

## Budget Summary

Revenue by Function	2025 Actual	2026 Adopted	2026 Revised	2026 Projected	2027 Budget
<b>General Fund</b>					
General Government	\$76,085,129	\$77,329,746	\$79,955,518	\$77,245,732	\$82,656,881
Public Safety	\$5,039,502	\$5,081,522	\$5,081,522	\$5,221,702	\$5,415,819
General Services	\$1,110,147	\$1,142,953	\$1,142,953	\$1,173,328	\$1,340,972
Community Development	\$2,067,001	\$1,849,702	\$1,898,609	\$1,847,967	\$2,729,712
Leisure and Information Serv	\$1,561,431	\$1,562,190	\$1,562,190	\$1,572,280	\$1,614,925
Health	\$9,032	\$10,000	\$10,000	\$14,000	\$10,000
<b>Sub Total</b>	<b>\$85,872,242</b>	<b>\$86,976,113</b>	<b>\$89,650,791</b>	<b>\$87,075,009</b>	<b>\$93,768,309</b>
<b>Special Revenue Funds</b>					
Parking	\$3,415,452	\$3,094,848	\$3,094,848	\$3,242,821	\$3,053,388
Airport	\$527,041	\$512,196	\$512,196	\$535,177	\$540,830
Conservation Property	\$100,272	\$145,688	\$145,688	\$145,688	\$145,505
Revolving Loan	\$90,850	\$629,100	\$629,100	\$79,500	\$665,623
Golf	\$2,004,163	\$2,023,085	\$2,023,085	\$2,089,417	\$2,158,422
Arena	\$764,602	\$772,480	\$772,480	\$756,593	\$955,218
Solid Waste	\$4,451,773	\$4,172,010	\$4,172,010	\$4,682,460	\$4,351,734
<b>Sub Total</b>	<b>\$11,354,154</b>	<b>\$11,349,407</b>	<b>\$11,349,407</b>	<b>\$11,531,656</b>	<b>\$11,870,720</b>
<b>Enterprise Funds</b>					
Water	\$7,433,207	\$7,916,290	\$7,916,290	\$7,805,110	\$8,501,309
Wastewater	\$10,923,648	\$11,531,051	\$11,531,051	\$11,433,708	\$12,977,542
<b>Sub Total</b>	<b>\$18,356,855</b>	<b>\$19,447,341</b>	<b>\$19,447,341</b>	<b>\$19,238,818</b>	<b>\$21,478,851</b>
<b>Other Funds</b>					
North End Opp Cor TIF District	\$592,983	\$564,300	\$564,300	\$591,723	\$613,632
Sears Block TIF District	\$1,119,302	\$1,225,400	\$1,225,400	\$1,308,060	\$1,212,528
Penacook Village TIF District	\$659,956	\$949,369	\$949,369	\$956,934	\$681,086
<b>Sub Total</b>	<b>\$2,372,241</b>	<b>\$2,739,069</b>	<b>\$2,739,069</b>	<b>\$2,856,717</b>	<b>\$2,507,246</b>
<b>Capital Projects (non-lapsing)</b>	<b>\$35,137,193</b>	<b>\$30,940,250</b>	<b>\$78,212,623</b>	<b>\$59,516,105</b>	<b>\$23,410,244</b>
<b>Total Revenue</b>	<b>\$153,092,686</b>	<b>\$151,452,180</b>	<b>\$201,399,231</b>	<b>\$180,218,305</b>	<b>\$153,035,370</b>

## Budget Summary

Expense by Function	2025 Actual	2026 Adopted	2026 Revised	2026 Projected	2027 Budget
<b>General Fund</b>					
General Government	\$27,463,714	\$25,373,579	\$27,865,351	\$26,904,342	\$28,455,107
Public Safety	\$34,542,536	\$35,974,937	\$36,234,937	\$36,552,396	\$38,467,282
General Services	\$12,782,698	\$12,636,684	\$12,635,484	\$12,394,541	\$13,579,800
Community Development	\$4,432,373	\$4,862,936	\$4,820,543	\$4,791,302	\$4,984,471
Leisure and Information Serv	\$6,504,746	\$7,053,221	\$7,015,721	\$6,871,364	\$7,172,388
Health	\$1,053,005	\$1,074,757	\$1,078,757	\$1,003,415	\$1,109,261
<b>Sub Total</b>	<b>\$86,779,073</b>	<b>\$86,976,113</b>	<b>\$89,650,791</b>	<b>\$88,517,359</b>	<b>\$93,768,308</b>
<b>Special Revenue Funds</b>					
Parking	\$3,112,367	\$3,446,812	\$3,446,812	\$3,216,412	\$3,136,137
Airport	\$548,442	\$532,567	\$532,567	\$538,315	\$636,695
Conservation Property	\$100,272	\$145,688	\$145,688	\$93,144	\$145,505
Revolving Loan	\$9,309	\$622,600	\$622,600	\$4,000	\$660,000
Golf	\$1,826,523	\$1,823,353	\$1,823,353	\$1,755,462	\$2,280,261
Arena	\$900,259	\$887,178	\$887,178	\$899,243	\$943,440
Solid Waste	\$4,743,688	\$5,189,528	\$5,189,528	\$5,150,792	\$5,481,056
<b>Sub Total</b>	<b>\$11,240,859</b>	<b>\$12,647,726</b>	<b>\$12,647,726</b>	<b>\$11,657,368</b>	<b>\$13,283,094</b>
<b>Enterprise Funds</b>					
Water	\$7,608,579	\$8,066,230	\$8,066,230	\$7,868,696	\$8,682,106
Wastewater	\$11,359,636	\$13,483,116	\$13,483,116	\$13,369,023	\$15,064,265
<b>Sub Total</b>	<b>\$18,968,215</b>	<b>\$21,549,346</b>	<b>\$21,549,346</b>	<b>\$21,237,719</b>	<b>\$23,746,371</b>
<b>Other Funds</b>					
North End Opp Cor TIF District	\$235,001	\$251,088	\$251,088	\$242,316	\$343,372
Sears Block TIF District	\$1,228,109	\$1,228,721	\$1,228,721	\$1,218,246	\$1,207,624
Penacook Village TIF District	\$474,502	\$687,370	\$687,370	\$596,330	\$867,324
<b>Sub Total</b>	<b>\$1,937,612</b>	<b>\$2,167,179</b>	<b>\$2,167,179</b>	<b>\$2,056,892</b>	<b>\$2,418,320</b>
<b>Capital Projects (non-lapsing)</b>	\$20,138,571	\$30,940,250	\$78,212,623	\$22,177,548	\$23,410,244
<b>Total Expense</b>	<b>\$139,064,331</b>	<b>\$154,280,615</b>	<b>\$204,227,666</b>	<b>\$145,646,887</b>	<b>\$156,626,337</b>

## Budget Summary

Revenue by Classification	2025 Actual	2026 Adopted	2026 Revised	2026 Projected	2027 Budget
<b>General Fund</b>					
Property Taxes	\$51,840,601	\$53,497,167	\$53,382,267	\$53,150,000	\$56,147,219
Other Taxes	\$854,288	\$855,110	\$855,110	\$1,222,065	\$1,219,270
Intergov Revenue	\$6,213,529	\$6,157,842	\$6,296,275	\$6,298,519	\$6,348,064
Rental Income	\$288,349	\$315,856	\$315,856	\$316,871	\$339,174
Fines and Penalties	\$433,897	\$423,100	\$423,100	\$504,300	\$501,500
Licenses and Permits	\$1,999,797	\$1,734,544	\$1,749,544	\$1,757,804	\$2,640,474
Investment Income	\$2,580,565	\$2,294,980	\$2,294,980	\$2,387,070	\$2,291,546
Donations	\$51,851	\$40,200	\$40,200	\$37,950	\$79,450
Transfer In	\$4,493,506	\$4,998,212	\$5,052,712	\$5,053,412	\$6,791,115
Use of Fund Bal/RE	\$0	\$550,000	\$3,030,000	\$0	\$850,000
Motor Vehicle Reg	\$8,221,198	\$8,525,000	\$8,525,000	\$8,450,000	\$8,650,000
Dept Service Charges	\$5,104,153	\$5,227,192	\$5,227,192	\$5,339,327	\$5,480,067
Retiree Health Reimb	\$1,412,507	\$1,395,450	\$1,395,450	\$1,517,020	\$1,535,920
Other Revenue	\$2,378,002	\$961,460	\$1,063,105	\$1,040,670	\$894,510
<b>Sub Total</b>	<b>\$85,872,242</b>	<b>\$86,976,113</b>	<b>\$89,650,791</b>	<b>\$87,075,009</b>	<b>\$93,768,309</b>
<b>Special Revenue Funds</b>					
Intergov Revenue	\$94,983	\$93,759	\$93,759	\$93,759	\$97,919
Rental Income	\$2,007,386	\$2,043,862	\$2,043,862	\$1,996,004	\$2,214,638
Fines and Penalties	\$537,845	\$431,000	\$431,000	\$481,000	\$481,000
Investment Income	\$132,647	\$93,000	\$93,000	\$121,970	\$93,196
Transfer In	\$1,871,805	\$1,826,426	\$1,826,426	\$1,826,426	\$1,842,009
Use of Fund Bal/RE	\$0	\$605,940	\$605,940	\$55,940	\$641,940
Dept Service Charges	\$349,072	\$375,250	\$375,250	\$363,420	\$362,170
Parking-Metered	\$1,463,140	\$1,351,630	\$1,351,630	\$1,450,000	\$1,420,000
SW Commercial Sales	\$336,933	\$326,505	\$326,505	\$326,505	\$342,690
SW Residential Sales	\$2,382,786	\$2,212,590	\$2,212,590	\$2,199,590	\$2,206,525
Golf Permit and Fees	\$1,031,210	\$1,063,475	\$1,063,475	\$1,096,657	\$1,098,846
Pro Shop Sales	\$905,895	\$864,710	\$864,710	\$911,175	\$993,587
Other Revenue	\$240,453	\$61,260	\$61,260	\$609,210	\$76,200
<b>Sub Total</b>	<b>\$11,354,154</b>	<b>\$11,349,407</b>	<b>\$11,349,407</b>	<b>\$11,531,656</b>	<b>\$11,870,720</b>

