105,310.40
21	38.58	39.57	40.53	41.56	42.60	43.65	44.77	45.85	47.03	48.18	49.40	50.63	51.91	53.19	54.53	55.87
40 Hr.	1,543.20	1,582.80	1,621.20	1,662.40	1,704.00	1,746.00	1,790.80	1,834.00	1,881.20	1,927.20	1,976.00	2,025.20	2,076.40	2,127.60	2,181.20	2,234.80
Fire Marshal	80,246.40	82,305.60	84,302.40	86,444.80	88,608.00	90,792.00	93,121.60	95,368.00	97,822.40	100,214.40	102,752.00	105,310.40	107,972.80	110,635.20	113,422.40	116,209.60
18	31.65	32.46	33.28	34.11	34.99	35.86	36.73	37.63	38.58	39.57	40.53	41.56	42.60	43.65	44.77	45.85
42 Hr.	1,329.30	1,363.32	1,397.76	1,432.62	1,469.58	1,506.12	1,542.66	1,580.46	1,620.36	1,661.94	1,702.26	1,745.52	1,789.20	1,833.30	1,880.34	1,925.70
LT.	69,123.60	70,892.64	72,683.52	74,496.24	76,418.16	78,318.24	80,218.32	82,183.92	84,258.72	86,420.88	88,517.52	90,767.04	93,038.40	95,331.60	97,777.68	100,136.40
19	33.28	34.11	34.99	35.86	36.73	37.63	38.58	39.57	40.53	41.56	42.60	43.65	44.77	45.85	47.03	48.18
42 Hr.	1,397.76	1,432.62	1,469.58	1,506.12	1,542.66	1,580.46	1,620.36	1,661.94	1,702.26	1,745.52	1,789.20	1,833.30	1,880.34	1,925.70	1,975.26	2,023.56
P/Lt.	72,683.52	74,496.24	76,418.16	78,318.24	80,218.32	82,183.92	84,258.72	86,420.88	88,517.52	90,767.04	93,038.40	95,331.60	97,777.68	100,136.40	102,713.52	105,225.12
20	34.99	35.86	36.73	37.63	38.58	39.57	40.53	41.56	42.60	43.65	44.77	45.85	47.03	48.18	49.40	50.63
42 Hr.	1,469.58	1,506.12	1,542.66	1,580.46	1,620.36	1,661.94	1,702.26	1,745.52	1,789.20	1,833.30	1,880.34	1,925.70	1,975.26	2,023.56	2,074.80	2,126.46
Captain	76,418.16	78,318.24	80,218.32	82,183.92	84,258.72	86,420.88	88,517.52	90,767.04	93,038.40	95,331.60	97,777.68	100,136.40	102,713.52	105,225.12	107,889.60	110,575.92
21	38.58	39.57	40.53	41.56	42.60	43.65	44.77	45.85	47.03	48.18	49.40	50.63	51.91	53.19	54.53	55.87
42 Hr.	1,620.36	1,661.94	1,702.26	1,745.52	1,789.20	1,833.30	1,880.34	1,925.70	1,975.26	2,023.56	2,074.80	2,126.46	2,180.22	2,233.98	2,290.26	2,346.54
B/C	84,258.72	86,420.88	88,517.52	90,767.04	93,038.40	95,331.60	97,777.68	100,136.40	102,713.52	105,225.12	107,889.60	110,575.92	113,371.44	116,166.96	119,093.52	122,020.08

# 2026 Operating Budget Appendix A

## CPPA Wage Schedule

4%+1%

Effective 1/5/25	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
Hourly	31.13	32.70	34.67	36.74	38.94	41.28	41.28	42.92	43.34	44.65
Weekly	1,245.20	1,308.00	1,386.80	1,469.60	1,557.60	1,651.20	1,651.20	1,716.80	1,733.60	1,786.00
Yearly	64,750.40	68,016.00	72,113.60	76,419.20	80,995.20	85,862.40	85,862.40	89,273.60	90,147.20	92,872.00
Merit 3%	-	-	-	-	-	-	2,575.87	2,678.21	2,704.42	2,786.16
Total Yearly	64,750.40	68,016.00	72,113.60	76,419.20	80,995.20	85,862.40	88,438.27	91,951.81	92,851.62	95,658.16

### DEU 7%

Effective 1/5/25	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
Hourly	33.31	34.99	37.11	39.30	41.67	44.17	44.17	45.94	46.38	47.76
Weekly	1,332.40	1,399.60	1,484.40	1,572.00	1,666.80	1,766.80	1,766.80	1,837.60	1,855.20	1,910.40
Yearly	69,284.80	72,779.20	77,188.80	81,744.00	86,673.60	91,873.60	91,873.60	95,555.20	96,470.40	99,340.80
Merit 3%	-	-	-	-	-	-	2,756.21	2,866.66	2,894.11	2,980.22
Total Yearly	69,284.80	72,779.20	77,188.80	81,744.00	86,673.60	91,873.60	94,629.81	98,421.86	99,364.51	102,321.02

### CID, DVO, CRO and SRO 1.5%

Effective 1/5/25	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
Hourly	31.59	33.19	35.20	37.30	39.52	41.92	41.92	43.60	44.01	45.33
Weekly	1,263.60	1,327.60	1,408.00	1,492.00	1,580.80	1,676.80	1,676.80	1,744.00	1,760.40	1,813.20
Yearly	65,707.20	69,035.20	73,216.00	77,584.00	82,201.60	87,193.60	87,193.60	90,688.00	91,540.80	94,286.40
Merit 3%	-	-	-	-	-	-	2,615.81	2,720.64	2,746.22	2,828.59
Total Yearly	65,707.20	69,035.20	73,216.00	77,584.00	82,201.60	87,193.60	89,809.41	93,408.64	94,287.02	97,114.99

# 2026 Operating Budget Appendix A

## CPSA Wage Schedule

**Effective 1/5/2025 - 4+1% COLA, Blended (Adjusted) rate for sworn positions.**

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	29.48	30.38	31.28	32.20	33.16	34.15	35.21	36.27	37.33	38.45	38.45
Weekly	1,179.20	1,215.20	1,251.20	1,288.00	1,326.40	1,366.00	1,408.40	1,450.80	1,493.20	1,538.00	1,538.00
Yearly	61,318.40	63,190.40	65,062.40	66,976.00	68,972.80	71,032.00	73,236.80	75,441.60	77,646.40	79,976.00	79,976.00
Merit											2,399.28
Yearly *											82,375.28

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	37.66	38.79	39.93	41.16	42.39	43.64	44.90	46.29	47.69	49.14	49.14
Weekly	1,506.40	1,551.60	1,597.20	1,646.40	1,695.60	1,745.60	1,796.00	1,851.60	1,907.60	1,965.60	1,965.60
Yearly	78,332.80	80,683.20	83,054.40	85,612.80	88,171.20	90,771.20	93,392.00	96,283.20	99,195.20	102,211.20	102,211.20
Merit											3,066.34
Yearly *											105,277.54

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	38.23	39.36	40.53	41.77	43.04	44.29	45.58	46.98	48.39	49.89	49.89
Weekly	1,529.20	1,574.40	1,621.20	1,670.80	1,721.60	1,771.60	1,823.20	1,879.20	1,935.60	1,995.60	1,995.60
Yearly	79,518.40	81,868.80	84,302.40	86,881.60	89,523.20	92,123.20	94,806.40	97,718.40	100,651.20	103,771.20	103,771.20
Merit											3,113.14
Yearly *											106,884.34

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	39.06	40.19	41.35	42.56	43.76	45.07	46.32	47.68	49.13	50.54	50.54
Weekly	1,562.40	1,607.60	1,654.00	1,702.40	1,750.40	1,802.80	1,852.80	1,907.20	1,965.20	2,021.60	2,021.60
Yearly	81,244.80	83,595.20	86,008.00	88,524.80	91,020.80	93,745.60	96,345.60	99,174.40	102,190.40	105,123.20	105,123.20
Merit											3,153.70
Yearly *											108,276.90

# 2026 Operating Budget Appendix A

## CPSA Wage Schedule

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	39.65	40.79	41.98	43.19	44.43	45.75	47.01	48.38	49.88	51.30	51.30
Weekly	1,586.00	1,631.60	1,679.20	1,727.60	1,777.20	1,830.00	1,880.40	1,935.20	1,995.20	2,052.00	2,052.00
Yearly	82,472.00	84,843.20	87,318.40	89,835.20	92,414.40	95,160.00	97,780.80	100,630.40	103,750.40	106,704.00	106,704.00
Merit											3,201.12
Yearly *											109,905.12

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	39.54	40.71	41.94	43.20	44.52	45.81	47.15	48.63	50.11	51.58	51.58
Weekly	1,581.60	1,628.40	1,677.60	1,728.00	1,780.80	1,832.40	1,886.00	1,945.20	2,004.40	2,063.20	2,063.20
Yearly	82,243.20	84,676.80	87,235.20	89,856.00	92,601.60	95,284.80	98,072.00	101,150.40	104,228.80	107,286.40	107,286.40
Merit											3,218.59
Yearly *											110,504.99

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	40.93	42.13	43.37	44.65	45.90	47.23	48.57	50.01	51.49	53.00	53.00
Weekly	1,637.20	1,685.20	1,734.80	1,786.00	1,836.00	1,889.20	1,942.80	2,000.40	2,059.60	2,120.00	2,120.00
Yearly	85,134.40	87,630.40	90,209.60	92,872.00	95,472.00	98,238.40	101,025.60	104,020.80	107,099.20	110,240.00	110,240.00
Merit											3,307.20
Yearly *											113,547.20

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	43.55	44.80	46.20	47.57	48.93	50.47	51.99	53.57	55.16	56.78	56.78
Weekly	1,742.00	1,792.00	1,848.00	1,902.80	1,957.20	2,018.80	2,079.60	2,142.80	2,206.40	2,271.20	2,271.20
Yearly	90,584.00	93,184.00	96,096.00	98,945.60	101,774.40	104,977.60	108,139.20	111,425.60	114,732.80	118,102.40	118,102.40
Merit											3,543.07
Yearly *											121,645.47

# 2026 Operating Budget Appendix A

## CPSA Wage Schedule

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	44.22	45.48	46.89	48.28	49.68	51.23	52.77	54.38	55.99	57.63	57.63
Weekly	1,768.80	1,819.20	1,875.60	1,931.20	1,987.20	2,049.20	2,110.80	2,175.20	2,239.60	2,305.20	2,305.20
Yearly	91,977.60	94,598.40	97,531.20	100,422.40	103,334.40	106,558.40	109,761.60	113,110.40	116,459.20	119,870.40	119,870.40
Merit											3,596.11
Yearly *											123,466.51

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	44.94	46.22	47.58	48.98	50.34	51.88	53.39	54.97	56.55	58.18	58.18
Weekly	1,797.60	1,848.80	1,903.20	1,959.20	2,013.60	2,075.20	2,135.60	2,198.80	2,262.00	2,327.20	2,327.20
Yearly	93,475.20	96,137.60	98,966.40	101,878.40	104,707.20	107,910.40	111,051.20	114,337.60	117,624.00	121,014.40	121,014.40
Merit											3,630.43
Yearly *											124,644.83

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	45.61	46.91	48.29	49.72	51.09	52.66	54.20	55.80	57.40	59.05	59.05
Weekly	1,824.40	1,876.40	1,931.60	1,988.80	2,043.60	2,106.40	2,168.00	2,232.00	2,296.00	2,362.00	2,362.00
Yearly	94,868.80	97,572.80	100,443.20	103,417.60	106,267.20	109,532.80	112,736.00	116,064.00	119,392.00	122,824.00	122,824.00
Merit											3,684.72
Yearly *											126,508.72

Parking Supervisor (added to CPSA wage scale/date)

Grade 18	A	B	C	D	E	F	G	H	I	J
Hourly	30.22	31.00	31.77	32.56	33.41	34.24	35.05	35.94	36.83	37.76
Weekly	1,208.80	1,240.00	1,270.80	1,302.40	1,336.40	1,369.60	1,402.00	1,437.60	1,473.20	1,510.40
Yearly	62,857.60	64,480.00	66,081.60	67,724.80	69,492.80	71,219.20	72,904.00	74,755.20	76,606.40	78,540.80
	K	L	M	N	O	P				
	38.71	39.69	40.69	41.72	42.76	43.84				
	1,548.40	1,587.60	1,627.60	1,668.80	1,710.40	1,753.60				
	80,516.80	82,555.20	84,635.20	86,777.60	88,940.80	91,187.20				

