BUDGET REVIEW COMMITTEE

MAY 7, 2026

A meeting of the Budget Review Committee was held Thursday, May 7, 2026, at 7:00 p.m. in the Aldermanic Chamber and duly noticed in two places, including the City's website, in accordance with the requirements of RSA 91-A:2 II.

Alderman Richard A. Dowd, Chairman, presided.

Let's start the meeting by taking a roll call attendance.

| | |
|---|---|
| Members of Committee present: | Alderman Derek Thibeault<br>Alderman Paula Johnson<br>Alderman Tim Sennott, Vice-Chair<br>Alderman Richard A. Dowd, Chairman |
| Members not in Attendance: | Alderman-at-Large Michael B. O'Brien<br>Alderwoman-at-Large Shoshanna Kelly<br>Alderman-at-Large Alicia Gregg |
| Also in Attendance: | Alderman-at-Large Lori Wilshire (via Zoom)<br>Tim Cummings, Administrative Services<br>Johanny Pena, Human Resources Specialist<br>Peter Donovan, Payroll Manager<br>Cathy Fournier, Employee Benefits Manager<br>Nick Miseirvitch, Chief Information Officer<br>Jennifer Deshaies, Risk Manager<br>Kimberly Grassett, Senior Risk Coordinator<br>Ross Dugas, Loss Control & ADA Specialist<br>Amy Girard, Purchasing Manager<br>Michelle Welsh, Assessing Manager<br>Bob Gannon, GIS Specialist<br>Jeff Poehnert, PEG Manager<br>Dawn Enwright, CFO |

---

<u>ROLL CALL</u>

<u>COMMUNICATIONS</u>

From: Jessica Hägg Arlington Street Community Center Director
Re: FY27 budget

***There being no objection, Chairman Dowd accepted the communication and placed it on file.***

<u>Alderman Thibeault</u>

We also got a communication after the agenda was created:

From: Tim Cummings, COO
Dawn Enwright, CFO
Re: Reducing FY27 budget down by $288,679 through a technical amendment

***There being no objection, Chairman Dowd accepted the communication and placed it on file.***

<u>UNFINISHED BUSINESS</u> - None

<u>NEW BUSINESS – RESOLUTIONS</u> - None

<u>NEW BUSINESS – ORDINANCES</u> - None

<u>TABLED IN COMMITTEE</u>

**MOTION BY ALDERMAN THIBEAULT TO REMOVE FROM THE TABLE R-26-028**

**MOTION CARRIED**

**R-26-028**

Endorsers: Mayor Jim Donchess
Alderwoman Vengerflutta Smith
Alderman-at-Large Michael B. O'Brien, Sr.
Alderman-at-Large Alicia Gregg
Alderman Thomas Lopez
Alderman-at-Large Lori Wilshire

**RELATIVE TO THE ADOPTION OF THE FISCAL YEAR 2027 PROPOSED BUDGET FOR THE CITY OF NASHUA GENERAL, ENTERPRISE, SPECIAL REVENUE AND GRANT FUNDS**

DEPARTMENTAL REVIEWS OF THE PROPOSED FY27 BUDGET FOR THE CITY OF NASHUA

| Dept. # | | Revenues | Appropriations |
|---|---|---|---|
| | | | |
| | **ADMINISTRATIVE SERVICES DIVISION** | | |
| 106 | Administrative Services | | 58 |
| 110 | Arlington Street Community Center (see Memo) | | 60 |
| 111 | Human Resources | | 64 |
| 112 | Payroll | | 66 |
| 113 | Benefits | | 69 |
| 120 | Technology Maintenance | | 73 |
| 122 | Information Technology | | 74 |
| 128 | Risk Management | | 78 |
| 129 | City Buildings | | 81 |
| 130 | Purchasing | | 83 |
| 132 | Assessing | | 85 |
| 134 | GIS (no Memo submitted) | | 88 |
| 2505 | Community Television | | 92 |
| | | | |

**ADMINISTRATIVE SERVICES**

Chairman Dowd

This evening we're gonna be discussing Administrative Services and that is Department – let's start with 106 on page 58 for Appropriations.

Alderman Thibeault

I also want to make mention that Alderman-at-Large Lori Wilshire has joined us on Zoom.

Chairman Dowd

Okay, good. Director Cummings?

Tim Cummings, Director of Administrative Services

Yes. Thank you, Mr. Chairman. Tim Cummings, Director of Administrative Services. Before I started this evening as I had discussed with you, Mr. Chairman, I wanted to take a moment and speak to the communication that you received this afternoon and that was on your desks this evening. I want to start by saying for the record, we're not looking for any action to be taken on this communication but I did want to make explicit a few points that were that were provided to you. So what we - and CFO Enwright is with me - what we wanted to do is take a moment and I'm not going to read this communication. I think it speaks for itself but we wanted to make sure that the Board of Aldermen, and specifically the Budget Review Committee, knew that after we had submitted our R-26-028 upon a review, we noticed that there was some technical issues with the budget and we felt incumbent upon us to provide you with some of the correcting information and that information is provided to you in backup to this communication and in totality, it reduces the budget by $288,679. But most of it is generated through a technical amendment and then the other one is a more policy driven amendment that we're suggesting that you consider in the fact that we wouldn't necessarily have 14 Mulberry Street online in this Fiscal Year.

So I can go into more detail if you'd like Mr. Chairman but I wanted to just quickly summarize what the communication does. I suspect throughout the coming weeks or so where various departments come up, you may hear that there's a correction. It's due to this specific issue but we wanted to kind of start this evening by making you all aware of this and then asking that at a follow on meeting whether it's at the next meeting or at the end of the budget review season, that you adopt this amendment first to create an even playing field and then whatever substantive changes you want to make through your work sessions, you do through a follow on amendment after the fact because the original intention was essentially to present a budget that was at least $111,000 less than what it's what it's showing right now. Thank you.

Chairman Dowd

As I had explained, we just got that late this afternoon so we're not in a position to discuss it. At these budget hearings on reviewing the Division's budget requests, we never take any action until the wrap up session. So approving anything in this letter after we have discussions further on downstream at that point, we haven't decided yet, any action on it wouldn't happen until one of the wrap up sessions. Alright.

Tim Cummings, Director of Administrative Services

Yep.

Chairman Dowd

Alright. Next?

Tim Cummings, Director of Administrative Services

Alright. Well with that being said and if there's no questions, I'm gonna just turn my attention to Department 106. It's essentially Office of Administrative Services. This is essentially my office. It's a pretty straightforward budget. I will note that there's some increases along the way here mainly driven by the fact that we have not been budgeting for the Ethics Review Committee over the years. That is a you know, been a relatively quiet Committee but as of recently over a few years, it has definitely ticked up in some expenses. So we've increased the budget this year just in anticipation of a need for it. This Ethics Review Committee is not its own separate department and so those expenses are bundled into the Administrative Services Office's budget and that is the major driver to the Administrative expenses increases this year.

Chairman Dowd

Can you point out the lines that have added?

Tim Cummings, Director of Administrative Services

Yep. Mainly it's in Office Supplies. I believe we increased a little bit and we increased other expenses a little bit mainly to capture buying new Roberts Rules books, buying some binders, and some notepads, buying some additional expenses that we may need to have for the Ethics Review Committee. We wanted to capture it so we had something mainly in those lines.

Chairman Dowd

So I noticed that Office Supplies - 6100 went up by $500.

Tim Cummings, Director of Administrative Services

Yup.

Chairman Dowd

And I see subscriptions. Is that involved in this or is that other?

Tim Cummings, Director of Administrative Services

Yup, no. Subscriptions really just went up because of market changes not because of anything to do with the Ethics Committee.

Chairman Dowd

So the increase due to the Ethics Committee is $500?

Tim Cummings, Director of Administrative Services

Well and then also we're carrying some additional money in Other Expenses. Other Expenses we're increasing as well.

Chairman Dowd

Okay. Any employees?

Tim Cummings, Director of Administrative Services

What’s that? No not at this time and I don't anticipate that need but, you know, we may need some contracted services, some consulting services and I wanted to have additional money in case that was the case.

Chairman Dowd

Okay. So are there any questions relative to Administrative Services in the high level?

Alderman Sennott

So the Ethics Review Committee expenses you said the bulk of that was captured under your Other Expenses. Were you jumping from $500 to $10,000 - is that correct?

Tim Cummings, Director of Administrative Services

Yes.

Alderman Sennott

Is that where you would expect to draw upon those consulting services or would you be drawing from the budget under line 53142?

Tim Cummings, Director of Administrative Services

Yeah, I would anticipate that we would pull it from this line and/or move the money from this line to the Consulting Services line if we needed to at some point but really this was just a placeholder for us in case we needed the money throughout the year for consulting services.

Alderman Sennott

Okay.

Chairman Dowd

All set?

Alderman Sennott

For now.

Tim Cummings, Director of Administrative Services

Uhm .. oh yeah, sorry.

Alderman Johnson

Yes, thank you. I'm going to go into salaries right now and I got asked this question because I didn't get the salary from this year to compare it to what's asked for in next year. So the Director's salary - what is your salary right now? May I ask through the Chair?

Chairman Dowd

Yes.

Tim Cummings, Director of Administrative Services

I don't know. I would have ..

Alderman Johnson

You don't know what you're making a week, a year?

Tim Cummings, Director of Administrative Services

No. I would have to check.

Alderman Johnson

Yep and we're going to check on that.

Chairman Dowd

We were submitted that.

Alderman Johnson

I only have what's ‘27 - what's going to be - what they're asking for in 2027. I don't have anything in 2026. I don't have a budget book from last year because I wasn't on the Board last year.

Alderman Thibeault

Probably online though, right? The budget from last year?

Tim Cummings, Director of Administrative Services

I mean I can get it for you. I'll be happy to provide it to you. I don't know it off the top of my head.

Chairman Dowd

Alright.

Alderman Johnson

And I'm just kind of going through all this a little bit because I need to know because we're asking for more money and we're asking - and I know that the Unaffiliates lost their increases which I don't think that's fair because the Board voted on it. It was an ordinance and the Mayor took it away. Doesn't the Board have to come back and vote on it again with a whole new ordinance to take something away? The Board giveth and the Mayor take it away.

Chairman Dowd

Yeah, we'll discuss that but it's not part of Administrative Services.

Alderman Johnson

Well it was - he represents the Mayor and he works Administrative Services and this whole thing is tied together. It is. The Administrator in the office – Administrative Services Office Administrator.

Tim Cummings, Director of Administrative Services

Yup.

Alderman Johnson

Salary or are you gonna have to get back to me on that too?

Tim Cummings, Director of Administrative Services

Yeah, I don’t know that off the top of my – and I’ll say for the record, I don't know all the individual salaries off the top of my head.

Alderman Johnson

I’m surprised you don’t know your salary.

Tim Cummings, Director of Administrative Services

Fine. I don't.

Alderman Johnson

That’s fine.

Tim Cummings, Director of Administrative Services

But I'd be happy to provide you whatever it is. I thought an exhibit was provided that had the salary breakdown.

Chairman Dowd

It was provided as to what the salaries are currently.

Tim Cummings, Director of Administrative Services

Okay.

Alderman Johnson

Thank you.

Alderman Sennott

Oh, thanks.

Chairman Dowd

Oh, wait I'm sorry I had it ..

Alderman Sennott

No, that's fine. Go ahead.

Alderman Thibeault

Thank you, Mr. Chair. To be honest, I don't know my salary where I work. I mean I know roughly but, you know, when you go rough and you just give a ballpark, people want the exact dollar amount or they're going to come after you. If you're too high or too low, they're going to come after you. So I get that because I don't do that and I don't remember when I had employees each of their salaries either. It's just, you know, you can't remember everything so I get that.

My question here is on the consulting. So according to the used for this year, I'm seeing $7,000 used 28%. I know we have months still to go but we haven't even used the what we budgeted for last year which was $40,000. This year we're going to look to budget $50,000. So we're going up but we've only used $7,000 this year. So why do we think we couldn't budget for $40,000 a year? Why do we have to go up to 50?

Tim Cummings, Director of Administrative Services

So I would want to double check to see where we land at the end of this year but lots of times what happens is that the - what I have found over the last few years is the Office of Administrative Services helps provide a stop gap measure between a lot of the other Admin Services Departments. So I'll give you an example with Payroll. So in the Payroll Contracted Services line, they don't necessarily have all the money that they would need to be able to, you know, finish out a contract with the consultant. So if they need to increase the purchase order, this is one of the places I would go to add an additional amount of money as necessary to be able to have the monies available to finish out a consultant's contract, or services, or whatever the case may be.

I would also note in this particular year, I added some additional monies because it is an ambition of Administrative Services to start the conversation about looking to redevelop some land over off of West Hollis Street into recreational fields. So that has been a closed landfill that was going to be a grocery store. It's about 8-ish acres. It is a piece of property that is looking to come back to the City because it's delinquent in its taxes. This has been an ongoing conversation for the last few years and I really in the back of my mind wanted to wait till I got beyond the Mohawk Tannery project. Now that the Mohawk Tannery project is done, I feel as though it would be a good time to marshal our resources to try to redevelop that vacant piece of land into what we've heard from the community and need is some athletic fields and of course, that's subject to more conversation but I would be looking to use this money to be able to start that initiative.

Alderman Thibeault

Follow up?

Chairman Dowd

Follow up.

Alderman Thibeault

And so you're saying you need a consultant to look at that - is that what you're saying?

Tim Cummings, Director of Administrative Services

That's correct, yep. We will be starting to use some consulting services monies for this and we - this would be the very start of the process to seed it so we can start to understand what we're talking about. We will pull a team together similar to what we did with the Mohawk Tannery, with DPW, Community Development. All the respective stakeholders come together regularly to start working on this project because it will be a tough project that will take many years to solve. But it's one that now that we have the Mohawk Tannery pretty much done, I feel like it's a good project for us to really start to look at.

Alderman Thibeault

Okay. Thank you.

Chairman Dowd

Alderman Sennott did you have a hand up before?

Alderman Sennott

I did. I just had a quick follow on to my previous line of questioning. Going back to the additional monies because the increased activity on the Ethics Review Committee, why is the Ethics Review Committee under Administrative Services? I'm looking at the various boards and committees and volunteer activities that we have here and the contact for it is Attorney Clarke. I would think that that Committee, especially given the line of its work, would fall into the Legal Department.

Tim Cummings, Director of Administrative Services

If I may, Mr. Chairman?

Chairman Dowd

Yes, go ahead, Director Cummings.

Tim Cummings, Director of Administrative Services

Thank you. So you're going to see a follow on piece of legislation in the couple months updating the City's Administrative Code which hasn't been updated in a few years. What you're looking at is actually a little outdated to like how actually the City currently practices. I agree with you Alderman Sennott. That is what - is how it reads. I'm just telling you that by practice and what has happened is that hasn't been the case and so I've had conversations with the Legal Office and they believe it's better suited to be run out of Admin. Services. So we're going to continue that. The administrative code is going to be updated to reflect that so that reads correctly. But the Legal Office is not the office that services the Ethics Review Committee despite what you might be looking at.

Chairman Dowd

Follow up?

Alderman Sennott

Alright. I understand that organizations reorganize, reconfigure but we kind of dig our own hole especially when public facing sub groups like that when we don't have the clarity for who's in charge. So I can see where there would be a disconnect between the budget that we're trying to craft to run the City and how the City is being run. Alderwoman Kelly said the other night, the math doesn't math. That's all.

Tim Cummings, Director of Administrative Services

So if I may? I'd like to comment on that.

Chairman Dowd

Yes, Director Cummings.

Tim Cummings, Director of Administrative Services

I completely agree with that and in fact what I've noticed over the years is our budget doesn't match the Administrative Code and that's one of the reasons it's been a yearlong project that I've been working on to try to present an Administrative Code to the body that actually reflects how we operate, and actually how you budget yourself, and so we're catching up here because - and this has been years, years and decades long of building of this building and we're trying to just do some housekeeping to get this corrected because your point is very well taken.

Chairman Dowd

All set?

Alderman Sennott

Yup.

Alderman Johnson

Thank you. I want to go back to Alderman Thibeault's question regarding the money that - where are you taking the money again from that you're going to use for a consultant to establish fields on West Hollis Street? Can we go through that again how you're moving the - shuffling the money around here?

Tim Cummings, Director of Administrative Services

So, if I may?

Chairman Dowd

Director Cummings.

Tim Cummings, Director of Administrative Services

Yep. So on on this one, we're not shuffling any money around. All we'd be using is money that's in the consulting services line and what we would be using that monies for is to start the process to study the concept of developing two - I'm going to say two and that's subject to more conversation, rectangular athletic fields on 8-ish acres on West Hollis Street that was a former landfill site.

<u>Alderman Johnson</u>

I know exactly where that is. Excuse me, I don't mean to interrupt. So anything left over on that line item, you're looking to capture for into next year's - into 2027 anything left over? If you only spent 65% of that money and you don't use anything more is that money going to go back into the General Fund?

<u>Tim Cummings, Director of Administrative Services</u>

No, it would roll a surplus.

<u>Alderman Johnson</u>

It would roll a surplus. Well, that's what I'm asking you. Is it going to roll a surplus into that line item or is it going to go back into the General Fund?

<u>Tim Cummings, Director of Administrative Services</u>

Again, I want to be clear here. It doesn't necessarily go back into the General Fund. It will go to surplus and then from surplus, a decision needs to be made on how it's used but that would be the intention.

<u>Alderman Johnson</u>

I just want to - if you don't mind?

<u>Chairman Dowd</u>

No, follow up.

<u>Alderman Johnson</u>

About – thank you - about that piece of land which is right down by where I live. Very toxic land because they tried to build many times and they've drilled enough that they couldn't put a bank; they couldn't put anything there. That's how toxic the land is and the taxpayers even if they owe money on it, we shouldn't be having to pay for a cleanup and that's another discussion with the neighborhood in Ward 5. Thank you very much.

**<u>ARLINGTON STREET COMMUNITY CENTER</u>**

<u>Chairman Dowd</u>

Okay. Alright, any other questions on this level of Administrative Services? Seeing none, your next group would be - so on Arlington Street Community Center, we got a memo on their expenses. So we won't be discussing that. Human Resources is next. That's Department 111 and Page 64.

**<u>HUMAN RESOURCES</u>**

<u>Tim Cummings, Director of Administrative Services</u>

Yes. Thank you, Mr. Chairman and I'm happy to present on this. Johanny Pena couldn't make it this evening and so I told her I would carry the water for her and she, of course, is covering for our Human Resources Manager that is retired and we're currently hiring for the position.

So I will make my comments by just saying that at the start of every department conversation, I will note whether we are changing the salaries to increase the level of services by adding a position, or doing any type of deduction in positions, and that is to ensure that you are aware of any type of additional services being sought from a salary line. At this time, I'm going to say there is nothing like that for Human Resources Administration. All that you'll see for salary adjustments are the Mayor's proposed salary adjustments relative to the unaffiliated salary schedule and then that's - I'll leave my comments there with that.

Relative to expenses, it's a relatively straightforward budget. I continue to need monies for consulting services. I'm going to say now that I have noticed a trend over the last couple years that we are needing to do some more and more employee investigations that we hadn't necessarily had to do in the past but upon advice from our Legal Department and other HR professionals, it's good to get this third party assistance in review before we take any type of action. So you'll see that I am continuing to carry money in the Consulting Services line item for that. I will say it's not proposed this year but I do think there may be a conversation in the future about potentially working actually with the schools as well potentially creating a specific contract and consultant to retain to be able to provide this service and try to achieve an economies of scale.

Right now, the schools does their own. General Government does their own. It's the same type of work. Both the Superintendent I have had very good conversations about whether we could try to create an efficiency here where we try to bundle it, and get a better price point, and so that's something that I would be looking to work toward over the next year or two with him. So I'll leave my comments there, Mr. Chairman, but I would ask that you favorably recommend this budget.

<u>Alderman Sennott</u>

Thank you, Mr. Chairman. You know I have to. So last year, the ask for Consulting Services was $125,500. If you'll recall at the wrap up session, I attempted to bring that down to $75,000 to cover the big ask, which was an HR audit that had failed in the previous term. To the best of my recollection, that hasn't come up this term. The additional monies were stated to be needed that following an HR audit, they would need to be a follow on document in the form of an employee handbook. Looking at the expenditures to date on 3/31, I’m guessing that hasn’t happened.

<u>Chairman Dowd</u>

Director Cummings?

<u>Tim Cummings, Director of Administrative Services</u>

Yeah, if I may and that’s absolutely true and the reason why is because our Human Resources Manager retired in January and in anticipation of that, I didn’t necessarily that big project until we brought in the new Human Resources Manager and we’re actually actively trying to recruit for that right now. But that will be one of the main goals that we will have once we get a new leader in to help with that process. It’s a critical deficiency that I want this body to be aware of. I think that this body needs to know that we absolutely need an HR audit and we also need an employee handbook to guide some policy and some procedure that is not governed within the collective bargaining agreements. Right now, it’s a hodge podge of various different policies and procedures and there’s no fault here. This often happens when you have mom and pop operations grow organically over the years and over the decades and at this point in time, we are no longer a mom and pop’s operation and we need to have those type of tools readily available to us. So I am continuing to request that funding. I would like to see that this money continue to be available so we can actually use those funds as I’ve just described.

<u>Chairman Dowd</u>

Follow up?

<u>Alderman Sennott</u>

Yes, thank you. How long has Ms. Trask been retired?

<u>Tim Cummings, Director of Administrative Services</u>

If I may, Mr. Chair?

<u>Chairman Dowd</u>

Four months.

<u>Tim Cummings, Director of Administrative Services</u>

Yeah, I was just gonna say end of January.

<u>Alderman Sennott</u>

End of January. Was this anticipated or no?

Chairman Dowd

Director Cummings?

Tim Cummings, Director of Administrative Services

Thank you. Uhm, I'm gonna say no in regards to it was not planned for in our Fiscal Year budget. I will say that. I did not know that this retirement was gonna come until actually very far along in FY26.

Alderman Sennott

Okay.

Tim Cummings, Director of Administrative Services

And then in addition to that, I went out and I advertised for the position immediately and the candidates that we got back internally we felt were not at a level that we could hire for with the budget that we had. So I wanted to wait until we actually had the unaffiliated salary ordinance approved and so there would be a little bit more salary range to be able to offer and the FY27 budget be readily available so we can hopefully make an offer at a little bit higher price point to get a better, attractive candidate.

Chairman Dowd

Follow up?

Alderman Sennott

Yes, thank you. So how is the interview process and the recruiting process going for that position?

Chairman Dowd

Director Cummings?

Tim Cummings, Director of Administrative Services

Thank you, yes. So as I said, we did our first attempt back in a January/February timeframe. We interviewed a few candidates as I described, made an assessment. We just recently within the last few weeks decided - and I don't know if it's been advertised yet - but it should be advertised if it hasn't any time now - start the advertising process so we can start doing interviews in June. Hopefully have an offer available and ready for that July-ish timeframe.

Chairman Dowd

Follow up?

Alderman Sennott

Yes. One final one sort of deviating but along the same lines. To make the math shake out for this particular line – still looking at the spent through 3/31 - it looks like you had a $20,000 transfer to staffing services out of this line.

Tim Cummings, Director of Administrative Services

Hmm mm.

Alderman Sennott

What staffing services were you needing? Did you bring in temporary employees or?

Tim Cummings, Director of Administrative Services

Sure, if I may. So what we realized was actually in Financial Services there wasn't enough monies available to continue on with a staffing service hire but they needed it, and so I was able to use this to help assist with that, and so it's funding a Financial Services position in Financial Reporting temporarily.

Alderman Sennott

Hmm. Thank you.

Chairman Dowd

All set? Alderman Johnson did you have something?

Alderman Johnson

Yeah, thank you. I went online and I could only get into the internal positions. I couldn't get into the external positions unless I guess I put in an application. It wouldn't let me go in, which I can't put in an application because I'm elected. But right now, I'm seeing that there's 27 positions that's bring advertised through HR in the City. Is there more than 27 positions?

Chairman Dowd

Director Cummings.

Tim Cummings, Director of Administrative Services

I don't understand the question. Yes, there are more than 27 positions.

Alderman Johnson

Okay. I'm gonna request all the positions that are open because I can't get it. I can only see the internal. I can't get in to see the external. I'd like to see all the open positions and what the salaries are please in the City.

Chairman Dowd

Director Cummings would that be you or ..?

Tim Cummings, Director of Administrative Services

Yup.

Chairman Dowd

.. or is that?

Tim Cummings, Director of Administrative Services

Yeah, that would be me. So, I just want to clarify so I make sure I make sure I understand what you're looking for. So you're looking for all the open positions we are hiring for as of right now ..

Alderman Johnson

As of right now.

Tim Cummings, Director of Administrative Services

.. and then you'd also like the various salary ranges that go with it?

Alderman Johnson

Yes.

Tim Cummings, Director of Administrative Services

Okay.

Alderman Johnson

Because I - may I continue?

Chairman Dowd

Go ahead.

Alderman Johnson

Because I pulled what I could from the internal and some of the positions that were open were dated back like in 2024. Oh, here it is. I'm kind of curious – 2021 why would you still have a position that you seem to not be able to fill as Probationary Communications Tech but it's been open since 2021. Is that still being carried as a line item with a salary in the budget?

Chairman Dowd

Director Cummings.

Tim Cummings, Director of Administrative Services

Yeah, I'd be happy to answer this. We're getting a little far off field but ..

Alderman Johnson

That has (inaudible).

Tim Cummings, Director of Administrative Services

…what we find is that some positions, there's constant turnover. Communication Tech may be one of them though I don't want to speak. I assume that's for Fire maybe Police but they typically are always needing to hire for Communications professional.

Another example I will give you on that is Parking Enforcement. Parking Enforcement, they are constantly hiring and so what you might find is the same posting stays up because they are, you know, by the time they get full complement, they end up losing someone and so they keep it up as a way to just keep getting candidates through the door so they can keep the recruitment process going but it's really on a position by position basis. I would have to look at it.

Alderman Johnson

May I continue?

Chairman Dowd

Follow up.

Alderman Johnson

Thank you. It really isn't off because we're talking HR and HR has to do with hiring. So these are positions that up for hiring but I would - if you could supply me with that, I would greatly appreciate that.

On your Office Supplies, that line item. To date, you've only spent 19.29% of the line item. There's still amount remaining, $44,675.35. Does HR anticipate that line being completely drained or is that ..?

Tim Cummings, Director of Administrative Services

No, no.

Alderman Johnson

.. that we gave you an overabundance of money for that?

Chairman Dowd

Director Cummings.