## Budget Summary

---

Revenue by Classification (continued)	2025	2026	2026	2026	2027
	Actual	Adopted	Revised	Projected	Budget
<b>Enterprise Funds</b>					
Intergov Revenue	\$78,550	\$342,140	\$342,140	\$342,140	\$384,163
Rental Income	\$1,625	\$1,625	\$1,625	\$1,625	\$1,625
Fines and Penalties	\$61,407	\$58,000	\$58,000	\$58,000	\$58,000
Licenses and Permits	\$1,175	\$1,500	\$1,500	\$1,500	\$1,500
Investment Income	\$537,773	\$400,000	\$400,000	\$760,080	\$541,404
Transfer In	\$0	\$0	\$0	\$0	\$95,000
Capital Contribution	\$330,098	\$80,000	\$80,000	\$80,000	\$80,000
Dept Service Charges	\$418,614	\$356,100	\$356,100	\$364,520	\$365,600
Water Sales	\$6,722,191	\$7,357,280	\$7,357,280	\$7,214,040	\$7,914,410
Wastewater Sales	\$10,033,226	\$10,663,563	\$10,663,563	\$10,240,970	\$11,895,279
Retiree Health Reimb	\$71,386	\$82,020	\$82,020	\$70,830	\$66,820
Other Revenue	\$100,811	\$105,113	\$105,113	\$105,113	\$75,050
<b>Sub Total</b>	<b>\$18,356,855</b>	<b>\$19,447,341</b>	<b>\$19,447,341</b>	<b>\$19,238,818</b>	<b>\$21,478,851</b>
<b>Other Funds</b>					
Property Taxes	\$2,235,272	\$2,336,200	\$2,336,200	\$2,428,848	\$2,368,915
Investment Income	\$136,970	\$95,000	\$95,000	\$120,000	\$135,889
Transfer In	\$0	\$0	\$305,451	\$305,451	\$0
Other Revenue	\$0	\$307,869	\$2,418	\$2,418	\$2,442
<b>Sub Total</b>	<b>\$2,372,241</b>	<b>\$2,739,069</b>	<b>\$2,739,069</b>	<b>\$2,856,717</b>	<b>\$2,507,246</b>
<b>Capital Projects (non-lapsing)</b>	\$35,137,193	\$30,940,250	\$78,212,623	\$59,516,105	\$23,410,244
<b>Total Revenue</b>	<b>\$153,092,686</b>	<b>\$151,452,180</b>	<b>\$201,399,231</b>	<b>\$180,218,305</b>	<b>\$153,035,370</b>

## Budget Summary

---

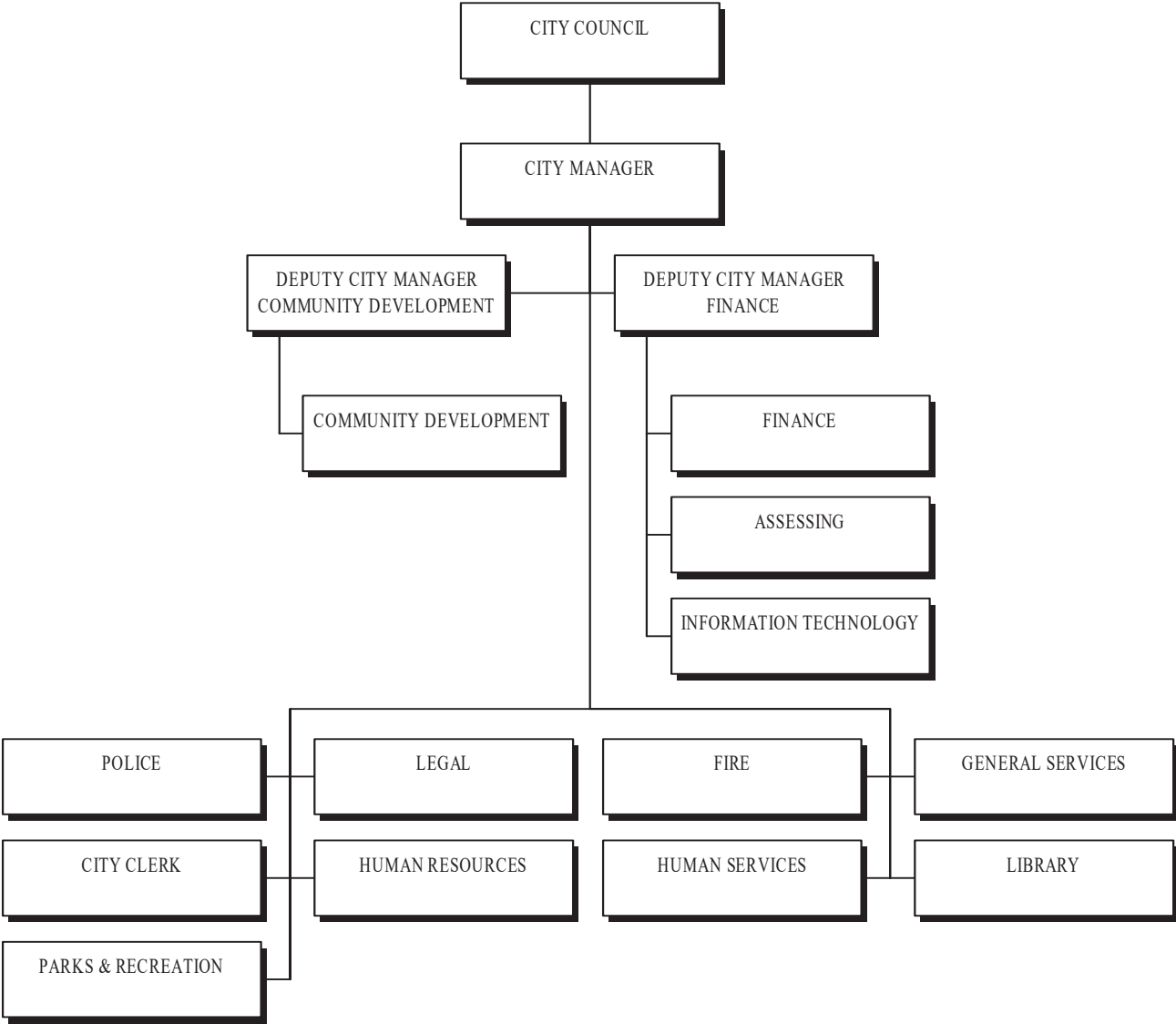
Expense by Classification	2025	2026	2026	2026	2027
	Actual	Adopted	Revised	Projected	Budget
<b>General Fund</b>					
Compensation	\$38,352,772	\$40,328,140	\$40,483,921	\$39,944,510	\$42,527,816
Fringe Benefits	\$22,065,197	\$23,029,415	\$22,977,134	\$22,748,325	\$24,973,967
Outside Services	\$3,816,597	\$4,686,692	\$4,720,192	\$4,558,485	\$4,480,678
Supplies	\$3,335,172	\$3,384,535	\$3,384,535	\$3,370,675	\$3,347,079
Utilities	\$1,193,738	\$1,234,865	\$1,234,865	\$1,201,380	\$1,298,785
Insurance	\$570,643	\$606,520	\$606,520	\$606,486	\$772,871
Capital Outlay	\$49,923	\$24,900	\$40,900	\$43,500	\$25,700
Debt Service	\$8,154,773	\$8,750,492	\$8,750,492	\$8,750,492	\$11,169,970
Miscellaneous	\$1,082,029	\$1,196,768	\$1,196,768	\$1,038,043	\$1,175,373
Transfer Out	\$8,158,230	\$3,733,785	\$6,255,463	\$6,255,463	\$3,996,069
<b>Sub Total</b>	<b>\$86,779,073</b>	<b>\$86,976,113</b>	<b>\$89,650,791</b>	<b>\$88,517,359</b>	<b>\$93,768,308</b>
<b>Special Revenue Funds</b>					
Compensation	\$1,789,560	\$2,027,203	\$2,027,203	\$1,866,520	\$2,138,368
Fringe Benefits	\$751,016	\$862,149	\$862,149	\$731,335	\$918,423
Outside Services	\$5,299,277	\$5,777,981	\$5,777,981	\$5,690,898	\$6,067,872
Supplies	\$597,187	\$551,794	\$551,794	\$568,926	\$574,455
Utilities	\$278,511	\$294,690	\$294,690	\$282,390	\$308,350
Insurance	\$47,012	\$46,060	\$46,060	\$46,060	\$57,912
Debt Service	\$1,561,100	\$1,589,367	\$1,589,367	\$1,589,368	\$1,212,180
Miscellaneous	\$216,458	\$851,960	\$851,960	\$235,349	\$894,500
Transfer Out	\$700,739	\$646,522	\$646,522	\$646,522	\$1,111,035
<b>Sub Total</b>	<b>\$11,240,859</b>	<b>\$12,647,726</b>	<b>\$12,647,726</b>	<b>\$11,657,368</b>	<b>\$13,283,094</b>