2026 Operating Budget Appendix A

IAFF Wage Schedule

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
12	21.76	22.29	22.88	23.44	24.02	24.64	25.23	25.88	26.52	27.15	27.86	28.57	29.28	29.99	30.76	31.53
Fire Alarm Operator	870.40	891.60	915.20	937.60	960.80	985.60	1,009.20	1,035.20	1,060.80	1,086.00	1,114.40	1,142.80	1,171.20	1,199.60	1,230.40	1,261.20
40 Hr.	45,260.80	46,363.20	47,590.40	48,755.20	49,961.60	51,251.20	52,478.40	53,830.40	55,161.60	56,472.00	57,948.80	59,425.60	60,902.40	62,379.20	63,980.80	65,582.40
13	22.88	23.44	24.02	24.64	25.23	25.88	26.52	27.15	27.86	28.57	29.28	29.99	30.76	31.53	32.33	33.14
Lead Fire Alarm Operator	915.20	937.60	960.80	985.60	1,009.20	1,035.20	1,060.80	1,086.00	1,114.40	1,142.80	1,171.20	1,199.60	1,230.40	1,261.20	1,293.20	1,325.60
40 Hr.	47,590.40	48,755.20	49,961.60	51,251.20	52,478.40	53,830.40	55,161.60	56,472.00	57,948.80	59,425.60	60,902.40	62,379.20	63,980.80	65,582.40	67,246.40	68,931.20
16	26.52	27.15	27.86	28.57	29.28	29.99	30.76	31.53	32.33	33.14	33.97	34.81	35.67	36.56	37.48	38.42
FATT	1,060.80	1,086.00	1,114.40	1,142.80	1,171.20	1,199.60	1,230.40	1,261.20	1,293.20	1,325.60	1,358.80	1,392.40	1,426.80	1,462.40	1,499.20	1,536.80
40 Hr.	55,161.60	56,472.00	57,948.80	59,425.60	60,902.40	62,379.20	63,980.80	65,582.40	67,246.40	68,931.20	70,657.60	72,404.80	74,193.60	76,044.80	77,958.40	79,913.60
15	25.23	25.88	26.52	27.15	27.86	28.57	29.28	29.99	30.76	31.53	32.33	33.14	33.97	34.81	35.67	36.56
FF	1,059.66	1,086.96	1,113.84	1,140.30	1,170.12	1,199.94	1,229.76	1,259.58	1,291.92	1,324.26	1,357.86	1,391.88	1,426.74	1,462.02	1,498.14	1,535.52
42 Hr	55,102.32	56,521.92	57,919.68	59,295.60	60,846.24	62,396.88	63,947.52	65,498.16	67,179.84	68,861.52	70,608.72	72,377.76	74,190.48	76,025.04	77,903.28	79,847.04
16	26.52	27.15	27.86	28.57	29.28	29.99	30.76	31.53	32.33	33.14	33.97	34.81	35.67	36.56	37.48	38.42
FF/A EMT	1,113.84	1,140.30	1,170.12	1,199.94	1,229.76	1,259.58	1,291.92	1,324.26	1,357.86	1,391.88	1,426.74	1,462.02	1,498.14	1,535.52	1,574.16	1,613.64
42 Hr.	57,919.68	59,295.60	60,846.24	62,396.88	63,947.52	65,498.16	67,179.84	68,861.52	70,608.72	72,377.76	74,190.48	76,025.04	77,903.28	79,847.04	81,856.32	83,909.28
17	27.86	28.57	29.28	29.99	30.76	31.53	32.33	33.14	33.97	34.81	35.67	36.56	37.48	38.42	39.37	40.36
FF/P	1,170.12	1,199.94	1,229.76	1,259.58	1,291.92	1,324.26	1,357.86	1,391.88	1,426.74	1,462.02	1,498.14	1,535.52	1,574.16	1,613.64	1,653.54	1,695.12
42 Hr.	60,846.24	62,396.88	63,947.52	65,498.16	67,179.84	68,861.52	70,608.72	72,377.76	74,190.48	76,025.04	77,903.28	79,847.04	81,856.32	83,909.28	85,984.08	88,146.24



# 2026 Operating Budget Appendix A

## Non-Contractual Wage Schedule

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	12.94	13.27	13.61	13.94	14.30	14.63	15.00	15.40	15.79	16.14	16.57	16.96	17.39	17.84	18.29	18.74
	517.60	530.80	544.40	557.60	572.00	585.20	600.00	616.00	631.60	645.60	662.80	678.40	695.60	713.60	731.60	749.60
	26,915.20	27,601.60	28,308.80	28,995.20	29,744.00	30,430.40	31,200.00	32,032.00	32,843.20	33,571.20	34,465.60	35,276.80	36,171.20	37,107.20	38,043.20	38,979.20
2	13.61	13.94	14.30	14.63	15.00	15.40	15.79	16.14	16.57	16.96	17.39	17.84	18.29	18.74	19.23	19.68
	544.40	557.60	572.00	585.20	600.00	616.00	631.60	645.60	662.80	678.40	695.60	713.60	731.60	749.60	769.20	787.20
	28,308.80	28,995.20	29,744.00	30,430.40	31,200.00	32,032.00	32,843.20	33,571.20	34,465.60	35,276.80	36,171.20	37,107.20	38,043.20	38,979.20	39,998.40	40,934.40
3	14.30	14.63	15.00	15.40	15.79	16.14	16.57	16.96	17.39	17.84	18.29	18.74	19.23	19.68	20.18	20.65
	572.00	585.20	600.00	616.00	631.60	645.60	662.80	678.40	695.60	713.60	731.60	749.60	769.20	787.20	807.20	826.00
	29,744.00	30,430.40	31,200.00	32,032.00	32,843.20	33,571.20	34,465.60	35,276.80	36,171.20	37,107.20	38,043.20	38,979.20	39,998.40	40,934.40	41,974.40	42,952.00
4	15.00	15.40	15.79	16.14	16.57	16.96	17.39	17.84	18.29	18.74	19.23	19.68	20.18	20.65	21.18	21.73
	600.00	616.00	631.60	645.60	662.80	678.40	695.60	713.60	731.60	749.60	769.20	787.20	807.20	826.00	847.20	869.20
	31,200.00	32,032.00	32,843.20	33,571.20	34,465.60	35,276.80	36,171.20	37,107.20	38,043.20	38,979.20	39,998.40	40,934.40	41,974.40	42,952.00	44,054.40	45,198.40
5	15.79	16.14	16.57	16.96	17.39	17.84	18.29	18.74	19.23	19.68	20.18	20.65	21.18	21.73	22.28	22.80
	631.60	645.60	662.80	678.40	695.60	713.60	731.60	749.60	769.20	787.20	807.20	826.00	847.20	869.20	891.20	912.00
	32,843.20	33,571.20	34,465.60	35,276.80	36,171.20	37,107.20	38,043.20	38,979.20	39,998.40	40,934.40	41,974.40	42,952.00	44,054.40	45,198.40	46,342.40	47,424.00
6	16.57	16.96	17.39	17.84	18.29	18.74	19.23	19.68	20.18	20.65	21.18	21.73	22.28	22.80	23.42	24.00
	662.80	678.40	695.60	713.60	731.60	749.60	769.20	787.20	807.20	826.00	847.20	869.20	891.20	912.00	936.80	960.00
	34,465.60	35,276.80	36,171.20	37,107.20	38,043.20	38,979.20	39,998.40	40,934.40	41,974.40	42,952.00	44,054.40	45,198.40	46,342.40	47,424.00	48,713.60	49,920.00
7	17.39	17.84	18.29	18.74	19.23	19.68	20.18	20.65	21.18	21.73	22.28	22.80	23.42	24.00	24.62	25.21
	695.60	713.60	731.60	749.60	769.20	787.20	807.20	826.00	847.20	869.20	891.20	912.00	936.80	960.00	984.80	1,008.40
	36,171.20	37,107.20	38,043.20	38,979.20	39,998.40	40,934.40	41,974.40	42,952.00	44,054.40	45,198.40	46,342.40	47,424.00	48,713.60	49,920.00	51,209.60	52,436.80
8	18.29	18.74	19.23	19.68	20.18	20.65	21.18	21.73	22.28	22.80	23.42	24.00	24.62	25.21	25.83	26.47
	731.60	749.60	769.20	787.20	807.20	826.00	847.20	869.20	891.20	912.00	936.80	960.00	984.80	1,008.40	1,033.20	1,058.80
	38,043.20	38,979.20	39,998.40	40,934.40	41,974.40	42,952.00	44,054.40	45,198.40	46,342.40	47,424.00	48,713.60	49,920.00	51,209.60	52,436.80	53,726.40	55,057.60
9	19.23	19.68	20.18	20.65	21.18	21.73	22.28	22.80	23.42	24.00	24.62	25.21	25.83	26.47	27.14	27.82
	769.20	787.20	807.20	826.00	847.20	869.20	891.20	912.00	936.80	960.00	984.80	1,008.40	1,033.20	1,058.80	1,085.60	1,112.80
	39,998.40	40,934.40	41,974.40	42,952.00	44,054.40	45,198.40	46,342.40	47,424.00	48,713.60	49,920.00	51,209.60	52,436.80	53,726.40	55,057.60	56,451.20	57,865.60
10	20.18	20.65	21.18	21.73	22.28	22.80	23.42	24.00	24.62	25.21	25.83	26.47	27.14	27.82	28.50	29.23
	807.20	826.00	847.20	869.20	891.20	912.00	936.80	960.00	984.80	1,008.40	1,033.20	1,058.80	1,085.60	1,112.80	1,140.00	1,169.20
	41,974.40	42,952.00	44,054.40	45,198.40	46,342.40	47,424.00	48,713.60	49,920.00	51,209.60	52,436.80	53,726.40	55,057.60	56,451.20	57,865.60	59,280.00	60,798.40
11	21.18	21.73	22.28	22.80	23.42	24.00	24.62	25.21	25.83	26.47	27.14	27.82	28.50	29.23	29.93	30.70
	847.20	869.20	891.20	912.00	936.80	960.00	984.80	1,008.40	1,033.20	1,058.80	1,085.60	1,112.80	1,140.00	1,169.20	1,197.20	1,228.00
	44,054.40	45,198.40	46,342.40	47,424.00	48,713.60	49,920.00	51,209.60	52,436.80	53,726.40	55,057.60	56,451.20	57,865.60	59,280.00	60,798.40	62,254.40	63,856.00
12	22.28	22.80	23.42	24.00	24.62	25.21	25.83	26.47	27.14	27.82	28.50	29.23	29.93	30.70	31.47	32.25
	891.20	912.00	936.80	960.00	984.80	1,008.40	1,033.20	1,058.80	1,085.60	1,112.80	1,140.00	1,169.20	1,197.20	1,228.00	1,258.80	1,290.00
	46,342.40	47,424.00	48,713.60	49,920.00	51,209.60	52,436.80	53,726.40	55,057.60	56,451.20	57,865.60	59,280.00	60,798.40	62,254.40	63,856.00	65,457.60	67,080.00
13	23.42	24.00	24.62	25.21	25.83	26.47	27.14	27.82	28.50	29.23	29.93	30.70	31.47	32.25	33.09	33.91
	936.80	960.00	984.80	1,008.40	1,033.20	1,058.80	1,085.60	1,112.80	1,140.00	1,169.20	1,197.20	1,228.00	1,258.80	1,290.00	1,323.60	1,356.40
	48,713.60	49,920.00	51,209.60	52,436.80	53,726.40	55,057.60	56,451.20	57,865.60	59,280.00	60,798.40	62,254.40	63,856.00	65,457.60	67,080.00	68,827.20	70,532.80
14	24.62	25.21	25.83	26.47	27.14	27.82	28.50	29.23	29.93	30.70	31.47	32.25	33.09	33.91	34.72	35.60
	984.80	1,008.40	1,033.20	1,058.80	1,085.60	1,112.80	1,140.00	1,169.20	1,197.20	1,228.00	1,258.80	1,290.00	1,323.60	1,356.40	1,388.80	1,424.00
	51,209.60	52,436.80	53,726.40	55,057.60	56,451.20	57,865.60	59,280.00	60,798.40	62,254.40	63,856.00	65,457.60	67,080.00	68,827.20	70,532.80	72,217.60	74,048.00