Tim Cummings, Director of Administrative Services

I mean I'm not going to answer whether you gave us an overabundance of money. I will answer that I think we will not drain that whole entire line. I think, you know, that's probably fair to say but we do need office supplies. What often happens here in the City - and this isn't just HR specific - but what you'll find is departments will wait until the year end actually until about May timeframe when they'll actually do all the ordering for office supplies. They'll buy what they need throughout the year and then at the end of the year when they kind of see what's left for the Fiscal Year, they'll do a lot of buying to help get them through for the next Fiscal Year. So that's a that's a common strategy that a lot of departments use. I know HR uses that. I know Admin Services uses that strategy as well. I know a lot of departments do.

Chairman Dowd

Follow up?

Alderman Johnson

Yeah, it's called if you don't use it, you lose it, and I used to watch that in the School District at the end of the year. We used to get the reports. We used to get monthly reports in Finance and Ops where I was a Chair and we would see how the line items each month were being dispersed and how much was left in it so there was no surprise. At the end of the year, you'd be in the schools and the Principal Discretionary Fund, you know that Alderman Dowd - Mr. Chairman, and at the end of the month - at the end of the year, they would just wipe out those accounts clean but they're supposed to be there to use during the year as you need it not just hold everything up to the end of the year, and then take it, and spend what you need for the following year. Because the following year, we're appropriating money for the next year. That's an appropriation. Thank you very much.

Tim Cummings, Director of Administrative Services

If I may Mr. Chairman?

Chairman Dowd

So a little bit to that is - because I remember that very well from the School Department - is they're concerned as the years going along if they spent everything out of their budget for supplies and they got to midyear and they ran out of money, there are no buckets. So they wait a lot of times till the end of the year to get on board with their supplies. So it's usually not a ton of money that we're talking about. Director Cummings?

Tim Cummings, Director of Administrative Services

No, you said what I was going to. Thank you, Mr. Chairman.

Chairman Dowd

Alderman Thibeault.

Alderman Thibeault

Thank you, Mr. Chair. I thought she was going to help you recruit there for a minute.

So one thing - I wanted to actually say what she was saying but she said it as Office Supplies but she quoted the number for the 55 Other Services bucket - that $44,000. $44,000 wasn’t Office Supplies. Office supplies is the smaller bucket. So for this one, it has stuff like employee training, certifications, employee background checks. That's the one that's coming in 19% less. So I was going to ask the same question but not for office supplies but for this. So are we not doing as many - I mean we budgeted for employee training $34,000 and only used so far this year up to March 31st, $1,000. So can you comment on those lines?

Tim Cummings, Director of Administrative Services

So I will say we haven't been doing as many background checks but we do need that. Yeah, I don't know why.

Alderman Thibeault

Why is that, like?

Tim Cummings, Director of Administrative Services

I think the hiring has been a little bit slower. We only do background checks at a certain point. Usually before offers are made, or right after, or right when we're about to make an offer, or we make contingent offers. So, you know, for that reason, we haven't been seeing as many background checks come through.

Alderman Thibeault

And follow up on that too?

Chairman Dowd

Follow up.

Alderman Thibeault

You also budgeted $34,000 for employee trainings and certifications and I understand that some jobs require certifications and they have to be done. So is that something that's done at the end of the year and that's why it's not in there or is it just we didn't do as many trainings and certifications as we thought we're going to do?

Tim Cummings, Director of Administrative Services

It's a combination of both.

Alderman Thibeault

Okay.

Chairman Dowd

Just one other thing, and I think Dawn can probably answer this better than me. I have a lot of experience with the projects on invoices. When monies get spent, things get ordered and invoices come in to get paid. They don't get paid like overnight. It takes time. So by the time the invoices get paid, the checks are issued, and the money is actually spent, there’s a period of time. So what you're seeing is an actual today, there may already be more money spent, correct?

Dawn Enwright, CFO

Yes, yes.

Chairman Dowd

Alright, thank you.

Alderman Thibeault

Follow up to that?

Chairman Dowd

Go ahead.

Alderman Thibeault

So and that's fine. I understand that and that's why I asked the question the way I did. The problem with that - there's two problems with that, right? So we're trying to determine if what people are budgeting for this ‘27 is right compared to years past, right? If someone just throws a number out there, I'm just going to budget $50,000 for next year and someone hasn't spent 10% of that yet, or 20%, or 50% of that, how do I know or how do we know who are going to be voting yes or no on this budget? How do we know that it was the right number last year? We don't. We only have up until March and like you said just because its March reporting doesn't mean the invoices and stuff haven't come in.

The other piece of that is we hear it from the public because not everybody's watching this meeting, or listening, or asking those type of questions, and they just think oh, you've only used $5,000. Well you're not going to use all of it when you may use all of it by the time this budget season ends. So those are the two things. I mean we talked about the open job you have for the HR manager, right?

Tim Cummings, Director of Administrative Services

Yes.

Alderman Thibeault

Someone will come to us most likely at the hearing and say you’ve got jobs open. Just cancel every single job you have open. There's your money. Just saved your money. Whether you need that job or not, they don't care. Just cut those jobs, right, because they're ghost jobs. They're not jobs anybody fills. It's not true. We're constantly trying to fill these open positions and like you said, you hire somebody, somebody else leaves, that position’s still available, right? So I get it but it's trying to explain it to everybody to make sure because these budgets - I keep telling people are complex. They have a lot to do and that's why and I know we talked about earlier whether we should have the actuals in there or not.

Again, I still think they give us some form of guide and at least we can ask the questions but it is really hard to determine if what - how do we know? We're not in those internal conversations that you have with your teams going this is what we're going to do this year. That's why I had to ask what are you consulting about? Oh, we're consulting on the West Hollis ball field. Okay. Well that's something I need to know in case somebody asked but I'm not in those meetings. None of us are in those meetings with you and anybody else or any other department. So how are we supposed to know what this money's really going for unless we go line by line and ask questions on every single line, right, but yet we're the ones being held accountable for it because we have to vote yes or no when it comes down to next month or whatever. So, thank you.

Chairman Dowd

A little example of that is the Police Department. They try to catch up to their authorized numbers all the time and last time I checked, I think the number they were 13 short.

Tim Cummings, Director of Administrative Services

Yeah.

Chairman Dowd

It takes time to hire people. It costs $100,000 to put a Police Officer on the street and every time they get close to filling their quota, other people leave for one reason or another. Go to other departments, stop wanting to be a Police Officer. There are a number of reasons. So those positions always have to be open because they're always trying to get to their authorized force and the officers that aren't on the street or hired has to be covered by overtime so and that's a lot more expensive. So you have to be able to hire people when you can hire them, especially in the Police and Fire Departments. Any other questions on Human Resources? Alright, moving on. We'll go on to Payroll and that’s on Page 66.

**PAYROLL**

Tim Cummings, Director of Administrative Services

Yes, Mr. Chairman, and I'd like to ask Peter Donovan to come on up here if I could. He is the Payroll Manager. I'd like him to talk to you a little bit about what his Department does and about his budget for next year.

Chairman Dowd

Well we hope we know what it does - it pays people. But go ahead.

Peter Donovan, Payroll Manager

We do pay every ..

Chairman Dowd

And bring your microphone close to you because ..

Peter Donovan, Payroll Manager

Oh sure.

Chairman Dowd

Thank you.

Peter Donovan, Payroll Manager

Thanks. Well our job is to pay everyone that works for the City. That includes the School District. Not only the Police, and Fire Department, but Public Works, and anybody else that we employ, and it's over 3,000 people. When we produce W-2's at the end of the year, it's over 4,000 because we've had turnover of some people, new hires, and terminations, and we have part time people as well as seasonal people. So it does fluctuate quite a bit.

I did want to mention since the discussion was involving consultants, we do in Payroll also use consultants. It's not always the case but we have things that we have to comply with that are beyond our ability here for our office staff. Even though our IT Department does an outstanding job, they're also limited in resources. So we get requirements from the government like the One Big Beautiful Bill has several things in it that we have to do this year that we will need consulting help to accomplish.

We also have union contracts that we can't anticipate what is going to be approved in those contracts but sometimes they involve more than pay. It could, of course, involve how they're calculating their paid time off which may require some adjustments that are limited in our current system. So we have to make adjustments usually through contractors who come in and work our system as it is so that we can comply with the union contracts that are approved. So we have quite a bit in that consulting category but we use a lot of it in different ways.

New Hampshire Retirement System. They tasked us with an incredibly large task of refilling certain output files and that took us months. Their project expanded over a year to give us time to do that. It was very expensive. So for Payroll, consulting services is not only just insurance, it's a necessity just because of the requirements that are put on us from all sorts of sources.

But besides that, our budget is pretty much the same as it was last year. I mean, we do have a couple of salary issues but that was about it.

Tim Cummings, Director of Administrative Services

Yeah and if I could on that point? So just to be clear relative to the salaries, it's no additional salary positions are being suggested and it's just being driven either by contracts or the unaffiliated grid. I will note that actually the non-salary expenses is ticked down. So really trying to do our best to deliver a budget as efficiently as possible.

Chairman Dowd

I noticed salaries and other services both went down for the next year's budget. So is that because fewer people - new people that are getting a smaller step?

Tim Cummings, Director of Administrative Services

Correct. Newer hires so not necessarily on a higher step and then just where we thought we could reduce some of the budget understanding it's a tough budget, we proposed some reductions.

Chairman Dowd

Questions? Alderman Sennott.

Alderman Sennott

Thank you, Mr. Chairman. Yeah, payroll is fun because it's one of the ones I don't really have to pick on. I think you had given me the rundown of your consulting services last year and when you had brought up NHRS, I said say no more because my wife is also in public sector payroll. So I get to hear all about the fun ins and outs of that.

I really only had a high view question. I mean you kind of alluded to it here but I mean your budget mostly here is either flat or down. Then I look at the bottom of your page and you've got some performance metrics here that all show improvement over the previous two fiscal years. It looks like you're working with less and you're showing improvement, right? What are you doing right?

Peter Donovan, Payroll Manager

Well if you ask our people, we'll mention to you that they're doing more with less and actually that I hear it every day. It's not something that they're proud of. They're just doing it, you know.

Alderman Sennott

Well I mean I'm sure it's not fun but I mean to say if these metrics are accurate looking at the budget in front of me, I mean, whatever you're doing is working you know, so. That's all I've got.

Chairman Dowd

Okay. Any other questions? Thank you very much. Keep up doing the good work.

Peter Donovan, Payroll Manager

Thank you.

Chairman Dowd

I'm sure people appreciate it when you are working because they're getting paid. Alright, the next item is Department 113, Benefits. It's on page 69.

**BENEFITS**

Tim Cummings, Director of Administrative Services

Thank you, Mr. Chairman. Cathy Fournier the City's Benefit Manager is going to be joining us. So we talk about benefits a lot here and you have had presentations from our consultant, HUB, every year. You're due for one actually after the budget season. I feel like you guys are having enough nights out that I was waiting until after you get through budget season for our next time where we are going to meet with HUB and hear a little bit about how we're doing.

The long and short of it is we are doing better than a lot of our peers but it is still a tough environment to be providing health care and medical insurance to employees. We are looking at a 12 to 13% increase year over year. I'm going to tell you that that's probably not changing for the next few years unless there's some sort of decision to offer differing services at some point and I haven't really heard much appetite for that type of conversation.

So the budget that has been built is predicated on that and I will note that there's one additional change this year and it's something we've talked about. There's a piece of legislation that is before you that will make it official but I did want to kind of point out it is being carried in the budget and that's the medical opt out. So for those of you who may not be aware what we're suggesting - and this is a strategy that we're trying to take in an effort to do some cost containment to try to keep this budget in control - is we're going to offer a little bit of an incentive to our employees to use other health insurance that they may have available to them. The thought process is it's a win/win type situation where we wouldn't necessarily have to pay the full premium for someone if they had a family. Then in return for that, we would give them a little extra money in their paycheck.

They need to qualify for this program and if they did qualify, one of the things is they would have to have adequate insurance somewhere else and that they would have to show that to us. Then once we deem them compliant, we would then start doing like a weekly stipend into their paycheck. So we don't really have good visibility into how much that may cost us and remember, it cost us now means us it costs us more later. So we're pegging that at about $100,000 right now is just a play starter. We would need some trend data before we really felt comfortable in that but that's kind of where we're at.

So other than that, there's really no changes to this budget. It is the same level of service. It is the same salary other than what is, you know, either contractually obligated or the unaffiliated grid and we're just asking you to favorably recommend this budget.

Chairman Dowd

This must be a viable option since the other cities and town in New Hampshire are also doing the same thing.

Tim Cummings, Director of Administrative Services

Agreed.

Chairman Dowd

If you follow the ..

Tim Cummings, Director of Administrative Services

Agreed, agreed.

Chairman Dowd

.. if you follow the other city's budgets, which I do.

Tim Cummings, Director of Administrative Services

Yup, yup. So, I'd like to hand it over to Cathy Fournier to maybe talk a minute or two about some of the services her office provides.

Chairman Dowd

Yes, go ahead.

Cathy Fournier, Employee Benefits Manager

Hi there. I'm Cathy Fournier. So right now we're in the middle of open enrollment with a new provider. Alight no longer is servicing our employee portal and we're now with Benefit Place, which is a benefit focus organization. The opt out - I will have more information about that once it closes to see how many people are interested because it is a question on the open enrollment process and we'll find out what percentage of our employees are interested and qualify. It seems to be a great option for employees that do have covered somewhere else, right, when you could get $5,000 if you're moving your family off of our plan into a new plan with your spouse. So it can really benefit the City because it would reduce our claims. That's the biggest thing, right, getting those claims down so our self-funded budget if you notice, it's gone up quite a bit again. So that's probably reflecting about 13% for our medical and 3% for our dental this year. We did not have an increase with our life insurance or our VSP.

But other than that, the budget is pretty standard. Not a whole lot increasing. Some are decreasing. The accruals services/actuarial services are decreasing. Staffing Services - we've taken those right off because right now we're fully staffed unless something changes, okay. Any other points here?

Tim Cummings, Director of Administrative Services

Nope, I think (inaudible).

Cathy Fournier, Employee Benefits Manager

Yeah, I think we're doing pretty good. Office supplies went down. Forms and billing stays the same. There's not a lot of increases.

Tim Cummings, Director of Administrative Services

You want to talk about Smart Shopper?

Cathy Fournier, Employee Benefits Manager

Oh, Smart Shopper. I love Smart Shopper. We noticed that ..

Chairman Dowd

Before you do that, what is the dental increase?

Cathy Fournier, Employee Benefits Manager

3% ..

Chairman Dowd

Okay.

Cathy Fournier, Employee Benefits Manager

.. overall, yes.

So Smart Shopper is a program where employees go into a website and if they need an MRI, they find a provider that's in Smart Shopper that is less expensive than going to a hospital or another facility. So they choose to get that MRI at this preferred facility and they get money back for doing it, right? So last year – where is Smart Shopper here - …

Tim Cummings, Director of Administrative Services

At about 27 and we're going to 55.

Cathy Fournier, Employee Benefits Manager

Yeah. We are increasing it because we're noticing on the budget, we're really - employees are using it. So it's a product that the employees use. Their claim comes at a lesser cost because they're at a less expensive provider providing it and then the employee will get $50 or $100. So our Benefits Wellness Manager is really pushing for that and we have meetings once a month to see where we are and who's using it, how many people use it, what they received. So that's really increased and I'm glad that we have increased that quite a bit this year. So that is one thing, you know, so see these are the little things that we're trying to do to reduce those claims.

Tim Cummings, Director of Administrative Services

And so to that point, right, so when we're talking about a 12 - 13% increases, it's these types of expenses so you're not seeing a 15, or 16, or 17%. I was actually talking to a colleague of mine two nights ago who told me his health insurance budgets going up 21%. 21% and so when I hear that, it's because of these types of strategies and the work that Cathy Fournier is doing that we're only seeing a 12 – 13ish type percent increase and even that I still think is too high. So I wanted to kind of tease that out and make sure you are aware of all that. A lot of our strategy is cost containment and so that's what's going on in the world of benefits right now.

Chairman Dowd

I've talked to some of our City employees. When I find out what they're paying weekly for insurance - health insurance – my God. It's pretty high. Any questions in this area? Alright, thank you.

Tim Cummings, Director of Administrative Services

Thank you.

Cathy Fournier, Employee Benefits Manager

Thank you.

Chairman Dowd

Next is – oh a fun one. Technology Maintenance on page 73.

**TECHNOLOGY MAINTENANCE**

Tim Cummings, Director of Administrative Services

And so that is Department 120 and I'm going to ask Nick Miseirvitch to come up and join me if I could. Mr. Chairman, I'll note that this Department does not contain any type of salaries and so I'll let Mr. Miseirvitch talk to you a little bit about what this Department does.

Chairman Dowd

They work for free is that what you're telling us?

Tim Cummings, Director of Administrative Services

Well no I can assure you no one works for free.

Nick Miseirvitch, Chief Information Officer

Alright. Thank you, Mr. Chairman. Nick Miseirvitch, Chief Information Officer. The purpose of this budget is to collectively provide services for the City of items that don't necessarily show up in individual department budgets and it's because IT takes care of those services on behalf of the other departments.

So to get into the numbers, I'll start with the decrease because we did have a decrease. Line 55125, Telephone Trunk Lines. We were able to decrease that by $5,000 going into next year's budget and that is due to the realization of cost reduction steps that we're taking last year.

Unfortunately, line 54407 Software Maintenance - we are requesting an increase of $222,250. The biggest contributors to this is the cost of our VMware software that went from $40,000 a year to $130,000 a year. That was due to Broadcom's purchasing of that company and Broadcom has a long standing history of buying out different competitors and jacking up the rates, filling their pockets, and then dumping the software after they squeezed everything out of it.

Chairman Dowd

Can you just tell us what software we're talking about?

Nick Miseirvitch, Chief Information Officer

VMware.

Tim Cummings, Director of Administrative Services

VMware.

Nick Miseirvitch, Chief Information Officer

It's the virtualization software.

Chairman Dowd

Yup, okay.

Nick Miseirvitch, Chief Information Officer

Okay? The other one was MHC, which is used for the printing of purchase orders, paychecks, W-2's such as that, and that went from $27,000 to $48,000. I am in the process of renegotiating that contract and I will be coming to the Finance Committee this week in an attempt to bring that down slightly and getting into a multi-year contract but that's for a different discussion.

We are adding two items for next year. One is an accessibility module for the website to assist in converting the PDF's to be ADA compliant, which will meet the federal guidelines that have come down that we have to do as a government entity for their website. Another one is software for special events to help maintain that process throughout the City Departments.

Finally, line 55620, Software Subscription Services. We're asking for an increase of $70,000 and that is due for the Microsoft Software Assurance provision that we have that is coming due and it's a 3 year contract. So it's just we're hitting the time of when that's coming due.

Chairman Dowd

Questions? Alderman Thibeault.

Alderman Thibeault

Thank you, Mr. Chair. Yeah, I was looking at the software subscriptions and it seemed like it was up until March 31st as some stuff is hasn't been fully used yet, obviously, and some of that could be ..

Tim Cummings, Administrative Services Director

So that might be a great example of how the actuals aren't necessarily reflective because we run on subscriptions and they're licensed and those licenses - a lot of them - don't come due between I would say April, May, June. You know, really May/June timeframe is when Nick will be in front of the Finance Committee a lot for renewals.

Alderman Thibeault

Yeah, that's what I figured.

My question to all that is my job for instance in the last 6 months to maybe not even a year as AI is everywhere now, right. Microsoft Copilot, and Chat GPT, and everything is just - every system you have has an AI to it. Is there anything that you guys are doing with AI that is costing anything to increase in costs?

Nick Miseirvitch, Chief Information Officer

Interesting question. AI is built into some of the products we already are using and it's also built into products that we are looking to move towards in the future.

Alderman Thibeault

Okay and so how many jobs can we cut? I'm kidding. I'm kidding. Don't put that out into the world. People are gonna think that everything's AI here. Thank you for that. I was just curious if things had increased because of that.

Nick Miseirvitch, Chief Information Officer

Yeah. No, it's not because of AI.

Alderman Thibeault

Okay, gotcha.

Nick Miseirvitch, Chief Information Officer

Because that's really built into products nowadays.

Alderman Thibeault

Yeah.

Nick Miseirvitch, Chief Information Officer

But from what you brought up before as of yesterday, the balance remaining in that line is $101,000.

Alderman Thibeault

Okay.

Nick Miseirvitch, Chief Information Officer

So, different from what you're seeing from March.

Alderman Thibeault

Yep, great. Awesome, thank you.

Chairman Dowd

Other questions? Seeing none. I guess you can sit right there for our next one. Next is Information Technology, Department 122, Page, 74.

**INFORMATION TECHNOLOGY**

Tim Cummings, Director of Administrative Services

Yep. Thank you, Mr. Chairman. So again, Nick Miseirvitch is here. He will speak to the details. Before I hand it over to him, I just want to tease out a couple things. Want to make sure you know that the salaries are relatively stable. No new positions. I would note that they're contract driven or driven through the unaffiliated grid but there is no additional positions being sought this Fiscal Year.

I do want to take a moment though and acknowledge and make sure that you are aware of an effort that the School Department is undertaking in conjunction with the general government here, which we are in the very early stages of exploring a consolidated IT Department. So that is something that Mr. Miseirvitch and myself are working very closely with the School Administration on. We are in what I would say is the early stages and I would only suggest over the next year or so, maybe a little less than that, but I would say a year, we're going to be in an assessment phase and we're going to be assessing how best we can look to create some efficiencies and also still provide a high caliber of service and maybe maximize the two groups. I would say the school group has a great built out Help Desk team and they certainly have the resources there. I think maybe where they're lacking a little bit is on the infrastructure end of their IT. We certainly have that pretty built out on the on the City side. So we're going to be looking to explore how we might be able to advance this concept over the next year or so. I say that to you because I would anticipate if we're successful, FY28 budget for this Department may look a little differently.

So I'll leave my comments there. I'd like to hand it over to Mr. Miseirvitch if he wants to add anything further on that front or talk a little bit more about his IT Department.

Chairman Dowd

Go ahead.

Nick Miseirvitch, Chief Information Officer

Thank you, Mr. Chairman and Director Cummings. I'll focus on that to the start and yes, we are - I am looking at both teams right now and doing a deep dive assessment as to what each entity does, and how they do it, and looking for efficiencies in both how we operate and what we spend the money on. So that is a little bit of an undertaking and I've been spending a lot of time over at the School District getting to know the team, getting to know the administration, getting to know the principals. So it's been well received so far and I've found some things that we've been able to turn around relatively quickly as well as move some projects that have stalled to get them to completion to better assist with the operations with the School District. So, so far, it's been going well and I'm sure the Superintendent can comment on that further.

Chairman Dowd

So my questions - you and I've talked a little bit about it. Are there economies of scale due to the fact of one group?

The other thing is there are significantly more computers that will be on your plate because the school has a lot of computers, including all the students.

Unidentified Speaker

Chromebooks.

Chairman Dowd

But the more important thing, I think, is the improvement in security of our IT structure. If you could just touch on that for a second.

Tim Cummings, Director of Administrative Services

So I will hand it over to Mr. Miseirvitch to talk about some of the more technical aspects but from a business perspective, I do believe there's some economies of scale that can be achieved here. I think that's one of the reasons why Superintendent Andrade and I started this conversation. So I look forward to having that conversation when we're ready for it. I think it would be remiss for us to go much further than just naming this. I don't want to suggest anything at this point because certainly we might as we study it that we're not as achieving some of the goals that we're thinking we might be able to achieve. I don't want to go as far as to say that there could be any type of reduction in staffing or anything like that at this time. I think the efficiencies and economies of scale we're looking at is efficiencies relative to contract service management. I think equipment integration - it will be those type of efficiencies and certainly we could look at efficiencies on the salary end but that would come much later on.

But I would love for Mr. Miseirvitch to talk about maybe some of the cyber security and other infrastructure type of achievements we could realize by looking at this approach more strategically.

Chairman Dowd

Also before he hits that – a long term approach - are you thinking of having all the IT Department under ..

Tim Cummings, Director of Administrative Services

Yeah. So ..

Chairman Dowd

.. here in City Hall which would reduce the School Board budget?

Tim Cummings, Director of Administrative Services

That is the long term ..

Chairman Dowd

Okay.

Tim Cummings, Director of Administrative Services

.. vision, Mr. Chairman. I think it would be fair to say. You use the word “all IT departments”. I want to be really clear.

Chairman Dowd

No, no.

Tim Cummings, Director of Administrative Services

The Police have their own IT department. They will stay ..

Chairman Dowd

Yes ..

Tim Cummings, Director of Administrative Services

.. doing their own ..

Chairman Dowd

That’s a whole different issue.

Tim Cummings, Director of Administrative Services

Exactly. So when we say it would be really just a school migration of the IT services most likely out of their budget and then over to the City budget. We still need to work through a lot of those details though because we have, you know, we have collective bargaining agreements in place and so we have to be very thoughtful about how we do this but essentially, that would be the long term strategy or objective I should say with this initiative.

Chairman Dowd

Yup. Nick?

Nick Miseirvitch, Chief Information Officer

Alright, thank you. Just speaking from a high level because I really don't want to go into the details on cyber security in a public forum, but I am reviewing their contracts and some of the software items are used in both places. So there is definitely a possibility of economies of scale in that aspect. I just need to be careful with that because some of their items qualify for the E-Rate program which if we combine it then it would nullify that and that would defeat the purpose of that program. So I just need to take all that into consideration as I perform the analysis over the next six to nine months.

Chairman Dowd

Okay. Questions? Alright. Very good. Thank you. Next is Risk Management, Department 128, Page 78.

**RISK MANAGEMENT**

Tim Cummings, Administrative Services

Great. Thank you. Thank you, Mr. Chairman. I'm going to ask that Jen Deshaies and Kim come up from the Risk Department. They are going to speak a little bit about what they do in in Risk. I am going to just start the conversation by saying that the salaries have not changed from service level perspective. No new positions being requested this year and it's really just a salary. Salaries are driven by either contracted services or the unaffiliated grid.

I will want Miss Deshaies to talk a little bit about what is driving the budget increases here because you're going to hear in a few minutes about some significant insurance increases and I'd like you to have a better understanding as to why.

Chairman Dowd

Ms. Deshaies.

Tim Cummings, Director of Administrative Services

It’s all yours.

Jennifer Deshaies, Risk Manager

Okay. Jennifer Deshaies, Risk Management. The Risk Management Department oversees City and school self-insurance programs. We manage claims, litigation, loss prevention. We review contracts.

Chairman Dowd

Can you just bring your microphone a little closer?

Jennifer Deshaies, Risk Manager

Oops, I’m sorry. I feel short in this seat. We review contracts to ensure appropriate risk and risk transfer protections. We coordinate insurance renewals, actuarial assessments, safety initiatives, ADA compliance efforts, and department support related to risk claims, and regulatory compliance.