## Budget Summary

Expense by Classification (continued)	2025 Actual	2026 Adopted	2026 Revised	2026 Projected	2027 Budget
<b>Enterprise Funds</b>					
Compensation	\$3,592,104	\$3,862,365	\$3,862,365	\$3,720,290	\$4,047,973
Fringe Benefits	\$2,220,150	\$2,317,138	\$2,317,138	\$2,220,825	\$2,475,807
Outside Services	\$1,771,407	\$2,374,494	\$2,374,494	\$2,365,235	\$2,515,860
Supplies	\$1,051,673	\$1,362,170	\$1,362,170	\$1,352,170	\$1,378,320
Utilities	\$1,221,390	\$1,220,110	\$1,220,110	\$1,166,130	\$1,280,610
Insurance	\$133,810	\$133,330	\$133,330	\$133,330	\$164,171
Capital Outlay	\$117,996	\$187,800	\$187,800	\$187,800	\$187,800
Debt Service	\$5,679,475	\$7,084,965	\$7,084,965	\$7,084,965	\$8,323,090
Miscellaneous	\$4,274	\$6,000	\$6,000	\$6,000	\$6,000
Transfer Out	\$3,175,935	\$3,000,974	\$3,000,974	\$3,000,974	\$3,366,740
<b>Sub Total</b>	<b>\$18,968,215</b>	<b>\$21,549,346</b>	<b>\$21,549,346</b>	<b>\$21,237,719</b>	<b>\$23,746,371</b>
<b>Other Funds</b>					
Outside Services	\$78,437	\$185,867	\$185,867	\$80,000	\$246,191
Supplies	\$0	\$5,125	\$5,125	\$0	\$0
Utilities	\$1,382	\$810	\$810	\$1,510	\$0
Debt Service	\$891,435	\$1,019,080	\$1,019,080	\$1,019,085	\$795,230
Transfer Out	\$966,358	\$956,297	\$956,297	\$956,297	\$1,376,899
<b>Sub Total</b>	<b>\$1,937,612</b>	<b>\$2,167,179</b>	<b>\$2,167,179</b>	<b>\$2,056,892</b>	<b>\$2,418,320</b>
<b>Capital Projects (non-lapsing)</b>	\$20,138,571	\$30,940,250	\$78,212,623	\$22,177,548	\$23,410,244
<b>Total Expense</b>	<b>\$139,064,331</b>	<b>\$154,280,615</b>	<b>\$204,227,666</b>	<b>\$145,646,887</b>	<b>\$156,626,337</b>

# Budget Summary

CITY OF CONCORD, NEW HAMPSHIRE  
TABLE OF ORGANIZATION



# Budget Summary

<u>Position List by Department</u>		<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
<b>City Manager</b>				
Full Time	City Manager	1.00	1.00	1.00
	Executive Assistant	1.00	1.00	1.00
	Public Information Officer	1.00	1.00	1.00
	Full Time Total	3.00	3.00	3.00
	Total	3.00	3.00	3.00
<b>Legal</b>				
Full Time	Administrative Victim Witness Advocate	2.00	2.00	2.00
	Assistant City Prosecutor	4.00	4.00	4.00
	City Prosecutor	1.00	1.00	1.00
	City Solicitor	1.00	1.00	1.00
	Deputy City Solicitor	1.00	1.00	1.00
	Paralegal	1.00	1.00	1.00
	Full Time Total	10.00	10.00	10.00
Part Time	Legal Secretary	0.63	0.63	0.63
	Part Time Total	0.63	0.63	0.63
	Total	10.63	10.63	10.63
<b>Assessing</b>				
Full Time	Administrative Assistant	1.00	1.00	1.00
	Appraisal Technician	1.00	1.00	1.00
	Appraiser	2.00	2.00	2.00
	Deputy Assessor	1.00	1.00	1.00
	Director of Assessing	1.00	1.00	1.00
	Full Time Total	6.00	6.00	6.00
	Total	6.00	6.00	6.00
<b>Human Resources</b>				
Full Time	Human Resources & Labor Relations Director	1.00	1.00	1.00
	Human Resources Benefits Administrator	1.00	1.00	1.00
	Human Resources Generalist	1.00	1.00	1.00
	Safety and Training Coordinator	1.00	1.00	1.00
	Full Time Total	4.00	4.00	4.00
Full Time - Shared	Administrative Coordinator - Shared	0.00	0.40	0.00
	Full Time - Shared Total	0.00	0.40	0.00
Part Time	Administrative Coordinator	0.00	0.00	0.60
	Part Time Total	0.00	0.00	0.60
	Total	4.00	4.40	4.60

# Budget Summary

		<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
<b>Finance</b>				
Full Time	Accountant	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00
	City Treasurer	1.00	1.00	1.00
	Deputy City Manager Finance	1.00	1.00	1.00
	Deputy Tax Collector/Treasurer	1.00	1.00	1.00
	Director Office of Management & Budget	1.00	1.00	1.00
	Fiscal Supervisor	1.00	1.00	1.00
	Fiscal Technician III	2.00	2.00	2.00
	Management & Budget Analyst	1.00	1.00	1.00
	Municipal Customer Service Representative	3.00	3.00	3.00
	Payroll Coordinator	1.00	1.00	1.00
	Purchasing Agent I	1.00	1.00	1.00
	Purchasing Manager	1.00	1.00	1.00
	Revenue Account Specialist	1.00	1.00	1.00
	Senior Accountant	1.00	1.00	1.00
	<b>Full Time Total</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>
Part Time	Municipal Customer Service Representative	0.70	0.70	0.70
	<b>Part Time Total</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>
<b>Golf</b>				
Full Time	Assistant Golf Professional	1.00	1.00	1.00
	Building & Grounds Supervisor	1.00	1.00	1.00
	Course and Facilities Manager	1.00	1.00	0.00
	Director of Operations And Head Golf Professional	1.00	1.00	1.00
	Equipment Maintenance Mechanic	1.00	1.00	1.00
	Head Golf Professional	0.00	0.00	1.00
	<b>Full Time Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Full Time - Shared	Laborer/Truck Driver - Shared	0.67	0.67	0.67
	<b>Full Time - Shared Total</b>	<b>0.67</b>	<b>0.67</b>	<b>0.67</b>
Part Time	Fiscal Technician II PPT	0.50	0.50	0.50
	<b>Part Time Total</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Total</b>		<b>24.87</b>	<b>24.87</b>	<b>24.87</b>
<b>Information Technology</b>				
Full Time	Assistant IT Director	1.00	1.00	1.00
	Helpdesk Technician	1.00	1.00	1.00
	Information Technology Director	1.00	1.00	1.00
	Network Security Engineer	1.00	1.00	1.00
	Systems Administrator I	1.00	1.00	1.00
	Systems Administrator II	3.00	3.00	3.00
	Systems Analyst I	1.00	1.00	1.00
	<b>Full Time Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Total</b>		<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

# Budget Summary

		<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	
<b>City Clerk</b>					
Full Time	Administrative Assistant	2.00	2.00	2.00	
	City Clerk	1.00	1.00	1.00	
	Deputy City Clerk	1.00	1.00	1.00	
		<b>Full Time Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Part Time	Elections Specialist	0.60	0.60	0.60	
			<b>Part Time Total</b>	<b>0.60</b>	<b>0.60</b>
		<b>Total</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>
<b>Police</b>					
Full Time	Administrative Assistant	1.00	1.00	1.00	
	Administrative Technician II	2.00	2.00	2.00	
	Administrative Technician III	1.00	1.00	1.00	
	Deputy Police Chief - Administration/Operations	3.00	3.00	3.00	
	Fiscal Supervisor	1.00	0.00	0.00	
	Fiscal Technician III	1.00	1.00	1.00	
	Office Manager	0.00	1.00	1.00	
	Outreach Social Worker	1.00	2.00	2.00	
	Parking Officer and Equipment Technician	7.00	5.00	5.00	
	Parking Officer and Equipment Technician II	0.00	2.00	2.00	
	Parking Supervisor	1.00	1.00	1.00	
	Police Chief	1.00	1.00	1.00	
	Police Dispatch Supervisor	1.00	1.00	1.00	
	Police Dispatcher	5.00	5.00	5.00	
	Police Dispatcher II	2.00	2.00	2.00	
	Police Lieutenant	8.00	8.00	8.00	
	Police Officer	69.00	69.00	69.00	
Police Sergeant	9.00	9.00	9.00		
Police Social Worker	1.00	1.00	1.00		
Records Supervisor	1.00	1.00	1.00		
		<b>Full Time Total</b>	<b>115.00</b>	<b>116.00</b>	<b>116.00</b>
Part Time	Administrative Technician I	0.60	0.60	0.60	
	Administrative Technician II	0.79	0.79	0.79	
	Community Services Aide	0.70	0.70	0.70	
	Property Room Technician	1.10	1.10	1.10	
		<b>Part Time Total</b>	<b>3.19</b>	<b>3.19</b>	<b>3.19</b>
		<b>Total</b>	<b>118.19</b>	<b>119.19</b>	<b>119.19</b>
<b>Fire</b>					
Full Time	Administrative Manager	0.00	0.00	1.00	
	Administrative Specialist II	1.00	1.00	1.00	
	Assistant Fire Marshal	1.00	2.00	2.00	
	Battalion Chief	4.00	4.00	4.00	
	Deputy Fire Chief	2.00	2.00	2.00	
	Fire Alarm and Traffic Superintendent	1.00	1.00	1.00	

# Budget Summary

	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Fire Alarm Operator	4.00	4.00	4.00
Fire Captain	4.00	4.00	4.00
Fire Captain Communications Supervisor	1.00	1.00	1.00
Fire Captain EMS	1.00	1.00	1.00
Fire Captain Training	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00
Fire Lieutenant	12.00	12.00	12.00
Fire Lieutenant - Paramedic	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00
Firefighter Advanced EMT	22.00	22.00	23.00
Firefighter Paramedic	20.00	20.00	18.00
Firefighter/EMT	22.00	22.00	23.00
Fiscal Supervisor	1.00	1.00	0.00
Lead Fire Alarm Operator	4.00	4.00	4.00
Full Time Total	104.00	105.00	105.00
Total	104.00	105.00	105.00