2026 Operating Budget Appendix A

Non-Contractual Wage Schedule

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
15	25.83	26.47	27.14	27.82	28.50	29.23	29.93	30.70	31.47	32.25	33.09	33.91	34.72	35.60	36.48	37.40
	1,033.20	1,058.80	1,085.60	1,112.80	1,140.00	1,169.20	1,197.20	1,228.00	1,258.80	1,290.00	1,323.60	1,356.40	1,388.80	1,424.00	1,459.20	1,496.00
	53,726.40	55,057.60	56,451.20	57,865.60	59,280.00	60,798.40	62,254.40	63,856.00	65,457.60	67,080.00	68,827.20	70,532.80	72,217.60	74,048.00	75,878.40	77,792.00
16	27.14	27.82	28.50	29.23	29.93	30.70	31.47	32.25	33.09	33.91	34.72	35.60	36.48	37.40	38.34	39.31
	1,085.60	1,112.80	1,140.00	1,169.20	1,197.20	1,228.00	1,258.80	1,290.00	1,323.60	1,356.40	1,388.80	1,424.00	1,459.20	1,496.00	1,533.60	1,572.40
	56,451.20	57,865.60	59,280.00	60,798.40	62,254.40	63,856.00	65,457.60	67,080.00	68,827.20	70,532.80	72,217.60	74,048.00	75,878.40	77,792.00	79,747.20	81,764.80
17	28.50	29.23	29.93	30.70	31.47	32.25	33.09	33.91	34.72	35.60	36.48	37.40	38.34	39.31	40.30	41.32
	1,140.00	1,169.20	1,197.20	1,228.00	1,258.80	1,290.00	1,323.60	1,356.40	1,388.80	1,424.00	1,459.20	1,496.00	1,533.60	1,572.40	1,612.00	1,652.80
	59,280.00	60,798.40	62,254.40	63,856.00	65,457.60	67,080.00	68,827.20	70,532.80	72,217.60	74,048.00	75,878.40	77,792.00	79,747.20	81,764.80	83,824.00	85,945.60
18	29.93	30.70	31.47	32.25	33.09	33.91	34.72	35.60	36.48	37.40	38.34	39.31	40.30	41.32	42.35	43.42
	1,197.20	1,228.00	1,258.80	1,290.00	1,323.60	1,356.40	1,388.80	1,424.00	1,459.20	1,496.00	1,533.60	1,572.40	1,612.00	1,652.80	1,694.00	1,736.80
	62,254.40	63,856.00	65,457.60	67,080.00	68,827.20	70,532.80	72,217.60	74,048.00	75,878.40	77,792.00	79,747.20	81,764.80	83,824.00	85,945.60	88,088.00	90,313.60
19	31.47	32.25	33.09	33.91	34.72	35.60	36.48	37.40	38.34	39.31	40.30	41.32	42.35	43.42	44.49	45.59
	1,258.80	1,290.00	1,323.60	1,356.40	1,388.80	1,424.00	1,459.20	1,496.00	1,533.60	1,572.40	1,612.00	1,652.80	1,694.00	1,736.80	1,779.60	1,823.60
	65,457.60	67,080.00	68,827.20	70,532.80	72,217.60	74,048.00	75,878.40	77,792.00	79,747.20	81,764.80	83,824.00	85,945.60	88,088.00	90,313.60	92,539.20	94,827.20
20	33.09	33.91	34.72	35.60	36.48	37.40	38.34	39.31	40.30	41.32	42.35	43.42	44.49	45.59	46.72	47.90
	1,323.60	1,356.40	1,388.80	1,424.00	1,459.20	1,496.00	1,533.60	1,572.40	1,612.00	1,652.80	1,694.00	1,736.80	1,779.60	1,823.60	1,868.80	1,916.00
	68,827.20	70,532.80	72,217.60	74,048.00	75,878.40	77,792.00	79,747.20	81,764.80	83,824.00	85,945.60	88,088.00	90,313.60	92,539.20	94,827.20	97,177.60	99,632.00
21	36.48	37.40	38.34	39.31	40.30	41.32	42.35	43.42	44.49	45.59	46.72	47.90	49.11	50.30	51.57	52.87
	1,459.20	1,496.00	1,533.60	1,572.40	1,612.00	1,652.80	1,694.00	1,736.80	1,779.60	1,823.60	1,868.80	1,916.00	1,964.40	2,012.00	2,062.80	2,114.80
	75,878.40	77,792.00	79,747.20	81,764.80	83,824.00	85,945.60	88,088.00	90,313.60	92,539.20	94,827.20	97,177.60	99,632.00	102,148.80	104,624.00	107,265.60	109,969.60
22	40.30	41.32	42.35	43.42	44.49	45.59	46.72	47.90	49.11	50.30	51.57	52.87	54.20	55.55	56.93	58.36
	1,612.00	1,652.80	1,694.00	1,736.80	1,779.60	1,823.60	1,868.80	1,916.00	1,964.40	2,012.00	2,062.80	2,114.80	2,168.00	2,222.00	2,277.20	2,334.40
	83,824.00	85,945.60	88,088.00	90,313.60	92,539.20	94,827.20	97,177.60	99,632.00	102,148.80	104,624.00	107,265.60	109,969.60	112,736.00	115,544.00	118,414.40	121,388.80
23	44.49	45.59	46.72	47.90	49.11	50.30	51.57	52.87	54.20	55.55	56.93	58.36	59.83	61.32	62.88	64.42
	1,779.60	1,823.60	1,868.80	1,916.00	1,964.40	2,012.00	2,062.80	2,114.80	2,168.00	2,222.00	2,277.20	2,334.40	2,393.20	2,452.80	2,515.20	2,576.80
	92,539.20	94,827.20	97,177.60	99,632.00	102,148.80	104,624.00	107,265.60	109,969.60	112,736.00	115,544.00	118,414.40	121,388.80	124,446.40	127,545.60	130,790.40	133,993.60
24	49.11	50.30	51.57	52.87	54.20	55.55	56.93	58.36	59.83	61.32	62.88	64.42	66.02	67.66	69.37	0.00
	1,964.40	2,012.00	2,062.80	2,114.80	2,168.00	2,222.00	2,277.20	2,334.40	2,393.20	2,452.80	2,515.20	2,576.80	2,640.80	2,706.40	2,774.80	
	102,148.80	104,624.00	107,265.60	109,969.60	112,736.00	115,544.00	118,414.40	121,388.80	124,446.40	127,545.60	130,790.40	133,993.60	137,321.60	140,732.80	144,289.60	
25	54.20	55.55	56.93	58.36	59.83	61.32	62.88	64.42	66.02	67.66	69.37	71.09	72.88	74.70	0.00	0.00
	2,168.00	2,222.00	2,277.20	2,334.40	2,393.20	2,452.80	2,515.20	2,576.80	2,640.80	2,706.40	2,774.80	2,843.60	2,915.20	2,988.00		
	112,736.00	115,544.00	118,414.40	121,388.80	124,446.40	127,545.60	130,790.40	133,993.60	137,321.60	140,732.80	144,289.60	147,867.20	151,590.40	155,376.00		
26	59.83	61.32	62.88	64.42	66.02	67.66	69.37	71.09	72.88	74.70	76.55	78.49	80.43	0.00	0.00	0.00
	2,393.20	2,452.80	2,515.20	2,576.80	2,640.80	2,706.40	2,774.80	2,843.60	2,915.20	2,988.00	3,062.00	3,139.60	3,217.20			
	124,446.40	127,545.60	130,790.40	133,993.60	137,321.60	140,732.80	144,289.60	147,867.20	151,590.40	155,376.00	159,224.00	163,259.20	167,294.40			
27	66.02	67.66	69.37	71.09	72.88	74.70	76.55	78.49	80.43	82.44	84.52	86.63	0.00	0.00	0.00	0.00
	2,640.80	2,706.40	2,774.80	2,843.60	2,915.20	2,988.00	3,062.00	3,139.60	3,217.20	3,297.60	3,380.80	3,465.20				
	137,321.60	140,732.80	144,289.60	147,867.20	151,590.40	155,376.00	159,224.00	163,259.20	167,294.40	171,475.20	175,801.60	180,190.40				

# 2026 Operating Budget Appendix A

## UAW Wage Schedule - 40 Hours

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	12.93	13.23	13.56	13.88	14.27	14.59	14.96	15.36	15.72	16.10	16.54	16.93	17.36	17.77	18.20	18.69
	517.20	529.20	542.40	555.20	570.80	583.60	598.40	614.40	628.80	644.00	661.60	677.20	694.40	710.80	728.00	747.60
	26,894.40	27,518.40	28,204.80	28,870.40	29,681.60	30,347.20	31,116.80	31,948.80	32,697.60	33,488.00	34,403.20	35,214.40	36,108.80	36,961.60	37,856.00	38,875.20
2	13.56	13.88	14.27	14.59	14.96	15.36	15.72	16.10	16.54	16.93	17.36	17.77	18.20	18.69	19.18	19.65
	542.40	555.20	570.80	583.60	598.40	614.40	628.80	644.00	661.60	677.20	694.40	710.80	728.00	747.60	767.20	786.00
	28,204.80	28,870.40	29,681.60	30,347.20	31,116.80	31,948.80	32,697.60	33,488.00	34,403.20	35,214.40	36,108.80	36,961.60	37,856.00	38,875.20	39,894.40	40,872.00
3	14.27	14.59	14.96	15.36	15.72	16.10	16.54	16.93	17.36	17.77	18.20	18.69	19.18	19.65	20.16	20.61
	570.80	583.60	598.40	614.40	628.80	644.00	661.60	677.20	694.40	710.80	728.00	747.60	767.20	786.00	806.40	824.40
	29,681.60	30,347.20	31,116.80	31,948.80	32,697.60	33,488.00	34,403.20	35,214.40	36,108.80	36,961.60	37,856.00	38,875.20	39,894.40	40,872.00	41,932.80	42,868.80
4	14.96	15.36	15.72	16.10	16.54	16.93	17.36	17.77	18.20	18.69	19.18	19.65	20.16	20.61	21.14	21.69
	598.40	614.40	628.80	644.00	661.60	677.20	694.40	710.80	728.00	747.60	767.20	786.00	806.40	824.40	845.60	867.60
	31,116.80	31,948.80	32,697.60	33,488.00	34,403.20	35,214.40	36,108.80	36,961.60	37,856.00	38,875.20	39,894.40	40,872.00	41,932.80	42,868.80	43,971.20	45,115.20
5	15.72	16.10	16.54	16.93	17.36	17.77	18.20	18.69	19.18	19.65	20.16	20.61	21.14	21.69	22.25	22.77
	628.80	644.00	661.60	677.20	694.40	710.80	728.00	747.60	767.20	786.00	806.40	824.40	845.60	867.60	890.00	910.80
	32,697.60	33,488.00	34,403.20	35,214.40	36,108.80	36,961.60	37,856.00	38,875.20	39,894.40	40,872.00	41,932.80	42,868.80	43,971.20	45,115.20	46,280.00	47,361.60
6	16.54	16.93	17.36	17.77	18.20	18.69	19.18	19.65	20.16	20.61	21.14	21.69	22.25	22.77	23.34	23.90
	661.60	677.20	694.40	710.80	728.00	747.60	767.20	786.00	806.40	824.40	845.60	867.60	890.00	910.80	933.60	956.00
	34,403.20	35,214.40	36,108.80	36,961.60	37,856.00	38,875.20	39,894.40	40,872.00	41,932.80	42,868.80	43,971.20	45,115.20	46,280.00	47,361.60	48,547.20	49,712.00
7	17.36	17.77	18.20	18.69	19.18	19.65	20.16	20.61	21.14	21.69	22.25	22.77	23.34	23.90	24.52	25.14
	694.40	710.80	728.00	747.60	767.20	786.00	806.40	824.40	845.60	867.60	890.00	910.80	933.60	956.00	980.80	1,005.60
	36,108.80	36,961.60	37,856.00	38,875.20	39,894.40	40,872.00	41,932.80	42,868.80	43,971.20	45,115.20	46,280.00	47,361.60	48,547.20	49,712.00	51,001.60	52,291.20
8	18.20	18.69	19.18	19.65	20.16	20.61	21.14	21.69	22.25	22.77	23.34	23.90	24.52	25.14	25.75	26.38
	728.00	747.60	767.20	786.00	806.40	824.40	845.60	867.60	890.00	910.80	933.60	956.00	980.80	1,005.60	1,030.00	1,055.20
	37,856.00	38,875.20	39,894.40	40,872.00	41,932.80	42,868.80	43,971.20	45,115.20	46,280.00	47,361.60	48,547.20	49,712.00	51,001.60	52,291.20	53,560.00	54,870.40
9	19.18	19.65	20.16	20.61	21.14	21.69	22.25	22.77	23.34	23.90	24.52	25.14	25.75	26.38	27.08	27.77
	767.20	786.00	806.40	824.40	845.60	867.60	890.00	910.80	933.60	956.00	980.80	1,005.60	1,030.00	1,055.20	1,083.20	1,110.80
	39,894.40	40,872.00	41,932.80	42,868.80	43,971.20	45,115.20	46,280.00	47,361.60	48,547.20	49,712.00	51,001.60	52,291.20	53,560.00	54,870.40	56,326.40	57,761.60
10	20.16	20.61	21.14	21.69	22.25	22.77	23.34	23.90	24.52	25.14	25.75	26.38	27.08	27.77	28.43	29.13
	806.40	824.40	845.60	867.60	890.00	910.80	933.60	956.00	980.80	1,005.60	1,030.00	1,055.20	1,083.20	1,110.80	1,137.20	1,165.20
	41,932.80	42,868.80	43,971.20	45,115.20	46,280.00	47,361.60	48,547.20	49,712.00	51,001.60	52,291.20	53,560.00	54,870.40	56,326.40	57,761.60	59,134.40	60,590.40
11	21.14	21.69	22.25	22.77	23.34	23.90	24.52	25.14	25.75	26.38	27.08	27.77	28.43	29.13	29.90	30.63
	845.60	867.60	890.00	910.80	933.60	956.00	980.80	1,005.60	1,030.00	1,055.20	1,083.20	1,110.80	1,137.20	1,165.20	1,196.00	1,225.20
	43,971.20	45,115.20	46,280.00	47,361.60	48,547.20	49,712.00	51,001.60	52,291.20	53,560.00	54,870.40	56,326.40	57,761.60	59,134.40	60,590.40	62,192.00	63,710.40
12	22.25	22.77	23.34	23.90	24.52	25.14	25.75	26.38	27.08	27.77	28.43	29.13	29.90	30.63	31.40	32.16
	890.00	910.80	933.60	956.00	980.80	1,005.60	1,030.00	1,055.20	1,083.20	1,110.80	1,137.20	1,165.20	1,196.00	1,225.20	1,256.00	1,286.40
	46,280.00	47,361.60	48,547.20	49,712.00	51,001.60	52,291.20	53,560.00	54,870.40	56,326.40	57,761.60	59,134.40	60,590.40	62,192.00	63,710.40	65,312.00	66,892.80
13	23.34	23.90	24.52	25.14	25.75	26.38	27.08	27.77	28.43	29.13	29.90	30.63	31.40	32.16	33.00	33.80
	933.60	956.00	980.80	1,005.60	1,030.00	1,055.20	1,083.20	1,110.80	1,137.20	1,165.20	1,196.00	1,225.20	1,256.00	1,286.40	1,320.00	1,352.00
	48,547.20	49,712.00	51,001.60	52,291.20	53,560.00	54,870.40	56,326.40	57,761.60	59,134.40	60,590.40	62,192.00	63,710.40	65,312.00	66,892.80	68,640.00	70,304.00
14	24.52	25.14	25.75	26.38	27.08	27.77	28.43	29.13	29.90	30.63	31.40	32.16	33.00	33.80	34.63	35.52
	980.80	1,005.60	1,030.00	1,055.20	1,083.20	1,110.80	1,137.20	1,165.20	1,196.00	1,225.20	1,256.00	1,286.40	1,320.00	1,352.00	1,385.20	1,420.80
	51,001.60	52,291.20	53,560.00	54,870.40	56,326.40	57,761.60	59,134.40	60,590.40	62,192.00	63,710.40	65,312.00	66,892.80	68,640.00	70,304.00	72,030.40	73,881.60