The Risk Management budget reflects continued pressure within the municipal insurance market. We have an increase in claims severity trends, construction inflation, and long term exposure. A significant – sorry - increases within the property insurance program. Property related policies are projected at approximately $956,000 compared to the current $700,000. This includes your $800,000 Core Property Program and we have $125,000 placeholder holder for the builder’s risk coverage if new construction commences during FY27.

The current scheduled insured property values exceed approximately $1.3 billion. Construction inflation and replacement cost increases continue to place pressure on property valuations and municipal insurance pricing. Budget increases intended to proactively address valuation drift and avoid larger premium corrections in our future fiscal years.

Moving on. Workers compensation claims budget increase from 3.7 to 4.5. This is due primarily because of high exposure medical claims, evolving presumption laws, PTSD, and cancer, and continued medical severity trends. Our general liability insurance program reflects an approximate 5.5 market increase, which is driven largely by national litigation trends and continued market pressure.

The cyber liability continues to remain one of the more challenging markets, although the City has implemented additional networks and access controls that help stabilize these projected increases. FY27 also includes continued investment you'll see in safety, and training, and education, CDL compliance requirements. We're in charge of that program. Claims mitigation efforts and operational risk reduction initiatives across our departments. That's pretty much what I have for the Risk.

Tim Cummings, Director of Administrative Services

And if I could I'd like Kim Grassett who's with us to talk a little bit about what she does and how she's supported the Risk Department.

Kimberly Grassett, Senior Risk Coordinator

Hi there. Kimberly Grassett, Senior Risk Coordinator. The role of the Senior Risk Coordinator has kind of evolved over the past several years. Definitely providing technical support which our IT Department assists us with but specifically with our claim software. Managing that aspect which keeps our entire claims management system running. Working on digitizing files, trying to reduce our space utilization, to make room for other areas, and more staff potentially in the future, or reorganization of space within City Hall, and other properties, and just providing overall support both to our safety position, along with our claims management, and our administration of our insurance policies throughout the City, including managing certificates of insurance, making sure that the insurance that we're receiving from outside companies is in alignment with the contracts that we have going on in the City to protect our interests.

Tim Cummings, Director of Administrative Services

And so it should be noted that our Risk Department is for the entire City. So our Risk Department handles insurance and you should think of it as our own insurance company within the City itself and it is enterprise wide. So with that Mr. Chairman, happy to take any questions.

Chairman Dowd

Questions? Alderman Thibeault.

Alderman Thibeault

Yeah, thank you. The Legal Services - I believe this is outside legal counsel, right?

Tim Cummings, Director of Administrative Services

That's correct.

Alderman Thibeault

So last year, you guys were trying to budget for $500,000 and I looked for an opportunity there to cut it down. We cut it down to about, I think, $322,000 here. Now this year, you budgeted for only $300,000. How is that running as of this date as far as how much we've used?

Tim Cummings, Director of Administrative Services

So that's a great question. If I may Mr. Chairman, actually, I'm going to ask Kim Grassett to answer this because she's actually taken care of this on behalf of the Risk Department. She can speak better to the details but I would say just anecdotally, that it's my understanding that what you proposed is actually how we're able to use that appropriately.

Kimberly Grassett, Senior Risk Coordinator

Thank you. Kimberly Grassett. So at the time we were doing budget last year, we didn't have enough trend data. We were concerned about upcoming litigation. Since then, a lot of those cases have come to closure and based on the costs for those cases and now having I believe it's 3 years almost 4 of trend data available to us, we were able to make a more educated assessment of what we need in that line item for this year.

Tim Cummings, Director of Administrative Services

And so we're comfortable with the $300,000 as proposed. We don't need the original $500,000 that was sought a couple years ago. I will say this is all dependent on claims being filed and lawsuits being filed against the City. We have not seen that trend go down. It’s relatively consistent year over year still. So until that changes, I think that this is at least a good planning number to use as we move forward.

Chairman Dowd

Follow up?

Alderman Thibeault

Yeah, thank you. I don't see - I mean I don't see the lawsuits going down. So I would think if the lawsuit doesn't involve our own Legal team, then they can do the work and it doesn't have to come to an outside legal team. Is that why it might not be as much as it may have been in the past or?

Chairman Dowd

Director Cummings.

Tim Cummings, Director of Administrative Services

We had some pretty significant lawsuits pending before us. The federal lawsuit in particular, that is now behind us or at least as I understand it, predominantly behind us. I'm not exactly sure where it is but we're at least passed through the trial. So that was a significant expense there.

We do - I will say that we do have some additional need for outside legal services. You know, the law is an interest - there's differing facets of the law, and we shouldn't expect our Legal Department to be expert in all area, and certainly we may need assistance from attorneys from time to time, and this would be readily available to them if need be but it is predominantly litigation based type legal assistance because litigation is very hard to budget for. It ebbs and flows and to be a - my wife's a litigator - I know this very well. You know so it takes a lot of time when it's necessary and then there's a lot of down time. So lots of companies when it comes to legal work that is litigation outsource it and that just happens to be where we are at this time.

Alderman Thibeault

Great, thank you.

Chairman Dowd

Any other follow up? Yes, Alderman Johnson.

Alderman Johnson

Thank you. I'm just kind of curious here. Your automobile claims. How many do we get a year? Do we get any? Any accidents with the City vehicles?

Jennifer Deshaies, Risk Management

I couldn't tell you how many we get a year.

Tim Cummings, Director of Administrative Services

Your name for the record?

Jennifer Deshaies, Risk Manager

Jennifer Deshaies, Risk Management. Paula, I mean Alderman ..

Alderman Johnson

It's okay, we've known each other a long time.

Jennifer Deshaies, Risk Manager

.. Johnson, my apologies. I couldn't tell you. I can get you that number but at this point, I don't have that with me.

Alderman Johnson

If you'd be kind enough to do that, I greatly appreciate it and ..

Chairman Dowd

Follow up?

Alderman Johnson

May I continue?

Chairman Dowd

Yup.

Alderman Johnson

What about long term disability claims could you…?

Jennifer Deshaies, Risk Manager

How many do we see a year?

Alderman Johnson

Yeah.

Jennifer Deshaies, Risk Manager

We see a couple right now. But again, that isn't something that you can trend out. There are some years that we see, you know, a handful and others that you know we see more.

Alderman Johnson

Can I continue?

Chairman Dowd

Continue.

Alderman Johnson

And the property claims is that for if snow plowing they hit a mailbox or something?

Jennifer Deshaies, Risk Manager

No, no.

Alderman Johnson

The property claims?

Jennifer Deshaies, Risk Manager

The property claims are first party. So it's City property.

Alderman Johnson

Okay. Thank you very much.

Chairman Dowd

All set? Alderman Sennott.

Alderman Sennott

To Alderman Johnson's question. That a plow hits a mailbox. That'd be general liability?

Jennifer Deshaies, Risk Manager

Correct.

Alderman Sennott

Okay, thanks.

Chairman Dowd

So just a question. On workman's comp and those types of claims that includes the Police Department, correct?

Tim Cummings, Director of Administrative Services

Yes.

Jennifer Deshaies, Risk Manager

Yes.

Chairman Dowd

I think a lot of people don't understand that our Police Officers are put in harm's way quite a bit, and get injured, or out of work, and they don't publicize it a lot but it happens, and we have to cover them. Anyone else? Thank you.

Tim Cummings, Director of Administrative Services

Alright.

Chairman Dowd

So now we'll go to City Buildings.

**CITY BUILDINGS**

Tim Cummings, Director of Administrative Services

Excellent. And so I'm going to ask Kim to step away for a moment and I'm going to ask Ross Dugas to come up. So Mr. Chairman as we transition here, I'm just going to note that we have Ross Dugas joining us. He is part of the Risk Department but as we have been building out a more robust facilities group here in the City, which as you may or may not know, has been managed through the Risk Department over the years. Ross Dugas and Jennifer Deshaies have been over the last year or so working towards the goal that we all share to have a more enhanced facilities group. So I thought it only good and pertinent to have Ross join us this this evening as well.

So unlike my prior comments Mr. Chairman, I want to note in this year's salary wages there is an additional budgeted position half year. I originally had proposed a full year. Really just wanting to stay true to the conversations I've had with everyone thus far about us building out a more robust facilities group here in the City but understanding the budget constraints that we're under and after some conversations with the Mayor, certainly understandable that we're reducing it down. So we're going to look to only half fund the position this year and with anticipation of fully funding in FY28 at least that's the proposal at hand right now.

Truthfully from an operational perspective, it's certainly acceptable because we need to go out and advertise. We need to hire that - taking six months it might be a little bit long in a conversation but certainly it's a three month process. So we're not hampered all that much by the delay. But I do want to point out that that is something that we're working toward. Other than that, I wanted to hand it over to Jen Deshaies to talk a little bit about the work that the City Buildings group has done over the last year, and what they plan to do over the next year, and then have Ross finish out with some of the stuff that he's done.

Chairman Dowd

One question. Long term - we've talked about forming an organization much like Shawn's in the School District which will take time, and we'll probably save a lot of money if we take care of deferred maintenance as I'm sure Alderman Johnson fully realizes, and we need a group that can do that. So we're anxious to get going on this and appreciate the direction we're headed.

Tim Cummings, Director of Administrative Services

Thank you, Mr. Chairman. I'll just note Rome wasn't built in a day so we're taking it slow and steady and we are understanding of a lot of the pressures on the operational budget. So, you know, to get to where the schools are is going to take us a few years but we are making a concerted effort.

One of the things, and I don't want to steal their thunder, but we have moved the Library's budget costs over to City Buildings this year for FY27. We have actively worked with the Library Department and the Library Board of Trustees and they are all in agreement that this centralized approach makes a lot of sense. So we are working towards that goal.

Similar conversations are actively going on with DPW right now as well and so we anticipate - so we focused on Library first. We're going to get them situated then we're going to focus on DPW next over the next year or so, get them situated, so on, and so forth. So we over the next couple years, we will have that centralized facilities group that I talked about.

I'll note that the golden rod copy that you have in front of you, one of the items that should be noted is that we did need to make some adjustments because some of the utilities and property services weren't originally carried over in our proposed budget and we are trying to correct that. With that being said, Mr. Chairman, I'm going to ask Jennifer Deshaies to comment a little bit about what's happening in the City Buildings Department.

Jennifer Deshaies, Risk Manager

I'm Jennifer Deshaies, Risk Management. The budget reflects the continued transition from our Buildings and Grounds Department to the newly constructed or structured Department of Facilities and Capital Management. Basically focusing on improving operational efficiency, centralized oversight, and long term facility management city wide. One of the primary operational changes is moving away from staff being dispersed across multiple facilities and instead assigning these employees to primary building responsibilities to improve accountability, consistency, and response times. The Department's been working closely as Tim said with the Public Library to become more familiar with the building operations and the maintenance needs, the HVAC systems, and long term facility support requirements as part of a more coordinated citywide facilities approach.

The Department's currently testing a facilities ticketing work order system intended to improve maintenance tracking, communications, prioritization, and operational accountability. The proposed budget reflects an effort to consolidate many of our systems like our HVAC systems, our fire support systems so you're not having either the departments or the buildings each budgeting with different companies. It's more of a consolidated effort per cost savings. I believe that's what I that's all I have. I'm gonna pass it on to Ross.

Ross Dugas, Loss Control & ADA Specialist

Thank you, Jen. Ross Dugas, Risk Management. Thank you, Director Cummings. Thank you, Jen. If I may just, Jen you covered a good portion of - it's okay - what's going on but just really to kind of streamline what we're looking to do. We're looking to increase operational efficiency. I do think we're very efficient now. We are looking to streamline this proactive maintenance. As Jen mentioned, the Work Order Management System is something that will help us organize, disperse. We're looking to be proactive versus reactive. If we're getting ahead of things, obviously that's going to cost a lot less money than when it hits the fan if you will. So we're looking for that.

Obviously safety. Safety has been a big part of my job here in Risk Management for the last 16 and a 1/2 years. That's always going to be first and foremost is offering a safe place for our employees to come and work every day where they can feel comfortable in the buildings that they work at.

Emergency Response. We like to do a lot of inhouse emergency response if we can versus outsourcing. Obviously, that can get pretty expensive if we're having to outsource any cleanup, mitigation efforts, things like that.

Coordination and communication. The work order system is going to be a great way to organize staff and to, again, streamline response times, and corrective actions, and help us trend things out for the future where if we're seeing a lot of these same items starting to come up in our work order systems, we can pay a little bit more attention to that, see what's going on.

Another thing would be our energy management. We're looking from a sustainable standpoint how can we improve our overhead of cost, utilities, things like that. I know there's other departments that are involved in that within City Hall as well such as Doria but as we all continue to work together, I think that's - whether it's equipment selection or things when we're maybe upgrading an office space or something. We're looking at ideas and options and things that we can utilize to reduce overall costs in the long run.

Finally, I would just like to touch upon vendor management. Entering into - and nothing specific to a 1 year/3 year - but entering into contracts where some of the work might be outside of our scope whether for example it could be seasonal maintenance for HVAC rooftop units or just our annual maintenance like you would have done at your house on your systems. Again, that's part of the proactivity versus the reactivity where we'd want to get ahead of things with guaranteed scheduling of services that might be above our scope of maintenance specialists and our custodial staff as well, so. Yeah, I think that’s probably it.

<u>Chairman Dowd</u>

Questions? Alderman Sennott.

<u>Alderman Sennott</u>

Thank you, Mr. Chairman. So just looking out to the future as this division develops and grows, especially here in the property services right now. We see a lot of modest to maybe a bit large jumps and you touched upon that. That's absorbing some of the costs from a facility like the Library or something. So looking down the road to Fiscal ‘28 beyond, we could expect to see this particular department with some significant jumps over the next couple years as you bring more buildings under that umbrella. Would that be correct in assuming?

<u>Tim Cummings, Director of Administrative Services</u>

If I may?

<u>Chairman Dowd</u>

Director Cummings.

<u>Tim Cummings, Director of Administrative Services</u>

Thank you. So great question and here's what I'm going to say at this time. I'm really hoping not to see significant - any more significant increases because here's why - but really, I'm going out on a limb on what I'm about to say. If we can sell the Elm Street Middle School, that's roughly a $300,000 operational cost that we'll be able to take those monies that we already have in this budget and repurpose them for these expenses without actually having to raise additional monies. So we are going to need that to happen to make what I'm saying come true but I do believe for the most part, we have seen a lot of the property services type expenses. I think in fairness, there's probably going to be some additional personnel expenses that might come down the pike in the next couple years as we get a better assessment and a better calibration of true need for custodians, versus building maintenance, versus what we can outsource from professionals, to whether we want to bring electricians, and carpenters, and plumbers inhouse like they do at the School Department. So I think that will be an ongoing evaluation.

We need to get a Facilities Manager in first, get that professional here to help guide us, and talk us through what their plan might be, and how they're going to work within the constraints of the City, and I'll be there to help them through that and then once that happens, we'll start to see maybe some of those personnel increases being recommended to you to consider, but I'd really like to see the property services at this time really remain stable. That's my goal.

Chairman Dowd

Follow up?

Alderman Sennott

Thank you. So I know this is relatively new - ongoing, obviously. Where are we at in terms of facilities that have their own maintenance under their own umbrella versus already being under this - 50% - 30%?

Tim Cummings, Director of Administrative Services

I'm not sure I'm going to answer your question. I'm not 100% sure what you're asking but let me see if my answer answers your question.

So, you know, DPW doesn't really have a robust facilities group. Library had a couple personnel and we're absorbing them in the FY27 budget. Police has their own facilities group, and they will still maintain their own facilities group, and it's never going to be contemplated that they get absorbed in or at least that hasn't been the conversation to date. Fire does not really have a facilities group and the Fire Department here is a little bit unique. I think it's going to be fair to say that we would look to take on the custodial work for the Fire Department. I'm sorry, just the opposite. We will take on the building maintenance work for the Fire Department. They will continue to do the custodial work and that's a lot of the culture that the Fire Department has and it's built into what they do. So we're going to have to work through that over the coming years but what we've heard - and I think Alderman Johnson has made this point very clear and it's and it's a good point - the city over the years has not taken care of the buildings like the way we probably should have. So we don't really have that operational infrastructure built out. So a couple of the places where we do, we are going to take those in and then once we stabilize, we'll look to see where best to grow.

Chairman Dowd

All set?

Alderman Sennott

Thank you.

Chairman Dowd

Alderman Johnson.

Alderman Johnson

Thank you. Through you to Director Cummings. How many buildings are we talking about here?

Tim Cummings, Director of Administrative Services

I'm actually going to hand that over to Mr. Dugas who can answer that one.

Alderman Johnson

Mr. Dugas? Thank you.

Ross Dugas, Loss Control & ADA Specialist

Yes, hi. Ross Dugas.

Alderman Johnson

Good to see you.

Ross Dugas, Loss Control & ADA Specialist

If I may?

Chairman Dowd

Hmm mm.

Ross Dugas, Loss Control & ADA Specialist

So currently, we have 10. We have roughly 10 and then what we're looking to do as Director Cummings alluded to is obviously, we're taking on the Library this year which is one of our 10 and then the discussions for years to follow would be hopefully DPW and possibly Fire Department. So that would be roughly - I'd say 12 to 13 buildings over the next few years to bring that to about 23.

Chairman Dowd

There's 6 fire stations ..

Ross Dugas, Loss Control & ADA Specialist

And then fire alarm, yes. Sorry.

Chairman Dowd

And DPW has the office building but they would soon have another facility.

Ross Dugas, Loss Control & ADA Specialist

Right.

Chairman Dowd

But ..

Ross Dugas, Loss Control & ADA Specialist

Correct which isn't accounted for.

Chairman Dowd

Yeah. Follow up?

Alderman Johnson

Yeah. So, you said exactly 23 buildings you're saying?

Ross Dugas, Loss Control & ADA Specialist

Give or take, yeah.

Tim Cummings, Director of Administrative Services

In that range.

Ross Dugas, Loss Control & ADA Specialist

In that range, yeah.

Alderman Johnson

Have the City – May I continue?

Chairman Dowd

Yeah.

Alderman Johnson

Has the City ever talked about maybe combining with the School District so we're not overlapping services?

Tim Cummings, Director of Administrative Services

If I may?

Chairman Dowd

Director Cummings.

Tim Cummings, Director of Administrative Services

It's my understanding that that was studied a few - quite a few years ago before my time. I think that that is something that we should look at doing but what I think we need to do is get the general government side a little bit more caught up. Once we get there, then I do think similar to like the conversation that Superintendent Andrade and I are having where relative to the IT, we could then start to have a conversation about a joint facilities group and that could be a goal that we set over in the next 5 - 10 years . But right now the City is so far removed or so further back than the schools, we really need to get our centralized group up and running similar to like the way we have with IT and then once we get that stabilized, certainly we could look to merge the two.

Chairman Dowd

Alderman Johnson.

Alderman Johnson

Thank you. The reason I'm asking this because I remember when I first got on the Board of Ed, that was in 2000. That's when I met everybody, you know, lovely people. I talked about the Purchasing Department. Why aren't we combining that because you're duplicating services. You want to work smarter, not harder, and cost more money, and for some reason, government doesn't work smarter. They work harder and it costs us more money, which would be the opposite where corporations combine services.

So I'm just throwing this out here that we should really be looking because it's costing us almost double with the School District having their own purchasing, their own maintenance, their own IT - those are the big 3. We're having the same things and it's costing us a lot of money because can we get better purchasing prices if in fact we're combined together because you're buying more bulk. Like you go to BJ's, Costco's, and Sam's because you get a better deal on the bulk items than you do if you go over I'd say to Staples and buy one ream of paper. So, you know, we should really be working smarter not harder here. Thank you.

Chairman Dowd

Yeah, the only thing that complicates that sometimes is the difference in availability of funding from - remember when we give the School Department their money, it's their money and they pay for their maintenance facilities. It would take some time to switch over and find out how to do that but the School Department, you know, has a hard enough time with 20 buildings, and schools, and I know their staff is working all the time. So it's been talked about but it's probably long term. I think we have to establish what we can do with the City buildings first before we can even talk about merging and again, it would be how do you fund it? Where's the money come from - City side? School side? But that's long term.

Alright. Any other questions? I got one question. Is the HVAC system done in this building?

Ross Dugas, Loss Control & ADA Specialist

I'm sorry, what was that?

Chairman Dowd

Is the new HVAC system that we funded done in this building?

Tim Cummings, Director of Administrative Services

HVAC.

Chairman Dowd

HVAC.

Ross Dugas, Loss Control & ADA Specialist

Oh, HVAC. Ross Dugas, Phase I, yes. So we're not at 100% completion but yes, Phase I is substantially complete. We have two boilers here in the building.

Chairman Dowd

The way we're going, I'd be more concerned about air conditioning.

Ross Dugas, Loss Control & ADA Specialist

Yes. Yes, we'll have plenty of cool air this summer.

Chairman Dowd

Alright, great. Thanks.

Ross Dugas, Loss Control & ADA Specialist

You're welcome.

Chairman Dowd

Appreciate it, thank you.

Next is Purchasing. That's Department 130 on Page 83.

**PURCHASING**

Tim Cummings, Director of Administrative Services

So Mr. Chairman, Amy Girard is going to be joining us in a second. Usually, she gets to come up here every year and tell you that she's under the guideline. I'll be curious to hear if she's able to say that again this year. I actually don't think so. But Mr. Chairman, again, for the record, no salary increases here other than what's driven either by contract or unaffiliated grid changes and again, no offering of additional positions. We're trying to keep a stable service. I will hand it over to Ms. Girard to talk a little bit about her Department and the budget she's proposing.

Amy Girard, Purchasing Manager

Thank you, Director Cummings. For the record, Amy Girard, Purchasing Manager for the City. Some of you may know me from the Finance Committee.

The Purchasing Department is responsible for a number of services that support daily operations such as contract coordination, oversight of purchase orders, solicitation, mail operations, and the print shop. These services support departments citywide and help ensure consistency, efficiency, and compliance, and procurement activities.

The Mayor's proposed budget for the Department reflects an increase of approximately 3.35%. I know. I'm sorry. Most years I do come in under but unfortunately, I was not able to do that this year. Despite ongoing market volatility and rising operational costs, the Department continues to focus on strategic procurement practices that generate savings and provide long term value for the City.

One accomplishment that I would like to highlight is our fuel contract procurement that occurred earlier this year. In February, we locked in unleaded fuel for $2.39 per gallon and diesel fuel for $2.54 per gallon for FY27. Based on current market conditions if I were looking to lock in today, we would be looking at significantly more per gallon. This proactive purchase has resulted in cost savings for the City and stability to departments.

The proposed budget before you tonight will allow purchasing to continue providing efficient procurement services, maintain support for the City Departments, and pursue cost saving opportunities wherever possible. Thank you.

Chairman Dowd

Questions? Nope. Okay.

Amy Girard, Purchasing Manager

Alright, thank you.

Chairman Dowd

Thank you.

Tim Cummings, Director of Administrative Services

Thank you.

Chairman Dowd

Next is Assessing. That's Department 132, Page 85.

**ASSESSING**

Tim Cummings, Director of Administrative Services

Yes. Thank you, Mr. Chairman. So coming up and joining me is Michelle Welsh and she's going to talk to you a little bit about her view of Assessing, and how the Department is going, and the proposal for the FY27 budget in just a moment here. I will say that one, this particular budget I'm going to just note does have some adjustments needed from the which is reflected in the goldenrod copy for unfortunately, some salary monies were missed originally and it's twofold.

One it's some existing salary money that is not reflected in your budget but then also following the guidance that has been given to us by Whitney Consulting Group, they've recommended that we look to bring another Assessor in. So what we're proposing is half a year assessing service increase starting in January, similar to like what I described with the Facilities Manager. So there would be an additional .5 in this salary line for an Assessor to come inhouse. What we do right now is offer that or receive that service I should say through contracted services and certainly, we could continue down that path. Whitney Consulting despite it probably being bad business for them, really believes it would be better for us to bring that expertise inhouse. We would get it more efficiently and so this budget takes that recommendation and tries to implement it. Again, we'll try to grow that into a full year position in come FY28. I did want to take a moment and acknowledge that a new position being suggested at a .5, starting in January. Otherwise, any other type of salary increases either contract driven or the unaffiliated grid and with that being said, I will hand it over now to Ms. Welsh to talk a little bit about the budget and what's happening in Assessing.

Michelle Welsh, Assessing Manager

So other than the – oh - Michelle Welsh Assessing Manager.

Chairman Dowd

Thank you.

Michelle Welsh, Assessing Manager

Other than the actual salary range, we remain kind of flat from year to year and it's because we have contracted for multi-year services with Whitney Consulting, with Sansoucy, and with Vision who are our three independent contractors that provide services that we're not able to house inhouse with due to our staffing shortage.

Chairman Dowd

Questions? Alderman Sennott.

Alderman Sennott

Thank you, Mr. Chairman. Director Cummings did I understand you correctly. You said there were salary adjustments to be made to this Department's budget that are not reflected in the budget in front of us.

Tim Cummings, Director of Administrative Services

That's right.

Alderman Tim Sennott

And those are reflected in the memo we accepted?

Tim Cummings, Director of Administrative Services

That's correct.

Alderman Sennott

And so that Mr. Chairman is something that we would amend at our wrap up session?

Chairman Dowd

Yes

Alderman Sennott

Okay.

Chairman Dowd

Any other questions? Alderman Johnson.

Alderman Johnson

Yeah, I'm just getting a little bit confused here maybe. How are we missing putting salaries into this budget? And, you know, I guess I hear there was a mistake, there was this. How do you work on a budget? I'm sitting here with the budget book here. I'm sitting here with actuals here. Now I'm waiting for actuals to come in with the salaries from 2026 to the proposed salaries. So I'm going to be a book here, a bunch of papers here, now I'm going to have paperwork that we're going to amend. I mean I think I've never seen this - excuse me - a mess like this before in my life. This is really hard to comprehend and figure this out. We're supposed to be listening to the departments, making a sound decision on how we're going to spend the taxpayers' dollars here, and yet this is just a total mess. Nothing came in. Maybe we should stop it and start all over again and say we want everything in one book correct because I have a hard time - and I speak to a lot of people where I work. I see my constituents and I see people throughout the City all day long who are talking to me about everything. My constituents in Ward 5 and they're just horrified on what's going on here because nothing is correct here.

How do we make that sound decision at the end of the day for our constituents? I don't think we can, and I'm really upset about this, and everybody who lives in the City and the Board here. Our Committee should be upset that nothing's correct here. I'm sorry but I had to say this because it just keeps going on all night long with one mistake after the other. Thank you.