General Services				
Full Time	Administration Division Manager	1.00	1.00	1.00
	Administrative Support Specialist	2.00	2.00	3.00
	Arena Properties Manager	1.00	1.00	1.00
	Arena Supervisor	1.00	1.00	1.00
	Assistant Highway & Utility Superintendent	2.00	2.00	2.00
	Automotive Parts Technician	1.00	1.00	1.00
	Communication Coordinator	1.00	1.00	1.00
	Communication Technician	1.00	1.00	1.00
	Custodial Supervisor	1.00	1.00	1.00
	Custodian	4.00	4.00	4.00
	Deputy General Services Director	1.00	1.00	1.00
	Engineering Technician I	1.00	1.00	1.00
	Environmental Compliance Manager	1.00	1.00	1.00
	Equipment Operator II	4.00	4.00	4.00
	Equipment Operator III	3.00	3.00	3.00
	Facilities Maintenance Supervisor	1.00	1.00	1.00
	Field Technician	2.00	2.00	2.00
	Fiscal Supervisor	1.00	1.00	0.00
	Fiscal Technician III	1.00	1.00	1.00
	Fleet Body and Maintenance Technician	2.00	2.00	2.00
	Fleet Maintenance Technician	3.00	3.00	3.00
	Fleet Manager	1.00	1.00	1.00
	General Services Director	1.00	1.00	1.00
	Highway & Utilities Division Superintendent	1.00	1.00	1.00
	HVAC Technician	1.00	1.00	1.00
	Ice Maintenance Technician	1.00	1.00	1.00
	Laboratory Operations Assistant Supervisor	1.00	1.00	1.00
	Laboratory Operations Manager	1.00	1.00	1.00
	Laborer/Truck Driver	15.00	15.00	15.00

# Budget Summary

	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Maintenance Aide	3.00	3.00	3.00
Maintenance Operations Flex Tech	1.00	1.00	1.00
Maintenance Technician	4.00	4.00	4.00
Meter Technician	3.00	3.00	3.00
Office Manager	1.00	1.00	1.00
Painter	1.00	1.00	1.00
Pavement Marking Signage Technician	1.00	1.00	1.00
Police Mechanic Equipment Technician	1.00	1.00	1.00
Public Properties Crew Leader	1.00	1.00	1.00
Public Properties Division Superintendent	1.00	1.00	1.00
Public Properties Supervisor	1.00	1.00	1.00
Road Crew Supervisor	2.00	2.00	2.00
Senior Engineering Technician	1.00	1.00	1.00
Senior Maintenance Aide	4.00	4.00	4.00
Senior Road Crew Supervisor	1.00	1.00	1.00
Sewer Maintenance Supervisor	1.00	1.00	1.00
Shop Supervisor	1.00	1.00	1.00
Sign Pavement Marking Crew Leader	1.00	1.00	1.00
Tree Maintenance Specialist	1.00	1.00	1.00
Tree Supervisor	1.00	1.00	1.00
Utility Billing Program Manager	1.00	1.00	1.00
Utility Customer Service Representative	1.00	1.00	1.00
Utility Electrician	1.00	1.00	1.00
Utility Technician	4.00	4.00	4.00
Wastewater Maintenance Lead	1.00	1.00	1.00
Wastewater Maintenance Manager	0.00	1.00	1.00
Wastewater Maintenance Supervisor	1.00	0.00	0.00
Wastewater Plant Operator	4.00	4.00	4.00
Wastewater Treatment Plant Superintendent	1.00	1.00	1.00
Water Conservation Technician	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00
Water Meter Operations Lead	1.00	1.00	1.00
Water Treatment Plant Lead Operator	1.00	1.00	1.00
Water Treatment Plant Operations Supervisor	1.00	1.00	1.00
Water Treatment Plant Operator	3.00	3.00	3.00
Water Treatment Plant Superintendent	1.00	1.00	1.00
Welder Mechanic	1.00	1.00	1.00
<b>Full Time Total</b>	<b>112.00</b>	<b>112.00</b>	<b>112.00</b>
Full Time - Shared Laborer/Truck Driver - Shared	1.85	1.85	1.85
<b>Full Time - Shared Total</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>
Part Time Custodian	1.50	1.50	1.50
Equipment Operator III	0.20	0.20	0.20
<b>Part Time Total</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>
<b>Total</b>	<b>115.55</b>	<b>115.55</b>	<b>115.55</b>

# Budget Summary

		<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	
<b>Community Development</b>					
Full Time	Administrative Specialist II	1.00	0.00	0.00	
	Administrative Coordinator	1.00	0.00	0.00	
	Administrative Technician III	0.00	1.00	1.00	
	Assistant City Planner Community Planning	1.00	1.00	1.00	
	Assistant City Planner Zoning	1.00	1.00	1.00	
	Assistant Community Development Director	1.00	1.00	1.00	
	Associate Engineer	2.00	2.00	2.00	
	Building Inspector	1.00	1.00	0.00	
	Building and Housing Inspector	0.00	0.00	2.00	
	Chief Building Inspector	1.00	1.00	1.00	
	City Engineer	1.00	1.00	1.00	
	City Planner	1.00	1.00	1.00	
	City Surveyor	1.00	1.00	1.00	
	Civil Engineer Project Manager	2.00	2.00	2.00	
	Code Administrator	1.00	1.00	1.00	
	Deputy City Manager Development	1.00	1.00	1.00	
	Director of Special Projects And Strategic Initiatives	1.00	1.00	1.00	
	Electrical Inspector	1.00	1.00	1.00	
	Engineering Technician I	2.00	2.00	2.00	
	Engineering Technician II	3.00	3.00	3.00	
	Fiscal Supervisor	2.00	2.00	2.00	
	GIS Analyst	1.00	1.00	1.00	
	GIS Coordinator	1.00	1.00	1.00	
	Health and Licensing Officer	1.00	1.00	1.00	
	Health Services Inspector	1.00	1.00	1.00	
	Housing Inspector	1.00	1.00	0.00	
	Permit Technician	1.00	1.00	1.00	
	Plumbing/Fire/Mechanical Inspector	1.00	1.00	1.00	
	Senior Engineering Technician	2.00	2.00	2.00	
	Senior Planner	1.00	1.00	1.00	
	Transportation Engineer	1.00	1.00	1.00	
		Full Time Total	36.00	35.00	35.00
Full Time - Shared	Administrative Coordinator - Shared		0.00	0.60	0.00
		Full Time - Shared Total	0.00	0.60	0.00
Part Time	Planning and Zoning Inspector		0.50	0.50	0.50
	Administrative Coordinator		0.00	0.00	0.60
		Part Time Total	0.50	0.50	1.10
		Total	36.50	36.10	36.10
<b>Library</b>					
Full Time	Administrative Library Technician	1.00	1.00	1.00	
	Archivist, Reference and Outreach Coordinator	1.00	1.00	1.00	
	Assistant Library Director and Technical Services Manager	1.00	1.00	1.00	
	Circulation Supervisor	1.00	1.00	1.00	

# Budget Summary

		<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
	Library Acquisition Technician	0.00	0.00	1.00
	Library Director	1.00	1.00	1.00
	Library Technician	5.00	5.00	4.00
	Reference Librarian	2.00	2.00	2.00
	Youth Services Manager	1.00	1.00	1.00
	Full Time Total	13.00	13.00	13.00
Part Time	Library Assistant II	1.21	1.21	1.21
	Library Page	3.85	3.85	3.85
	Library Technician	4.13	4.13	4.18
	Part Time Total	9.19	9.19	9.24
Total		22.19	22.19	22.24
<b>Parks and Recreation</b>				
Full Time	Administrative Technician III	1.00	1.00	1.00
	Assistant Parks and Recreation Director	1.00	1.00	1.00
	Cemetery Administrator	1.00	1.00	1.00
	Cemetery Crew Leader	1.00	1.00	1.00
	Cemetery Maintenance Specialist	2.00	2.00	2.00
	Equipment Maintenance Mechanic II	1.00	1.00	1.00
	Equipment Operator III	1.00	1.00	1.00
	Field Maintenance Specialist	1.00	1.00	1.00
	Fiscal Supervisor	1.00	1.00	1.00
	Laborer/Truck Driver	4.00	4.00	4.00
	Maintenance Technician	1.00	1.00	1.00
	Parks & Recreation Director	1.00	1.00	1.00
	Parks Supervisor	1.00	1.00	1.00
	Recreation and Permitting Manager	1.00	1.00	1.00
	Recreation Assistant	1.00	1.00	1.00
	Recreation Supervisor	1.00	1.00	1.00
	Senior Maintenance Aide	2.00	2.00	2.00
	Full Time Total	22.00	22.00	22.00
Full Time - Shared	Laborer/Truck Driver - Shared	2.50	2.50	2.50
	Full Time - Shared Total	2.50	2.50	2.50
Part Time	Custodian	1.20	1.20	0.95
	Guest Services Associates	3.06	3.06	3.20
	Recreation Specialist	1.95	1.95	1.95
	Senior Citizen Coordinator	0.38	0.38	0.38
	Part Time Total	6.59	6.59	6.48
Total		31.09	31.09	30.98

# Budget Summary

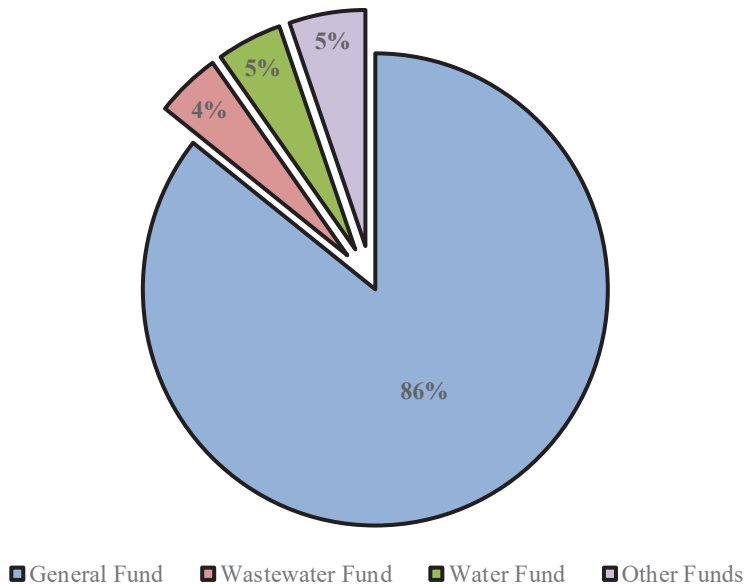
		<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
<b>Human Services</b>				
Full Time	Administrative Specialist II	1.00	1.00	1.00
	Human Services Director	1.00	1.00	1.00
	Welfare Case Technician	3.00	3.00	3.00
Full Time Total		5.00	5.00	5.00
Total		5.00	5.00	5.00
<b>Grand Total</b>			496.76	

The total number of unique full time and part time positions is 522.