# 2026 Operating Budget Appendix A

## UAW Wage Schedule - 40 Hours

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
15	25.75	26.38	27.08	27.77	28.43	29.13	29.90	30.63	31.40	32.16	33.00	33.80	34.63	35.52	36.40	37.30
	1,030.00	1,055.20	1,083.20	1,110.80	1,137.20	1,165.20	1,196.00	1,225.20	1,256.00	1,286.40	1,320.00	1,352.00	1,385.20	1,420.80	1,456.00	1,492.00
	53,560.00	54,870.40	56,326.40	57,761.60	59,134.40	60,590.40	62,192.00	63,710.40	65,312.00	66,892.80	68,640.00	70,304.00	72,030.40	73,881.60	75,712.00	77,584.00
16	27.08	27.77	28.43	29.13	29.90	30.63	31.40	32.16	33.00	33.80	34.63	35.52	36.40	37.30	38.25	39.21
	1,083.20	1,110.80	1,137.20	1,165.20	1,196.00	1,225.20	1,256.00	1,286.40	1,320.00	1,352.00	1,385.20	1,420.80	1,456.00	1,492.00	1,530.00	1,568.40
	56,326.40	57,761.60	59,134.40	60,590.40	62,192.00	63,710.40	65,312.00	66,892.80	68,640.00	70,304.00	72,030.40	73,881.60	75,712.00	77,584.00	79,560.00	81,556.80
17	28.43	29.13	29.90	30.63	31.40	32.16	33.00	33.80	34.63	35.52	36.40	37.30	38.25	39.21	40.19	41.18
	1,137.20	1,165.20	1,196.00	1,225.20	1,256.00	1,286.40	1,320.00	1,352.00	1,385.20	1,420.80	1,456.00	1,492.00	1,530.00	1,568.40	1,607.60	1,647.20
	59,134.40	60,590.40	62,192.00	63,710.40	65,312.00	66,892.80	68,640.00	70,304.00	72,030.40	73,881.60	75,712.00	77,584.00	79,560.00	81,556.80	83,595.20	85,654.40
18	29.90	30.63	31.40	32.16	33.00	33.80	34.63	35.52	36.40	37.30	38.25	39.21	40.19	41.18	42.21	43.27
	1,196.00	1,225.20	1,256.00	1,286.40	1,320.00	1,352.00	1,385.20	1,420.80	1,456.00	1,492.00	1,530.00	1,568.40	1,607.60	1,647.20	1,688.40	1,730.80
	62,192.00	63,710.40	65,312.00	66,892.80	68,640.00	70,304.00	72,030.40	73,881.60	75,712.00	77,584.00	79,560.00	81,556.80	83,595.20	85,654.40	87,796.80	90,001.60
19	31.40	32.16	33.00	33.80	34.63	35.52	36.40	37.30	38.25	39.21	40.19	41.18	42.21	43.27	44.38	45.45
	1,256.00	1,286.40	1,320.00	1,352.00	1,385.20	1,420.80	1,456.00	1,492.00	1,530.00	1,568.40	1,607.60	1,647.20	1,688.40	1,730.80	1,775.20	1,818.00
	65,312.00	66,892.80	68,640.00	70,304.00	72,030.40	73,881.60	75,712.00	77,584.00	79,560.00	81,556.80	83,595.20	85,654.40	87,796.80	90,001.60	92,310.40	94,536.00

## Appendix B

### Program Change Requests

**Dept. Request   City Manager**

### **General Fund**

#### **Assessing**

44	37.5 to 40 hr - Assessing Administrative Assistant	\$4,430	\$0
45	37.5 to 40 hr - Appraisal Technician	\$4,220	\$0
46	Position Description Change - Assessing Technician	\$8,455	\$0
47	Cloud Hosting	\$8,000	\$0
48	Pictometry Subscription	(\$500)	(\$500)
<b>Assessing Department Total</b>		<b>\$24,605</b>	<b>(\$500)</b>

#### **City Clerk**

27	Ballot Counting Devices/Maintenance Fee	\$88,000	\$0
<b>City Clerk Department Total</b>		<b>\$88,000</b>	<b>\$0</b>

#### **Community Development**

118	Mileage (Code)	\$7,800	\$0
121	Tyler Technologies Energov Permitting Software	\$13,924	\$13,924
122	CD Admin Overtime	\$1,000	\$1,000
123	Assistant City Surveyor Position	\$86,360	\$0
124	Truck for new inspector position	\$68,150	\$0
125	Magnetic Manhole Cover Lifter	\$1,175	\$0
126	Mileage Reimbursement Increase	\$400	\$400
127	Reference Materials and Additional Training Funds	\$4,000	\$0
128	Allowance for Branded Clothing (Uniforms)	\$22,800	\$0
<b>Community Development Department Total</b>		<b>\$205,609</b>	<b>\$15,324</b>

#### **Finance**

140	Labor Grade Change - PA I to PA II (Purchasing)	\$2,480	\$0
142	Certification Fees	\$695	\$695
143	Adobe Acrobat Pro	\$300	\$300
144	NHGFOA Conference	\$1,000	\$1,000
145	Acting Pay for Payroll Coverage	\$250	\$250
146	Labor Grade Change - Senior Accountant	\$5,360	\$0
147	Labor Grade Change - Accountant	\$4,410	\$0
148	Labor Grade Change - Payroll Coordinator	\$4,560	\$0
149	Position Change - Fiscal Tech III (Accounting)	\$4,440	\$0
150	Position Change - Fiscal Tech III (Accounting)	\$4,860	\$0
151	NERTCA Conference Reduction	(\$600)	(\$600)
152	Tuition Reimbursement	\$2,000	\$2,000
153	Decrease Treasury Dept Overtime	(\$4,600)	(\$4,600)
154	Reduce Munismart tax software cost	(\$2,200)	(\$2,200)
155	Remove Price Digest subscription	(\$1,500)	(\$1,500)

## Appendix B

<u>Program Change Requests</u>		<b>Dept. Request</b>	<b>City Manager</b>
156	NHMA Annual Conference	\$600	\$600
157	MV Software Invoice Cloud	\$3,000	\$3,000
<b>Finance Department Total</b>		<b>\$25,055</b>	<b>(\$1,055)</b>
<b>Fire</b>			
199	Station WIFI Increase	\$528	\$0
200	I-Pads & Data Plan	\$3,720	\$0
201	Increase Professional Services - Boat	\$2,000	\$0
202	Inflatable Boat Trailer Purchase	\$3,700	\$0
203	Broadway Mini Split Purchase/Installation	\$7,000	\$0
204	Broadway - Mini-split Cleaning	\$1,425	\$0
205	Central Building Supplies Increase	\$1,267	\$0
206	Central Departmental Supplies Increase	\$285	\$0
207	Central Office Supplies Increase	\$95	\$0
208	Central Professional Services Increase	\$5,200	\$0
209	Central Repairs & Maintenance Increase	\$1,705	\$0
210	Central Station Repairs & Maintenance Increase	\$35,000	\$0
211	Motorola APX Console	\$10,000	\$0
212	Communications Center Laptop	\$1,400	\$0
214	Communications Professional Development Increase	\$2,538	\$0
216	EMS Increase Departmental Supplies	\$4,500	\$0
217	EMS Increase Software/Hardware Maintenance	\$5,534	\$0
218	EMS Increase Professional Development	\$276	\$276
219	Paramedic Tuition & Backfill	\$22,850	\$22,850
220	EMS Nitrous Oxide Delivery Unit	\$7,500	\$3,750
221	TechPro Listed Agent Interactive Software	\$2,200	\$0
222	Forestry Departmental Supplies Increase	\$1,000	\$0
223	Heights Sprinkler Repairs	\$1,932	\$0
224	Fire Alarm Smart Phone	\$191	\$0
225	Manor Building Supplies Increase	\$815	\$0
226	Manor Departmental Supplies	\$250	\$0
227	Manor Office Supplies Increase	\$150	\$0
228	Manor Professional Services Increase	\$100	\$0
229	Manor Station Repairs & Maintenance Increase	\$1,372	\$0
230	Manor Sprinkler Repairs	\$1,817	\$0
231	Battalion Chief Mentoring	\$4,750	\$0
232	Captain Mentoring	\$1,310	\$0
233	Knox Key Secure	\$52,249	\$0
234	Lieutenant Mentoring	\$1,395	\$0
235	Station Captain Duties Increase Overtime	\$10,451	\$0
236	Peer Support	\$2,250	\$0

## Appendix B

<u>Program Change Requests</u>		<b>Dept. Request</b>	<b>City Manager</b>
237	Increase Departmental Supplies - resq	\$1,000	\$0
238	Paratech Waler System	\$13,100	\$0
239	Technical Rescue Trailer	\$15,300	\$15,300
240	Departmental Supplies Increase - tools	\$1,100	\$0
241	Professional Services Increase - Tools	\$905	\$0
242	Software/Hardware Increase - tools	\$200	\$0
243	Forcible Entry Door Prop	\$14,000	\$0
244	Professional Services Increase - train	\$10,000	\$0
245	Training Ground Facility Maintenance	\$3,463	\$0
246	Professional Services Increase - utv	\$100	\$0
250	Office Supplies Increase- prev	\$1,025	\$0
251	Concord Hospital Recertification Increase	\$1,200	\$1,200
256	Uniform Washing Machines	\$15,500	\$15,500
257	CFPE Certification	\$1,200	\$0
258	NHFA FF Training (RECRUITMENT)	\$43,272	\$21,700
259	AEMT Tuition & Backfill (RECRUITMENT)	\$20,000	\$20,000
260	Recruitment	\$5,000	\$5,000
261	FTE - Assistant Fire Marshal	\$108,990	\$54,495
262	FTE - Communications Center Lieutenant	\$105,549	\$0
263	Active Shooter PPE	\$6,000	\$0
264	Quarterly Backfill Training Coverage	\$42,520	\$42,520
265	Paid Safety Committee Meetings	\$3,436	\$0
266	Recruit School - Inhouse Onboard Training	\$15,554	\$0
267	Swiftwater Training	\$32,250	\$32,250
268	Quarterly Battalion Chief Meetings	\$9,690	\$0
269	Increase Repairs and Maintenance	\$3,000	\$0
271	Reinstate Engine 1	\$1,248,392	\$0
272	Increase Comcast Service Fees	\$3,615	\$0
<b>Fire Department Total</b>		<b>\$1,924,116</b>	<b>\$234,841</b>
<b>General Services</b>			
264	Highways: Permanent Christmas Tree	\$20,000	\$0
265	Administration: Winter Stipend	\$410,000	\$0
266	Properties: Replacement Portable Person Lift	\$15,000	\$0
267	Properties: Hall Street Crack Sealing	\$5,000	\$0
268	Properties: Main St. Bus Shelter Roof Replacement	\$15,000	\$0
269	Properties: Eagle Square Downlighting	\$10,000	\$10,000
273	Highways: Contracted Crane Service-Tree Removal	\$20,000	\$0
274	Highways: Increase CDL Driver Training Funding	\$35,000	\$17,500
275	Highways: Laborer/Truckdriver Position-Tree Crew	\$90,917	\$0
276	Highways: 2 Laborer/Truckdriver Positions-SignCrew	\$181,834	\$0



## Appendix B

<u>Program Change Requests</u>		<b>Dept. Request</b>	<b>City Manager</b>
277	Highways: Arborist Technician Position	\$104,037	\$0
278	Highways: Guardrail Replacement - North Spring	\$30,000	\$0
285	Properties: Share Ice Maint. Tech. with Properties	\$37,414	\$0
292	Fleet: Tariff Costs	\$20,000	\$0
<b>General Services Department Total</b>		<b>\$994,201</b>	<b>\$27,500</b>
<b>Human Resources</b>			
44	Supplies for Wellness/Benefit Programs	\$2,000	\$2,000
47	Retiree Letters	\$75	\$75
48	Granite State HR Conference	\$350	\$350
49	GSHRC-Lodging and Travel	\$450	\$450
50	National Safety Council Membership Dues Increase	\$75	\$75
51	Increase in pre employment physicals	\$2,250	\$2,250
52	Wireless Device Stipend for Staff	\$1,800	\$0
299	HR Training	\$15,000	\$15,000
<b>Human Resources Department Total</b>		<b>\$22,000</b>	<b>\$20,200</b>
<b>Human Services</b>			
13	Special Program - Rent	\$50,000	\$25,000
<b>Human Services Department Total</b>		<b>\$50,000</b>	<b>\$25,000</b>
<b>Information Technology</b>			
45	Replacement of the Email server to subscription	\$185,000	\$150,000
46	New Systems Analyst 1 position	\$133,440	\$0
47	Advanced malware protection & automated response	\$27,000	\$0
48	On-call pay	\$35,100	\$0
<b>Information Technology Department Total</b>		<b>\$380,540</b>	<b>\$150,000</b>
<b>Legal</b>			
18	Foxit Software License	\$377	\$377
<b>Legal Department Total</b>		<b>\$377</b>	<b>\$377</b>
<b>Library</b>			
19	Education Degree Bonus	\$2,000	\$2,000
21	Library Technician 17 hr	\$21,128	\$0
22	Dane Trust - Graphic and Visual Arts Revenue	(\$7,000)	(\$7,000)
23	Dane Trust - Graphic and Visual Arts	\$7,000	\$7,000
<b>Library Department Total</b>		<b>\$23,128</b>	<b>\$2,000</b>
<b>Parks &amp; Recreation</b>			
78	Flag Poles Cemetery	\$9,000	\$9,000
79	Playground Repairs	\$12,400	\$12,400