Chairman Dowd

Now we are going to discuss it later but we just got that memo this afternoon so we will be talking about it but not tonight.

Alderman Thibeault

Thank you. I just want to say, I don't think nothing is correct in this book. I mean I think it would be going far to say that. I think that's - I mean people have been working on this for a long time and it's a hard thing. It's complex and yes, people make mistakes. Things don't get put in that should. I get it. It's human error. It's not necessarily anything conniving, or nefarious, and yes, we do need to see the stuff. We do need it to be correct so we can vote on this at the end.

I think Director Cummings was saying before the meeting was that this was what the budget book was supposed to look like so it's not necessarily an amendment. It's an amendment but it's not an amendment to what we would normally do when we cut, and we add, and we change. It's more of this is what it should have been all along. It still needs an amendment because we got the wrong numbers but I just want to say that. Not everything in this budget book is incorrect. That would be going really far.

Tim Cummings, Director of Administrative Services

And if I may?

Chairman Dowd

Yes, Director Cummings.

Tim Cummings, Director of Administrative Services

Points well taken and I think we should not lose sight of the order of magnitude here. We're talking about total expenditures of over $500 million and we're talking about, you know, from a materiality type perspective, reducing that down by $100,000 to $200,000.

Full acknowledgement, there's some line items that read wrong and the answer to that is very simply is some of our information systems, some of our software is getting kind of old, and we entered that in, and it got uploaded, and some of the upload didn't take, and we were moving quickly, and so therefore, we didn't have that number correct, and it got filed, and we're at the early stages of a budget process. It's in May and we're working through this together and we wanted to bring this to you so you knew what the original intention was. By the way, it reduces the budget down and we wanted to make you all aware of that and that's why we are having this conversation. Certainly, I hear the criticism. I take it fully and I acknowledge it but you know we do the best that we can.

Chairman Dowd

Two things. We'll talk about it later at another meeting and also, I have asked the Budget Committee to think about what we want to see in the FY28 book to eliminate some of these issues. So we will be having that discussion after we're done with this budget session about the book we want to see next year, and the scheduling, and timing that we want to see it but right now, we're dealing with what we have to deal with so. Alderman Johnson.

Alderman Johnson

Thank you. You know, I'm going to say this. This isn't my first rodeo and all the budget books I've worked with always had the original budget, the available, the actual. You had everything in there. I guess that was last year's and you would have this - it would be the 2026 and the 2027. So you'd have the budget you were working from, and the new budget, and what you're proposing. I mean this is - like I said, this is really a horror show right now because you've got so many papers that I have to take this, and integrate this into the book, and then great we reduced the budget. We didn't reduce it by millions but we'll reduce some of it and I'm happy with that but I mean, you're looking at all of this that's sitting here that you've got to try to integrate and make that sound decision.

If I was a new person on having to look at this budget, I probably wouldn't know where to begin because they would have no knowledge of it like the seasoned Aldermen that have been on this Budget Committee, been an Alderman, and I've been an Alderman in the past and on the Board of Ed so I know what the budgets look like. It's constructive criticism that you don't want this to happen again but you know what, people are going to get lost in this. The average person wouldn't even know what was going on in this budget if they asked for a budget book because there's no information in it and I'm sorry you might not like me saying this but, you know, this is - when you're doing $5 million plus, this isn't like a penny that's going into a bucket. This is going to be is the taxpayer is going to get a 6% increase, an 8% increase, and this is what we're working with. So every line item is important and so this is why I'm bringing it up. Thank you very much.

Chairman Dowd

Any other questions on Assessing? Seeing none, thank you.

Michelle Welsh, Assessing Manager

Thank you.

Chairman Dowd

Alright. GIS was a memo. We don't need to talk about that. That's pretty level and the next and finally, half our audience, is Community Television, 2505 and it's on Page 92.

**COMMUNITY TELEVISION**

Tim Cummings, Director of Administrative Services

Yes thank you, Mr. Chairman. So I actually asked for this Department budget conversation. Originally it was proposed to be a memo but I felt it pertinent to make sure that we have a start of a conversation this evening relative to Community Television and make sure that everyone is aware of the current situation.

So before we get into the details of this particular budget, I want to take a step back and make sure everyone understands that we fund this Department, if you will, through the Comcast Franchise Fee and that is something like 4% of the cable bills coming into the City. It gets sent to the City's General Fund and then over the years, we were able to operate this department with 1 out of that 4%, 2 out of that 4%, 3 out of that 4%. I want to make sure folks know now that we are at a tipping point where we're more like at the 4% mark. So all the Comcast fee is now gonna go completely to funding this Department. Because of how the market is changing and the fact that more and more people are not paying for cable, we are seeing that the monies coming in is not enough to support this Department. So I don't want to sound the alarm now for FY27. We have a plan that can fund us through FY27 but I want to be really clear. Come FY28, I don't believe the franchise fee is going to be able to support this Department's budget any longer and so this community is going to need to make some decisions and give us some direction as to what you'd like us to do. So I wanted to make sure I was explicit in those details now so you were all well aware of that. I think that that's probably a larger conversation and probably a conversation we need to have on another night, but I felt remiss not to be bringing it up now as we're talking about the FY27 budget.

So with that being said Mr. Chairman, no material changes to the salary. No additional positions being added. Any of the salaries are relative to either contract agreements, or the unaffiliated grid, and all the expenses as driven are pretty much driven by just market type changes but I'll leave it to Jeff here to talk to you a little bit more about his Department and the budget that's proposed.

Jeff Poehnert, PEG Manager

Thank you, Director. Jeff Poehnert, PEG Manager. I'll take it from our Mission Statement. We provide residents with access to information, resources, and programming that promote transparency, civic engagement, and community connection. We do this by delivering programming that performs - excuse me - informs residents about city government, educational institutions, and the broader Nashua Community while also encouraging public participation and discourse. That's what I have.

Chairman Dowd

Okay. Questions? Alderman Johnson.

Alderman Johnson

Thank you. I don't have a question. I just want to say you're doing a great job because I was on the Board when we instituted this and I want to say was the best thing we did for the community to have the station back ..

Jeff Poehnert, PEG Manager

Yes.

Alderman Johnson

.. when it was TV13.

Jeff Poehnert, PEG Manager

I was very surprised when I first came in 2007 that more hadn't been done but then that was it. That's what we started from there.

Alderman Johnson

Right and we put it out for the residents of the City to be able to watch the meetings and I just want to say thank you for everything that you do and everybody in your Department.

Jeff Poehnert, PEG Manager

Thank you.

Chairman Dowd

Questions?

Jeff Poehnert, PEG Manager

I was going to add also, I just ..

Chairman Dowd

Sure.

Jeff Poehnert, PEG Manager

.. wanted to highlight some accomplishments we've had in the last year.

Chairman Dowd

Sure, go ahead.

Jeff Poehnert, PEG Manager

We filled two videographer positions. Now these are not - these are part-time. They're not full-time. They don't have benefits but we've got a pool of videographers and on any given week a lot of times - boy, we've really been stretched for people covering meetings. So it's great to have these two new people on.

We upgraded our video editing systems to improve efficiency and support advanced production workflows. We've enhanced our sports and field production capabilities, improving overall quality and reliability of remote broadcasts. We've also expanded our social media presence, and increase visibility at community events driving viewership across Comcast cable channels and online platforms.

We did receive three awards from the Alliance for Community Media - the Northeast Region - in recognition of our programming excellence. We can thank Dan Young and Pete Johnson for those.

We increased the amount of programming available with closed captioning to meet the new ADA requirements and improve accessibility. On that as of January 1st, every meeting we cover is closed captioned. It just came out in this last week that the requirements for the visual ADA - and that would require - that's a big requirement - it's an AI situation there, excuse me, they've given us another year until next year until we're required for that. So that's really good because that expense is quite high to go with that, but we are definitely closed captioned on every meeting now.

Chairman Dowd

Well I can say that as Aldermen, we probably see more of you people than we do anybody else in the City since you're doing every meeting.

So one concern I have on your part - not on our part - is that sometimes meetings get shifted, canceled, and whatever and your videographers aren't informed. So we've got to – Director Cummings, we've got to improve that communication between them and the people that schedule meetings so that they're not having to go out the Nashua High North and there's no meeting or you know so.

Tim Cummings, Director of Administrative Services

Yes.

Chairman Dowd

That's the only thing I have. Anyone else?

Jeff Poehnert, PEG Manager

No. I know Donna Graham does her best to ..

Chairman Dowd

Oh, I know.

Jeff Poehnert, PEG Manager

.. Inform us on anything that happens in here.

Chairman Dowd

Yeah. Sometimes it's a communication issue with who's on first - the City or the School Department or ..

Jeff Poehnert, PEG Manager

Yeah, yeah.

Chairman Dowd

Anyway. Alright, thank you very much.

Jeff Poehnert, PEG Manager

Alright, thank you.

Tim Cummings, Director of Administrative Services

Thank you.

Chairman Dowd

All right. So that wraps up the Assessing - Administrative Services Division rather unless you have any final words. No?

Tim Cummings, Director of Administrative Services

Uh no, not at all. Thank you, Mr. Chairman.

**MOTION BY ALDERMAN THIBEAULT TO TABLE R-26-028**
**MOTION CARRIED**

PUBLIC COMMENT

Laurie Ortolano

Laurie Ortolano. I didn't know we had a COO position in the City and I think that's worth discussing how that got created and how it's defined.

Regarding Ms. Johnson's question about open positions. I don't think that Director Cummings stated it the way that Ms. Johnson wanted it. He's going to get a list of all open positions that we have posted right now. I would like to see all open positions whether they're posted or not. We want to know. Some of them may not be posted because you haven't been able to fill them. All open positions, I think, is what you might want to ask for Ms. Johnson to correct that.

Alderman Sennott your question about Ethics Committee. It's well taken. The Ethics Committee in Nashua was always under the Legal office through 2017 and after. It was only in the last few years that it moved to the Right to Know Administrator in Director Cummings' office. That position is a disaster. That position should be eliminated. This individual is not present, has flex hours, you can't reach him, you can't call him, and I've heard a lot of people complain. If you're going to have a Right to Know Coordinator, put him in a place where people can access him. But right now, he serves as the conduit and it's a disaster. Today, I came over to look at the minutes from 2017 up. Went to the Clerk's office. No minutes are there. They said they're all on the website. They are not. They're not posted where they're supposed to be posted and all of this was handled through Legal. Portsmouth, Keene, Manchester, Concord – their Ethics Committee is run through their Legal office and I think that's where ours belongs as well. If you have a conflict, that's a situation.

I want to understand in Assessing. I got a Right to Know request filled by HR that showed me open positions without names but right now in Assessing, we have 8 positions. How many people are actually in Assessing? There's ..

Alderman Thibeault

1 minute.

Laurie Ortolano

Okay, so we need to figure out how many are actually in there. I think there may only be 3 or 4 and while we want to have a potentially a full-time, you know, a Chief position to budget for that. I understand that but I don't want to see 3 or 4 more positions funded in there that are just funded if we're not going to fill them.

Internal investigations. I think that's an interesting one. I have always believed that those contracts go through Legal and ..

Alderman Thibeault

30 seconds.

Laurie Ortolano

.. when I did a Right to Know to get contracts, I was never given those contracts and they're not in the folder in the Clerk's Office. These internal investigation amounts are high and I also think the Finance Committee ought to pass legislation so that some of these contracts with Legal come to the Finance Committee that exceed $25,000. McLane Middleton was paid $650,000 in Legal fees that the Board did not know about and that company was representing the shell corporations.

Alderman Thibeault

Time.

Laurie Ortolano

I think you need legislation. There's a lot more I could say. I'm going to write stuff down and hopefully at the hearing Alderman Dowd you will let us have our time to ask our questions. Thank you.

GENERAL DISCUSSION

Alderman Sennott

Thank you, Mr. Chairman. I just had a couple of thoughts on where the discussions led us tonight. I know sometimes it feels like we're focusing on small dollar amounts that in the grand scheme of the budget do feel like a drop in the bucket. It may seem nitpicky but these are micro level questions that I don't think should be downplayed. To the listening public, to many of us here, they're relatable examples of day to day budgeting practices that I think demonstrate the manner in which we're managing the residents' tax dollars. It's what we were put here to do. It's the goal of this Committee. So whether it's $200,000 or $2 million, I think that's all valid.

In regard to the budget book itself, I haven't been an Alderman as long as most folks but I have worked in accounting and finance. I'm coming up on I think 15 years now. So budgets aren't Greek to me and a general rule of thumb I've always been taught is that the information that you provide whether it's to, you know, a higher up a manager in another division, an auditor from the outside who's checking the quality of your work is that the information is only as good as it is useful to the end user. A good rule of thumb that we often try to practice is to assume that the end user doesn't have the institutionalized knowledge that the creator of the document shares.

With that in mind, I'm sharing my colleague from Ward 5's struggles in adequately reviewing this budget. This information should be in front of us on the page as it is. I know that traditionally it would be only through the end of Q3. That's fine. That's standard budget practice because you can go through the end of Q3, and relatively safely predict what will happen in Q4, and understand the financial choices that you're making and without this in front of me, having to juggle, you know, Alderman Johnson has papers everywhere. I'm more electronic driven. I've got way too many tabs open for somebody who struggles with ADHD. Really the end thought is that if the goal of this document - this book - this electronic document that we have is to get me, or Alderman Johnson, or Alderman Thibeault, or anybody to endorse it for adoption, incomplete information and moving the goal post while we're in the midst of the review process doesn't feel to me like the most sound approach. It's really hard to dig into this this year and feel like I've got my hands around it and that's not a problem I had last year. It's a problem I had year one because this was all new to me but I feel like I've regressed here, and I'm hoping that it's not me, and I don't think it is, and that's all I've got.

Alderman Johnson

Thank you. I feel his pain with ADD - ADHD. I keep saying at 71 I'm ADD, you know, but it's like I'm saying this is because I get it. There's a lot of papers. I could probably figure this out but there's other colleagues that won't be able to who are new on the Board and we have to think about them who've never served before and to be able to understand this budget. When it gets before the full Board and we start discussing it are they going to be able to understand when there's pages missing and information that's missing? So I have suggestions when we come up to that and one of the suggestions is go back to the way it was originally so people can understand it.

To Mr. Cummings through you, the Chair. Ms. Ortolano I guess explained it a little bit better. Maybe I left a few things out. All positions posted and non-posted at this point in time that you're going to want to fill and salaries please because I need to know exactly where we're going because right now things are kind of messed up. I don't know. Like I said, I went on to the internal 27 position internally but there could be another 20 position externally that's opened and I want to see because those positions have money associated with them. The question is are we going to be able to fill every one of those positions because we sat here with the School District the other night that can't go below 5.5% because they can’t and I’m reaching out to Ms. De Gray to get some more information. I keep thinking if that budget comes in at 6% what's it going to do to the rest of the City? Are we gonna to be able to afford the services because that Department - and I've seen it for years of being on that School Board managing their finances - and I never voted for their budget because I didn't feel the budget was correct. The worst of it was during Covid with those ESSER funds.

We created new positions with the ESSER funds. My concern - and you could go back because I was Chair of the Finance and Operations Committee - and I had asked the questions. Are these positions going to stay after ESSER? Are you going to have the money to keep funding them? So we have a lot of questions about the School District. I mean they're the kids but I'm just as worried about if they get that 6% increase what's going to happen to the rest of the City? I'm going to tell you, I know how that spending cap - why it came to existence. I was part of it and I fought for it. I fought for the votes in this chamber for the override. It's not the spending cap. We're blaming a spending cap. That's just a piece of paper with words on it. The problem it came because people couldn't control the spending and it got so out of control, people couldn't afford their taxes on the property. In Nashua, we're more of an aging population than a young population. Look at the school. Thank you very much.

<u>Chairman Dowd</u>

Alderman Thibeault.

<u>Alderman Thibeault</u>

Thank you, Mr. Chair. A couple things there. I assume if we're asking Director Sullivan - I mean, sorry, Director Cummings of all jobs, I would assume we would ask that of every department I would think. I think we'd want that not just of his Department but of ..

<u>Alderman Johnson</u>

No, I’m talking the whole City.

<u>Alderman Thibeault</u>

Oh is that what – so okay. So we're asking for the whole City here not just him. Okay. So that's including like Fire, Police?

<u>Alderman Johnson</u>

Yup.

<u>Alderman Thibeault</u>

Okay. I was going to mention this, but somebody mentioned the COO position. That was like two years ago. That's like old news and that same person argued about it then. So asking about it like it's a new position, it's - she argued about that back then. So she might want to look at the tape on that.

As far as the budget book, I mean I get it. I mean I don't think its necessarily Director Cummings' fault of the budget books. I feel like we're dumping it all on him because he brought us the corrected - some corrected stuff but I don't want to say that it's all on him for the changes to the budget book. I don't know whose fault it is to be honest.

<u>Tim Cummings, Director of Administrative Services</u>

It doesn't matter.

Alderman Thibeault

It doesn't really matter. I agree but I don't feel like we should just dump it all on him personally.

Early on in this process, I had asked for some of the things we're still arguing - not arguing - still asking for but as far as like the new Aldermen and having to vote for it when it comes - I said this at the very beginning of this process. I said you all are going to have to vote on this at some point so I mean we could barely get quorum tonight. We got 4 out of 7 so never mind the people that aren't on the Committee. Once in a while, we get somebody - Education was a big one so we had a few other Aldermen come to it. But if - and maybe - I'm not saying they're not doing their homework because maybe they are. Maybe they're watching the videos, maybe they're looking through the book but they're going to have to know this as much as we are because they're going to have to vote on it at the end. We're just working on it in Committee but there's more than just seven that is gonna to be voting on this thing. It's the rest of the Board. That's the other half of the Board.

So I would - if they don't understand something, they need to ask the questions. We can't just assume that any book no matter how good the book is and the book was different the last years. We still have problems with the book. We still question stuff in the book even when it was better than what it is today. So if they don't know something, they need to ask the questions right now because they're responsible for voting on it for the whole City. So I asked them, I hope that they're doing the work on it. I know some of them and I know some of them are doing the work. I would say Alderman Sullivan is doing the work on it because he used to be on this Committee and I know he's doing the work behind the scenes. I can't speak for everybody so I hope they are. I hope they come prepared. I hope they come to some of these meetings or at least watch them and are ready to do that. I don't think we have to baby them. They're responsible just like all of us. I try to do the work on Committees I'm not part of either as far as learning what's going on but this is probably the most important thing we got in the City is the budget. It factors into every single department that is in the City from Education, to Police, to Fire, and all the rest, including Administrative Services. I don't want to leave you out since you're here but I hope that they're doing that work.

So I appreciate everybody coming out. I know you guys all have day jobs and I know some of you are coming from very far distances. So thank you for all coming today and helping present and answer our questions.

Chairman Dowd

Okay, just two quick things. One - I have talked to some of the new Aldermen. I explained to them that we have verbatim minutes from these meetings. We also have because of our television people, we have the videos that they can watch. They have to look at these meetings and get a feel for what has been asked and not what the answers were.

The other thing is President Wilshire tried to get on and couldn't get her video on VPN so I don't know what's happening but since we have the mindset of the entire television community out there, somebody might want to look into that.

Final words Director Cummings?

Tim Cummings, Director of Administrative Services

Yes and the only reason why I'm speaking is because a request was made for all positions. I think it would behoove me at this time to also make sure this body knows and for everyone's edification what's being asked for of us is going to be difficult to produce due to system limitations. So what this decision was made 15 - 20 years ago. I don't know why but we don't have what's referred to as “position control” and so we manage it the best we can. Certainly we’ll produce what we can. We manage it through Excel spreadsheets and certainly I think Fire and Police have a better handle on it and we can work with them to compile everything. But I just want everyone to be aware of the fact that our ERP system does not track positions like the way you may think. It's something I had to learn when I first got here because I was accustomed to having it done a little bit differently. For whatever reason, it's just not been something that has been produced by our ERP system. So I wanted to just make sure budgeted positions, versus filled positions, versus vacant positions, and where they are in process being tracked. You know, we don't have our ERP system doing something like that and so we do the best we can with what we have. I am only making this disclosure because you know we'll provide you something. It will be 90% accurate but we may miss something here or there and I just want someone - I just want you all to be aware of that but we'll provide you what we can.

Chairman Dowd

Okay. Thank you.

Tim Cummings, Director of Administrative Services

Thank you.

REMARKS BY THE ALDERMEN - None

ADJOURNMENT

**MOTION BY ALDERMAN SENNOTT TO ADJOURN**
**MOTION CARRIED**

The meeting was declared closed at 9:16 p.m.

Alderman Derek Thibeault
Committee Clerk, Pro Tem

# THE CITY OF NASHUA

*"The Gate City"*

**To:** Board of Aldermen

**From:** T. Cummings, Director of Administrative Services
D. Enwright, CFO

**Cc:** J. Donchess, Mayor

**Date:** May 5, 2026

**Re:** **Communication Reducing FY27 Budget Down by $288,679 through a Technical Amendment**

---

Attached to this communication is an exhibit that outlines technical changes being offered as one amendment to R-26-028.

A recent review of the FY27 proposed budget, filed on April 14th, 2026, identified several clerical errors that require correction. These corrections fix typographical mistakes, process oversight, software uploading errors, and incorrect account codes within that budget. These corrections will help avoid any unintended budgetary issues throughout FY27. As such, please consider the figures in this memo and the accompanying exhibit as within the budget as intended on April 14th. The total of these technical amendment corrections reduces the total General Fund appropriation by **$111,179.**

Further, these corrections coincide with the Board of Aldermen's recent decision not to proceed with the purchase of the 14 Mulberry Street property for a resource center. Absent a new site that could be operational in the next fiscal year, we suggest removing the funds budgeted in the City Buildings Department. This would result in an additional reduction of $177,500 to the General Fund appropriation should the Board of Aldermen approve this suggestion. If this additional change is made the General Fund appropriation would be further reduced by a total of $288,679.

The final adjustments are for the omission of the SRF loan payment, of $503,843, in the Waste Water fund and a balancing adjustment in revenue $39,613. Being a self-supporting enterprise fund, these have no effect on the tax rate. But, do result in an addition to the enterprise fund appropriation, as well as a reduction of the waste water revenue amount.

Thank you.

**PROPOSED AMENDMENTS BY CFO ENWRIGHT** **R-26-028**

# RESOLUTION

## RELATIVE TO THE ADOPTION OF THE FISCAL YEAR 2027 PROPOSED BUDGET FOR THE CITY OF NASHUA GENERAL, ENTERPRISE, SPECIAL REVENUE AND GRANT FUNDS

## *CITY OF NASHUA*

*In the Year Two Thousand and Twenty-Six*

***RESOLVED** by the Board of Aldermen of the City of Nashua* that the Fiscal Year 2027 Proposed Budget for the General Fund of the City of Nashua be and is hereby adopted, and that the following amounts are hereby appropriated for the several accounts and for other needs of the City of Nashua General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, and for the purpose of Section 50-a et seq. of the Nashua Revised City Charter, as amended, each item of this budget shall be considered as a separate appropriation. The proposed General Fund appropriation amount is ~~$384,288,315~~ $383,999,636 with estimated General Fund Revenues of $102,378,436 including estimated state funding for education in the amount of $65,567,936.

That the Fiscal Year 2027 Proposed Budget for the Enterprise Funds of the City of Nashua be and is hereby adopted, and that the following amounts are hereby appropriated for the several accounts and for other needs of the City of Nashua Enterprise Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027, and the purpose of Section 50-a et seq. of the Nashua Revised City Charter, as amended, each item of this budget shall be considered as separate appropriation. The proposed Enterprise Funds appropriation amount is ~~$60,753,157~~ $61,257,000 (inclusive of anticipated Capital Appropriations), with estimated Enterprise Funds Revenues of ~~$53,849,775~~ $53,810,162 and any additional funding for capital and CSO-related expenditures from retained earnings, bonding and/or State Revolving Fund Loans.

That the Fiscal Year 2027 Proposed Budget for the Special Revenue Funds of the City of Nashua be and is hereby adopted, and that the following amounts are hereby appropriated for the several accounts and for other needs of the City of Nashua Special Revenue Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027. The proposed Special Revenue Funds appropriation amount is $37,416,256 with estimated Special Revenue Funds Revenues of $37,416,256 for the City of Nashua excluding the Nashua School District. The proposed Special Revenue Funds appropriation amount is $19,099,350 with estimated Special Revenue Funds Revenues of $19,099,350 for the Nashua School District.

**RESOLUTION** **R-26-028**

Neither the approval and adoption of this budget, or any appropriation contained herein, or to any City department or agency, including the Nashua School District, whether as proposed or amended, shall be deemed to mean that the City has approved any program or responsibility for funding in accordance with Part 1, Article 28-a of the Constitution of the State of New Hampshire. Notwithstanding any appropriation herein, the city hereby expressly declines to approve funding for any program or responsibility for which it is entitled by law to payment from the State of New Hampshire pursuant to Part 1, Article 28-a of the State Constitution, whether it has previously been determined that the City is entitled to said funding or not.

Pursuant to NRO § 5-145, E, the accumulated sum of all appropriations of the FY2027 combined annual municipal budget pursuant to Nashua City Charter §56-c is ~~$501,557,078~~ $501,772,242. The FY2027 dollar amount under the limit established by City Charter Section 56-c is ~~$16,233,008~~ $16,017,844. Please find attached the Combined Annual Municipal Budget Calculation for the FY2027 Proposed Budget.

***FURTHER RESOLVED*** *by the Board of Aldermen of the City of Nashua* to amend the City of Nashua Unaffiliated Employees Personnel Policies and the implementation schedule in O-25-063 ("Amending the Unaffiliated Employees Personnel Policies with respect to the Unaffiliated Employees Salary and Wage Schedule") as follows:

1. In the implementation language found in O-25-063, delete the struck-through language and add the new underlined language as shown:

"On July 1, 2026, the following actions will happen in the stated order:

First, all unaffiliated employees shall be placed on the new Appendix A Unaffiliated Salary and Wage Schedule in their new grade on the step that is closest to but above their current salary.

~~Second, all unaffiliated employees that are not at the top of their pay grade shall be eligible for a one step increase on the new Appendix A Unaffiliated Salary and Wage Schedule provided that their job performance meets the City's expectations.~~

~~Third~~ Second, the new Appendix A Unaffiliated Salary and Wage Schedule shall be increased in its entirety by an amount equal to the three year average of the CPI-U Northeast, and employees will receive this increased amount.

On July 1, 2027, and each July 1 thereafter, employees that are not at the top of their pay grade shall be eligible for an annual step increase on July 1st provided that their job performance meets the City's expectations.

The above language shall take precedence over the existing language in the Unaffiliated Employees Personnel Policies "Compensation and Classification" section."