### Position Changes for Fiscal Year 2027

- Human Resources            Elimination of one shared Administrative Coordinator position (.4 FTE); addition of one part time Administrative Coordinator position (.6 FTE)
  
- Community Development    Elimination of one shared Administrative Coordinator position (.4 FTE); addition of one part time Administrative Coordinator position (.6 FTE)
  
- Parks & Recreation        Elimination of one Custodian position (.25 FTE); reduction in hours for one part time Guest Services Associate position (.19 FTE); increase in hours for one part time Guest Services Associate position (.33 FTE)

### Percentage of Full Time Equivalents by Fund



## Budget Summary

---

### Budgeted Temporary/Seasonal FTEs by Department

<b>Department - Fund</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
Assessing - General Fund	0.05	0.05	0.05
City Clerk - General Fund	4.00	4.00	2.67
Police - General Fund	0.34	0.34	0.34
Community Development - General Fund	2.17	2.17	2.17
Parks & Recreation - General Fund	13.00	13.00	13.00
Golf Fund	5.53	5.53	5.53
General Services – General Fund	5.04	5.04	5.04
General Services - Arena Fund	3.52	3.52	3.52
General Services - Water Fund	0.69	0.69	0.69
General Services - Wastewater Fund	0.31	0.31	0.31
Police - Parking Fund	0.34	0.34	0.34
Total Temporary/Seasonal FTEs	34.99	34.99	33.66

### Planned Temporary Staff Levels by Department

<b>Department</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27</b>
Assessing	1	1	1
City Clerk	148	148	148
Police	3	3	3
General Services	31	31	31
Community Development	5	5	5
Parks & Recreation	67	67	67
Golf	15	15	15
Total Temporary Employee Count	270	270	270

# Resolutions

Budget to Budget Use and Source of Funds

**Fiscal Year 2026**  
**Adopted**

**Fiscal Year 2027**  
**Proposed**

Use of Funds:

Budget Appropriations	\$86,976,113	\$93,768,308
War Credits	\$431,250	\$525,600
Overlay	<u>\$200,000</u>	<u>\$285,000</u>
Total Use of Funds	\$87,607,363	\$94,578,908

Source of Funds:

Miscellaneous Revenues	\$33,478,946	\$37,621,090
Amount to be Raised by Property Taxes	<u>\$54,128,417</u>	<u>\$56,957,819</u>
Total Source of Funds	\$87,607,363	\$94,578,908

Tax Rate Determination

**Fiscal Year 2027**  
**Proposed**

Assessed Value (A.V.) in Thousands of Dollars *		\$5,303,438
Amount to be Raised		\$56,957,819
Current Year Recommended Tax Rate / \$1,000 A.V.		10.74
Prior Year Tax Rate / \$1,000 A.V.		<u>10.18</u> *
	Difference	0.56
	Percentage Change	5.50 %
Portion of the Recommended Tax Rate Allocated to Debt Service		2.11
Portion of the Prior Year Tax Rate Allocated to Debt Service		<u>1.64</u>
	Increase/(Decrease) over Prior Year	0.47
	Percentage Change	28.66 %
Portion of the Recommended Tax Rate Allocated to All Other Costs		8.63
Portion of the Prior Year Tax Rate Allocated to All Other Costs		<u>8.54</u>
	Increase/(Decrease) over Prior Year	0.09
	Percentage Change	1.05 %

\* Market and real growth adjustments after budget adoption resulted in a taxable assessed value of \$5,303,438,104 for municipal purposes and a tax rate of \$10.18 per \$1,000 of assessed value.

# CITY OF CONCORD

*In the year of our Lord two thousand and twenty-six*

**RESOLUTION**      FIXING AND DETERMINING THE AMOUNT OF MONEY TO BE APPROPRIATED BY THE CITY OF CONCORD FOR THE FISCAL YEAR 2027 ENDING JUNE 30, 2027 FOR THE GENERAL FUND, SPECIAL REVENUE FUNDS, ENTERPRISE FUNDS, DEBT SERVICE FUNDS AND DE MINIMIS ACCOUNTS

**WHEREAS,**            the fiscal year 2027 budget as provided and summarized below; and

**WHEREAS,**            the fiscal year 2027 budget provides for the operations, maintenance, improvements, payment of debt service, and transfers; and

**WHEREAS,**            Section 34 of the City Charter requires the City Manager to submit the budget to the City Council at least forty-five (45) days before the start of the fiscal year of the budget;

**The City of Concord resolves as follows:**

That there shall be appropriated the sums of:

Section 1:	<b><u>General Fund</u></b>	\$93,768,308
Section 2:	<b><u>Special Revenue Funds</u></b>	
	Parking Fund	\$3,136,137
	Airport Fund	\$636,695
	Conservation Property Fund	\$145,505
	Housing Revolving Loan Fund	\$660,000
	Golf Fund	\$2,280,261
	Arena Fund	\$943,440
	Solid Waste Fund	\$5,481,056
Section 3:	<b><u>Enterprise Funds</u></b>	
	Water Fund	\$8,682,106
	Wastewater Fund	\$15,064,265
Section 4:	<b><u>Debt Service Funds</u></b>	
	North End Opportunity Corridor Tax Increment Financing District	\$343,372
	Sears Block Tax Increment Financing District	\$1,207,624
	Penacook Village Tax Increment Financing District	\$867,324
Section 5:	De minimis gifts and donations	\$150,000

Funds to meet said appropriation shall be derived from taxes, income of the fund, fund balance, transfers, and other funds as deemed appropriate by City Council.

# CITY OF CONCORD

**RESOLUTION** APPROPRIATING FOR FISCAL YEAR 2027 (JULY 1, 2026 TO JUNE 30, 2027) THE SUM OF TWENTY-TWO MILLION TWENTY-SIX THOUSAND SIX HUNDRED DOLLARS (\$22,026,600) FOR CAPITAL PROJECTS, AUTHORIZING THE ISSUANCE OF BONDS AND NOTES IN THE SUM OF EIGHTEEN MILLION EIGHTEEN THOUSAND SIX HUNDRED DOLLARS (\$18,018,600), ACCEPTING THE SUM OF NINE HUNDRED FIFTY THOUSAND DOLLARS (\$950,000) IN CAPITAL TRANSFERS, AND AUTHORIZING THE USE OF THREE MILLION FIFTY-EIGHT THOUSAND DOLLARS (\$3,058,000) IN RESERVE FUNDS FOR VARIOUS CAPITAL PROJECTS MORE SPECIFICALLY IDENTIFIED IN THE BUDGET DOCUMENT

Page 1 of 3

**The City of Concord resolves as follows:**

- WHEREAS,** the 2027-2036 Capital Improvement Plan (CIP) includes recommendations for various capital projects; and
- WHEREAS,** the Capital Improvement Program report Budget Listing by Funding Source included in the Fiscal Year 2027 Operating Budget and Capital Improvement Program (the "Budget Document") lists all Fiscal Year 2027 capital projects by CIP project number, title and funding source; and
- WHEREAS,** this resolution authorizes the expenditure of funds for the Fiscal Year 2027 capital projects listed in the Budget Document and related capital improvements within the same CIP project number; and
- WHEREAS,** in connection with the adoption of the Fiscal Year 2027 budget, the amount appropriated for certain capital projects is reduced by amounts repurposed through the Closeout process and as more specifically set forth in the Department of Finance Operating Policy and Procedure for Repurposing Bond Funds, Unissued Bonds and Other Funds/Capital Projects; and
- WHEREAS,** RSA 33:9 mandates that a two-thirds vote of all members of the City Council is required to pass a bond resolution; and
- WHEREAS,** the City of Concord has the financial capability to support principal and interest repayments, and the ongoing operation and maintenance costs of these capital improvement projects.

**NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Concord that:**

1. The sum of \$22,026,600  
be and is hereby appropriated as follows:

Capital Project Funds

General Capital Fund(s)	\$13,720,600
Parking Capital Fund(s)	\$365,000
Airport Capital Fund(s)	\$1,235,000
Golf Capital Fund(s)	\$200,000
Water Capital Fund(s)	\$1,798,000
Sewer Capital Fund(s)	\$4,708,000

# CITY OF CONCORD

**RESOLUTION** APPROPRIATING FOR FISCAL YEAR 2027 (JULY 1, 2026 TO JUNE 30, 2027) THE SUM OF TWENTY-TWO MILLION TWENTY-SIX THOUSAND SIX HUNDRED DOLLARS (\$22,026,600) FOR CAPITAL PROJECTS, AUTHORIZING THE ISSUANCE OF BONDS AND NOTES IN THE SUM OF EIGHTEEN MILLION EIGHTEEN THOUSAND SIX HUNDRED DOLLARS (\$18,018,600), ACCEPTING THE SUM OF NINE HUNDRED FIFTY THOUSAND DOLLARS (\$950,000) IN CAPITAL TRANSFERS, AND AUTHORIZING THE USE OF THREE MILLION FIFTY-EIGHT THOUSAND DOLLARS (\$3,058,000) IN RESERVE FUNDS FOR VARIOUS CAPITAL PROJECTS MORE SPECIFICALLY IDENTIFIED IN THE BUDGET DOCUMENT

Page 2 of 3

2. Revenue to meet said appropriation shall be provided from the following sources:

Capital Project Funds

General Capital Fund(s) G.O. Bonds	\$10,168,600	
Parking Capital Fund(s) G.O. Bonds	\$365,000	
Airport Capital Fund(s) G.O. Bonds	\$1,225,000	
Golf Capital Fund(s) G.O. Bonds	\$200,000	
Water Capital Fund(s) G.O. Bonds	\$1,430,000	
Sewer Capital Fund(s) G.O. Bonds	\$4,630,000	
	Sub-Total Bonds	\$18,018,600
General Capital Transfer	\$494,000	
Airport Capital Transfer	\$10,000	
Water Capital Transfer	\$368,000	
Sewer Capital Transfer	\$78,000	
	Sub-Total Transfers	\$950,000
Transfer from Highway Reserve	\$2,728,000	
Transfer from Technology Reserve	\$190,000	
Transfer from Equipment Reserve	\$140,000	
	Sub-Total Reserves	<u>\$3,058,000</u>
	Total All Sources	\$22,026,600

# CITY OF CONCORD

**RESOLUTION** APPROPRIATING FOR FISCAL YEAR 2027 (JULY 1, 2026 TO JUNE 30, 2027) THE SUM OF TWENTY-TWO MILLION TWENTY-SIX THOUSAND SIX HUNDRED DOLLARS (\$22,026,600) FOR CAPITAL PROJECTS, AUTHORIZING THE ISSUANCE OF BONDS AND NOTES IN THE SUM OF EIGHTEEN MILLION EIGHTEEN THOUSAND SIX HUNDRED DOLLARS (\$18,018,600), ACCEPTING THE SUM OF NINE HUNDRED FIFTY THOUSAND DOLLARS (\$950,000) IN CAPITAL TRANSFERS, AND AUTHORIZING THE USE OF THREE MILLION FIFTY-EIGHT THOUSAND DOLLARS (\$3,058,000) IN RESERVE FUNDS FOR VARIOUS CAPITAL PROJECTS MORE SPECIFICALLY IDENTIFIED IN THE BUDGET DOCUMENT

Page 3 of 3

3. In order to meet said expenditures, the City Treasurer, with approval of the City Manager, is authorized to issue up to \$18,018,600 in bonds and notes for the City of Concord under RSA 162-K:8, Chapter 280 of the Acts of 2000 and/or the Municipal Finance Act.
4. The discretion of the fixing of dates, maturities, rate of interest, form and other details of such bonds and notes (including whether such bonds or notes shall be issued on a tax exempt or taxable basis) and providing for the sale are hereby delegated to the City Treasurer.
5. Sums as appropriated shall be expended under the direction of the City Manager.
6. The useful life of the improvements is expected to be not less than five (5) years.
7. This resolution is adopted as the official intent of the City of Concord to reimburse itself for certain expenditures incurred prior to the date of issuance of the bonds or notes.
8. This resolution shall take effect upon its passage.

## General Fund Revenue

<u>Summary</u>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Revenue</b>					
Property Taxes	\$51,840,601	\$53,497,167	\$53,382,267	\$53,150,000	\$56,147,219
Other Taxes	\$854,288	\$855,110	\$855,110	\$1,222,065	\$1,219,270
Intergov Revenue	\$6,213,529	\$6,157,842	\$6,296,275	\$6,298,519	\$6,348,064
Rental Income	\$288,349	\$315,856	\$315,856	\$316,871	\$339,174
Fines and Penalties	\$433,897	\$423,100	\$423,100	\$504,300	\$501,500
Licenses and Permits	\$1,999,797	\$1,734,544	\$1,749,544	\$1,757,804	\$2,640,474
Investment Income	\$2,580,565	\$2,294,980	\$2,294,980	\$2,387,070	\$2,291,546
Donations	\$51,851	\$40,200	\$40,200	\$37,950	\$79,450
Transfer In	\$4,493,506	\$4,998,212	\$5,052,712	\$5,053,412	\$6,791,115
Use of Fund Bal/RE	\$0	\$550,000	\$3,030,000	\$0	\$850,000
Motor Vehicle Reg	\$8,221,198	\$8,525,000	\$8,525,000	\$8,450,000	\$8,650,000
Dept Service Charges	\$5,104,153	\$5,227,192	\$5,227,192	\$5,339,327	\$5,480,067
Retiree Health Reimb	\$1,412,507	\$1,395,450	\$1,395,450	\$1,517,020	\$1,535,920
Other Revenue	\$2,378,002	\$961,460	\$1,063,105	\$1,040,670	\$894,510
<b>Total Revenue</b>	<b>\$85,872,242</b>	<b>\$86,976,113</b>	<b>\$89,650,791</b>	<b>\$87,075,009</b>	<b>\$93,768,309</b>

General Fund Revenue

<u>Detail</u>	<b>2025 Actual</b>	<b>2026 Adopted</b>	<b>2026 Revised</b>	<b>2026 Projected</b>	<b>2027 Budget</b>
<b>Property Taxes</b>					
Property Taxes	\$51,840,601	\$53,497,167	\$53,382,267	\$53,150,000	\$56,147,219
<b>Subtotal</b>	<b>\$51,840,601</b>	<b>\$53,497,167</b>	<b>\$53,382,267</b>	<b>\$53,150,000</b>	<b>\$56,147,219</b>
<b>Other Taxes</b>					
Timber Tax	\$9,130	\$15,000	\$15,000	\$15,000	\$15,000
Payment-In-Lieu-of-Tax (PILOT)	\$840,263	\$840,010	\$840,010	\$1,207,000	\$1,204,170
Excavation Activity Tax	\$4,895	\$100	\$100	\$65	\$100
<b>Subtotal</b>	<b>\$854,288</b>	<b>\$855,110</b>	<b>\$855,110</b>	<b>\$1,222,065</b>	<b>\$1,219,270</b>
<b>Intergov Revenue</b>					
Other Gov Agencies - Federal	\$43,063	\$0	\$0	\$0	\$0
Other Gov Agencies - State	\$149,661	\$128,000	\$128,000	\$128,000	\$128,000
Drug Forfeiture or Restitution	\$2,174	\$5,000	\$5,000	\$1,000	\$2,500
Rooms and Meals Tax	\$4,297,057	\$4,297,057	\$4,397,975	\$4,397,975	\$4,397,975
Highway Block Grant	\$902,372	\$901,140	\$930,118	\$930,120	\$930,118
Railroad Tax	\$127	\$0	\$8,537	\$8,480	\$8,480
Other Gov Agencies - Local	\$615,997	\$618,345	\$618,345	\$618,345	\$653,240
School District Payments	\$203,079	\$208,300	\$208,300	\$214,599	\$227,751
<b>Subtotal</b>	<b>\$6,213,529</b>	<b>\$6,157,842</b>	<b>\$6,296,275</b>	<b>\$6,298,519</b>	<b>\$6,348,064</b>
<b>Rental Income</b>					
Rental Income	\$288,349	\$315,856	\$315,856	\$316,871	\$339,174
<b>Subtotal</b>	<b>\$288,349</b>	<b>\$315,856</b>	<b>\$315,856</b>	<b>\$316,871</b>	<b>\$339,174</b>
<b>Fines and Penalties</b>					
Fines and Penalties	\$367,060	\$370,000	\$370,000	\$450,000	\$450,000
False Alarm Penalties	\$47,203	\$36,000	\$36,000	\$36,000	\$36,500
Fines for Overdue Items	\$16,109	\$17,000	\$17,000	\$15,000	\$15,000
Fines for Code Prosecution	\$1,624	\$0	\$0	\$2,500	\$0
Court Ordered Payments	\$1,901	\$100	\$100	\$800	\$0
<b>Subtotal</b>	<b>\$433,897</b>	<b>\$423,100</b>	<b>\$423,100</b>	<b>\$504,300</b>	<b>\$501,500</b>

## General Fund Revenue

	2025 Actual	2026 Adopted	2026 Revised	2026 Projected	2027 Budget
<b>Licenses and Permits</b>					
Fire Prevention Permits	\$97,920	\$52,094	\$52,094	\$52,094	\$52,094
Construction Permits	\$1,259,835	\$1,167,000	\$1,167,000	\$1,167,000	\$2,054,000
Other Permits	\$348,380	\$251,650	\$251,650	\$269,700	\$251,650
Licenses	\$210,270	\$188,800	\$203,800	\$189,010	\$207,730
Street Damage Fees	\$83,392	\$75,000	\$75,000	\$80,000	\$75,000
<b>Subtotal</b>	<b>\$1,999,797</b>	<b>\$1,734,544</b>	<b>\$1,749,544</b>	<b>\$1,757,804</b>	<b>\$2,640,474</b>
<b>Investment Income</b>					
Investment Income	\$2,580,565	\$2,294,980	\$2,294,980	\$2,387,070	\$2,291,546
<b>Subtotal</b>	<b>\$2,580,565</b>	<b>\$2,294,980</b>	<b>\$2,294,980</b>	<b>\$2,387,070</b>	<b>\$2,291,546</b>
<b>Donations</b>					
Donations	\$51,851	\$40,200	\$40,200	\$37,950	\$79,450
<b>Subtotal</b>	<b>\$51,851</b>	<b>\$40,200</b>	<b>\$40,200</b>	<b>\$37,950</b>	<b>\$79,450</b>
<b>Transfer In</b>					
Transfer In - Trust	\$1,240,616	\$1,535,122	\$1,589,622	\$1,589,622	\$2,182,122
Transfer In - Parking	\$170,855	\$170,408	\$170,408	\$170,408	\$336,690
Transfer In - Airport	\$81,423	\$80,692	\$80,692	\$80,692	\$85,630
Transfer In - Conserv Prop	\$71,940	\$65,600	\$65,600	\$65,600	\$65,940
Transfer In - Impact Fee	\$0	\$20,000	\$20,000	\$20,000	\$185,000
Transfer In - Golf	\$132,334	\$134,085	\$134,085	\$134,785	\$412,780
Transfer In - Arena	\$89,920	\$88,406	\$88,406	\$88,406	\$96,230
Transfer In - Solid Waste	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
Transfer In - NEOCTIF	\$184,320	\$184,781	\$184,781	\$184,781	\$280,998
Transfer In - Sears Block TIF	\$415,721	\$408,810	\$408,810	\$408,810	\$552,878
Transfer In - Penacook TIF	\$14,810	\$15,104	\$15,104	\$15,104	\$109,407
Transfer In - Water	\$853,590	\$847,988	\$847,988	\$847,988	\$911,920
Transfer In - Wastewater	\$1,234,377	\$1,443,616	\$1,443,616	\$1,443,616	\$1,567,920
<b>Subtotal</b>	<b>\$4,493,506</b>	<b>\$4,998,212</b>	<b>\$5,052,712</b>	<b>\$5,053,412</b>	<b>\$6,791,115</b>
<b>Use of Fund Bal/RE</b>					
Use of Fund Balance	\$0	\$550,000	\$3,030,000	\$0	\$850,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$3,030,000</b>	<b>\$0</b>	<b>\$850,000</b>