## Appendix B

<u>Program Change Requests</u>		<b>Dept. Request</b>	<b>City Manager</b>
80	Contracted maintenance	\$59,410	\$0
81	Tree Work	\$18,000	\$0
82	Healy Park Clean Up	\$225,000	\$0
83	Position hours increase	\$11,060	\$0
84	Recreation Supervisor	\$123,778	\$0
85	Parks Master Plan	\$60,000	\$0
86	Outside Maintenance Team	\$166,470	\$0
87	SPARC Program	\$32,800	\$32,800
88	Combine two PPT into one FT position	\$23,210	\$0
90	Placier Software	\$18,000	\$0
91	Dumpsters for Blossom Hill	\$5,000	\$0
92	Stump Removal	\$7,200	\$0
93	Parks Crew Leader	\$95,710	\$0
94	Flag Poles Cemetery - revenue	(\$9,000)	(\$9,000)
<b>Parks &amp; Recreation Department Total</b>		<b>\$858,038</b>	<b>\$45,200</b>
<b>Police</b>			
145	CPD Recruitment Video	\$2,500	\$2,500
146	Bike Unit Program Expenses	\$10,000	\$0
147	Traffic Safety Cones	\$7,000	\$0
148	Electronic Storage Device Detection K9	\$29,000	\$0
149	Police Drone Program	\$8,500	\$0
150	Firearm Lights & Rifle Optics	\$4,500	\$0
151	Police Motorcycle Unit Improvements	\$2,500	\$2,500
152	Patrol Canine Program	\$40,000	\$0
153	CPD Bicycle Registration Program	\$2,500	\$2,500
154	CPD Specialized Training	\$15,000	\$15,000
156	Educational Degree Bonus (contractual)	\$2,000	\$2,000
157	Educational Degree Bonus (contractual)	\$2,000	\$2,000
158	Educational Degree Bonus (contractual)	\$2,000	\$2,000
159	Education Assistance (CPSA)	\$12,000	\$6,000
160	Educational Assistance (CPPA)	\$3,498	\$3,498
161	Police Social Worker - Outreach	\$88,307	\$88,307
162	First Responder Wellness Consultation Program	\$50,000	\$40,000
163	PowerReady Training Software	\$10,000	\$10,000
164	PowerAction	\$10,000	\$0
<b>Police Department Total</b>		<b>\$301,305</b>	<b>\$176,305</b>
<b>General Fund Total</b>		<b>\$4,896,975</b>	<b>\$695,192</b>

### Parking Fund

### Community Development

## Appendix B

### Program Change Requests

**Dept. Request   City Manager**

129	Parking Officer and Equipment Technician II Upgrade	\$3,915	\$3,915
<b>Community Development Department Total</b>		<b>\$3,915</b>	<b>\$3,915</b>
<b>Parking Fund Total</b>		<b>\$3,915</b>	<b>\$3,915</b>

### Airport Fund

#### **Community Development**

130	Polycyclic Aromatic Hydrocarbon Sampling	\$2,200	\$2,200
<b>Community Development Department Total</b>		<b>\$2,200</b>	<b>\$2,200</b>
<b>Airport Fund Total</b>		<b>\$2,200</b>	<b>\$2,200</b>

### Golf Fund

#### **Finance**

158	Grounds & Horticultural	\$5,000	\$5,000
159	Grounds & Horticultural-Drainage	\$2,000	\$2,000
160	Grapple Bucket	\$3,000	\$3,000
161	Auto Parts	\$2,500	\$2,500
162	Seed and Sod	\$3,000	\$3,000
163	Supplies/Tools	\$1,200	\$1,200
<b>Finance Department Total</b>		<b>\$16,700</b>	<b>\$16,700</b>
<b>Golf Fund Total</b>		<b>\$16,700</b>	<b>\$16,700</b>

### Arena Fund

#### **General Services**

284	Arena: Share Ice Maint. Tech. with Properties (GF)	(\$37,414)	\$0
293	Arena: Replace Snack Bar Freezer	\$2,500	\$0
294	Arena: Yard Sale Co-sponsor Payment	\$3,500	\$3,500
295	Arena: Compressor Oil Disposal	\$1,000	\$1,000
296	Arena: Fire Extinguisher/Supression Inspection	\$1,000	\$1,000
297	Arena: Rental Skate Replacement	\$1,000	\$1,000
298	Arena: Yard Sale Co-sponsor Revenue	(\$3,500)	(\$3,500)
<b>General Services Department Total</b>		<b>(\$31,914)</b>	<b>\$3,000</b>
<b>Arena Fund Total</b>		<b>(\$31,914)</b>	<b>\$3,000</b>

### Solid Waste Fund

#### **General Services**

272	Solid Waste: PAYT Compliance	\$18,000	\$18,000
283	Solid Waste: Dumpster Rate Increase	(\$77,500)	(\$77,500)
<b>General Services Department Total</b>		<b>(\$59,500)</b>	<b>(\$59,500)</b>
<b>Solid Waste Fund Total</b>		<b>(\$59,500)</b>	<b>(\$59,500)</b>

### Water Fund

## Appendix B

### Program Change Requests

**Dept. Request   City Manager**

#### **General Services**

270	Water: WIF and SIF Consulting Services	\$5,600	\$5,600
279	Water: Building Supplies Costs Increase	\$500	\$500
280	Water: Professional Development Costs Increase	\$400	\$400
281	Water: Department Supplies Costs Increase	\$2,400	\$2,400
282	Water: Professional Services Costs Increase	\$4,400	\$4,400
<b>General Services Department Total</b>		<b>\$13,300</b>	<b>\$13,300</b>
<b>Water Fund Total</b>		<b>\$13,300</b>	<b>\$13,300</b>

### Wastewater Fund

#### **General Services**

271	Wastewater: WIF and SIF Consulting Services	\$5,600	\$5,600
286	Wastewater: Pump Station Communication Service	\$4,320	\$4,320
287	Wastewater: Professional Development Cost Increase	\$2,500	\$2,500
288	Wastewater: Penacook Repair/Maint. Costs Increase	\$15,000	\$15,000
289	Wastewater: Autonomous Lawn Mowers	\$10,000	\$10,000
290	Wastewater: Certification Incentive	\$1,000	\$1,000
291	Wastewater: Leachate Revenue Elimination	\$500,000	\$500,000
<b>General Services Department Total</b>		<b>\$538,420</b>	<b>\$538,420</b>
<b>Wastewater Fund Total</b>		<b>\$538,420</b>	<b>\$538,420</b>
<b>All Funds Total</b>		<b>\$5,380,096</b>	<b>\$1,213,227</b>

## Appendix C

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### 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

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### 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

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### **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

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### 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

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### 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

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### 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

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### 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

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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

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### 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

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### **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

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### 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

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### 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

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### 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

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### 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

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### 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

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### 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.

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**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.

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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.

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### 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 44,629 as of July 1, 2023, a 1.48% 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, pursuant to the City Charter, has all appointive and dismissal powers for paid employees 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, and code enforcement services.

#### Local Economy

In Fiscal Year 2024, operations had largely returned to normal following the COVID-19 pandemic. The City recognized revenue from the American Rescue Plan Act of \$987,311.

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 2024 was 2.2%. This compares favorably to New Hampshire’s rate of 2.4% and to the United States rate of 4.3%. Concord’s rate also remains the lowest among the top three New Hampshire cities with Manchester at 2.4% and Nashua at 2.7%.

The assessed value of taxable property as of April 1, 2023 increased overall by 0.81% compared to April 1, 2022. The cumulative total residential, manufactured homes and condominiums increased 0.60% in assessed value. The average assessed value of a single-family home in Concord as of April 1, 2023 was \$326,924, up 0.33% from \$325,833 the year before.

Tax collections percentage as of June 30, 2024 for the 2023 Tax Year was 98.8%, slightly lower than the previous year. Total tax delinquencies for all years were stated at \$2.1 million, up \$400,000 from 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. 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.

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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 FY2024 included the following:

1) In April, 2024, the United Therapeutics Corporation's (UTC) new 36,000SF, \$22 million corporate aircraft hangar was completed on City owned property leased to UTC on 2.88 acres of land at the Concord Municipal Airport. UTC is a publicly traded biotechnology company headquartered in Silver Springs, Maryland. The company was established in 1996 with the goal of finding a cure for a rare, life-threatening illness suffered by the company's founder / CEO. Today, the company specializes in treatments for pulmonary arterial hypertension (high blood pressure in the lungs), as well as pediatric high-risk neuroblastoma (a rare tumorous cancer). The hangar supports the company's operations in southern New Hampshire.

2) 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. In addition to site cleanup and remediation, the City provided gap financing loan in the amount of \$600,000 with the Caleb Group to support Phase 2 of the Penacook Landing affordable housing development. The loan is part of a \$6 million financing package for Phase 2 of the project. The full project has created \$3.8 million of net new assessed value for the community and generates approximately \$137,000 / year in property tax revenues.

Adjacent to the new apartments, the City is nearing completion of a new park (the first new park in the City since the 1980's) which will mark the final stage of the Tannery site's redevelopment. The park is expected to open in early 2025.

3) 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. Phase I of the project features 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. Phase I of the Developer's project, as well as the City's highway improvements, were completed in Q1 of FY2023.

During FY2024, the Developer began construction on Phase 2 of the project, including medical office and retail uses. Additionally, a new Starbucks coffee shop was near completion and a Chipotle restaurant began construction at a separate site abutting this development.

As of FY2024 the project has created over 450 employment opportunities, as well as \$17.6+/- million of net new assessed value, which generates approximately \$545,000 in property taxes annually.

4) Purchased by the City from the State of NH in 2014, in June 2022 the City sold the property located at 32 South Main Street (the former State of NH Employment Security site) to a wholly owned subsidiary of the John Flatley Company for redevelopment into a new 85,000SF, 64-unit market rate apartment building. Construction was completed in late June 2024, and residents began moving into the building in July 2024. The development is projected to create over \$10 million of new assessed value and generate approximately \$280,000 in property taxes annually.



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5) On June 23, 2023, Onyx Partners Limited purchase the former Regal Cinema property located at 282 Loudon Road. The property will be redeveloped into a grocery store with attached retail tenant, as well as pad site with bank or fast-food restaurant. The same developer also purchased the abutting Steeplegate Mall property in October 2023 and plans to redevelop the property by demolishing most of the former mall and constructing 175,000SF Costco and retail tenants on pad sites, as well as 600+/- residential units. Permitting began in FY2024 and continues to date. Construction is slated for spring / summer 2025.

### **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 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. Most Enterprise and Special Revenue Funds are self-supporting and provide administrative overhead payments to the General Fund. The exceptions are the Parking Fund, which received General Fund support for its Fiscal Year 2024 operations, the Solid Waste Fund, which receives approximately \$1,000,000 annually, and the Golf Fund, which receives support irrigation capital payments.

### **Financial Position**

Other than Fiscal Year 2014, Fiscal Years 2010 through 2023 reported surpluses ranging from \$28,203 to \$3.3 million. The Fiscal Year 2024 surplus is \$1,412,702.40. In June 2024, the City Council adopted the Fiscal Year 2025 General Fund operating budget.

The total General Fund Unassigned Fund Balance remained level at \$15.6 million after City management assigned \$3,709,760, \$3,049,000 of which is anticipated to be transferred to trust fund reserve accounts in Fiscal Year 2025, and the remaining \$660,760 of which \$560,760 is assigned for use in the Fiscal Year 2025 budget and \$100,000 is assigned for overlay for the settlement of future abatements. The \$15.6 million Unassigned Fund Balance remains level from Fiscal Year 2023. The purposes of the Assigned Fund Balance to be transferred to Trust Fund reserves in Fiscal Year 2025 are for transfers to Highway Paving Reserve (\$1,500,000), Equipment Reserve (\$299,000), Recreation (\$400,000), Economic Development Reserve (\$300,000), Human Resources Reserve (\$500,000) and Technology Infrastructure & Equipment Reserve (\$50,000).



# Appendix D

## Demographics\*



Community Contact	Concord Community Development Department Matthew Walsh, Deputy City Manager 41 Green Street, City Hall Concord, NH 03301 (603) 225-8595	
Telephone	(603) 225-8595	
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)	

**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 13,672 over 50 years, from 30,022 in 1970 to 43,694 in 2020. The 2022 Census estimate for Concord was 44,503 residents, which ranked third among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2019 (US Census Bureau):** 695.8 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.