2. The language in the Unaffiliated Employees Personnel Policies "Separate Compensation Structure for Fire Department Chief Officers" section will not apply or be in effect for Fiscal Year 2027, but instead, on July 1, 2026, the Fire Department Chief Officers will receive a 2% increase over their current salaries.

City of Nashua NH
FY 2027 Proposed Budget
Technical Adjustments

**General Fund Adjustments**

| Dept # | DEPARTMENT | ACCOUNT | Location | | Proposed Budget | Adjusted Budget | Budget Increase(decrease) |
|---|---|---|---|---|---|---|---|
| 102 | Board of Alderman | 51500 | | Wages Elected Officials | $ 117,000 | $ 145,870 | $ 28,870 |
| | | 51300 | | Overtime | $ - | $ 1,500 | $ 1,500 |
| 183 | Economic Development | 55699 | | Contracted Services | $ - | $ 129,000 | $ 129,000 |
| 104 | Strategic Communications | 51100 | | Wages Full Time | $ 85,000 | $ 50,000 | $ (35,000) |
| 110 | Arlington St | 52100 | | FICA/Medicare | $ 28,201 | $ 8,501 | $ (19,700) |
| 112 | Payroll | 51300 | | Overtime | $ - | $ 10,000 | $ 10,000 |
| 128 | Risk | 89600 | | Interfund Transfers Out | $ 10,467,905 | $ 10,287,905 | $ (180,000) |
| 129 | City Buildings | 51300 | Administration | Overtime | $ 25,000 | $ 75,000 | $ 50,000 |
| | | 53999 | Resource Centr | Professional Services | $ 335,000 | $ 235,000 | $ (100,000) |
| | | 54100 | Library | Electricity | $ 450,000 | $ 526,000 | $ 125,000 |
| | | 54100 | Resource Centr | Electricity | | | $ (49,000) |
| | | 54114 | Library | Heating Gas | $ 161,000 | $ 175,000 | $ 20,000 |
| | | 54114 | Resource Centr | Heating Gas | | | $ (6,000) |
| | | 54141 | Library | Water | $ 81,500 | $ 83,500 | $ 7,500 |
| | | 54141 | Resource Centr | Water | | | $ (5,500) |
| | | 54228 | Resource Centr | Pest Control Services | $ 5,300 | $ 3,300 | $ (2,000) |
| | | 54243 | Resource Centr | HVAC Maint. | $ 114,500 | $ 111,500 | $ (3,000) |
| | | 54280 | All Others | Buildings/Grounds Maint. | $ 211,500 | $ 217,000 | $ 13,500 |
| | | 54280 | Resource Centr | Building/Grounds Maint. | | | $ (8,000) |
| | | 54487 | All Others | Equip Repair & Maint. | $ 28,000 | $ 18,000 | $ (10,000) |
| | | 61428 | Resource Centr | Cleaning & Janitorial Supplies | $ 54,000 | $ 50,000 | $ (4,000) |
| 132 | Assessing | 51100 | | Wages Full Time | $ 320,993 | $ 420,993 | $ 100,000 |
| 2505 | PEG Access/Community Tel | 51200 | | Wages Part Time | $ 471 | $ 72,000 | $ 71,529 |
| 156 | Emergency Management | 51100 | | Wages Full Time | $ 232,676 | $ 233,608 | $ 932 |
| 142 | Woodlawn | 51100 | | Wages Full Time | $ 327,349 | $ 329,349 | $ 2,000 |
| 144 | Edgewood | 51100 | | Wages Full Time | $ 327,439 | $ 329,349 | $ 1,910 |
| 179 | Library | 54100 | | Electricity | $ 189,420 | $ - | $ (189,420) |
| | | 54114 | | Heating Gas | $ 23,800 | $ - | $ (23,800) |
| | | 54141 | | Water | $ 5,000 | $ - | $ (5,000) |
| 181 | Community Development | 51100 | | Wages Full Time | $ 233,357 | $ 223,357 | $ (10,000) |
| 155 | Code Enforcement | 51100 | | Wages Full Time | $ 255,491 | $ 328,831 | $ 73,340 |
| | | 51200 | | Wages Part Time | $ 23,340 | $ - | $ (23,340) |
| | | 81100 | | Capital Outlay/Improv. | $ 50,000 | $ - | $ (50,000) |
| 141 | Hydroelectric Operations | 81100 | | Capital Outlay/Improv. | $ 200,000 | $ - | $ (200,000) |
| | | | | **Total Adjustments** | | | **$ (288,679)** |
| | ***Resolution Adjustment for GF Appropriation:*** | | | | ***$ 384,288,315*** | ***$ 383,999,636*** | ***$ (288,679)*** |

City of Nashua NH
FY 2027 Proposed Budget
Technical Adjustments

## Enterprise/Wastewater Correction

| | DEPARTMENT | ACCOUNT | | Proposed Budget | Adjusted Budget | Budget Increase(decrease) |
|---|---|---|---|---|---|---|
| 169 | Wastewater/revenue | | (Increase)/Decrease In Net Assets | $ (1,449,735) | $ (945,892) | $ (503,843) |
| | Wastewater/revenue | 48996 | (Inc)Decr in WW Net Assets | $ (1,449,735) | $ (1,489,348) | $ (39,613) |
| | Wastewater/appropriations | 75100 | Debt Service/ Principal | $ 6,065,983 | $ 6,327,243 | $ 261,260 |
| | | 75200 | Debt Service/ Interest | $ 2,443,017 | $ 2,685,600 | $ 242,583 |
| | | Total Debt Service Appropriation | | | | $ 503,843 |
| | | | **Total Wastewater Adjusted** | | | $ - |
| | | | Revenue | $ 46,666,570 | $ 46,626,957 | $ (39,613) |
| | | | Appropriations | $ 46,123,114 | $ 46,626,957 | $ 503,843 |
| | | | Total Solid Waste | | | |
| | | | Revenue | $ 7,183,205 | $ 7,183,205 | $ - |
| | | | Appropriations | $ 14,630,043 | $ 14,630,043 | $ - |
| | ***Resolution Adjustment for EF*** | ***Revenue & Appropriation:*** | | | | |
| | | | ***Revenue*** | *$ 53,849,775* | ***$ 53,810,162*** | *$ (39,613)* |
| | | | ***Appropriations*** | *$ 60,753,157* | ***$ 61,257,000*** | *$ 503,843* |

## City of Nashua Combined Budget Analysis to the FY27 Proposed Budget

### Combined Annual Municipal Budget Calculation

| Description | FY2026 | FY2027 |
|---|---|---|
| **Appropriations - FY2026** | | |
| General Fund | $ 361,072,868 | |
| Enterprise Funds | 50,346,119 | |
| Special Revenue Funds (includes Grants) | 63,476,394 | |
| **Total Appropriations** | **$ 474,895,381** | |
| **Supplemental Appropriations - FY2026** | | |
| General Fund | $ 12,134,500 | |
| Enterprise Funds | 3,555,000 | |
| Grants and Special Revenue Funds | 3,740,789 | |
| Capital Project Funds - Projects | 68,250 | |
| Capital Project Funds - Bonds | 12,250,000 | |
| **Total Supplemental Appropriations** | **$ 31,748,539** | |
| **Total Appropriations - FY2026** | **$ 506,643,920** | |
| **Spending Cap Calculation = FY2027** | | |
| FY2026 Total Appropriations | | $ 474,895,381 |
| Add: FY2026 Supplemental Appropriations | | 31,748,539 |
| FY2026 Total Appropriations | | **$ 506,643,920** |
| Last 3-Years Annual Average S&L IPD | | 2.2% |
| Allowable Spending Over Prior Year Total Appropriations | | **$ 11,146,166** |
| **Maximum Appropriations Allowed - FY2027** | | **$ 517,790,086** |
| **Total Appropriations - FY2027** | | |
| General Fund | | **$ 383,999,636** |
| Enterprise Funds | | 61,257,000 |
| Special Revenue Funds (includes Grants) | | 56,515,606 |
| Bond Resolutions | | - |
| **Total Appropriations** | | **$ 501,772,242** |
| **Amount Over (Under) Spending Cap** | | **$ (16,017,844)** |

| Line No. | Description | Resolution # | General Fund | Special Revenue Funds | Tax Increment Financing Funds | Grant Funds | Capital Project Funds | Enterprise Funds | Total |
|---|---|---|---|---|---|---|---|---|---|
| | FY2027 - Base Spending Cap Calculation Final inclusive of FY2026 Supplemental Appropriations | | | | | | | | |
| 1 | **Adopted Budget:** | | | | | | | | |
| 2 | FY26 Adopted Budget | R-25-143 | $ 361,072,868 | $ 22,746,573 | $ 2,319,821 | $ 38,410,000 | $ - | $ 50,346,119 | $ 474,895,381 |
| 3 | | | | | | | | | |
| 4 | **Supplemental Appropriations:** | | | | | | | | |
| 5 | Walnut Street Oval/W Peal st - Bond | R-25-144 | | | | | 600,000.00 | | 600,000.00 |
| 6 | Signal Coordination - Bond | R-25-145 | | | | | 1,000,000.00 | | 1,000,000.00 |
| 7 | Hydroelectronic - Bond | R-25-146 | | | | | 500,000.00 | | 500,000.00 |
| 8 | Library Building - Bond | R-25-147 | | | | | 1,000,000.00 | | 1,000,000.00 |
| 9 | Roof Repair Police - Bond | R-25-149 | | | | | 600,000.00 | | 600,000.00 |
| 10 | Roof Repair Fire - Bond | R-25-150 | | | | | 2,000,000.00 | | 2,000,000.00 |
| 11 | Public Works Garage -Did not pass | R-25-151 | | | | | | | - |
| 12 | Holman Stadium imprv-Bond | R-25-152 | | | | | 3,000,000.00 | | 3,000,000.00 |
| 13 | CERF - Bond | R-25-153 | | | | | 3,550,000.00 | | 3,550,000.00 |
| 14 | Park Improvemnts -Park Social | R-25-163 | | | | 150,000.00 | | | 150,000.00 |
| 14 | City Retriement ETF | R-25-172 | 500,000.00 | | | | | | 500,000.00 |
| 15 | CERF - Bond | R-25-175 | | | | | | 3,275,000.00 | 3,275,000.00 |
| 16 | Walnut Street Oval expansion | R-25-182 | | | | 1,174,476.74 | | | 1,174,476.74 |
| 17 | Pedestrian bridge over Nashua river | R-25-183 | | | | 500,000.00 | | | 500,000.00 |
| 18 | Drivers Education Fund - 2201 | R-25-184 | | 25,618.00 | | | | | 25,618.00 |
| 19 | 2024 Justice assistance grant | R-25-190 | | | | 39,036.00 | | | 39,036.00 |
| 20 | FY26 Homeland security grants | R-25-191 | | | | 350,000.00 | | | 350,000.00 |
| 21 | FY26 Substance abuse Reductuion Grant | R-25-201 | | | | 650,000.00 | | | 650,000.00 |
| 22 | FY26 NH highway safety grant | R-25-202 | | | | 48,200.00 | | | 48,200.00 |
| 23 | FTA Operating Grant | R-25-204 | | | | 534,638.00 | 68,250.00 | | 602,888.00 |
| 23 | Housing Revolving Fund | R-25-205 | | 25,000.00 | | | | | 25,000.00 |
| 23 | opioid Abatement ETF | R-25-211 | | 148,036.00 | | | | | 148,036.00 |
| 22 | CEF - IRS | R-25-214 | 59,500.00 | | | | | | 59,500.00 |
| 23 | Special Education ETF | R-25-215 | 3,000,000.00 | | | | | | 3,000,000.00 |
| 24 | Resource Center ETF | R-25-216 | 300,000.00 | | | | | | 300,000.00 |
| 24 | Police overtime ETF | R-25-217 | 220,000.00 | | | | | | 220,000.00 |
| 24 | CERF | R-25-218 | 1,500,000.00 | | | | | | 1,500,000.00 |
| 24 | Benefits Self Ins Fund | R-25-219 | 1,500,000.00 | | | | | | 1,500,000.00 |
| 24 | Lead Paint Grant | R-25-223 | | | | 95,784.00 | | | 95,784.00 |
| 24 | Police Roof Repair and Replacement | R-25-224 | 900,000.00 | | | | | | 900,000.00 |
| 24 | Main Street Clean up | R-26-003 | 55,000.00 | | | | | | 55,000.00 |
| 24 | Snow Removal ETF | R-26-010 | 500,000.00 | | | | | | 500,000.00 |
| 24 | Hydropower RF | R-26-012 | 600,000.00 | | | | | | 600,000.00 |
| 24 | NHDES Surcharge Fee | R-26-013 | | | | | | 280,000.00 | 280,000.00 |
| 25 | DPW Garage | R-26-007 | 3,000,000.00 | | | | | | 3,000,000.00 |
| 26 | | | | | | | | | - |
| 27 | **Total Supplemental Appropriations:** | | $ 12,134,500 | $ 198,654 | $ - | $ 3,542,135 | $ 12,318,250 | $ 3,555,000 | $ 31,748,539 |
| 28 | | | | | | | | | |
| 29 | | | | | | | | | |
| 30 | **Total Base Budget:** | | $ 373,207,368 | $ 22,945,227 | $ 2,319,821 | $ 41,952,135 | $ 12,318,250 | $ 53,901,119 | $ 506,643,920 |
| 31 | | | | | | | | | |
| 32 | | | | | | | | S&L IPD - 3 Year Average | 2.20% EST |
| 33 | | | | | | | | | |
| 34 | | | | | | | | | $ 517,790,086 |
| | note: green highlight appropriated from fund balance. | | | | | | | | |

C:\Users\cummingst\AppData\Local\Microsoft\Windows\INetCache\Content.Outlook\3HJ49ESG\FY2027 Base Budget Calculation resolutions 3302026.xlsx

**Monthly Financial Report:**
**Enterprise Funds**
**Revenue & Expense Detail Through March 31, 2026**
**Page Index**

CITY OF NASHUA, NEW HAMPSHIRE
FUND #6000 - SOLID WASTE FUND
REVENUE REPORT
FISCAL YEAR 2026
THROUGH MARCH 31, 2026

| FUND #6000 | ORIGINAL ESTIMATE | REVISED ESTIMATE | CURRENT REVENUE | REVENUE TO DATE | AMOUNT REMAINING | % COLLECTED |
|---|---|---|---|---|---|---|
| **168 SOLID WASTE** | | | | | | |
| **43 INTERGOVERNMENTAL REVENUE** | | | | | | |
| 43530 STATE AID REIMBURSEMENTS | 20,516.00 | 20,516.00 | - | 20,516.16 | (0.16) | |
| | **$20,516.00** | **$20,516.00** | **$-** | **$20,516.16** | **$(0.16)** | **100.00 %** |
| **44 CHARGES FOR SERVICES** | | | | | | |
| 44286 COVER MATERIAL REVENUE | 1,000,000.00 | 1,000,000.00 | 210,757.75 | 1,136,040.00 | (136,040.00) | |
| 44289 SALE OF RECYCLABLES | 220,000.00 | 220,000.00 | 13,823.74 | 55,775.99 | 164,224.01 | |
| 44290 METHANE GAS CONTRACT REVENUE | 8,000.00 | 8,000.00 | 3,530.51 | 190,746.56 | (182,746.56) | |
| 44514 REFUSE DISPOSAL FEES | 3,300,000.00 | 3,300,000.00 | 291,803.64 | 1,866,210.46 | 1,433,789.54 | |
| 44516 SLUDGE DISPOSAL FEES | 100,000.00 | 100,000.00 | 1,407.19 | 18,452.22 | 81,547.78 | |
| 44595 INTEREST ON USER FEES | 6,000.00 | 6,000.00 | 405.02 | 10,762.99 | (4,762.99) | |
| | **$4,634,000.00** | **$4,634,000.00** | **$521,727.85** | **$3,277,988.22** | **$1,356,011.78** | **70.74 %** |
| **45 MISCELLANEOUS REVENUE** | | | | | | |
| 45100 SALE OF VEHICLES & EQUIPMENT | - | - | - | 1,418.00 | (1,418.00) | |
| 45207 INTEREST INCOME | 200,000.00 | 200,000.00 | - | 254,178.22 | (54,178.22) | |
| 45350 INCOME FROM LEASED LAND | 52,584.00 | 52,584.00 | 5,219.01 | 41,273.24 | 11,310.76 | |
| | **$252,584.00** | **$252,584.00** | **$5,219.01** | **$296,869.46** | **$(44,285.46)** | **117.53 %** |
| **48 OTHER FINANCIAL SOURCES** | | | | | | |
| 48300 GENERAL OBLIGATION BOND PROCEEDS | 750,000.00 | 4,025,000.00 | - | 15,009,000.00 | (10,984,000.00) | |
| 48307 STATE REVOLVING LOAN FUNDS | - | 865,000.00 | 12,076.30 | 23,310.90 | 841,689.10 | |
| 48314 BOND PREMIUMS | - | - | - | 1,133,351.00 | (1,133,351.00) | |
| | **$750,000.00** | **$4,890,000.00** | **$12,076.30** | **$16,165,661.90** | **$(11,275,661.90)** | **330.59 %** |
| **49 INTERFUND TRANSFERS IN** | | | | | | |
| 49100 TRANSFER FROM GENERAL FUND | - | - | - | 5,560,651.00 | (5,560,651.00) | |
| | **$-** | **$-** | **$-** | **$5,560,651.00** | **$(5,560,651.00)** | **-** |
| **TOTAL - SOLID WASTE FUND** | **$5,657,100.00** | **$9,797,100.00** | **$539,023.16** | **$25,321,686.74** | **$(15,524,586.74)** | **258.46%** |

April 20, 2026
9:14:19AM



CITY OF NASHUA, NEW HAMPSHIRE
FUND #6200 - WASTEWATER FUND
REVENUE REPORT
FISCAL YEAR 2026
THROUGH MARCH 31, 2026

| FUND #6200 | ORIGINAL ESTIMATE | REVISED ESTIMATE | CURRENT REVENUE | REVENUE TO DATE | AMOUNT REMAINING | % COLLECTED |
|---|---|---|---|---|---|---|
| **169 WASTEWATER** | | | | | | |
| **42 LICENSES AND PERMITS** | | | | | | |
| 42587 INDUSTRIAL PRETREATMENT PERMITS | 2,500.00 | 2,500.00 | - | 2,679.51 | (179.51) | |
| | **$2,500.00** | **$2,500.00** | **$-** | **$2,679.51** | **$(179.51)** | **107.18 %** |
| **43 INTERGOVERNMENTAL REVENUE** | | | | | | |
| 43530 STATE AID REIMBURSEMENTS | 1,145,792.00 | 1,145,792.00 | 64,649.00 | 1,033,836.00 | 111,956.00 | |
| | **$1,145,792.00** | **$1,145,792.00** | **$64,649.00** | **$1,033,836.00** | **$111,956.00** | **90.23 %** |
| **44 CHARGES FOR SERVICES** | | | | | | |
| 44282 CERTIFIED NOTICE FEES | 30,000.00 | 30,000.00 | - | - | 30,000.00 | |
| 44450 PRETREATMENT TESTING FEES | 10,000.00 | 10,000.00 | - | 11,837.70 | (1,837.70) | |
| 44507 SEWER USER CHARGES | 21,214,050.00 | 21,214,050.00 | 927,210.10 | 13,638,324.07 | 7,575,725.93 | |
| 44510 SEPTAGE FEES | 36,000.00 | 36,000.00 | 1,568.94 | 42,940.16 | (6,940.16) | |
| 44568 SEWER CONNECTION FEES | 100,000.00 | 100,000.00 | 4,140.00 | 16,765.00 | 83,235.00 | |
| 44595 INTEREST ON USER FEES | 50,000.00 | 50,000.00 | 7,139.01 | 44,572.51 | 5,427.49 | |
| 44597 INTEREST ON LIENS | 10,000.00 | 10,000.00 | 1,341.94 | 30,361.29 | (20,361.29) | |
| | **$21,450,050.00** | **$21,450,050.00** | **$941,399.99** | **$13,784,800.73** | **$7,665,249.27** | **64.26 %** |
| **45 MISCELLANEOUS REVENUE** | | | | | | |
| 45100 SALE OF VEHICLES & EQUIPMENT | 5,000.00 | 5,000.00 | - | 1,000.00 | 4,000.00 | |
| 45132 SALE OF SCRAP METAL | 2,500.00 | 2,500.00 | - | 3,504.89 | (1,004.89) | |
| 45207 INTEREST INCOME | 75,000.00 | 75,000.00 | - | 275,068.02 | (200,068.02) | |
| 45875 HUDSON CAPITAL CONTRIBUTIONS | 605,123.00 | 605,123.00 | - | - | 605,123.00 | |
| 45925 NSF CHECK FEES | 100.00 | 100.00 | 100.00 | 700.28 | (600.28) | |
| 45999 MISCELLANEOUS REVENUE | 100.00 | 100.00 | - | 35,000.00 | (34,900.00) | |
| | **$687,823.00** | **$687,823.00** | **$100.00** | **$315,273.19** | **$372,549.81** | **45.84 %** |
| **48 OTHER FINANCIAL SOURCES** | | | | | | |
| 48300 GENERAL OBLIGATION BOND PROCEEDS | 17,297,000.00 | 17,297,000.00 | - | 4,770,000.00 | 12,527,000.00 | |
| 48307 STATE REVOLVING LOAN FUNDS | - | - | 1,599.27 | 399,392.68 | (399,392.68) | |
| 48314 BOND PREMIUMS | - | - | - | 350,000.00 | (350,000.00) | |
| 48996 (INCREASE)/DECREASE IN WASTEWATER NET ASSETS | 1,454,797.00 | (1,454,797.00) | - | - | (1,454,797.00) | |

CITY OF NASHUA, NEW HAMPSHIRE
FUND #6200 - WASTEWATER FUND
REVENUE REPORT
FISCAL YEAR 2026
THROUGH MARCH 31, 2026

| FUND #6200 | ORIGINAL ESTIMATE | REVISED ESTIMATE | CURRENT REVENUE | REVENUE TO DATE | AMOUNT REMAINING | % COLLECTED |
|---|---|---|---|---|---|---|
| 169 WASTEWATER | | | | | | |
| | $18,751,797.00 | $15,842,203.00 | $1,599.27 | $5,519,392.68 | $10,322,810.32 | 34.84 % |
| TOTAL - WASTEWATER FUND | $42,037,962.00 | $39,128,368.00 | $1,007,748.26 | $20,655,982.11 | $18,472,385.89 | 52.79% |

CITY OF NASHUA, NEW HAMPSHIRE
FUND #6201 - WERF-WASTEWATER EQUIP RESERVE
REVENUE REPORT
FISCAL YEAR 2026
THROUGH MARCH 31, 2026



| FUND #6201 | ORIGINAL ESTIMATE | REVISED ESTIMATE | CURRENT REVENUE | REVENUE TO DATE | AMOUNT REMAINING | % COLLECTED |
|---|---|---|---|---|---|---|
| **169 WASTEWATER** | | | | | | |
| **45 MISCELLANEOUS REVENUE** | | | | | | |
| 45207 INTEREST INCOME | - | - | - | 230,071.60 | (230,071.60) | |
| | $- | $- | $- | $230,071.60 | $(230,071.60) | - |
| **TOTAL - WERF-WASTEWATER EQUIP** | $0 | $0 | $0 | $230,071.60 | $(230,071.60) | - |

CITY OF NASHUA, NEW HAMPSHIRE
FUND #6000 - SOLID WASTE FUND
DETAIL EXPENDITURES REPORT
FISCAL YEAR 2026
THROUGH MARCH 31, 2026

| FUND #6000 | ORIGINAL BUDGET | AVAILABLE BUDGET | ENC/COMMIT | MTD EXPENDED | YTD EXPENDED | AMOUNT REMAINING | % USED |
|---|---|---|---|---|---|---|---|
| **168 SOLID WASTE** | | | | | | | |
| ***51 SALARIES & WAGES*** | | | | | | | |
| 51100 WAGES FULL TIME | 2,558,475.00 | 2,558,475.00 | - | 180,967.17 | 1,782,212.36 | 776,262.64 | |
| 51300 OVERTIME | 369,208.00 | 369,208.00 | - | 24,032.78 | 252,139.26 | 117,068.74 | |
| 51400 WAGES TEMPORARY/SEASONAL | 280,000.00 | 280,000.00 | - | - | 122,840.00 | 157,160.00 | |
| 51600 LONGEVITY | 12,800.00 | 12,800.00 | - | - | 10,167.66 | 2,632.34 | |
| 51750 RETIREMENT & SEPARATION PAY | - | - | - | - | 60,447.71 | (60,447.71) | |
| | **$3,220,483.00** | **$3,220,483.00** | **$-** | **$204,999.95** | **$2,227,806.99** | **$992,676.01** | **69.18 %** |
| | | | | | | | |
| ***52 FRINGE BENEFITS*** | | | | | | | |
| 52100 FICA/MEDICARE | 88,087.00 | 88,087.00 | - | 3,550.69 | 43,412.10 | 44,674.90 | |
| 52150 PENSION EXPENSE | 268,300.00 | 268,300.00 | - | 17,004.55 | 166,103.26 | 102,196.74 | |
| 52300 BENEFITS | 802,957.00 | 802,957.00 | - | 52,482.25 | 532,542.74 | 270,414.26 | |
| 52800 EDUCATIONAL ASSISTANCE | 200.00 | 200.00 | - | - | - | 200.00 | |
| | **$1,159,544.00** | **$1,159,544.00** | **$-** | **$73,037.49** | **$742,058.10** | **$417,485.90** | **64.00 %** |
| | | | | | | | |
| ***53 PROFESSIONAL & TECHNICAL SERVICES*** | | | | | | | |
| 53107 ARCHITECT & ENGINEERING SERVICES | 317,000.00 | 317,000.00 | - | 32,254.30 | 159,137.94 | 157,862.06 | |
| 53114 ACCOUNTING & AUDITING SERVICES | 18,000.00 | 18,000.00 | - | - | 15,730.00 | 2,270.00 | |
| 53467 BILLING & MAILING SERVICES | 500.00 | 500.00 | - | - | - | 500.00 | |
| 53479 MICROFILM, MICROFICHE | 150.00 | 150.00 | - | - | - | 150.00 | |
| | **$335,650.00** | **$335,650.00** | **$-** | **$32,254.30** | **$174,867.94** | **$160,782.06** | **52.10 %** |
| | | | | | | | |
| ***54 PROPERTY SERVICES*** | | | | | | | |
| 54100 ELECTRICITY | 17,800.00 | 17,800.00 | - | 6,358.03 | 27,034.85 | (9,234.85) | |
| 54114 HEATING GAS | 12,000.00 | 12,000.00 | - | 480.64 | 2,095.38 | 9,904.62 | |
| 54141 WATER | 7,250.00 | 7,250.00 | - | 740.91 | 6,778.45 | 471.55 | |
| 54200 JANITORIAL SERVICES | 20,000.00 | 20,000.00 | 3,000.00 | 1,500.00 | 13,500.00 | 3,500.00 | |
| 54280 BUILDING/GROUNDS MAINTENANCE | 103,800.00 | 103,800.00 | 15,486.55 | 9,805.20 | 39,574.56 | 48,738.89 | |
| 54300 SEWER MAINTENANCE | 500.00 | 500.00 | - | - | - | 500.00 | |
| 54421 COPIER MAINTENANCE CONTRACTS | 1,752.00 | 1,752.00 | - | - | - | 1,752.00 | |
| 54487 EQUIPMENT REPAIRS & MAINTENANCE | 50,000.00 | 50,000.00 | - | - | 4,254.62 | 45,745.38 | |
| 54492 AVL MONITORING SERVICE | 5,335.00 | 5,335.00 | - | 981.34 | 3,892.21 | 1,442.79 | |
| 54600 VEHICLE REPAIRS & MAINTENANCE | 557,812.00 | 566,858.95 | 42,437.44 | 134,918.14 | 463,842.18 | 60,579.33 | |
| 54625 TOWING SERVICES | 5,520.00 | 5,520.00 | - | - | 2,422.50 | 3,097.50 | |
| 54828 PHOTOCOPIER LEASE | 3,500.00 | 3,500.00 | 1,648.92 | 109.00 | 1,177.50 | 673.58 | |