## General Fund Revenue

	2025 Actual	2026 Adopted	2026 Revised	2026 Projected	2027 Budget
<b>Motor Vehicle Reg</b>					
Motor Vehicle Registrations	\$8,221,198	\$8,525,000	\$8,525,000	\$8,450,000	\$8,650,000
<b>Subtotal</b>	<b>\$8,221,198</b>	<b>\$8,525,000</b>	<b>\$8,525,000</b>	<b>\$8,450,000</b>	<b>\$8,650,000</b>
<b>Dept Service Charges</b>					
MV Transportation Surcharge	\$187,250	\$193,000	\$193,000	\$190,000	\$192,000
MV Transportation Admin	\$20,810	\$21,500	\$21,500	\$21,000	\$21,250
MV Waste Disposal	\$21,037	\$21,500	\$21,500	\$21,000	\$21,250
MV State Agent Admin	\$137,471	\$137,000	\$137,000	\$135,000	\$136,500
Reports, Prints, and Copies	\$663	\$850	\$850	\$985	\$980
Recording Fees	\$10,135	\$10,000	\$10,000	\$10,200	\$12,030
Application Fees	\$58,415	\$54,057	\$54,057	\$56,300	\$54,057
Review Fees	\$35,085	\$94,800	\$94,800	\$31,350	\$55,000
Inspection Fees	\$1,233	\$0	\$0	\$2,085	\$0
Camps	\$212,509	\$201,990	\$201,990	\$208,760	\$209,000
Aquatics Programs	\$49,543	\$54,010	\$54,010	\$37,620	\$50,500
Program Fees	\$286,883	\$244,930	\$244,930	\$288,950	\$266,500
Salt Sales	\$16,860	\$30,000	\$30,000	\$30,000	\$30,000
Tree Sales	\$4,500	\$9,000	\$9,000	\$9,000	\$9,000
Timber Sales	\$44,920	\$5,000	\$5,000	\$5,000	\$8,000
Mark-up	\$5,854	\$15,000	\$15,000	\$15,000	\$15,000
Non-Resident Library Fees	\$6,040	\$8,000	\$8,000	\$8,000	\$8,000
Sundry Services	\$67,856	\$53,550	\$53,550	\$58,320	\$58,010
Special Duty Services	\$181,644	\$207,127	\$207,127	\$226,000	\$222,500
Police Patrol Services	\$5,754	\$3,600	\$3,600	\$5,200	\$4,400
Cruiser Rental Fee	\$18,743	\$26,500	\$26,500	\$35,000	\$30,000
Police Witness Fees	\$0	\$0	\$0	\$37	\$0
Ambulance Charges	\$3,346,257	\$3,485,000	\$3,485,000	\$3,485,000	\$3,620,000
Alarm Boxes	\$257,715	\$227,378	\$227,378	\$333,020	\$332,690
Other Service Charges	\$126,978	\$123,400	\$123,400	\$126,500	\$123,400
<b>Subtotal</b>	<b>\$5,104,153</b>	<b>\$5,227,192</b>	<b>\$5,227,192</b>	<b>\$5,339,327</b>	<b>\$5,480,067</b>
<b>Retiree Health Reimb</b>					
Retiree Health Insurance	\$1,412,507	\$1,395,450	\$1,395,450	\$1,517,020	\$1,535,920
<b>Subtotal</b>	<b>\$1,412,507</b>	<b>\$1,395,450</b>	<b>\$1,395,450</b>	<b>\$1,517,020</b>	<b>\$1,535,920</b>

## General Fund Revenue

---

	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Other Revenue</b>					
Sales of Lots and Niches	\$30,410	\$30,000	\$30,000	\$30,000	\$30,000
Sale of Assets	\$128,561	\$30,000	\$30,000	\$30,000	\$30,000
Advertising	\$5,900	\$7,900	\$7,900	\$3,500	\$6,000
Cable TV Franchise	\$748,375	\$715,900	\$715,900	\$682,360	\$649,000
Finance Charges	\$5,022	\$3,000	\$3,000	\$6,300	\$3,000
Forest Loss Reimbursement	\$387	\$420	\$387	\$390	\$390
Reimbursements	\$9,032	\$10,000	\$10,000	\$14,000	\$10,000
Other Revenue	\$1,450,314	\$164,240	\$265,918	\$274,120	\$166,120
<b>Subtotal</b>	<b>\$2,378,002</b>	<b>\$961,460</b>	<b>\$1,063,105</b>	<b>\$1,040,670</b>	<b>\$894,510</b>
<b>Total Revenue</b>	<b>\$85,872,242</b>	<b>\$86,976,113</b>	<b>\$89,650,791</b>	<b>\$87,075,009</b>	<b>\$93,768,309</b>

## General Fund Revenue

---

### Description of Revenue Detail

The following items represent 84.9% of all General Fund revenues:

Property Taxes	\$56,147,219	59.9%
Motor Vehicle Reg	\$8,650,000	9.2%
Transfer In	\$6,791,115	7.2%
Intergov Revenue - Rooms and Meals Tax	\$4,397,975	4.7%
Dept Service Charges - Ambulance Charges	\$3,620,000	3.9%
<b>Total</b>	<b>\$79,606,309</b>	<b>84.9%</b>

### Property Taxes

Fiscal Year 2027 property taxes account for approximately 59.9% of General Fund revenues. This represents a 5.5% tax rate increase over Fiscal Year 2026. Budgeted property taxes are determined by subtracting all other budgeted General Fund revenues from total General Fund budgeted expenses. The City Council did not set a specific tax rate target for Fiscal Year 2027, but instead instructed the City Manager to present a responsible budget and work towards the City Council priorities.

In addition to the taxes to be raised for appropriations, \$810,600 of tax revenue is estimated to be raised for tax abatements or overlay (\$285,000) and war service credits (\$525,600). Including overlay and war service credits, the Fiscal Year 2027 total tax revenue is \$56,957,819 up from \$54,128,417 for Fiscal Year 2026 budget. The budgeted amount to raise in taxes is \$2,829,402 higher than the Fiscal Year 2026 budget. No real growth in property assessments was used in developing the Fiscal Year 2027 budget. The City portion of the tax rate increases to \$10.74. Please refer to the Resolution section for a comparison of Fiscal Year 2026 versus Fiscal Year 2025 budgetary tax rates.

### Motor Vehicle Registrations

Revenue from motor vehicle registrations represents 9.2% of all General Fund revenue and is the second largest source of revenue for the Fund. This revenue is budgeted by using the current fiscal year's actual year-to-date receipts and estimating the remainder of the year, analyzing the local and national economy for automobile purchases, and considering forecasts of new car sales for the next 12-18 months. For Fiscal Year 2027 it is anticipated that new and more expensive vehicles will continue to be available for purchase, and increases will be moderate.

### Transfer In

The Transfer In portion of revenue represents 7.2% of all General Fund revenue. It is comprised of municipal overhead charges to most of the City's Enterprise and Special Revenue Funds; General Services overhead charges to the Water, Wastewater, and Arena Funds. Municipal overhead and General Services overhead is determined using a formula to calculate the overhead expenses and prorating to the applicable funds based on their percentage of budgets. The amounts may also be adjusted based on the fund's financial position or ability to absorb an increase in any given year.

In addition to overhead transfers, the City also recognizes revenues as transfers in from trusts, including cemetery, library, OPEB, capital reserves, and transfers from Impact Fee and Tax Increment Finance (TIF) District funds as reimbursement for operating expenses and applicable debt service costs.

## General Fund Revenue

---

Intergovernmental Revenue—Rooms and Meals Tax

Rooms and Meals taxes represent 4.7% of all General Fund revenue. The Council adopted budget represents a level budget to the amount provided by the State (revised) when the tax rate setting occurred in November 2024.

Department Service Charges—Ambulance Charges

Ambulance Service charges represent 3.9% of all General Fund revenue and is the fifth largest source of revenue for the Fund. Revenue is projected primarily based on historical trends and changes in emergency medical services demanded. Changes in payor mix (Medicare, Medicaid, private insurance, no insurance) can have a significant effect on revenues received.

Use of Fund Balance

The Fiscal Year 2027 budget includes \$850,000 of fund balance.