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### Housing (American Community Survey (ACS) 2019-2023)

Total Housing Units	19,110
Single-Family Units, Detached or Attached	8,975
Units in Multiple-Family Structures:	
Two to Four Units in Structure	3,688
Five or More Units in Structure	5,437
Mobile Homes and Other Housing Units	1,010

### Population (US Census Bureau)

<u>Total Population</u>	<u>Community</u>	<u>County</u>
2023	44,629	157,059
2020	43,694	153,808
2010	42,678	146,445
2000	40,765	136,225
1990	36,994	120,240
1980	30,400	98,302

### Demographics (ACS 2019-2023)

#### Population by Age Group

Under age 5	1,979
Age 5 to 19	6,594
Age 20 to 34	9,841
Age 35 to 54	11,258
Age 55 to 64	6,386
Age 65 and over	8,161
Median Age (in years)	40.7

### Income, Inflation Adjusted \$ (ACS 2019-2023)

Per Capita Income	\$45,420
Median family income	\$108,429
Median household income	\$83,701
Median Earnings, full-time, year-round workers	
Male	\$66,866
Female	\$54,813
Individuals below the poverty level	8.7%

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### Labor Force (NHES - ELMI)

Annual Average	<u>2013</u>	<u>2023</u>
Civilian Labor Force	22,517	22,926
Employed	21,460	22,487
Unemployed	1,057	439
Unemployment Rate	4.7%	1.9%

### Employment & Wages (NHES - ELMI)

Annual Average Covered Employment	<u>2013</u>	<u>2023</u>
Goods Producing Industries		
Average Employment	1,686	1,662
Average Weekly Wage	\$1,116	\$1,400
Service Providing Industries		
Average Employment	27,023	27,119
Average Weekly Wage	\$866	\$1,310
Total Private Industry		
Average Employment	28,710	28,780
Average Weekly Wage	\$881	\$1,315
Government (Federal, State, and Local)		
Average Employment	10,517	10,707
Average Weekly Wage	\$975	\$1,375
Total, Private plus Government		
Average Employment	39,226	39,488
Average Weekly Wage	\$906	\$1,332

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, April 2025.  
Community Response Received 7/12/2024

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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	2,266	1.9	1,192.6
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	FY25	FY26
Interest	1,944,910	2,519,127
Principal	6,187,890	7,174,285
Grand Total	8,132,800	9,693,412



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### Projected Ending FY24 Fund Balance/Net Position Description of Changes +/- 10%

Fund	Estimated Beginning FY24 Fund Balance/ Net Position	FY25 Budget Revenue	FY25 Budget Expense	Projected Increase/(Decrease) in Fund Balance/ Net Position	Projected Ending FY25 Fund Balance/ Net Position	% Change
General Fund	26,081,977	83,379,501	83,379,501	-	26,081,977	0%
Non-Major	7,393,194	10,883,789	12,104,315	(1,220,526)	6,172,667	-17%
Water Fund	47,213,068	7,387,578	7,886,680	(499,102)	46,713,966	-1%
Sewer Fund	41,519,226	11,244,102	11,688,396	(444,294)	41,074,932	-1%
Total Enterprise Funds	88,732,294	18,631,680	19,575,076	(943,396)	87,788,898	-2%
N End Opportunity Corridor TIF	2,879,432	509,201	250,240	258,961	3,138,393	9%
Sears Block TIF District	336,713	1,138,575	1,246,283	(107,708)	229,005	-32%
Penacook Village TIF District	631,438	670,983	506,175	164,808	796,246	26%
Total Debt Service Funds	3,847,584	2,318,759	2,002,698	316,061	4,163,645	1%

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 \$927,500 for Fiscal Year 2026, 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.

### Tax Increment Finance (TIF) Districts/Debt Service Funds

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.

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### 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  
FY2025 - FY2031**

<b>Revenues:</b>	<b>FY25 Budget</b>	<b>FY25 Estimate</b>	<b>FY26 Request</b>	<b>FY27 Projected</b>	<b>FY28 Projected</b>	<b>FY29 Projected</b>	<b>FY30 Projected</b>	<b>FY31 Projected</b>
Property Taxes	51,523,780	51,750,000	54,036,712	65,309,011	70,315,364	76,274,179	82,253,101	92,568,277
Other Taxes	786,796	874,040	855,110	855,100	855,100	855,100	855,100	855,100
Intergov Revenue	6,264,171	6,192,374	6,157,842	6,281,000	6,406,600	6,598,800	6,796,800	6,796,800
Rental Income	277,773	248,689	315,856	309,500	309,500	303,300	303,300	307,800
Fines and Penalties	406,050	412,999	423,100	427,300	435,800	444,500	453,400	453,400
Licenses and Permits	1,754,865	1,906,555	1,734,544	1,734,500	1,734,500	1,769,200	1,822,300	1,877,000
Investment Income	2,355,975	2,448,564	2,280,415	2,736,500	3,010,200	3,913,300	4,109,000	4,232,300
Donations	38,700	37,572	40,200	39,800	39,200	39,200	41,200	41,200
Transfer In	4,577,342	4,477,710	4,399,212	4,399,200	4,399,200	4,443,200	4,509,800	4,577,400
Motor Vehicle Reg	7,889,000	8,297,361	8,525,000	8,695,500	8,869,400	9,046,800	9,318,200	9,597,700
Dept. Service Charges	4,925,885	4,875,985	5,227,192	5,331,700	5,438,300	5,547,100	5,713,500	5,884,900
Retiree Health Reimb	1,504,560	1,396,970	1,395,450	1,395,500	1,395,500	1,395,500	1,395,500	1,395,500
Other Revenue	2,290,917	2,141,936	961,460	961,500	1,009,600	1,060,100	1,113,100	1,113,100
Use of Fund Bal/RE	4,214,000	-	550,000	-	-	-	-	-
<b>Total Revenues</b>	<b>88,809,814</b>	<b>85,060,755</b>	<b>86,902,093</b>	<b>98,476,111</b>	<b>104,218,264</b>	<b>111,690,279</b>	<b>118,684,301</b>	<b>129,700,477</b>

**Expenses:**

O&M Expenses	72,456,991	69,011,551	74,302,916	78,138,100	82,170,000	85,581,800	89,130,100	91,929,000
Capital Transfer	746,500	746,500	546,500	1,315,500	577,875	1,685,500	815,000	660,750
Transfer Out to SW	1,467,845	1,467,845	1,513,045	2,067,829	2,171,220	2,579,781	3,143,770	3,388,458
Transfer Out Trust & Other Funds	5,925,378	5,905,378	1,764,240	2,037,580	2,367,317	2,721,981	3,106,613	3,106,613
Capital Outlay	52,100	29,500	24,900	74,900	76,400	78,300	79,100	81,500
Special Revenue Fund Support					350,985	413,753	1,755,857	1,975,185

Authorized Unissued Debt		5,974,000						
Bonded CIP	Informational		53,959,000	26,424,500	27,084,275	25,174,000	77,900,000	6,824,500
Associated Debt Service		637,227	6,025,423	2,800,810	2,900,750	2,587,620	8,655,060	796,192

**Debt Service:**

Future Debt Service Estimate				6,662,650	9,463,460	12,364,210	14,951,830	23,606,890
Existing Debt Service	8,161,000	8,161,000	8,750,492	8,179,553	7,041,007	6,264,954	5,702,031	4,952,081
<b>Total Expenses</b>	<b>88,809,814</b>	<b>85,321,774</b>	<b>86,902,093</b>	<b>98,476,111</b>	<b>104,218,264</b>	<b>111,690,279</b>	<b>118,684,301</b>	<b>129,700,477</b>

<b>Total Net</b>	<b>0</b>	<b>261,019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Overlay & War Service Credit			631,250	631,250	631,250	631,250	631,250	631,250
Amount to be Raised by Property Taxes			54,667,962	65,940,261	70,946,614	76,905,429	82,884,351	93,199,527
Estimated Assessed Value (000)			5,345,938	5,365,938	5,385,938	5,405,938	5,425,938	5,445,938
Projected Property Tax Rate			10.23	12.29	13.17	14.23	15.28	17.11

**Parking Fund Pro Forma  
FY2025 - FY2031**

	<b>FY25 Budget</b>	<b>FY25 Estimate</b>	<b>FY26 Request</b>	<b>FY27 Projected</b>	<b>FY28 Projected</b>	<b>FY29 Projected</b>	<b>FY30 Projected</b>	<b>FY31 Projected</b>
<b>Revenues:</b>								
Metered Parking Income	1,370,000	1,542,700	1,351,630	1,351,630	1,351,630	1,351,630	1,351,630	1,351,630
Other Income	1,320,707	1,672,676	1,358,897	1,358,897	1,358,897	1,358,897	1,358,897	1,358,897
Sears Block TIF District Transfer	304,107	304,107	300,191	-	-	-	-	-
School Street Reserve Transfer	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
General Fund Tranfser	56,643	56,643	59,980	59,980	59,980	59,980	59,980	59,980
General Fund Support						-	1,313,987	1,451,500
Solid Waste Fund Transfer	13,650	13,650	13,650	13,650	13,650	13,650	13,650	13,650
<b>Total Revenues</b>	<b>3,075,607</b>	<b>3,600,276</b>	<b>3,094,848</b>	<b>2,794,657</b>	<b>2,794,657</b>	<b>2,794,657</b>	<b>4,108,644</b>	<b>4,246,157</b>
<b>Expenses:</b>								
O&M Expenses	1,863,295	1,683,918	1,922,464	1,961,682	2,002,468	2,044,886	2,089,001	2,134,880
Overhead	170,855	170,855	170,408	170,408	170,408	170,408	170,408	170,408
Transfer to Trust	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
<b>Capital Program:</b>								
Capital Transfer	100,000	100,000	50,000	-	-	5,000	5,000	5,000
G.O. Bonds	-	-	1,190,000	735,000	15,330,000	2,369,500	65,000	957,000
<b>Debt Service:</b>								
Existing Debt Service	1,281,710	1,281,710	1,293,440	752,334	708,734	401,615	380,065	324,515
Authorized Unissued Debt	-	-	-	17,067	16,640	16,213	15,787	15,360
Future Debt Service	-	-	-	107,100	183,120	1,481,830	1,628,375	1,600,854
<b>Total Expenditures</b>	<b>3,426,360</b>	<b>3,246,983</b>	<b>3,446,812</b>	<b>3,002,024</b>	<b>3,075,230</b>	<b>4,114,239</b>	<b>4,283,349</b>	<b>4,246,157</b>
<b>Projected Net</b>	<b>(350,753)</b>	<b>353,293</b>	<b>(351,964)</b>	<b>(207,367)</b>	<b>(280,573)</b>	<b>(1,319,582)</b>	<b>(174,705)</b>	<b>(0)</b>
<b>Fund Position:</b>								
Beginning Working Capital	1,980,898	1,980,898	2,334,191	1,982,227	1,774,861	1,494,287	174,705	0
<b>Ending Working Capital</b>	<b>1,630,145</b>	<b>2,334,191</b>	<b>1,982,227</b>	<b>1,774,861</b>	<b>1,494,287</b>	<b>174,705</b>	<b>0</b>	<b>(0)</b>
20% of Expenses	685,272	649,397	689,362	600,405	615,046	822,848	856,670	849,231



# Airport Fund Pro Forma FY2025 - FY2031

	FY25 Budget	FY25 Estimate	FY26 Request	FY27 Projected	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected
<b>Revenues:</b>								
Leases and Operations	506,083	539,583	512,196	512,892	524,366	536,123	548,172	560,518
Transfer In - General	-	-	-	-	229,378	283,621	311,633	382,268
<b>Total Revenues</b>	<b>506,083</b>	<b>539,583</b>	<b>512,196</b>	<b>512,892</b>	<b>753,744</b>	<b>819,744</b>	<b>859,805</b>	<b>942,786</b>
<b>Expenses:</b>								
O&M Expenses	435,260	407,166	412,091	418,185	424,522	431,113	437,968	445,097
Overhead	52,423	52,423	51,692	170,408	170,408	170,408	170,408	170,408
<b>Capital Program:</b>								
Capital Transfer	22,500	22,500	9,750	113,778	132,400	21,400	19,430	60,662
G.O. Bonds	-	-	269,000	1,000,000	215,000	400,556	550,000	-
<b>Debt Service:</b>								
Existing Debt Service Estimate	69,920	69,920	59,034	47,006	45,356	43,706	42,044	25,569
Authorized Unissued Debt	-	-	-	160,758	156,739	152,720	148,702	144,683
Future Debt Service Estimate	-	-	-	28,693	134,643	153,117	189,955	241,051
<b>Total Expenditures</b>	<b>580,103</b>	<b>552,009</b>	<b>532,567</b>	<b>778,070</b>	<b>907,329</b>	<b>819,745</b>	<b>859,804</b>	<b>942,787</b>
<b>Projected Net</b>	<b>(74,021)</b>	<b>(12,427)</b>	<b>(20,371)</b>	<b>(265,178)</b>	<b>(153,585)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Position:</b>								
Beginning Working Capital	451,561	451,561	439,134	418,763	153,585	0	0	0
<b>Ending Working Capital</b>	<b>377,540</b>	<b>439,134</b>	<b>418,763</b>	<b>153,585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
20% of Expenses	116,021	110,402	106,513	155,614	181,466	163,949	171,961	188,557