**CITY OF NASHUA, NEW HAMPSHIRE**
**FUND #6000 - SOLID WASTE FUND**
**DETAIL EXPENDITURES REPORT**
**FISCAL YEAR 2026**
**THROUGH MARCH 31, 2026**

| FUND #6000 | ORIGINAL BUDGET | AVAILABLE BUDGET | ENC/COMMIT | MTD EXPENDED | YTD EXPENDED | AMOUNT REMAINING | % USED |
|---|---|---|---|---|---|---|---|
| **168 SOLID WASTE** | | | | | | | |
| | **$785,269.00** | **$794,315.95** | **$62,572.91** | **$154,893.26** | **$564,572.25** | **$167,170.79** | **78.95 %** |
| ***55 OTHER SERVICES*** | | | | | | | |
| 55109 TELEPHONE-VOICE | 250.00 | 250.00 | - | - | - | 250.00 | |
| 55118 TELEPHONE-CELLULAR | 6,160.00 | 6,160.00 | - | 503.27 | 3,505.73 | 2,654.27 | |
| 55200 DUES AND MEMBERSHIPS | 5,300.00 | 5,300.00 | - | 2,000.00 | 2,900.00 | 2,400.00 | |
| 55214 DUES-NASHUA REGIONAL SOLID WASTE | 47,900.00 | 47,900.00 | - | - | 45,097.49 | 2,802.51 | |
| 55307 MILEAGE REIMBURSEMENTS | 1,000.00 | 1,000.00 | - | - | - | 1,000.00 | |
| 55400 CONFERENCES AND SEMINARS | 4,500.00 | 4,500.00 | - | 195.00 | 2,279.21 | 2,220.79 | |
| 55421 EMPLOYEE TRAINING & CERTIFICATIONS | 11,000.00 | 11,000.00 | - | 125.00 | 675.00 | 10,325.00 | |
| 55500 ADVERTISING | 1,300.00 | 1,300.00 | - | - | - | 1,300.00 | |
| 55514 LICENSE & PERMIT FEES | 50,000.00 | 50,000.00 | - | 350.00 | 350.00 | 49,650.00 | |
| 55600 PRINTING SERVICES | 5,400.00 | 5,400.00 | - | - | - | 5,400.00 | |
| 55607 POSTAGE & DELIVERY | 4,100.00 | 4,100.00 | - | 55.02 | 868.02 | 3,231.98 | |
| 55699 OTHER CONTRACTED SERVICES | 1,524,676.00 | 1,566,587.23 | 493,382.29 | 23,937.71 | 473,491.15 | 599,713.79 | |
| | **$1,661,586.00** | **$1,703,497.23** | **$493,382.29** | **$27,166.00** | **$529,166.60** | **$680,948.34** | **60.03 %** |
| ***61 SUPPLIES & MATERIALS*** | | | | | | | |
| 61100 OFFICE SUPPLIES | 3,000.00 | 3,000.00 | - | 115.29 | 1,610.95 | 1,389.05 | |
| 61107 CLOTHING & UNIFORMS | 18,160.00 | 18,160.00 | - | 373.47 | 10,070.91 | 8,089.09 | |
| 61110 PROTECTIVE CLOTHING | 6,800.00 | 6,800.00 | - | - | - | 6,800.00 | |
| 61142 MEDICAL SUPPLIES | 600.00 | 600.00 | 148.50 | 49.50 | 396.00 | 55.50 | |
| 61192 SAFETY SUPPLIES | 20,336.00 | 20,336.00 | - | - | 1,614.85 | 18,721.15 | |
| 61235 FORMS/BILLING SUPPLIES | 1,750.00 | 1,750.00 | - | - | - | 1,750.00 | |
| 61299 MISCELLANEOUS SUPPLIES | - | - | - | - | 39.22 | (39.22) | |
| 61300 FUEL, UNLEADED | 14,760.00 | 14,760.00 | - | 957.69 | 6,252.19 | 8,507.81 | |
| 61307 FUEL, DIESEL | 204,000.00 | 204,000.00 | - | 11,548.12 | 99,035.81 | 104,964.19 | |
| 61310 FUEL, COMPRESSED NATURAL GAS | 204,000.00 | 204,000.00 | - | 13,218.23 | 135,834.13 | 68,165.87 | |
| 61428 CLEANING & JANITORIAL SUPPLIES | 6,000.00 | 6,000.00 | - | 653.84 | 1,220.72 | 4,779.28 | |
| 61542 SIGNS | 1,000.00 | 1,000.00 | - | - | 21.98 | 978.02 | |
| 61560 CONSTRUCTION MATERIALS | 55,000.00 | 70,553.24 | 2,277.51 | - | 26,647.43 | 41,628.30 | |
| 61650 COPIER SUPPLIES | 1,360.00 | 1,360.00 | - | - | - | 1,360.00 | |
| 61705 TIRES | 92,000.00 | 92,000.00 | 653.72 | - | 42,869.20 | 48,477.08 | |
| 61830 SUBSCRIPTIONS | 250.00 | 250.00 | - | - | - | 250.00 | |
| 61900 MEALS | 500.00 | 500.00 | - | - | 353.71 | 146.29 | |

CITY OF NASHUA, NEW HAMPSHIRE
FUND #6000 - SOLID WASTE FUND
DETAIL EXPENDITURES REPORT
FISCAL YEAR 2026
THROUGH MARCH 31, 2026

| FUND #6000 | ORIGINAL BUDGET | AVAILABLE BUDGET | ENC/COMMIT | MTD EXPENDED | YTD EXPENDED | AMOUNT REMAINING | % USED |
|---|---|---|---|---|---|---|---|
| **168 SOLID WASTE** | | | | | | | |
| | **$629,516.00** | **$645,069.24** | **$3,079.73** | **$26,916.14** | **$325,967.10** | **$316,022.41** | **51.01 %** |
| ***71 EQUIPMENT*** | | | | | | | |
| 71000 EQUIPMENT | 53,314.00 | 136,251.51 | - | 41,130.31 | 81,849.79 | 54,401.72 | |
| 71221 COMPUTER EQUIPMENT | 5,000.00 | 5,000.00 | - | - | - | 5,000.00 | |
| 71228 COMPUTER SOFTWARE | 36,590.00 | 36,590.00 | - | - | 36,599.32 | (9.32) | |
| 71630 TOTERS | 145,000.00 | 145,000.00 | - | - | - | 145,000.00 | |
| | **$239,904.00** | **$322,841.51** | **$-** | **$41,130.31** | **$118,449.11** | **$204,392.40** | **36.69 %** |
| ***75 DEBT SERVICE*** | | | | | | | |
| 75100 PRINCIPAL | 1,485,000.00 | 1,485,000.00 | - | - | 1,485,000.00 | - | |
| 75200 INTEREST | 650,799.00 | 650,799.00 | - | 14,150.00 | 443,930.15 | 206,868.85 | |
| 75300 ISSUANCE COSTS | - | - | - | - | 68,772.95 | (68,772.95) | |
| | **$2,135,799.00** | **$2,135,799.00** | **$-** | **$14,150.00** | **$1,997,703.10** | **$138,095.90** | **93.53 %** |
| ***81 CAPITAL OUTLAY/IMPROVEMENTS*** | | | | | | | |
| 81100 CAPITAL IMPROVEMENTS | 750,000.00 | 18,402,517.27 | 1,498,299.12 | 569,959.79 | 8,270,370.05 | 8,633,848.10 | |
| 81200 BUILDINGS AND IMPROVEMENTS | - | 55,419.36 | - | - | - | 55,419.36 | |
| 81300 MACHINERY AND EQUIPMENT | - | 547,285.77 | 14,573.92 | 3,554.91 | 129,798.20 | 402,913.65 | |
| 81500 VEHICLES | - | 4,409,030.76 | 2,957,488.40 | - | 703,500.00 | 748,042.36 | |
| 81650 LAND IMPROVEMENTS | - | 1,033,063.32 | 470,199.00 | 11,540.10 | 34,851.00 | 528,013.32 | |
| | **$750,000.00** | **$24,447,316.48** | **$4,940,560.44** | **$585,054.80** | **$9,138,519.25** | **$10,368,236.79** | **57.59 %** |
| ***89 INTERFUND TRANSFERS OUT*** | | | | | | | |
| 89701 TRANSFER TO CLOSURE TRUST FUND | 500,000.00 | 500,000.00 | - | - | 500,000.00 | - | |
| | **$500,000.00** | **$500,000.00** | **$-** | **$-** | **$500,000.00** | **$-** | **100.00 %** |
| ***90 BUDGET ADJUSTMENTS*** | | | | | | | |
| 90500 EXPENSE TRANSFERS TO OTHER FUNDS | (200,000.00) | (200,000.00) | - | - | (141,513.41) | (58,486.59) | |
| | **$(200,000.00)** | **($200,000.00)** | **$-** | **$-** | **$(141,513.41)** | **$(58,486.59)** | **-** |
| **TOTAL - SOLID WASTE** | **$11,217,751.00** | **$35,064,516.41** | **$5,499,595.37** | **$1,159,602.25** | **$16,177,597.03** | **$13,387,324.01** | **61.82 %** |

CITY OF NASHUA, NEW HAMPSHIRE
FUND #6200 - WASTEWATER FUND
DETAIL EXPENDITURES REPORT
FISCAL YEAR 2026
THROUGH MARCH 31, 2026

| FUND #6200 | ORIGINAL BUDGET | AVAILABLE BUDGET | ENC/COMMIT | MTD EXPENDED | YTD EXPENDED | AMOUNT REMAINING | % USED |
|---|---|---|---|---|---|---|---|
| **169 WASTEWATER** | | | | | | | |
| ***51 SALARIES & WAGES*** | | | | | | | |
| 51100 WAGES FULL TIME | 3,624,536.00 | 3,624,536.00 | - | 236,433.63 | 2,328,581.71 | 1,295,954.29 | |
| 51300 OVERTIME | 306,072.00 | 306,072.00 | - | 18,416.57 | 247,065.92 | 59,006.08 | |
| 51400 WAGES TEMPORARY/SEASONAL | 32,000.00 | 32,000.00 | - | - | 23,780.00 | 8,220.00 | |
| 51403 WAGES-INTERNS | 35,200.00 | 35,200.00 | - | - | 16,675.00 | 18,525.00 | |
| 51600 LONGEVITY | 10,200.00 | 10,200.00 | - | - | 7,125.47 | 3,074.53 | |
| 51750 RETIREMENT & SEPARATION PAY | - | - | - | 3.32 | 3,269.99 | (3,269.99) | |
| | **$4,008,008.00** | **$4,008,008.00** | **$-** | **$254,853.52** | **$2,626,498.09** | **$1,381,509.91** | **65.53 %** |
| ***52 FRINGE BENEFITS*** | | | | | | | |
| 52100 FICA/MEDICARE | 66,795.00 | 66,795.00 | - | 4,412.71 | 45,122.34 | 21,672.66 | |
| 52150 PENSION EXPENSE | 340,600.00 | 340,600.00 | - | 21,824.49 | 217,442.24 | 123,157.76 | |
| 52300 BENEFITS | 925,460.00 | 925,460.00 | - | 58,155.84 | 587,809.66 | 337,650.34 | |
| | **$1,332,855.00** | **$1,332,855.00** | **$-** | **$84,393.04** | **$850,374.24** | **$482,480.76** | **63.80 %** |
| ***53 PROFESSIONAL & TECHNICAL SERVICES*** | | | | | | | |
| 53107 ARCHITECT & ENGINEERING SERVICES | 325,000.00 | 402,164.46 | 131,582.21 | 22,310.83 | 81,952.66 | 188,629.59 | |
| 53114 ACCOUNTING & AUDITING SERVICES | 26,000.00 | 26,000.00 | - | - | 24,310.00 | 1,690.00 | |
| 53128 LEGAL SERVICES | 20,000.00 | 20,000.00 | - | - | - | 20,000.00 | |
| 53135 MEDICAL SERVICES | 500.00 | 500.00 | - | - | - | 500.00 | |
| 53467 BILLING & MAILING SERVICES | 177,000.00 | 177,000.00 | - | 11,629.67 | 101,677.78 | 75,322.22 | |
| | **$548,500.00** | **$625,664.46** | **$131,582.21** | **$33,940.50** | **$207,940.44** | **$286,141.81** | **54.27 %** |
| ***54 PROPERTY SERVICES*** | | | | | | | |
| 54100 ELECTRICITY | 690,000.00 | 690,000.00 | - | 68,088.22 | 516,447.79 | 173,552.21 | |
| 54114 HEATING GAS | 102,357.00 | 102,357.00 | - | 36,688.78 | 164,481.88 | (62,124.88) | |
| 54141 WATER | 68,000.00 | 68,000.00 | - | 19,106.54 | 70,557.91 | (2,557.91) | |
| 54200 JANITORIAL SERVICES | 39,000.00 | 39,000.00 | 5,800.00 | 2,900.00 | 26,100.00 | 7,100.00 | |
| 54221 DISPOSAL SERVICES | 1,200,000.00 | 1,200,000.00 | - | 170,530.88 | 753,784.19 | 446,215.81 | |
| 54280 BUILDING/GROUNDS MAINTENANCE | 38,231.00 | 42,140.50 | 2,732.92 | 887.00 | 35,829.88 | 3,577.70 | |
| 54300 SEWER MAINTENANCE | 245,000.00 | 265,511.37 | 19,011.37 | 5,500.00 | 49,733.22 | 196,766.78 | |
| 54421 COPIER MAINTENANCE CONTRACTS | 1,260.00 | 1,260.00 | - | - | - | 1,260.00 | |
| 54487 EQUIPMENT REPAIRS & MAINTENANCE | 642,000.00 | 809,009.00 | 159,072.30 | 93,408.69 | 582,254.98 | 67,681.72 | |
| 54492 AVL MONITORING SERVICE | 2,500.00 | 2,500.00 | - | 430.50 | 1,697.88 | 802.12 | |
| 54600 VEHICLE REPAIRS & MAINTENANCE | 93,600.00 | 105,103.20 | 21,101.61 | 12,276.63 | 82,575.14 | 1,426.45 | |
| 54828 PHOTOCOPIER LEASE | 2,100.00 | 2,100.00 | 75.00 | 25.00 | 180.10 | 1,844.90 | |

CITY OF NASHUA, NEW HAMPSHIRE
FUND #6200 - WASTEWATER FUND
DETAIL EXPENDITURES REPORT
FISCAL YEAR 2026
THROUGH MARCH 31, 2026

| FUND #6200 | ORIGINAL BUDGET | AVAILABLE BUDGET | ENC/COMMIT | MTD EXPENDED | YTD EXPENDED | AMOUNT REMAINING | % USED |
|---|---|---|---|---|---|---|---|
| 169 WASTEWATER | | | | | | | |
| | $3,124,048.00 | $3,326,981.07 | $207,793.20 | $409,842.24 | $2,283,642.97 | $835,544.90 | 74.42 % |
| ***55 OTHER SERVICES*** | | | | | | | |
| 55109 TELEPHONE-VOICE | 10,650.00 | 10,650.00 | - | 69.77 | 557.38 | 10,092.62 | |
| 55118 TELEPHONE-CELLULAR | 22,550.00 | 22,550.00 | - | 1,128.84 | 7,690.77 | 14,859.23 | |
| 55200 DUES AND MEMBERSHIPS | 8,062.00 | 8,062.00 | - | - | 3,184.00 | 4,878.00 | |
| 55314 FIXED RATE MILEAGE ALLOWANCE | 500.00 | 500.00 | - | - | - | 500.00 | |
| 55400 CONFERENCES AND SEMINARS | 16,000.00 | 16,000.00 | - | 100.00 | 5,531.03 | 10,468.97 | |
| 55421 EMPLOYEE TRAINING & CERTIFICATIONS | 16,500.00 | 16,500.00 | 7,712.00 | 410.00 | 2,298.04 | 6,489.96 | |
| 55500 ADVERTISING | 1,500.00 | 1,500.00 | - | - | - | 1,500.00 | |
| 55514 LICENSE & PERMIT FEES | 14,000.00 | 14,000.00 | - | 2,711.16 | 6,226.16 | 7,773.84 | |
| 55607 POSTAGE & DELIVERY | 16,415.00 | 16,415.00 | - | 12,939.20 | 56,474.71 | (40,059.71) | |
| 55614 FILING AND RECORDING FEES | 100,000.00 | 100,000.00 | - | 34.22 | 304.97 | 99,695.03 | |
| 55618 BANK/LOCKBOX SERVICES | 20,000.00 | 20,000.00 | - | (15.86) | 3,611.48 | 16,388.52 | |
| 55699 OTHER CONTRACTED SERVICES | 406,804.00 | 452,036.00 | 58,101.47 | 17,313.13 | 188,051.26 | 205,883.27 | |
| | $632,981.00 | $678,213.00 | $65,813.47 | $34,690.46 | $273,929.80 | $338,469.73 | 50.09 % |
| ***61 SUPPLIES & MATERIALS*** | | | | | | | |
| 61100 OFFICE SUPPLIES | 7,300.00 | 7,300.00 | 165.84 | 217.77 | 3,023.99 | 4,110.17 | |
| 61107 CLOTHING & UNIFORMS | 40,000.00 | 40,000.00 | 890.10 | 1,224.25 | 17,234.33 | 21,875.57 | |
| 61149 LABORATORY SUPPLIES | 52,265.00 | 52,265.00 | 7,458.16 | 7,677.78 | 28,626.38 | 16,180.46 | |
| 61156 CHEMICALS | 1,523,000.00 | 1,523,000.00 | 449,906.11 | 95,398.97 | 556,227.01 | 516,866.88 | |
| 61166 GASES | 1,000.00 | 1,000.00 | - | - | - | 1,000.00 | |
| 61235 FORMS/BILLING SUPPLIES | 1,500.00 | 1,500.00 | - | - | - | 1,500.00 | |
| 61299 MISCELLANEOUS SUPPLIES | 78,570.00 | 80,320.00 | 11,010.81 | 11,683.60 | 79,874.28 | (10,565.09) | |
| 61300 FUEL, UNLEADED | 19,717.00 | 19,717.00 | - | 2,221.05 | 8,220.84 | 11,496.16 | |
| 61307 FUEL, DIESEL | 48,260.00 | 48,260.00 | - | 861.86 | 6,469.55 | 41,790.45 | |
| 61310 FUEL, COMPRESSED NATURAL GAS | 8,300.00 | 8,300.00 | - | - | 2,612.42 | 5,687.58 | |
| 61428 CLEANING & JANITORIAL SUPPLIES | 13,500.00 | 13,500.00 | - | 256.98 | 4,107.65 | 9,392.35 | |
| 61807 PUBLICATIONS | 950.00 | 1,178.98 | - | - | 228.98 | 950.00 | |
| 61830 SUBSCRIPTIONS | 3,000.00 | 3,000.00 | - | - | - | 3,000.00 | |
| | $1,797,362.00 | $1,799,340.98 | $469,431.02 | $119,542.26 | $706,625.43 | $623,284.53 | 65.36 % |
| ***68 OTHER EXPENSES*** | | | | | | | |
| 68902 RESERVE FOR REPLACEMENTS | 1,622,400.00 | 1,622,400.00 | - | - | - | 1,622,400.00 | |

**CITY OF NASHUA, NEW HAMPSHIRE**
**FUND #6200 - WASTEWATER FUND**
**DETAIL EXPENDITURES REPORT**
**FISCAL YEAR 2026**
**THROUGH MARCH 31, 2026**

| FUND #6200 | ORIGINAL BUDGET | AVAILABLE BUDGET | ENC/COMMIT | MTD EXPENDED | YTD EXPENDED | AMOUNT REMAINING | % USED |
|---|---|---|---|---|---|---|---|
| **169 WASTEWATER** | | | | | | | |
| | **$1,622,400.00** | **$1,622,400.00** | **$-** | **$-** | **$-** | **$1,622,400.00** | **0.00 %** |
| ***71 EQUIPMENT*** | | | | | | | |
| 71000 EQUIPMENT | 268,770.00 | 289,335.16 | 6,053.60 | 20,565.16 | 28,348.16 | 254,933.40 | |
| 71025 SMALL TOOLS | 20,000.00 | 20,000.00 | 1,149.99 | 1,480.34 | 8,742.05 | 10,107.96 | |
| 71221 COMPUTER EQUIPMENT | 5,000.00 | 5,000.00 | 528.98 | - | 2,808.48 | 1,662.54 | |
| 71228 COMPUTER SOFTWARE | 56,000.00 | 56,000.00 | - | 3,250.00 | 46,376.10 | 9,623.90 | |
| | **$349,770.00** | **$370,335.16** | **$7,732.57** | **$25,295.50** | **$86,274.79** | **$276,327.80** | **25.38 %** |
| ***75 DEBT SERVICE*** | | | | | | | |
| 75100 PRINCIPAL | 5,392,441.00 | 5,392,441.00 | - | 84,875.01 | 4,889,333.88 | 503,107.12 | |
| 75200 INTEREST | 2,323,003.00 | 2,323,003.00 | - | 222,525.00 | 1,945,030.92 | 377,972.08 | |
| 75300 ISSUANCE COSTS | - | - | - | - | 21,865.60 | (21,865.60) | |
| | **$7,715,444.00** | **$7,715,444.00** | **$-** | **$307,400.01** | **$6,856,230.40** | **$859,213.60** | **89.12 %** |
| ***81 CAPITAL OUTLAY/IMPROVEMENTS*** | | | | | | | |
| 81200 BUILDINGS AND IMPROVEMENTS | 550,000.00 | 491,459.93 | 23,803.06 | - | 39,853.86 | 427,803.01 | |
| 81300 MACHINERY AND EQUIPMENT | - | 264,592.78 | - | - | 28,721.74 | 235,871.04 | |
| 81700 INFRASTRUCTURE IMPROVEMENTS | 17,297,000.00 | 49,583,573.27 | 6,237,268.90 | 1,281,676.48 | 8,380,929.85 | 34,965,374.52 | |
| | **$17,847,000.00** | **$50,339,625.98** | **$6,261,071.96** | **$1,281,676.48** | **$8,449,505.45** | **$35,629,048.57** | **29.05 %** |
| ***89 INTERFUND TRANSFERS OUT*** | | | | | | | |
| 89650 TRANSFER TO PROPERTY & CASUALTY SELF INSURANCE FUND | 150,000.00 | 150,000.00 | - | - | 150,000.00 | - | |
| | **$150,000.00** | **$150,000.00** | **$-** | **$-** | **$150,000.00** | **$-** | **100.00 %** |
| **TOTAL - WASTEWATER** | **$39,128,368.00** | **$71,968,867.65** | **$7,143,424.43** | **$2,551,634.01** | **$22,491,021.61** | **$42,334,421.61** | **41.18 %** |

CITY OF NASHUA, NEW HAMPSHIRE
FUND #6201 - WERF-WASTEWATER EQUIP RESERVE
DETAIL EXPENDITURES REPORT
FISCAL YEAR 2026
THROUGH MARCH 31, 2026

| FUND #6201 | ORIGINAL BUDGET | AVAILABLE BUDGET | ENC/COMMIT | MTD EXPENDED | YTD EXPENDED | AMOUNT REMAINING | % USED |
|---|---|---|---|---|---|---|---|
| **169 WASTEWATER** | | | | | | | |
| ***81 CAPITAL OUTLAY/IMPROVEMENTS*** | | | | | | | |
| 81300 MACHINERY AND EQUIPMENT | - | - | 73,830.40 | 204,849.60 | 492,299.29 | (566,129.69) | |
| | **$-** | **$-** | **$73,830.40** | **$204,849.60** | **$492,299.29** | **$(566,129.69)** | - |
| **TOTAL - WASTEWATER** | **$-** | **$-** | **$73,830.40** | **$204,849.60** | **$492,299.29** | **$(566,129.69)** | - |

**Monthly Financial Report:**
**Special Revenue Funds**
**Revenue & Expense Detail Through March 31, 2026**
**Page Index**