<u>Fiscal Year</u>	<u>Total Fund Balance</u>	<u>Unassigned Fund Balance</u>
2016	\$15,939,783	\$10,735,579
2017	\$17,474,214	\$11,015,079
2018	\$17,514,013	\$11,371,395
2019	\$18,904,212	\$11,769,490
2020	\$19,721,024	\$12,525,950
2021	\$20,718,046	\$12,067,362
2022	\$20,324,190	\$13,219,990
2023	\$25,984,004	\$15,570,778
2024	\$27,810,712	\$15,645,535
2025	\$29,828,642	\$15,751,060

Source: 2016-2025 Annual Comprehensive Financial Reports

## General Fund Expense

---

<u>Summary</u>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Expense</b>					
Compensation	\$38,352,772	\$40,328,140	\$40,483,921	\$39,944,510	\$42,527,816
Fringe Benefits	\$22,065,197	\$23,029,415	\$22,977,134	\$22,748,325	\$24,973,967
Outside Services	\$3,816,597	\$4,686,692	\$4,720,192	\$4,558,485	\$4,480,678
Supplies	\$3,335,172	\$3,384,535	\$3,384,535	\$3,370,675	\$3,347,079
Utilities	\$1,193,738	\$1,234,865	\$1,234,865	\$1,201,380	\$1,298,785
Insurance	\$570,643	\$606,520	\$606,520	\$606,486	\$772,871
Capital Outlay	\$49,923	\$24,900	\$40,900	\$43,500	\$25,700
Debt Service	\$8,154,773	\$8,750,492	\$8,750,492	\$8,750,492	\$11,169,970
Miscellaneous	\$1,082,029	\$1,196,768	\$1,196,768	\$1,038,043	\$1,175,373
Transfer Out	\$8,158,230	\$3,733,785	\$6,255,463	\$6,255,463	\$3,996,069
<b>Total Expense</b>	<b>\$86,779,073</b>	<b>\$86,976,113</b>	<b>\$89,650,791</b>	<b>\$88,517,359</b>	<b>\$93,768,308</b>

## General Fund Expense

<u>Detail</u>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Compensation</b>					
Full Time	\$30,356,807	\$34,079,785	\$34,168,638	\$31,702,960	\$35,781,691
Part Time	\$954,575	\$1,195,243	\$1,195,243	\$979,270	\$1,379,654
Temporary	\$723,363	\$758,096	\$758,096	\$747,280	\$776,920
Overtime	\$5,282,121	\$3,588,076	\$3,645,973	\$5,674,080	\$3,788,160
Holiday	\$573,958	\$637,120	\$646,151	\$770,800	\$736,371
Allowance	\$461,948	\$69,820	\$69,820	\$70,120	\$65,020
<b>Subtotal</b>	<b>\$38,352,772</b>	<b>\$40,328,140</b>	<b>\$40,483,921</b>	<b>\$39,944,510</b>	<b>\$42,527,816</b>
<b>Fringe Benefits</b>					
Retirement	\$7,941,755	\$7,985,763	\$8,035,695	\$8,089,240	\$8,513,917
FICA	\$1,718,952	\$1,807,143	\$1,805,230	\$1,812,630	\$1,938,370
Beneflex	\$9,034,053	\$9,842,533	\$9,742,233	\$9,233,620	\$10,755,519
Retiree Health	\$2,583,786	\$2,563,690	\$2,563,690	\$2,784,080	\$2,910,230
Worker's Compensation	\$769,064	\$810,316	\$810,316	\$807,920	\$834,663
Unemployment Insurance	\$17,586	\$19,970	\$19,970	\$20,835	\$21,268
<b>Subtotal</b>	<b>\$22,065,197</b>	<b>\$23,029,415</b>	<b>\$22,977,134</b>	<b>\$22,748,325</b>	<b>\$24,973,967</b>
<b>Outside Services</b>					
Professional Development	\$392,731	\$524,341	\$534,341	\$428,626	\$464,329
Business Expense	\$55,157	\$74,297	\$74,297	\$66,337	\$68,931
Dues & Memberships	\$61,856	\$62,410	\$62,410	\$62,851	\$63,635
Repairs and Maintenance	\$459,753	\$418,670	\$418,670	\$428,035	\$419,040
Professional Services	\$1,678,504	\$1,979,193	\$2,002,693	\$1,966,020	\$1,615,073
Software/Hardware Maintenance	\$686,382	\$1,036,616	\$1,036,616	\$1,029,863	\$1,262,934
Advertising	\$29,331	\$25,420	\$25,420	\$23,200	\$24,370
Rent	\$164,320	\$176,535	\$176,535	\$175,541	\$188,766
Communications	\$145,259	\$220,829	\$220,829	\$191,700	\$184,190
Postage	\$81,679	\$88,381	\$88,381	\$106,312	\$109,410
Bond Costs	\$61,626	\$80,000	\$80,000	\$80,000	\$80,000
<b>Subtotal</b>	<b>\$3,816,597</b>	<b>\$4,686,692</b>	<b>\$4,720,192</b>	<b>\$4,558,485</b>	<b>\$4,480,678</b>

## General Fund Expense

	2025 Actual	2026 Adopted	2026 Revised	2026 Projected	2027 Budget
<b>Supplies</b>					
Office Supplies	\$205,900	\$225,715	\$225,715	\$195,296	\$207,090
Library Books and Materials	\$211,868	\$219,981	\$219,981	\$219,981	\$214,981
Departmental Supplies	\$531,099	\$580,840	\$580,840	\$583,300	\$527,625
Auto Parts	\$640,708	\$514,010	\$514,010	\$521,510	\$515,010
Grounds and Horticultural	\$74,304	\$73,080	\$73,080	\$72,080	\$77,330
Building Supplies	\$129,664	\$119,960	\$119,960	\$134,308	\$120,140
Uniforms	\$320,722	\$345,866	\$345,866	\$340,881	\$352,017
Chemicals	\$24,349	\$36,030	\$36,030	\$36,030	\$36,030
Vehicle Fuel	\$460,761	\$497,113	\$497,113	\$495,349	\$498,386
Winter Treatment Supplies	\$735,797	\$771,940	\$771,940	\$771,940	\$798,470
<b>Subtotal</b>	<b>\$3,335,172</b>	<b>\$3,384,535</b>	<b>\$3,384,535</b>	<b>\$3,370,675</b>	<b>\$3,347,079</b>
<b>Utilities</b>					
Electricity	\$859,167	\$886,220	\$886,220	\$849,320	\$946,230
Natural Gas and Propane	\$233,585	\$237,390	\$237,390	\$247,930	\$233,670
Heating Oil and Kerosene	\$5,700	\$4,695	\$4,695	\$4,200	\$4,935
Water and Wastewater	\$95,286	\$106,560	\$106,560	\$99,930	\$113,950
<b>Subtotal</b>	<b>\$1,193,738</b>	<b>\$1,234,865</b>	<b>\$1,234,865</b>	<b>\$1,201,380</b>	<b>\$1,298,785</b>
<b>Insurance</b>					
Insurance Deductible	\$13,783	\$15,000	\$15,000	\$15,000	\$15,000
Property and Auto Insurance	\$182,218	\$201,990	\$201,990	\$201,976	\$240,652
Liability Insurance	\$374,642	\$389,530	\$389,530	\$389,510	\$517,219
<b>Subtotal</b>	<b>\$570,643</b>	<b>\$606,520</b>	<b>\$606,520</b>	<b>\$606,486</b>	<b>\$772,871</b>
<b>Capital Outlay</b>					
Capital Outlay - GL	\$49,923	\$24,900	\$40,900	\$43,500	\$25,700
<b>Subtotal</b>	<b>\$49,923</b>	<b>\$24,900</b>	<b>\$40,900</b>	<b>\$43,500</b>	<b>\$25,700</b>
<b>Debt Service</b>					
Principal	\$6,265,932	\$6,604,722	\$6,604,722	\$6,604,722	\$7,844,240
Interest	\$1,888,841	\$2,145,770	\$2,145,770	\$2,145,770	\$3,325,730
<b>Subtotal</b>	<b>\$8,154,773</b>	<b>\$8,750,492</b>	<b>\$8,750,492</b>	<b>\$8,750,492</b>	<b>\$11,169,970</b>

## General Fund Expense

	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Miscellaneous</b>					
Other	\$0	\$0	\$0	\$0	\$0
Special Programs	\$1,082,029	\$1,096,768	\$1,096,768	\$1,038,043	\$1,075,373
Contingency	\$0	\$100,000	\$100,000	\$0	\$100,000
<b>Subtotal</b>	<b>\$1,082,029</b>	<b>\$1,196,768</b>	<b>\$1,196,768</b>	<b>\$1,038,043</b>	<b>\$1,175,373</b>
<b>Transfer Out</b>					
Transfer Out - Trust	\$5,988,511	\$1,704,260	\$3,855,938	\$3,855,938	\$1,704,260
Transfer Out - Parking	\$56,643	\$59,980	\$59,980	\$59,980	\$59,980
Transfer Out - Arena	\$0	\$0	\$0	\$0	\$170,000
Transfer Out - Solid Waste	\$1,467,845	\$1,423,045	\$1,423,045	\$1,423,045	\$1,567,829
Transfer Out - Gen Cap Proj	\$645,231	\$546,500	\$916,500	\$916,500	\$494,000
<b>Subtotal</b>	<b>\$8,158,230</b>	<b>\$3,733,785</b>	<b>\$6,255,463</b>	<b>\$6,255,463</b>	<b>\$3,996,069</b>
<b>Total Expense</b>	<b>\$86,779,073</b>	<b>\$86,976,113</b>	<b>\$89,650,791</b>	<b>\$88,517,359</b>	<b>\$93,768,308</b>

## General Fund Expense

---

### Ratio of Expense Detail

Compensation	\$42,527,816	45.3%
Fringe Benefits	\$24,973,967	26.6%
Debt Service	\$11,169,970	11.9%
Outside Services	\$4,480,678	4.8%
Transfer Out	\$3,996,069	4.3%
Supplies	\$3,347,079	3.6%
Utilities	\$1,298,785	1.4%
Miscellaneous	\$1,175,373	1.3%
Insurance	\$772,871	0.8%
Capital Outlay	\$25,700	0.0%
<b>Total</b>	<b>\$93,768,308</b>	<b>100.0%</b>