**Golf Fund Pro Forma  
FY2025 - FY2031**

		<b>FY25</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>	<b>FY30</b>	<b>FY31</b>
		<b>Budget</b>	<b>Estimate</b>	<b>Request</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Revenues:</b>									
	Camps	37,150	39,500	47,150	48,090	48,580	49,550	50,540	51,550
	Seasonal Passes	468,155	387,000	392,975	313,690	329,370	345,840	363,130	381,290
	Daily Fees	604,498	676,959	670,500	724,320	753,290	783,420	814,760	847,350
	League and Tournament Fee	68,005	68,005	39,200	39,980	40,780	41,600	42,430	43,280
	Cart Rental	256,970	307,200	335,010	400,090	416,090	432,730	450,040	468,040
	Handicapping	15,000	15,000	15,000	15,450	15,600	15,760	15,920	16,080
	Driving Range	93,649	135,114	144,000	179,550	183,140	186,800	190,540	194,350
	Golf Simulator Revenue	88,125	86,000	92,000	93,840	95,720	97,630	99,580	101,570
	Investment Income	20,000	30,000	30,000	25,000	22,500	22,500	22,500	22,500
	Pro Shop Sales	175,500	291,654	189,500	197,080	201,020	205,040	209,140	213,320
	Concession Sales	52,000	42,640	38,000	38,000	38,000	39,520	41,100	42,740
	Other Revenue	2,660	600	-	-	-	-	-	-
	Rental Income	24,000	24,700	29,750	29,750	30,050	30,650	31,260	31,890
	<b>Total Revenues</b>	<b>1,905,712</b>	<b>2,104,372</b>	<b>2,023,085</b>	<b>2,104,840</b>	<b>2,174,140</b>	<b>2,251,040</b>	<b>2,330,940</b>	<b>2,413,960</b>
<b>Expenses:</b>									
	O&M Expenses	1,555,413	1,645,726	1,569,684	1,682,470	1,749,770	1,819,760	1,883,450	1,921,120
	Transfer Out - General	132,634	134,085	134,085	139,450	145,030	150,830	156,110	159,230
	Transfer Out	3,840	3,840	3,840	3,990	4,150	4,320	4,470	4,560
	Transfer Out - Clubhouse debt service				250,000	250,000	250,000	250,000	250,000
	Comp/Fringe				24,630	25,370	26,130	26,910	27,720
	Outside Services				1,000	1,030	1,060	1,090	1,120
	Supplies				10,000	10,300	10,610	10,930	11,260
	Transfer Out - Reserve				10,000	10,000	10,000	10,000	10,000
	Natural Gas				3,500	3,610	3,720	3,830	3,940
	Electricity				10,672	10,990	11,320	11,660	12,010
	Electricity (solar reduction)				(10,000)	(10,300)	(10,610)	(10,930)	(11,260)
	Water/Wastewater				6,000	6,180	6,370	6,560	6,760
	Authorized Unissued Debt Informational			900,000	-	-	-	-	-
	G.O. Bonds			150,000	545,000	185,000	135,000	120,000	190,000
<b>Debt Service:</b>									
	Future Debt Service				13,500	62,250	79,668	91,572	101,635
	Authorized Unissued Debt				96,000	96,000	96,000	96,000	96,000
	Existing Debt Service	90,170	90,160	120,744	91,827	73,613	55,633	52,350	40,150
	<b>Total Expenses</b>	<b>1,782,057</b>	<b>1,873,811</b>	<b>1,828,353</b>	<b>2,333,039</b>	<b>2,437,993</b>	<b>2,514,811</b>	<b>2,594,002</b>	<b>2,634,245</b>
	<b>Projected Net</b>	<b>123,655</b>	<b>230,561</b>	<b>194,732</b>	<b>(228,199)</b>	<b>(263,853)</b>	<b>(263,771)</b>	<b>(263,062)</b>	<b>(220,285)</b>
<b>Fund Position:</b>									
	Adjusted Beginning Working Capital	838,941	838,941	1,069,502	1,264,234	1,036,035	772,183	508,412	245,350
	<b>Ending Working Capital</b>	<b>962,596</b>	<b>1,069,502</b>	<b>1,264,234</b>	<b>1,036,035</b>	<b>772,183</b>	<b>508,412</b>	<b>245,350</b>	<b>25,065</b>
	20% of expenses	356,411	374,762	365,671	466,608	487,599	502,962	518,800	526,849

# Arena Fund Pro Forma FY2025 - FY2031

	FY25 Budget	FY25 Estimate	FY26 Request	FY27 Projected	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected
<b>Revenues:</b>								
Sale and Operations	813,240	761,618	772,480	772,480	786,385	786,385	800,382	800,382
Winter Ice Prime Rate/Hr	275	275	285	285	290	290	295	295
Winter Ice Non-Prime Rate/Hr	203	203	210	210	215	215	220	220
Winter In HS Games Rate /Hr	285	285	295	295	300	300	305	305
Transfer In - General Fund Support				127,443	121,607	130,132	130,237	141,417
<b>Total Revenues</b>	813,240	761,618	772,480	899,923	907,992	916,517	930,619	941,799
<b>Expenses:</b>								
O&M Expenses	702,270	722,434	696,076	709,997	724,197	738,681	753,455	768,524
Transfer Out	94,770	94,770	93,256	95,121	97,024	98,964	100,943	102,962
Capital Outlay	-	-	-	-	-	-	-	-
Authorized Unissued Debt	-	-	-	-	-	-	-	-
Bonded CIP	Informational		-	-	-	-	70,000	-
Prior Year CIP Debt Service				-	-	-	-	7,467
<b>Debt Service:</b>								
Future Debt Service Estimate				-	-	-	-	7,467
Existing Debt Service	100,840	100,840	97,847	94,796	86,772	78,872	76,222	62,847
<b>Total Expenditures</b>	897,880	918,044	887,178	899,915	907,992	916,517	930,619	941,799
<b>Projected Net</b>	(84,640)	(156,426)	(114,698)	8	-	-	-	-
<b>Fund Position:</b>								
Beginning Working Capital	271,116	271,116	114,690	(8)	-	-	-	-
<b>Ending Working Capital</b>	186,476	114,690	(8)	-	-	-	-	-
20% of expenses	179,580	183,610	177,440	179,980	181,600	183,300	186,120	188,360

**Solid Waste Fund Pro Forma  
FY2025 - FY2031**

		<b>FY25 Budget</b>	<b>FY25 Estimate</b>	<b>FY26 Request</b>	<b>FY27 Projected</b>	<b>FY28 Projected</b>	<b>FY29 Projected</b>	<b>FY30 Projected</b>	<b>FY31 Projected</b>
<b>Revenues:</b>									
	PAYT	2,237,580	2,237,580	2,315,080	2,338,231	2,361,613	2,743,014	2,770,444	2,798,148
	Recycling	105,340	106,562	105,340	106,393	107,457	108,532	109,617	110,713
	Other Services	310,440	310,440	326,505	336,300	346,389	356,781	367,484	378,509
	Other	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040
	Transfer In - General	1,467,845	1,467,845	1,513,045	2,067,829	2,171,220	2,579,781	2,793,770	3,388,458
	PAYT Price Adjustment %				0%	0%	15%	0%	0%
	PAYT Price Adjustment Additional Revenue			-	-	-	354,242	-	-
	<b>Total Revenues</b>	<b>4,123,245</b>	<b>4,124,467</b>	<b>4,262,010</b>	<b>4,850,793</b>	<b>4,988,720</b>	<b>5,790,147</b>	<b>6,043,355</b>	<b>6,677,869</b>
<b>Expenses:</b>									
	PAYT	2,571,254	2,566,990	2,681,327	2,815,394	2,956,163	3,103,972	3,259,170	3,422,129
	Recycling	1,869,566	1,841,360	1,969,360	2,067,829	2,171,220	2,279,781	2,393,770	2,513,458
	Other Services	398,000	398,000	417,750	438,638	460,569	483,598	507,778	533,167
	Landfill	86,894	88,104	89,138	93,595	98,275	103,188	108,348	113,765
	Transfer Out to Parking	13,650	13,650	13,650	13,787	13,924	14,064	14,204	14,346
<b>Capital Program:</b>									
	Capital Transfer	-	-	-	-	-	15,000	25,000	-
	Bonded CIP			-	-	-	45,000	-	-
	Authorized Unissued Debt		80,000						
<b>Debt Service:</b>									
	Future Debt Service Estimate				10,160	9,920	9,680	14,465	14,090
	Existing Debt Service Schedule	18,650	18,650	18,302	16,630	11,075	10,825	10,550	-
	<b>Total Expenses</b>	<b>4,958,014</b>	<b>4,926,754</b>	<b>5,189,528</b>	<b>5,456,031</b>	<b>5,721,147</b>	<b>6,020,107</b>	<b>6,333,285</b>	<b>6,610,955</b>
	<b>Projected Net</b>	<b>(834,769)</b>	<b>(802,287)</b>	<b>(927,518)</b>	<b>(605,238)</b>	<b>(732,427)</b>	<b>(229,960)</b>	<b>(289,930)</b>	<b>66,914</b>
<b>Fund Position:</b>									
	Beginning Working Capital	3,700,702	3,700,702	2,898,415	1,970,898	1,365,660	633,233	403,272	113,343
	<b>Ending Working Capital</b>	<b>2,865,933</b>	<b>2,898,415</b>	<b>1,970,898</b>	<b>1,365,660</b>	<b>633,233</b>	<b>403,272</b>	<b>113,343</b>	<b>180,256</b>
	20% of expenses	991,600	985,350	1,037,910	1,091,210	1,144,230	1,204,020	1,266,660	1,322,190

# Water Fund Pro Forma FY2025 - FY2031

	FY25 Budget	FY25 Estimate	FY26 Request	FY27 Projected	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected
<b>Revenues:</b>								
Sales and Operations	5,519,598	5,313,520	5,928,480	6,348,240	6,785,280	7,150,820	7,503,790	7,818,280
Fixed Rate	1,338,450	1,338,450	1,428,800	1,600,260	1,792,290	1,971,520	2,168,670	2,363,850
Service Charges	280,000	298,000	298,000	14,900	750	40	-	-
Capital Contribution	20,000	80,000	60,000	60,000	60,000	60,000	60,000	60,000
Investment Income	147,020	135,000	100,000	100,000	100,000	80,000	72,000	72,000
Other	82,510	63,670	101,010	105,050	109,250	113,620	118,160	122,890
<b>Total Revenues</b>	<b>7,387,578</b>	<b>7,228,640</b>	<b>7,916,290</b>	<b>8,228,450</b>	<b>8,847,570</b>	<b>9,376,000</b>	<b>9,922,620</b>	<b>10,437,020</b>
Anticipated Revenue from Increases			434,220	414,990	444,380	339,260	357,540	300,150
Net from October Rate Change			325,700	311,240	333,290	254,450	268,160	225,110
Rate Increase			7.75%	7.00%	7.00%	5.00%	5.00%	4.00%
<b>Expenses:</b>								
Operations	4,120,142	4,042,910	4,294,599	4,552,280	4,825,420	5,114,950	5,370,700	5,585,530
Capital Outlay	124,000	124,000	124,000	127,100	130,280	133,540	136,880	140,300
Transfer Out - Trust	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Transfer Out - General	864,218	864,130	847,988	864,950	882,250	904,310	926,920	950,090
Transfer Out - Solid Waste	5,570	5,570	5,570	5,570	5,570	7,800	7,800	7,800
Transfer Out - Capital Projects	288,750	288,750	204,500	281,000	238,813	308,750	198,000	219,125
Authorized Unissued Debt	50,000							
CIP Project Amounts	Informational		3,178,000	1,335,000	4,604,000	1,294,000	1,307,000	4,052,000
Prior Year CIP Debt Service				344,320	142,400	491,093	138,027	139,413
<b>Debt Service:</b>								
Future Debt Service Estimate				344,320	478,112	957,038	1,070,618	1,182,136
Existing Debt Service Schedule	2,224,000	2,224,000	2,329,573	2,094,924	1,965,725	1,668,497	1,499,333	1,280,282
<b>Total Expenses</b>	<b>7,886,680</b>	<b>7,809,360</b>	<b>8,066,230</b>	<b>8,530,143</b>	<b>8,786,170</b>	<b>9,354,885</b>	<b>9,470,251</b>	<b>9,625,263</b>
<b>Projected Net</b>	<b>(499,102)</b>	<b>(580,720)</b>	<b>(149,940)</b>	<b>(301,693)</b>	<b>61,400</b>	<b>21,115</b>	<b>452,369</b>	<b>811,757</b>
<b>Fund Position:</b>								
Beginning Working Capital	2,602,438	2,602,438	2,021,718	1,871,778	1,570,084	1,631,485	1,652,600	2,104,969
<b>Ending Working Capital</b>	<b>2,103,336</b>	<b>2,021,718</b>	<b>1,871,778</b>	<b>1,570,084</b>	<b>1,631,485</b>	<b>1,652,600</b>	<b>2,104,969</b>	<b>2,916,726</b>
25% Operation Expenses	1,030,040	1,010,730	1,073,650	1,138,070	1,206,360	1,278,740	1,342,680	1,396,380
25% Debt Service / \$500,000	556,000	556,000	582,393	609,811	610,959	656,384	642,488	615,605
10% Rate Stabilization (5-15%)	551,960	531,350	592,850	634,820	678,530	715,080	750,380	781,830
Target Working Capital	2,138,000	2,098,080	2,248,893	2,382,701	2,495,849	2,650,204	2,735,548	2,793,815