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
FOOD SERVICES FUND



| 2100 | FOOD SERVICES FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| OPENING FUND BALANCE | | | | | |
| 34900 | FUND BALANCE | - | - | - | 373,070.40 |
| TOTAL | OPENING FUND BALANCE | $- | $- | $- | $373,070.40 |
| REVENUE | | | | | |
| 43295 | REVENUE FROM FEDERAL GRANTS | 3,109,694.00 | - | 1,830,601.00 | 1,279,093.00 |
| 43577 | STATE CHILD NUTRITION AID | 93,291.00 | - | 11,448.45 | 81,842.55 |
| 44503 | SPECIAL FUNCTIONS | 1,943,147.00 | - | 1,567,258.27 | 375,888.73 |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | 623,604.00 | - | - | 623,604.00 |
| TOTAL | REVENUE | $5,769,736.00 | $- | $3,409,307.72 | $2,360,428.28 |
| EXPENSES | | | | | |
| 51100 | WAGES FULL TIME | 1,257,653.00 | - | 820,412.65 | 437,240.35 |
| 51200 | WAGES PART TIME | 955,359.00 | - | 756,520.96 | 198,838.04 |
| 51300 | OVERTIME | 10,000.00 | - | 2,531.01 | 7,468.99 |
| 51600 | LONGEVITY | 15,000.00 | - | 14,450.00 | 550.00 |
| 51750 | RETIREMENT & SEPARATION PAY | 5,000.00 | - | 1,650.91 | 3,349.09 |
| 52100 | FICA/MEDICARE | 170,060.00 | - | 118,503.18 | 51,556.82 |
| 52150 | PENSION EXPENSE | 160,351.00 | - | 100,726.72 | 59,624.28 |
| 52300 | BENEFITS | 575,000.00 | - | 482,791.97 | 92,208.03 |
| 53628 | CONTRACT SERVICES | 53,402.00 | - | 45,367.86 | 8,034.14 |
| 54487 | EQUIPMENT REPAIRS & MAINTENANCE | 50,000.00 | - | 40,062.11 | 9,937.89 |
| 55118 | TELEPHONE-CELLULAR | 2,000.00 | - | 2,140.00 | (140.00) |
| 55307 | MILEAGE REIMBURSEMENTS | 5,000.00 | - | 2,546.64 | 2,453.36 |
| 55400 | CONFERENCES AND SEMINARS | 7,500.00 | - | 3,670.95 | 3,829.05 |
| 55600 | PRINTING SERVICES | 9,000.00 | - | 10,812.00 | (1,812.00) |
| 55607 | POSTAGE & DELIVERY | 500.00 | - | - | 500.00 |
| 61100 | OFFICE SUPPLIES | 5,000.00 | - | 1,439.15 | 3,560.85 |
| 61214 | FOOD, FOOD SERVICE PROGRAM | 2,161,375.00 | - | 1,668,989.63 | 492,385.37 |
| 61299 | MISCELLANEOUS SUPPLIES | 272,938.00 | - | 151,797.26 | 121,140.74 |
| 71000 | EQUIPMENT | 50,000.00 | - | 2,181.60 | 47,818.40 |
| 71221 | COMPUTER EQUIPMENT | 3,000.00 | 3,000.00 | - | - |
| TOTAL | EXPENSES | $5,768,138.00 | $3,000.00 | $4,226,594.60 | $1,538,543.40 |
| CLOSING FUND BALANCE | | | | | $(447,216.48) |

**CITY OF NASHUA, NEW HAMPSHIRE**
**SPECIAL REVENUE FUNDS**
**REVENUE AND EXPENSE DETAIL**
**FISCAL YEAR 2026**
**THROUGH MARCH 31, 2026**
**SUMMER FEEDING PROGRAM FUND**

| 2120 | SUMMER FEEDING PROGRAM FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 18,565.68 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$18,565.68** |
| **REVENUE** | | | | | |
| 43295 | REVENUE FROM FEDERAL GRANTS | 100,000.00 | - | 114,530.89 | (14,530.89) |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | 18,355.00 | - | - | 18,355.00 |
| **TOTAL** | **REVENUE** | **$118,355.00** | **$-** | **$114,530.89** | **$3,824.11** |
| **EXPENSES** | | | | | |
| 51100 | WAGES FULL TIME | 70,000.00 | - | 77,681.23 | (7,681.23) |
| 52100 | FICA/MEDICARE | 5,355.00 | - | - | 5,355.00 |
| 61214 | FOOD, FOOD SERVICE PROGRAM | 40,000.00 | - | 34,359.00 | 5,641.00 |
| 61299 | MISCELLANEOUS SUPPLIES | 3,000.00 | - | 9,011.76 | (6,011.76) |
| **TOTAL** | **EXPENSES** | **$118,355.00** | **$-** | **$121,051.99** | **($2,696.99)** |
| **CLOSING FUND BALANCE** | | | | | **$ 12,044.58** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
DRIVERS EDUCATION FUND

| 2201 | DRIVERS EDUCATION FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 90,707.30 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$90,707.30** |
| **REVENUE** | | | | | |
| 44600 | TUITION-DRIVER EDUCATION | 132,600.00 | - | 115,090.00 | 17,510.00 |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | 43,365.00 | - | - | 43,365.00 |
| **TOTAL** | **REVENUE** | **$175,965.00** | **$-** | **$115,090.00** | **$60,875.00** |
| **EXPENSES** | | | | | |
| 51200 | WAGES PART TIME | 110,000.00 | - | 73,958.08 | 36,041.92 |
| 51300 | OVERTIME | 250.00 | - | 7,051.43 | (6,801.43) |
| 52100 | FICA/MEDICARE | 8,415.00 | - | - | 8,415.00 |
| 54600 | VEHICLE REPAIRS & MAINTENANCE | 13,000.00 | 57.87 | 6,832.61 | 6,109.52 |
| 55300 | TRAVEL | 800.00 | - | - | 800.00 |
| 55400 | CONFERENCES AND SEMINARS | 6,500.00 | - | 2,630.00 | 3,870.00 |
| 61875 | BOOKS | 500.00 | - | 500.59 | (0.59) |
| 71221 | COMPUTER EQUIPMENT | 500.00 | - | - | 500.00 |
| 81500 | VEHICLES | 36,000.00 | - | - | 36,000.00 |
| **TOTAL** | **EXPENSES** | **$175,965.00** | **$57.87** | **$90,972.71** | **$84,934.42** |
| **CLOSING FUND BALANCE** | | | | | **$ 114,766.72** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
SUMMER SCHOOL

| 2204 | SUMMER SCHOOL | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 75,775.02 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$75,775.02** |
| **REVENUE** | | | | | |
| 44600 | TUITION-SUMMER SCHOOL | 18,000.00 | - | 1,678.00 | 16,322.00 |
| **TOTAL** | **REVENUE** | **$18,000.00** | **$-** | **$1,678.00** | **$16,322.00** |
| **EXPENSES** | | | | | |
| 51650 | ADDITIONAL HOURS | 7,400.00 | - | 2,975.00 | 4,425.00 |
| 52100 | FICA/MEDICARE | 566.00 | - | - | 566.00 |
| 61135 | EDUCATIONAL SUPPLIES | 1,534.00 | 34.85 | - | 1,499.15 |
| 61299 | MISCELLANEOUS SUPPLIES | 8,500.00 | 47.89 | 9,041.16 | (589.05) |
| **TOTAL** | **EXPENSES** | **$18,000.00** | **$82.74** | **$12,016.16** | **$5,901.10** |
| **CLOSING FUND BALANCE** | | | | | **$ 65,354.12** |

| 2207 | ADULT ED/CONTINUING ED | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 47,712.12 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$47,712.12** |
| **REVENUE** | | | | | |
| 44600 | TUITION-LAB FEES | 35,000.00 | - | 43,677.50 | (8,677.50) |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | 2,100.00 | - | - | 2,100.00 |
| **TOTAL** | **REVENUE** | **$37,100.00** | **$-** | **$43,677.50** | **($6,577.50)** |
| **EXPENSES** | | | | | |
| 51200 | WAGES PART TIME | 6,500.00 | - | 5,670.00 | 830.00 |
| 51650 | ADDITIONAL HOURS | 20,000.00 | - | 5,356.30 | 14,643.70 |
| 52100 | FICA/MEDICARE | 2,027.00 | - | 2,648.10 | (621.10) |
| 52300 | BENEFITS | - | - | 944.91 | (944.91) |
| 55300 | TRAVEL | 100.00 | - | 254.90 | (154.90) |
| 55500 | ADVERTISING | 500.00 | - | - | 500.00 |
| 55690 | REGULAR TRANSPORTATION SERVICES | 1,000.00 | - | - | 1,000.00 |
| 55699 | OTHER CONTRACTED SERVICES | 100.00 | - | 406.12 | (306.12) |
| 61135 | EDUCATIONAL SUPPLIES | 2,000.00 | - | 1,403.89 | 596.11 |
| 61299 | MISCELLANEOUS SUPPLIES | 1,873.00 | 172.64 | 1,334.82 | 365.54 |
| 71999 | MISCELLANEOUS EQUIPMENT | 3,000.00 | - | - | 3,000.00 |
| **TOTAL** | **EXPENSES** | **$37,100.00** | **$172.64** | **$18,019.04** | **$18,908.32** |
| **CLOSING FUND BALANCE** | | | | | **$ 73,197.94** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
ATHLETICS REVENUE FUND



| 2212 | ATHLETICS REVENUE FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 87,779.58 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$87,779.58** |
| **REVENUE** | | | | | |
| 44561 | GATE RECEIPTS | 40,000.00 | - | 46,216.68 | (6,216.68) |
| 44563 | ATHLETIC FEES | 176,500.00 | - | 175,128.77 | 1,371.23 |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | 10,000.00 | - | - | 10,000.00 |
| **TOTAL** | **REVENUE** | **$226,500.00** | **$-** | **$221,345.45** | **$5,154.55** |
| **EXPENSES** | | | | | |
| 61107 | CLOTHING & UNIFORMS | 49,000.00 | - | 40,558.87 | 8,441.13 |
| 61299 | MISCELLANEOUS SUPPLIES | 1,000.00 | 292.00 | 833.44 | (125.44) |
| 68230 | EXPENSE TRANSFERS/ALLOCATIONS | 176,500.00 | - | - | 176,500.00 |
| **TOTAL** | **EXPENSES** | **$226,500.00** | **$292.00** | **$41,392.31** | **$184,815.69** |
| **CLOSING FUND BALANCE** | | | | | **$ 267,440.72** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
SCHOOL FACILITIES RENTAL



| 2217 | SCHOOL FACILITIES RENTAL | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| OPENING FUND BALANCE | | | | | |
| 34900 | FUND BALANCE | - | - | - | 3,219.50 |
| TOTAL | OPENING FUND BALANCE | $- | $- | $- | $3,219.50 |
| REVENUE | | | | | |
| 44590 | FACILITY RENTAL FEES | 150,000.00 | - | 93,856.10 | 56,143.90 |
| TOTAL | REVENUE | $150,000.00 | $- | $93,856.10 | $56,143.90 |
| EXPENSES | | | | | |
| 51650 | ADDITIONAL HOURS | 112,500.00 | - | - | 112,500.00 |
| 68200 | INDIRECT COSTS ALLOCATION | 37,500.00 | - | - | 37,500.00 |
| TOTAL | EXPENSES | $150,000.00 | $- | $- | $150,000.00 |
| CLOSING FUND BALANCE | | | | | $ 97,075.60 |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
AFTER SCHOOL PROGRAM

| 2222 | AFTER SCHOOL PROGRAM | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 138,519.68 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$138,519.68** |
| **REVENUE** | | | | | |
| 43295 | REVENUE FROM FEDERAL GRANTS | 32,000.00 | - | 20,685.23 | 11,314.77 |
| 44600 | TUITION | 68,000.00 | - | 35,764.00 | 32,236.00 |
| **TOTAL** | **REVENUE** | **$100,000.00** | **$-** | **$56,449.23** | **$43,550.77** |
| **EXPENSES** | | | | | |
| 51200 | WAGES PART TIME | 25,000.00 | - | 15,810.15 | 9,189.85 |
| 51650 | ADDITIONAL HOURS | 20,000.00 | - | 4,446.99 | 15,553.01 |
| 52100 | FICA/MEDICARE | 3,443.00 | - | - | 3,443.00 |
| 53628 | CONTRACT SERVICES | 4,000.00 | - | 15,860.44 | (11,860.44) |
| 55300 | TRAVEL | 5,000.00 | - | - | 5,000.00 |
| 61299 | MISCELLANEOUS SUPPLIES | 42,000.00 | 8,357.14 | 21,506.33 | 12,136.53 |
| 71999 | MISCELLANEOUS EQUIPMENT | 557.00 | - | - | 557.00 |
| **TOTAL** | **EXPENSES** | **$100,000.00** | **$8,357.14** | **$57,623.91** | **$34,018.95** |
| **CLOSING FUND BALANCE** | | | | | **$ 128,987.86** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
NORTH STUDENT SHOP



| 2227 | NORTH STUDENT SHOP | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| OPENING FUND BALANCE | | | | | |
| 34900 | FUND BALANCE | - | - | - | 3,376.91 |
| TOTAL | OPENING FUND BALANCE | $- | $- | $- | $3,376.91 |
| REVENUE | | | | | |
| 44556 | STUDENT ACTIVITY FEES | 2,000.00 | - | - | 2,000.00 |
| TOTAL | REVENUE | $2,000.00 | $- | $- | $2,000.00 |
| EXPENSES | | | | | |
| 61135 | EDUCATIONAL SUPPLIES | 2,000.00 | - | 1,692.22 | 307.78 |
| TOTAL | EXPENSES | $2,000.00 | $- | $1,692.22 | $307.78 |
| CLOSING FUND BALANCE | | | | | $ 1,684.69 |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
SOUTH STUDENT SHOP

| 2232 | SOUTH STUDENT SHOP | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| OPENING FUND BALANCE | | | | | |
| 34900 | FUND BALANCE | - | - | - | 2,610.89 |
| TOTAL | OPENING FUND BALANCE | $- | $- | $- | $2,610.89 |
| REVENUE | | | | | |
| 44556 | STUDENT ACTIVITY FEES | 1,000.00 | - | - | 1,000.00 |
| TOTAL | REVENUE | $1,000.00 | $- | $- | $1,000.00 |
| EXPENSES | | | | | |
| 61135 | EDUCATIONAL SUPPLIES | 1,000.00 | - | 225.04 | 774.96 |
| TOTAL | EXPENSES | $1,000.00 | $- | $225.04 | $774.96 |
| CLOSING FUND BALANCE | | | | | $ 2,385.85 |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
CULINARY ARTS

| 2247 | CULINARY ARTS | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| OPENING FUND BALANCE | | | | | |
| 34900 | FUND BALANCE | - | - | - | 26,550.32 |
| TOTAL | OPENING FUND BALANCE | $- | $- | $- | $26,550.32 |
| REVENUE | | | | | |
| 45999 | MISCELLANEOUS REVENUE | 6,000.00 | - | 1,781.20 | 4,218.80 |
| TOTAL | REVENUE | $6,000.00 | $- | $1,781.20 | $4,218.80 |
| EXPENSES | | | | | |
| 55300 | TRAVEL | 1,000.00 | - | 1,430.68 | (430.68) |
| 61135 | EDUCATIONAL SUPPLIES | 2,000.00 | - | 444.00 | 1,556.00 |
| 71999 | MISCELLANEOUS EQUIPMENT | 3,000.00 | - | - | 3,000.00 |
| TOTAL | EXPENSES | $6,000.00 | $- | $1,874.68 | $4,125.32 |
| CLOSING FUND BALANCE | | | | | $ 26,456.84 |

**CITY OF NASHUA, NEW HAMPSHIRE**
**SPECIAL REVENUE FUNDS**
**REVENUE AND EXPENSE DETAIL**
**FISCAL YEAR 2026**
**THROUGH MARCH 31, 2026**
**DAY CARE**

| 2252 | DAY CARE | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 8,176.50 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$8,176.50** |
| **REVENUE** | | | | | |
| 44500 | DAY CARE FEES | 60,000.00 | - | 47,990.00 | 12,010.00 |
| **TOTAL** | **REVENUE** | **$60,000.00** | **$-** | **$47,990.00** | **$12,010.00** |
| **EXPENSES** | | | | | |
| 51100 | WAGES FULL TIME | 38,483.00 | - | 29,602.39 | 8,880.61 |
| 52100 | FICA/MEDICARE | 2,944.00 | - | 2,104.22 | 839.78 |
| 52150 | PENSION EXPENSE | 5,411.00 | - | 3,787.67 | 1,623.33 |
| 52300 | BENEFITS | 12,000.00 | - | 9,514.80 | 2,485.20 |
| 61135 | EDUCATIONAL SUPPLIES | 1,162.00 | - | 983.87 | 178.13 |
| **TOTAL** | **EXPENSES** | **$60,000.00** | **$-** | **$45,992.95** | **$14,007.05** |
| **CLOSING FUND BALANCE** | | | | | **$ 10,173.55** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
SPECIAL ED LOCAL

| 2257 | SPECIAL ED LOCAL | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| OPENING FUND BALANCE | | | | | |
| 34900 | FUND BALANCE | - | - | - | 3,394,552.38 |
| TOTAL | OPENING FUND BALANCE | $- | $- | $- | $3,394,552.38 |
| REVENUE | | | | | |
| 44600 | TUITION | 85,000.00 | - | 63,350.00 | 21,650.00 |
| 44607 | TUITION-SPECIAL EDUCATION | 826,000.00 | - | 675,002.33 | 150,997.67 |
| 44707 | TRANSPORTATION-SPECIAL EDUCATION | - | - | 109,884.50 | (109,884.50) |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | 320,770.00 | - | - | 320,770.00 |
| TOTAL | REVENUE | $1,231,770.00 | $- | $848,236.83 | $383,533.17 |
| EXPENSES | | | | | |
| 51100 | WAGES FULL TIME | 150,000.00 | - | 102,186.66 | 47,813.34 |
| 51412 | WAGES PER DIEM | - | - | 339.00 | (339.00) |
| 52100 | FICA/MEDICARE | 11,475.00 | - | 7,698.80 | 3,776.20 |
| 52150 | PENSION EXPENSE | 20,295.00 | - | 12,676.59 | 7,618.41 |
| 52300 | BENEFITS | 24,000.00 | - | 24,286.07 | (286.07) |
| 53628 | CONTRACT SERVICES | 500,000.00 | - | 57,705.30 | 442,294.70 |
| 55694 | TUITION, OUT OF DISTRICT | 526,000.00 | 10,400.00 | 143,826.24 | 371,773.76 |
| TOTAL | EXPENSES | $1,231,770.00 | $10,400.00 | $348,718.66 | $872,651.34 |
| CLOSING FUND BALANCE | | | | | $ 3,883,670.55 |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
SCHOOL CTE TUITION FUND

| 2258 | SCHOOL CTE TUITION FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 32000 | RESERVED FOR ENCUMBRANCES | - | - | - | 16,350.00 |
| 34900 | FUND BALANCE | - | - | - | 685,890.30 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$702,240.30** |
| **REVENUE** | | | | | |
| 44607 | TUITION-VOCATIONAL | 80,000.00 | - | - | 80,000.00 |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | 150,000.00 | - | - | 150,000.00 |
| **TOTAL** | **REVENUE** | **$230,000.00** | **$-** | **$-** | **$230,000.00** |
| **EXPENSES** | | | | | |
| 55694 | TUITION, OUT OF DISTRICT | 20,000.00 | - | 65,783.05 | (45,783.05) |
| 55699 | OTHER CONTRACTED SERVICES | 26,350.00 | - | 42,498.41 | (16,148.41) |
| 71000 | EQUIPMENT | 150,000.00 | - | 90,361.83 | 59,638.17 |
| 71800 | FURNITURE & FIXTURES | 50,000.00 | - | - | 50,000.00 |
| **TOTAL** | **EXPENSES** | **$246,350.00** | **$-** | **$198,643.29** | **$47,706.71** |
| **CLOSING FUND BALANCE** | | | | | **$ 503,597.01** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
MARITAL MEDIATION FUND

| 2500 MARITAL MEDIATION FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|
| OPENING FUND BALANCE | | | | |
| TOTAL OPENING FUND BALANCE | $- | $- | $- | $- |
| CLOSING FUND BALANCE | | | | $ 0 |

**CITY OF NASHUA, NEW HAMPSHIRE**
**SPECIAL REVENUE FUNDS**
**REVENUE AND EXPENSE DETAIL**
**FISCAL YEAR 2026**
**THROUGH MARCH 31, 2026**
**PUBLIC HEALTH CLIENT FEES FUND**

| 2501 | PUBLIC HEALTH CLIENT FEES FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 7,228.31 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$7,228.31** |
| **REVENUE** | | | | | |
| 44247 | PUBLIC HEALTH FEES | 4,250.00 | - | 2,572.00 | 1,678.00 |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | 3,550.00 | - | - | 3,550.00 |
| **TOTAL** | **REVENUE** | **$7,800.00** | **$-** | **$2,572.00** | **$5,228.00** |
| **EXPENSES** | | | | | |
| 54221 | DISPOSAL SERVICES | 750.00 | - | - | 750.00 |
| 55514 | LICENSE & PERMIT FEES | 800.00 | - | 300.00 | 500.00 |
| 55845 | EXAM FEE ASSISTANCE | 3,400.00 | - | 1,486.39 | 1,913.61 |
| 61142 | MEDICAL SUPPLIES | 2,000.00 | - | - | 2,000.00 |
| 61149 | LABORATORY SUPPLIES | 850.00 | - | - | 850.00 |
| **TOTAL** | **EXPENSES** | **$7,800.00** | **$-** | **$1,786.39** | **$6,013.61** |
| **CLOSING FUND BALANCE** | | | | | **$ 8,013.92** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
LAW ENFORCEMENT TRAINING FUND

| 2502 | LAW ENFORCEMENT TRAINING FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 31.55 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$31.55** |
| **REVENUE** | | | | | |
| 44535 | TRAINING FEES | 12,000.00 | - | - | 12,000.00 |
| **TOTAL** | **REVENUE** | **$12,000.00** | **$-** | **$-** | **$12,000.00** |
| **EXPENSES** | | | | | |
| 53999 | OTHER PROFESSIONAL SERVICES | 10,000.00 | - | - | 10,000.00 |
| 61245 | TRAINING MATERIALS | 1,000.00 | - | - | 1,000.00 |
| 61910 | MEALS - FUNCTIONS | 1,000.00 | - | - | 1,000.00 |
| **TOTAL** | **EXPENSES** | **$12,000.00** | **$-** | **$-** | **$12,000.00** |
| **CLOSING FUND BALANCE** | | | | | **$ 31.55** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
RECREATION PROGRAMS FUND

| 2503 | RECREATION PROGRAMS FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 32000 | RESERVED FOR ENCUMBRANCES | - | - | - | 1,000.00 |
| 34900 | FUND BALANCE | - | - | - | 286,007.92 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$287,007.92** |
| **REVENUE** | | | | | |
| 44549 | TRIPS | 234,350.00 | - | 102,553.00 | 131,797.00 |
| **TOTAL** | **REVENUE** | **$234,350.00** | **$-** | **$102,553.00** | **$131,797.00** |
| **EXPENSES** | | | | | |
| 51400 | WAGES TEMPORARY/SEASONAL | 80,000.00 | - | 63,835.00 | 16,165.00 |
| 51403 | WAGES-INTERNS | 5,200.00 | - | - | 5,200.00 |
| 52100 | FICA/MEDICARE | 5,300.00 | - | 3,787.40 | 1,512.60 |
| 53600 | INSTRUCTION SERVICES | 85,000.00 | - | 43,275.00 | 41,725.00 |
| 55658 | BANQUETS & OUTINGS | 24,850.00 | 1,000.00 | 10,414.02 | 13,435.98 |
| 61128 | RECREATIONAL SUPPLIES | 35,000.00 | - | 2,643.95 | 32,356.05 |
| **TOTAL** | **EXPENSES** | **$235,350.00** | **$1,000.00** | **$123,955.37** | **$110,394.63** |
| **CLOSING FUND BALANCE** | | | | | **$ 264,605.55** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
HOLMAN STADIUM EVENTS FUND



| 2504 | HOLMAN STADIUM EVENTS FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 256,041.94 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$256,041.94** |
| **REVENUE** | | | | | |
| 44550 | EVENT FEES | 24,600.00 | - | 40,798.45 | (16,198.45) |
| **TOTAL** | **REVENUE** | **$24,600.00** | **$-** | **$40,798.45** | **($16,198.45)** |
| **EXPENSES** | | | | | |
| 51300 | OVERTIME | 3,500.00 | - | - | 3,500.00 |
| 52100 | FICA/MEDICARE | 100.00 | - | - | 100.00 |
| 54280 | BUILDING/GROUNDS MAINTENANCE | 15,000.00 | - | 6,620.00 | 8,380.00 |
| 55658 | BANQUETS & OUTINGS | 2,000.00 | - | - | 2,000.00 |
| 55699 | OTHER CONTRACTED SERVICES | 3,000.00 | - | 1,600.00 | 1,400.00 |
| 61299 | MISCELLANEOUS SUPPLIES | 1,000.00 | - | - | 1,000.00 |
| **TOTAL** | **EXPENSES** | **$24,600.00** | **$-** | **$8,220.00** | **$16,380.00** |
| **CLOSING FUND BALANCE** | | | | | **$ 288,620.39** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
PEG ACCESS CHANNELS FUND

| 2505 | PEG ACCESS CHANNELS FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| OPENING FUND BALANCE | | | | | |
| 34900 | FUND BALANCE | - | - | - | 120,581.41 |
| TOTAL | OPENING FUND BALANCE | $- | $- | $- | $120,581.41 |
| REVENUE | | | | | |
| 42576 | CABLE TV FRANCHISE FEES | 795,000.00 | - | 523,318.76 | 271,681.24 |
| TOTAL | REVENUE | $795,000.00 | $- | $523,318.76 | $271,681.24 |
| EXPENSES | | | | | |
| 51100 | WAGES FULL TIME | 221,391.00 | - | 165,763.45 | 55,627.55 |
| 51200 | WAGES PART TIME | 72,000.00 | - | 39,420.00 | 32,580.00 |
| 51990 | YEAR END PAYROLL PARTIAL WEEK CHARG | 608.00 | - | - | 608.00 |
| 52100 | FICA/MEDICARE | 24,000.00 | - | 14,792.87 | 9,207.13 |
| 52150 | PENSION EXPENSE | 29,000.00 | - | 21,134.92 | 7,865.08 |
| 52300 | BENEFITS | 68,000.00 | - | 42,951.91 | 25,048.09 |
| 53432 | TRANSCRIPTION SERVICES | 500.00 | - | 175.77 | 324.23 |
| 54100 | ELECTRICITY | 4,000.00 | - | 1,950.35 | 2,049.65 |
| 54114 | HEATING GAS | 1,000.00 | - | 737.61 | 262.39 |
| 54141 | WATER | 1,000.00 | - | 631.13 | 368.87 |
| 54280 | BUILDING/GROUNDS MAINTENANCE | 200.00 | - | 32.98 | 167.02 |
| 54407 | SOFTWARE MAINTENANCE | 7,000.00 | - | 1,188.84 | 5,811.16 |
| 54487 | EQUIPMENT REPAIRS & MAINTENANCE | 10,000.00 | - | 3,601.02 | 6,398.98 |
| 55118 | TELEPHONE-CELLULAR | 2,400.00 | - | 900.00 | 1,500.00 |
| 55200 | DUES AND MEMBERSHIPS | 800.00 | - | 900.00 | (100.00) |
| 55300 | TRAVEL | 1,500.00 | - | 217.60 | 1,282.40 |
| 55400 | CONFERENCES AND SEMINARS | 3,000.00 | - | 477.00 | 2,523.00 |
| 55500 | ADVERTISING | 1.00 | - | - | 1.00 |
| 55607 | POSTAGE & DELIVERY | 60.00 | - | - | 60.00 |
| 55699 | OTHER CONTRACTED SERVICES | 183,000.00 | 106.27 | 177,496.33 | 5,397.40 |
| 61100 | OFFICE SUPPLIES | 1,000.00 | 25.98 | 745.43 | 228.59 |
| 61299 | MISCELLANEOUS SUPPLIES | 1,000.00 | - | 788.83 | 211.17 |
| 61428 | CLEANING & JANITORIAL SUPPLIES | 200.00 | - | 231.09 | (31.09) |
| 61830 | SUBSCRIPTIONS | 1,000.00 | - | 560.00 | 440.00 |
| 61910 | MEALS - FUNCTIONS | 200.00 | - | - | 200.00 |
| 70122 | OPERATING EXPENSE CONTINGENCY | 59,140.00 | - | 910.00 | 58,230.00 |
| 71000 | EQUIPMENT | 3,000.00 | - | 2,294.40 | 705.60 |
| 81100 | CAPITAL IMPROVEMENTS | 100,000.00 | - | 752.87 | 99,247.13 |
| TOTAL | EXPENSES | $795,000.00 | $132.25 | $478,654.40 | $316,213.35 |
| CLOSING FUND BALANCE | | | | | $ 165,113.52 |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
HUNT BLDG FACILITY RENTAL FUND

| 2506 | HUNT BLDG FACILITY RENTAL FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 12,309.52 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$12,309.52** |
| **REVENUE** | | | | | |
| 44550 | EVENT FEES | 2,000.00 | - | - | 2,000.00 |
| 44590 | FACILITY RENTAL FEES | 1,000.00 | - | 2,060.00 | (1,060.00) |
| 45356 | BUILDING RENTAL INCOME | 1,000.00 | - | 6,300.00 | (5,300.00) |
| **TOTAL** | **REVENUE** | **$4,000.00** | **$-** | **$8,360.00** | **($4,360.00)** |
| **EXPENSES** | | | | | |
| 54280 | BUILDING/GROUNDS MAINTENANCE | 2,500.00 | - | 422.67 | 2,077.33 |
| 61100 | OFFICE SUPPLIES | 500.00 | - | - | 500.00 |
| 68350 | SPECIAL EVENTS | 1,000.00 | - | - | 1,000.00 |
| **TOTAL** | **EXPENSES** | **$4,000.00** | **$-** | **$422.67** | **$3,577.33** |
| **CLOSING FUND BALANCE** | | | | | **$ 20,246.85** |