# Wastewater Fund Pro Forma FY2025 - FY2031

Revenue	FY25 Budget	FY25 Estimate	FY26 Request	FY27 Projected	FY 28 Projected	FY 29 Projected	FY 30 Projected	FY 31 Projected
Sewer Usage	7,458,412	6,790,980	7,851,880	9,203,750	10,976,900	12,754,320	14,149,960	15,530,070
Sewer Fixed Charges	1,768,728	1,768,730	1,901,383	2,376,729	2,970,911	3,594,802	4,134,023	4,754,126
Sewer Usage-Towns	346,000	346,000	410,300	426,712	443,780	461,532	479,993	499,193
Leachate Processing	500,000	185,000	-	-	-	-	-	-
Septage Processing	450,000	450,000	500,000	500,000	500,000	500,000	500,000	500,000
Service Charges	48,100	49,000	58,100	58,100	58,100	58,100	58,100	58,100
Capital Contribution	20,000	90,000	20,000	20,000	20,000	20,000	20,000	20,000
Investment Income	197,240	365,000	300,000	312,000	312,000	249,600	224,640	224,640
Other	455,622	455,622	489,388	489,388	489,388	489,388	489,388	489,388
<b>Total Revenues</b>	<b>11,244,102</b>	<b>10,500,332</b>	<b>11,531,051</b>	<b>13,386,678</b>	<b>15,771,079</b>	<b>18,127,742</b>	<b>20,056,103</b>	<b>22,075,516</b>
Anticipated Revenue from Increases			696,320	1,570,380	1,840,750	1,756,300	1,275,430	1,415,000
Net from October Rate Change			522,240	1,177,790	1,380,560	1,317,230	956,570	1,061,250
Rate Increase			9.50%	20.00%	20.00%	16.00%	10.00%	10.00%
Operations	6,645,522	6,348,882	6,981,008	7,399,869	7,843,861	8,157,615	8,483,920	8,823,277
Capital Outlay	63,800	75,000	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	1,254,404	1,254,404	1,443,616	1,479,706	1,516,699	1,554,617	1,593,482	1,633,319
Transfer Out - Solid Waste	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
Transfer Out - Capital Projects	108,750	108,750	79,500	106,000	83,813	103,750	83,000	89,125
<b>Expenses</b>								
Authorized Unissued Debt		15,025,000						
CIP Project Amounts		Informational	6,649,000	3,990,000	27,990,000	2,150,000	1,672,000	1,907,000
Prior Year CIP Debt Service Net				2,061,477	425,600	2,196,607	197,083	169,987
Future Debt Service Estimate				2,061,477	2,439,296	4,577,482	4,673,551	4,738,940
Existing Debt Service Schedule	3,456,120	3,456,120	4,755,392	4,581,291	4,266,176	4,039,016	3,783,469	3,496,189
<b>Total Expenditures</b>	<b>11,688,396</b>	<b>11,402,956</b>	<b>13,483,116</b>	<b>15,851,943</b>	<b>16,373,444</b>	<b>18,656,080</b>	<b>18,841,022</b>	<b>19,004,450</b>
<b>Projected Net</b>	<b>(444,294)</b>	<b>(902,624)</b>	<b>(1,952,065)</b>	<b>(2,465,265)</b>	<b>(602,365)</b>	<b>(528,338)</b>	<b>1,215,081</b>	<b>3,071,066</b>
<b>FUND POSITION:</b>								
Beginning Working Capital	6,870,779	6,870,779	5,968,155	4,016,090	1,550,825	948,460	420,122	1,635,203
Ending Working Capital	6,426,485	5,968,155	4,016,090	1,550,825	948,460	420,122	1,635,203	4,706,269
25% Operation Expenses*	1,661,380	1,587,220	1,745,250	1,849,970	1,960,970	2,039,400	2,120,980	2,205,820
25% Debt Service / \$500,000	864,030	864,030	1,188,848	1,660,692	1,676,368	2,154,124	2,114,255	2,058,782
10% Rate Stabilization (5-15%)**	745,840	679,100	785,190	920,380	1,097,690	1,275,430	1,415,000	1,553,010
Target Working Capital	3,271,250	3,130,350	3,719,288	4,431,042	4,735,028	5,468,954	5,650,235	5,817,612

## Appendix F

### Debt Service Schedules

General Fund				
Date	Principal	Interest	Total P+I	
06/30/2025	-	-	-	
06/30/2026	6,604,722.00	2,145,770.41	8,750,492.41	
06/30/2027	6,303,021.33	1,876,531.75	8,179,553.08	
06/30/2028	5,426,900.00	1,614,107.04	7,041,007.04	
06/30/2029	4,887,800.00	1,377,154.04	6,264,954.04	
06/30/2030	4,536,600.00	1,165,431.04	5,702,031.04	
06/30/2031	3,976,200.00	975,880.54	4,952,080.54	
06/30/2032	3,655,200.00	817,821.30	4,473,021.30	
06/30/2033	3,174,700.00	670,269.54	3,844,969.54	
06/30/2034	2,881,700.00	549,566.06	3,431,266.06	
06/30/2035	2,351,700.00	441,533.77	2,793,233.77	
06/30/2036	1,727,200.00	357,211.82	2,084,411.82	
06/30/2037	1,632,200.00	292,877.80	1,925,077.80	
06/30/2038	1,465,000.00	230,681.30	1,695,681.30	
06/30/2039	1,165,000.00	178,700.08	1,343,700.08	
06/30/2040	860,000.00	137,337.50	997,337.50	
06/30/2041	750,000.00	106,006.25	856,006.25	
06/30/2042	630,000.00	78,050.02	708,050.02	
06/30/2043	585,000.00	53,600.00	638,600.00	
06/30/2044	490,000.00	30,200.00	520,200.00	
06/30/2045	265,000.00	10,600.00	275,600.00	
Total	53,367,943.33	13,109,330.26	66,477,273.59	

# Appendix F

## Parking Fund

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	1,121,730.00	171,677.02	1,293,407.02
06/30/2027	615,000.00	137,334.06	752,334.06
06/30/2028	594,800.00	113,934.06	708,734.06
06/30/2029	310,000.00	91,615.06	401,615.06
06/30/2030	300,000.00	80,065.04	380,065.04
06/30/2031	255,000.00	69,515.00	324,515.00
06/30/2032	225,000.00	60,590.00	285,590.00
06/30/2033	222,000.00	52,040.00	274,040.00
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	\$4,843,530.00	\$936,257.74	\$5,779,787.74

## Airport Fund

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	45,000.00	14,034.39	59,034.39
06/30/2027	35,000.00	12,006.26	47,006.26
06/30/2028	35,000.00	10,356.26	45,356.26
06/30/2029	35,000.00	8,706.26	43,706.26
06/30/2030	35,000.00	7,043.76	42,043.76
06/30/2031	20,000.00	5,568.76	25,568.76
06/30/2032	15,000.00	4,750.00	19,750.00
06/30/2033	10,000.00	4,100.00	14,100.00
06/30/2034	10,000.00	3,700.00	13,700.00
06/30/2035	10,000.00	3,300.00	13,300.00
06/30/2036	10,000.00	2,900.00	12,900.00
06/30/2037	10,000.00	2,500.00	12,500.00
06/30/2038	10,000.00	2,000.00	12,000.00
06/30/2039	10,000.00	1,600.00	11,600.00
06/30/2040	10,000.00	1,200.00	11,200.00
06/30/2041	5,000.00	800.00	5,800.00
06/30/2042	5,000.00	600.00	5,600.00
06/30/2043	5,000.00	400.00	5,400.00
06/30/2044	5,000.00	200.00	5,200.00
Total	\$320,000.00	\$85,765.69	\$405,765.69



# Appendix F

## Golf Fund

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	100,000.00	20,744.39	120,744.39
06/30/2027	75,600.00	16,226.50	91,826.50
06/30/2028	61,000.00	12,612.50	73,612.50
06/30/2029	46,000.00	9,632.50	55,632.50
06/30/2030	45,000.00	7,350.00	52,350.00
06/30/2031	35,000.00	5,150.00	40,150.00
06/30/2032	25,000.00	3,400.00	28,400.00
06/30/2033	19,000.00	2,200.00	21,200.00
06/30/2034	15,000.00	1,250.00	16,250.00
06/30/2035	10,000.00	500.00	10,500.00
Total	\$431,600.00	\$79,065.89	\$510,665.89

## Arena Fund

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	75,000.00	22,846.50	97,846.50
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	\$702,600.00	\$124,789.26	\$827,389.26

## Appendix F

### Solid Waste Fund

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	16,000.00	2,302.00	18,302.00
06/30/2027	16,000.00	1,897.00	17,897.00
06/30/2028	15,150.00	1,479.50	16,629.50
06/30/2029	10,000.00	1,075.00	11,075.00
06/30/2030	10,000.00	825.00	10,825.00
06/30/2031	10,000.00	550.00	10,550.00
06/30/2032	10,000.00	275.00	10,275.00
Total	\$87,150.00	\$8,403.50	\$95,553.50

### NEOCTIF Fund

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	30,000.00	7,531.26	37,531.26
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	\$280,000.00	\$39,896.97	\$319,896.97

# Appendix F

## SBTIF Fund

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	410,570	88,675	499,245
06/30/2027	190,000	76,648	266,648
06/30/2028	185,000	69,197	254,198
06/30/2029	185,000	61,898	246,898
06/30/2030	185,000	54,585	239,585
06/30/2031	180,000	47,823	227,823
06/30/2032	180,000	41,285	221,285
06/30/2033	173,000	35,335	208,335
06/30/2034	165,000	30,385	195,385
06/30/2035	165,000	26,535	191,535
06/30/2036	165,000	22,573	187,573
06/30/2037	165,000	18,610	183,610
06/30/2038	165,000	14,535	179,535
06/30/2039	155,000	10,448	165,448
06/30/2040	155,000	6,628	161,628
06/30/2041	65,000	2,763	67,763
06/30/2042	65,000	1,381	66,381
Total	2,953,570	609,301	3,562,871

## PVTIF Fund

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	303,800	178,504	482,304
06/30/2027	300,000	164,946	464,946
06/30/2028	292,000	150,665	442,665
06/30/2029	290,000	136,465	426,465
06/30/2030	290,000	122,315	412,315
06/30/2031	290,000	108,140	398,140
06/30/2032	289,400	93,965	383,365
06/30/2033	275,000	81,756	356,756
06/30/2034	275,000	71,956	346,956
06/30/2035	275,000	64,053	339,053
06/30/2036	270,000	56,225	326,225
06/30/2037	270,000	48,475	318,475
06/30/2038	265,000	40,675	305,675
06/30/2039	255,000	33,875	288,875
06/30/2040	255,000	27,475	282,475
06/30/2041	255,000	21,075	276,075
06/30/2042	255,000	14,438	269,438
06/30/2043	65,000	7,800	72,800
06/30/2044	65,000	5,200	70,200
06/30/2045	65,000	2,600	67,600
Total	4,900,200	1,430,602	6,330,802

## Appendix F

Water Fund			
Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	1,804,697	524,876	2,329,573
06/30/2027	1,637,797	457,127	2,094,924
06/30/2028	1,573,360	392,365	1,965,725
06/30/2029	1,339,934	328,563	1,668,497
06/30/2030	1,225,570	273,763	1,499,333
06/30/2031	1,052,900	227,382	1,280,282
06/30/2032	918,700	191,451	1,110,151
06/30/2033	827,500	160,412	987,912
06/30/2034	817,500	134,537	952,037
06/30/2035	807,500	109,437	916,937
06/30/2036	697,000	85,321	782,321
06/30/2037	557,000	64,250	621,250
06/30/2038	445,000	46,985	491,985
06/30/2039	365,000	34,029	399,029
06/30/2040	330,000	23,716	353,716
06/30/2041	125,000	14,229	139,229
06/30/2042	90,000	10,373	100,373
06/30/2043	79,000	6,960	85,960
06/30/2044	65,000	3,800	68,800
06/30/2045	30,000	1,200	31,200
Total	14,788,458	3,090,775	17,879,233

## Appendix F

### Wastewater Fund

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	3,218,478	1,480,458	4,698,936
06/30/2027	3,177,979	1,353,492	4,531,471
06/30/2028	2,998,950	1,220,295	4,219,245
06/30/2029	2,902,500	1,089,773	3,992,273
06/30/2030	2,804,500	963,289	3,767,789
06/30/2031	2,637,900	843,169	3,481,069
06/30/2032	2,284,100	731,598	3,015,698
06/30/2033	2,084,800	631,588	2,716,388
06/30/2034	1,666,800	544,036	2,210,836
06/30/2035	1,616,800	472,210	2,089,010
06/30/2036	1,531,800	402,795	1,934,595
06/30/2037	1,461,800	336,092	1,797,892
06/30/2038	1,280,000	271,471	1,551,471
06/30/2039	1,260,000	220,853	1,480,853
06/30/2040	1,095,000	172,728	1,267,728
06/30/2041	785,000	129,209	914,209
06/30/2042	765,000	98,240	863,240
06/30/2043	756,000	67,640	823,640
06/30/2044	475,000	37,400	512,400
06/30/2045	460,000	18,400	478,400
Total	35,262,407	11,084,735	46,347,142

### Penacook WWTP

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	49,000	7,456	56,456
06/30/2027	44,000	5,821	49,821
06/30/2028	42,650	4,280	46,930
06/30/2029	44,000	2,743	46,743
06/30/2030	14,000	1,680	15,680
06/30/2031	14,000	1,120	15,120
06/30/2032	14,000	560	14,560
Total	221,650	23,659	245,309