**CITY OF NASHUA, NEW HAMPSHIRE**
**SPECIAL REVENUE FUNDS**
**REVENUE AND EXPENSE DETAIL**
**FISCAL YEAR 2026**
**THROUGH MARCH 31, 2026**
**FIRE TRAINING FACILITY RENTAL**

| 2507 | FIRE TRAINING FACILITY RENTAL | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 3,199.10 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$3,199.10** |
| **REVENUE** | | | | | |
| 44590 | FACILITY RENTAL FEES | 25,000.00 | - | 8,150.00 | 16,850.00 |
| **TOTAL** | **REVENUE** | **$25,000.00** | **$-** | **$8,150.00** | **$16,850.00** |
| **EXPENSES** | | | | | |
| 51300 | OVERTIME | 5,000.00 | - | 2,843.72 | 2,156.28 |
| 52100 | FICA/MEDICARE | 100.00 | - | 41.23 | 58.77 |
| 52150 | PENSION EXPENSE | 1,500.00 | - | 861.65 | 638.35 |
| 54280 | BUILDING/GROUNDS MAINTENANCE | 6,400.00 | 0.24 | 2,942.76 | 3,457.00 |
| 54821 | EQUIPMENT RENTAL | 2,000.00 | 340.30 | 1,459.70 | 200.00 |
| 61245 | TRAINING MATERIALS | 10,000.00 | - | - | 10,000.00 |
| 61299 | MISCELLANEOUS SUPPLIES | - | - | 276.57 | (276.57) |
| **TOTAL** | **EXPENSES** | **$25,000.00** | **$340.54** | **$8,425.63** | **$16,233.83** |
| **CLOSING FUND BALANCE** | | | | | **$ 2,582.93** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
SPECIAL ROAD & HIGHWAY FUND

| 2508 | SPECIAL ROAD & HIGHWAY FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| OPENING FUND BALANCE | | | | | |
| 34900 | FUND BALANCE | - | - | - | 7,325,355.23 |
| TOTAL | OPENING FUND BALANCE | $- | $- | $- | $7,325,355.23 |
| REVENUE | | | | | |
| 42200 | MOTOR VEHICLE PERMIT FEES | 1,100,000.00 | - | 1,000,000.00 | 100,000.00 |
| 43521 | HIGHWAY BLOCK GRANT | 1,718,022.00 | - | 1,374,417.76 | 343,604.24 |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | 1,936,291.00 | - | - | 1,936,291.00 |
| TOTAL | REVENUE | $4,754,313.00 | $- | $2,374,417.76 | $2,379,895.24 |
| EXPENSES | | | | | |
| 75100 | PRINCIPAL | 3,040,000.00 | - | 3,040,000.00 | - |
| 75200 | INTEREST | 1,714,313.00 | - | 1,485,112.50 | 229,200.50 |
| TOTAL | EXPENSES | $4,754,313.00 | $- | $4,525,112.50 | $229,200.50 |
| CLOSING FUND BALANCE | | | | | $ 5,174,660.49 |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
PENNICHUCK BOND FUND

| 2510 | PENNICHUCK BOND FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 4,312,414.29 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$4,312,414.29** |
| **REVENUE** | | | | | |
| 45807 | PENNICHUCK CONTRIBUTIONS | 8,763,084.00 | - | 6,572,312.63 | 2,190,771.37 |
| **TOTAL** | **REVENUE** | **$8,763,084.00** | **$-** | **$6,572,312.63** | **$2,190,771.37** |
| **EXPENSES** | | | | | |
| 75100 | PRINCIPAL | 4,315,000.00 | - | 4,315,000.00 | - |
| 75200 | INTEREST | 4,448,084.00 | - | 4,448,083.52 | 0.48 |
| **TOTAL** | **EXPENSES** | **$8,763,084.00** | **$-** | **$8,763,083.52** | **$0.48** |
| **CLOSING FUND BALANCE** | | | | | **$ 2,121,643.40** |

CITY OF NASHUA, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
201 MAIN STREET RENTAL FUND

| 2511 201 MAIN STREET RENTAL FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|
| OPENING FUND BALANCE | | | | |
| TOTAL OPENING FUND BALANCE | $- | $- | $- | $- |
| CLOSING FUND BALANCE | | | | $ 0 |

**CITY OF NASHUA, NEW HAMPSHIRE**
**SPECIAL REVENUE FUNDS**
**REVENUE AND EXPENSE DETAIL**
**FISCAL YEAR 2026**
**THROUGH MARCH 31, 2026**
**SCHOOL STREET TIF DISTRICT**

| 2610 | SCHOOL STREET TIF DISTRICT | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 523,506.02 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$523,506.02** |
| **REVENUE** | | | | | |
| 41100 | PROPERTY TAXES | 445,000.00 | - | 468,705.00 | (23,705.00) |
| 45207 | INTEREST INCOME | 10,000.00 | - | 6,211.69 | 3,788.31 |
| 48990 | (INCREASE)/DECREASE IN FUND BALANCE | (174,482.00) | - | - | (174,482.00) |
| **TOTAL** | **REVENUE** | **$280,518.00** | **$-** | **$474,916.69** | **($194,398.69)** |
| **EXPENSES** | | | | | |
| 75100 | PRINCIPAL | 185,952.00 | - | 185,952.38 | (0.38) |
| 75200 | INTEREST | 94,566.00 | - | 94,565.96 | 0.04 |
| **TOTAL** | **EXPENSES** | **$280,518.00** | **$-** | **$280,518.34** | **($0.34)** |
| **CLOSING FUND BALANCE** | | | | | **$ 717,904.37** |

**Monthly Financial Report:**
**Self Insurance Funds**
**Revenue & Expense Detail Through March 31, 2026**
**Page Index**

CITY OF NASHUA, NEW HAMPSHIRE
SELF-INSURANCE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
PROPERTY & CASUALTY FUND

| 6500 | PROPERTY & CASUALTY FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 2,236,711.88 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$2,236,711.88** |
| **REVENUE** | | | | | |
| 45207 | INTEREST INCOME | 175,000.00 | - | 152,131.52 | 22,868.48 |
| 45695 | CLAIM RECOVERIES | 100,000.00 | - | 140,113.34 | (40,113.34) |
| 45905 | TAX DEEDED PROPERTY REIMBURSEMEN | 500.00 | - | - | 500.00 |
| 49100 | TRANSFER FROM GENERAL FUND | 8,732,397.00 | - | 8,732,397.00 | - |
| 49620 | TRANSFER FROM WASTEWATER FUND | 150,000.00 | - | 150,000.00 | - |
| **TOTAL** | **REVENUE** | **$9,157,897.00** | **$-** | **$9,174,641.86** | **($16,744.86)** |
| **EXPENSES** | | | | | |
| 51100 | WAGES FULL TIME | 533,382.00 | - | 401,599.74 | 131,782.26 |
| 51990 | YEAR END PAYROLL PARTIAL WEEK CHAR | 1,465.00 | - | - | 1,465.00 |
| 52100 | FICA/MEDICARE | 41,000.00 | - | 28,441.90 | 12,558.10 |
| 52150 | PENSION EXPENSE | 68,000.00 | - | 51,204.21 | 16,795.79 |
| 52300 | BENEFITS | 128,000.00 | - | 95,769.69 | 32,230.31 |
| 53128 | LEGAL SERVICES | 322,950.00 | 21,488.55 | 228,053.60 | 73,407.85 |
| 53129 | NON-CLAIM SETTLEMENTS | 100,000.00 | - | - | 100,000.00 |
| 53130 | ENCAMPMENTS | 110,000.00 | - | 3,000.00 | 107,000.00 |
| 53142 | CONSULTING SERVICES | 95,810.00 | - | 90,560.00 | 5,250.00 |
| 54236 | SECURITY SERVICES | 750.00 | - | 345.83 | 404.17 |
| 54390 | TAX DEEDED PROPERTY MAINTENANCE | 50,000.00 | - | 30.80 | 49,969.20 |
| 55118 | TELEPHONE-CELLULAR | 1,200.00 | - | 900.00 | 300.00 |
| 55200 | DUES AND MEMBERSHIPS | 1,325.00 | - | 425.00 | 900.00 |
| 55307 | MILEAGE REIMBURSEMENTS | 300.00 | - | 320.24 | (20.24) |
| 55421 | EMPLOYEE TRAINING & CERTIFICATIONS | 6,500.00 | - | 919.15 | 5,580.85 |
| 55607 | POSTAGE & DELIVERY | 650.00 | - | 261.73 | 388.27 |
| 59107 | WORKERS COMPENSATION POLICIES | 189,000.00 | - | 187,717.50 | 1,282.50 |
| 59120 | GENERAL LIABILITY POLICIES | 997,215.00 | - | 959,851.20 | 37,363.80 |
| 59148 | PROPERTY POLICIES | 700,000.00 | - | 605,566.00 | 94,434.00 |
| 59207 | WORKERS COMPENSATION CLAIMS | 3,700,000.00 | - | 2,164,251.24 | 1,535,748.76 |
| 59225 | GENERAL LIABILITY CLAIMS | 300,000.00 | - | 48,070.22 | 251,929.78 |
| 59250 | PROPERTY CLAIMS | 275,000.00 | - | 224,562.58 | 50,437.42 |
| 59275 | AUTOMOBILE CLAIMS | 700,000.00 | - | 1,044,298.86 | (344,298.86) |
| 59290 | LONG TERM DISABILITY CLAIMS | 31,000.00 | - | 5,439.63 | 25,560.37 |
| 59299 | CHANGE IN IBNR LIABILITY | 600,000.00 | - | - | 600,000.00 |
| 61100 | OFFICE SUPPLIES | 2,170.00 | 10.00 | 1,043.23 | 1,116.77 |
| 68360 | LOSS PREVENTION PROGRAM | 100,000.00 | - | 52,593.82 | 47,406.18 |
| 68365 | SAFETY, TRAINING & EDUCATION PROGR/ | 88,500.00 | - | 48,829.19 | 39,670.81 |
| 71228 | COMPUTER SOFTWARE | 10,680.00 | - | - | 10,680.00 |
| 71800 | FURNITURE & FIXTURES | 3,000.00 | - | 2,011.15 | 988.85 |
| **TOTAL** | **EXPENSES** | **$9,157,897.00** | **$21,498.55** | **$6,246,066.51** | **$2,890,331.94** |
| **CLOSING FUND BALANCE** | | | | | **$ 5,143,788.68** |

**CITY OF NASHUA, NEW HAMPSHIRE**
**SELF-INSURANCE FUNDS**
**REVENUE AND EXPENSE DETAIL**
**FISCAL YEAR 2026**
**THROUGH MARCH 31, 2026**
**BENEFITS SELF INSURANCE FUND**

| 6600 | BENEFITS SELF INSURANCE FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 32000 | RESERVED FOR ENCUMBRANCES | - | - | - | 2,700.00 |
| 34900 | FUND BALANCE | - | - | - | (475,517.60) |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **($472,817.60)** |
| **REVENUE** | | | | | |
| 45207 | INTEREST INCOME | 54,750.00 | - | 23,466.17 | 31,283.83 |
| 45600 | EMPLOYER PREMIUMS | 44,580,232.00 | - | 32,192,590.96 | 12,387,641.04 |
| 45607 | EMPLOYEE PREMIUMS | 11,401,760.00 | - | 8,920,628.10 | 2,481,131.90 |
| 45623 | RETIREE/COBRA PREMIUMS | 4,017,249.00 | - | 2,495,652.41 | 1,521,596.59 |
| 45630 | PRESCRIPTION DRUG REBATES | 3,120,750.00 | - | 2,925,613.63 | 195,136.37 |
| 45676 | STOP LOSS REIMBURSEMENTS | - | - | 901,527.10 | (901,527.10) |
| 45696 | WELLNESS REIMBURSEMENTS | - | - | 31,252.45 | (31,252.45) |
| 45912 | OTHER REIMBURSEMENTS | - | - | 3,155.37 | (3,155.37) |
| 49100 | TRANSFER FROM GENERAL FUND | - | - | 1,500,000.00 | (1,500,000.00) |
| **TOTAL** | **REVENUE** | **$63,174,741.00** | **$-** | **$48,993,886.19** | **$14,180,854.81** |
| **EXPENSES** | | | | | |
| 51100 | WAGES FULL TIME | 324,918.00 | - | 241,795.07 | 83,122.93 |
| 51300 | OVERTIME | 2,000.00 | - | 1,255.11 | 744.89 |
| 51990 | YEAR END PAYROLL PARTIAL WEEK CHAR | 893.00 | - | - | 893.00 |
| 52100 | FICA/MEDICARE | 25,009.00 | - | 17,096.97 | 7,912.03 |
| 52150 | PENSION EXPENSE | 41,682.00 | - | 31,007.97 | 10,674.03 |
| 52300 | BENEFITS | 110,000.00 | - | 46,972.49 | 63,027.51 |
| 52809 | WELLNESS PROGRAM | 25,000.00 | 1,033.30 | 20,211.64 | 3,755.06 |
| 52815 | EMPLOYEE ASSISTANCE PROGRAM | 66,000.00 | - | 45,929.61 | 20,070.39 |
| 53114 | ACCOUNTING & AUDITING SERVICES | 10,000.00 | - | - | 10,000.00 |
| 53121 | ACTUARIAL SERVICES | 17,700.00 | - | 2,700.00 | 15,000.00 |
| 53142 | CONSULTING SERVICES | 2,500.00 | - | - | 2,500.00 |
| 53452 | STAFFING SERVICES | 4,000.00 | - | 2,792.00 | 1,208.00 |
| 53999 | OTHER PROFESSIONAL SERVICES | 17,600.00 | - | 13,792.10 | 3,807.90 |
| 55200 | DUES AND MEMBERSHIPS | 400.00 | - | - | 400.00 |
| 55400 | CONFERENCES AND SEMINARS | 1,000.00 | - | - | 1,000.00 |
| 55421 | EMPLOYEE TRAINING & CERTIFICATIONS | 2,500.00 | - | - | 2,500.00 |
| 55607 | POSTAGE & DELIVERY | 3,000.00 | - | 432.15 | 2,567.85 |
| 59165 | STOP LOSS COVERAGE | 2,503,546.00 | - | 2,070,482.19 | 433,063.81 |
| 59500 | CLAIMS ADMINISTRATION | 1,597,924.00 | - | 1,025,140.60 | 572,783.40 |
| 59507 | CLAIMS-HEALTH | 49,229,076.00 | - | 39,929,051.13 | 9,300,024.87 |
| 59520 | EMPLOYER HDHP HSA CONTRIBUTIONS | 3,361,560.00 | - | 3,187,875.00 | 173,685.00 |
| 59525 | DENTAL CLAIMS | 4,623,762.00 | - | 2,963,219.04 | 1,660,542.96 |
| 59585 | (ACA) REINSURANCE FEES | 17,124.00 | - | - | 17,124.00 |
| 59600 | SMARTSHOPPER REWARDS PROGRAM | 27,250.00 | - | 35,727.32 | (8,477.32) |
| 61100 | OFFICE SUPPLIES | 1,500.00 | - | 49.88 | 1,450.12 |
| 61235 | FORMS/BILLING SUPPLIES | 500.00 | - | - | 500.00 |
| 71228 | COMPUTER SOFTWARE | 150,000.00 | - | 116,797.92 | 33,202.08 |
| **TOTAL** | **EXPENSES** | **$62,166,444.00** | **$1,033.30** | **$49,752,328.19** | **$12,413,082.51** |
| **CLOSING FUND BALANCE** | | | | | **$(1,232,292.90)** |

**Monthly Financial Report:**
**Self Insurance Funds**
**Revenue & Expense Detail Through March 31, 2026**
**Page Index**

CITY OF NASHUA, NEW HAMPSHIRE
SELF-INSURANCE FUNDS
REVENUE AND EXPENSE DETAIL
FISCAL YEAR 2026
THROUGH MARCH 31, 2026
PROPERTY & CASUALTY FUND

| 6500 | PROPERTY & CASUALTY FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 34900 | FUND BALANCE | - | - | - | 2,236,711.88 |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **$2,236,711.88** |
| **REVENUE** | | | | | |
| 45207 | INTEREST INCOME | 175,000.00 | - | 152,131.52 | 22,868.48 |
| 45695 | CLAIM RECOVERIES | 100,000.00 | - | 140,113.34 | (40,113.34) |
| 45905 | TAX DEEDED PROPERTY REIMBURSEMEN | 500.00 | - | - | 500.00 |
| 49100 | TRANSFER FROM GENERAL FUND | 8,732,397.00 | - | 8,732,397.00 | - |
| 49620 | TRANSFER FROM WASTEWATER FUND | 150,000.00 | - | 150,000.00 | - |
| **TOTAL** | **REVENUE** | **$9,157,897.00** | **$-** | **$9,174,641.86** | **($16,744.86)** |
| **EXPENSES** | | | | | |
| 51100 | WAGES FULL TIME | 533,382.00 | - | 401,599.74 | 131,782.26 |
| 51990 | YEAR END PAYROLL PARTIAL WEEK CHAR | 1,465.00 | - | - | 1,465.00 |
| 52100 | FICA/MEDICARE | 41,000.00 | - | 28,441.90 | 12,558.10 |
| 52150 | PENSION EXPENSE | 68,000.00 | - | 51,204.21 | 16,795.79 |
| 52300 | BENEFITS | 128,000.00 | - | 95,769.69 | 32,230.31 |
| 53128 | LEGAL SERVICES | 322,950.00 | 21,488.55 | 228,053.60 | 73,407.85 |
| 53129 | NON-CLAIM SETTLEMENTS | 100,000.00 | - | - | 100,000.00 |
| 53130 | ENCAMPMENTS | 110,000.00 | - | 3,000.00 | 107,000.00 |
| 53142 | CONSULTING SERVICES | 95,810.00 | - | 90,560.00 | 5,250.00 |
| 54236 | SECURITY SERVICES | 750.00 | - | 345.83 | 404.17 |
| 54390 | TAX DEEDED PROPERTY MAINTENANCE | 50,000.00 | - | 30.80 | 49,969.20 |
| 55118 | TELEPHONE-CELLULAR | 1,200.00 | - | 900.00 | 300.00 |
| 55200 | DUES AND MEMBERSHIPS | 1,325.00 | - | 425.00 | 900.00 |
| 55307 | MILEAGE REIMBURSEMENTS | 300.00 | - | 320.24 | (20.24) |
| 55421 | EMPLOYEE TRAINING & CERTIFICATIONS | 6,500.00 | - | 919.15 | 5,580.85 |
| 55607 | POSTAGE & DELIVERY | 650.00 | - | 261.73 | 388.27 |
| 59107 | WORKERS COMPENSATION POLICIES | 189,000.00 | - | 187,717.50 | 1,282.50 |
| 59120 | GENERAL LIABILITY POLICIES | 997,215.00 | - | 959,851.20 | 37,363.80 |
| 59148 | PROPERTY POLICIES | 700,000.00 | - | 605,566.00 | 94,434.00 |
| 59207 | WORKERS COMPENSATION CLAIMS | 3,700,000.00 | - | 2,164,251.24 | 1,535,748.76 |
| 59225 | GENERAL LIABILITY CLAIMS | 300,000.00 | - | 48,070.22 | 251,929.78 |
| 59250 | PROPERTY CLAIMS | 275,000.00 | - | 224,562.58 | 50,437.42 |
| 59275 | AUTOMOBILE CLAIMS | 700,000.00 | - | 1,044,298.86 | (344,298.86) |
| 59290 | LONG TERM DISABILITY CLAIMS | 31,000.00 | - | 5,439.63 | 25,560.37 |
| 59299 | CHANGE IN IBNR LIABILITY | 600,000.00 | - | - | 600,000.00 |
| 61100 | OFFICE SUPPLIES | 2,170.00 | 10.00 | 1,043.23 | 1,116.77 |
| 68360 | LOSS PREVENTION PROGRAM | 100,000.00 | - | 52,593.82 | 47,406.18 |
| 68365 | SAFETY, TRAINING & EDUCATION PROGR/ | 88,500.00 | - | 48,829.19 | 39,670.81 |
| 71228 | COMPUTER SOFTWARE | 10,680.00 | - | - | 10,680.00 |
| 71800 | FURNITURE & FIXTURES | 3,000.00 | - | 2,011.15 | 988.85 |
| **TOTAL** | **EXPENSES** | **$9,157,897.00** | **$21,498.55** | **$6,246,066.51** | **$2,890,331.94** |
| **CLOSING FUND BALANCE** | | | | | **$ 5,143,788.68** |

**CITY OF NASHUA, NEW HAMPSHIRE**
**SELF-INSURANCE FUNDS**
**REVENUE AND EXPENSE DETAIL**
**FISCAL YEAR 2026**
**THROUGH MARCH 31, 2026**
**BENEFITS SELF INSURANCE FUND**

| 6600 | BENEFITS SELF INSURANCE FUND | BUDGET | ENC/COMMIT | ACTUAL YEAR TO DATE | BALANCE |
|---|---|---|---|---|---|
| **OPENING FUND BALANCE** | | | | | |
| 32000 | RESERVED FOR ENCUMBRANCES | - | - | - | 2,700.00 |
| 34900 | FUND BALANCE | - | - | - | (475,517.60) |
| **TOTAL** | **OPENING FUND BALANCE** | **$-** | **$-** | **$-** | **($472,817.60)** |
| **REVENUE** | | | | | |
| 45207 | INTEREST INCOME | 54,750.00 | - | 23,466.17 | 31,283.83 |
| 45600 | EMPLOYER PREMIUMS | 44,580,232.00 | - | 32,192,590.96 | 12,387,641.04 |
| 45607 | EMPLOYEE PREMIUMS | 11,401,760.00 | - | 8,920,628.10 | 2,481,131.90 |
| 45623 | RETIREE/COBRA PREMIUMS | 4,017,249.00 | - | 2,495,652.41 | 1,521,596.59 |
| 45630 | PRESCRIPTION DRUG REBATES | 3,120,750.00 | - | 2,925,613.63 | 195,136.37 |
| 45676 | STOP LOSS REIMBURSEMENTS | - | - | 901,527.10 | (901,527.10) |
| 45696 | WELLNESS REIMBURSEMENTS | - | - | 31,252.45 | (31,252.45) |
| 45912 | OTHER REIMBURSEMENTS | - | - | 3,155.37 | (3,155.37) |
| 49100 | TRANSFER FROM GENERAL FUND | - | - | 1,500,000.00 | (1,500,000.00) |
| **TOTAL** | **REVENUE** | **$63,174,741.00** | **$-** | **$48,993,886.19** | **$14,180,854.81** |
| **EXPENSES** | | | | | |
| 51100 | WAGES FULL TIME | 324,918.00 | - | 241,795.07 | 83,122.93 |
| 51300 | OVERTIME | 2,000.00 | - | 1,255.11 | 744.89 |
| 51990 | YEAR END PAYROLL PARTIAL WEEK CHAR | 893.00 | - | - | 893.00 |
| 52100 | FICA/MEDICARE | 25,009.00 | - | 17,096.97 | 7,912.03 |
| 52150 | PENSION EXPENSE | 41,682.00 | - | 31,007.97 | 10,674.03 |
| 52300 | BENEFITS | 110,000.00 | - | 46,972.49 | 63,027.51 |
| 52809 | WELLNESS PROGRAM | 25,000.00 | 1,033.30 | 20,211.64 | 3,755.06 |
| 52815 | EMPLOYEE ASSISTANCE PROGRAM | 66,000.00 | - | 45,929.61 | 20,070.39 |
| 53114 | ACCOUNTING & AUDITING SERVICES | 10,000.00 | - | - | 10,000.00 |
| 53121 | ACTUARIAL SERVICES | 17,700.00 | - | 2,700.00 | 15,000.00 |
| 53142 | CONSULTING SERVICES | 2,500.00 | - | - | 2,500.00 |
| 53452 | STAFFING SERVICES | 4,000.00 | - | 2,792.00 | 1,208.00 |
| 53999 | OTHER PROFESSIONAL SERVICES | 17,600.00 | - | 13,792.10 | 3,807.90 |
| 55200 | DUES AND MEMBERSHIPS | 400.00 | - | - | 400.00 |
| 55400 | CONFERENCES AND SEMINARS | 1,000.00 | - | - | 1,000.00 |
| 55421 | EMPLOYEE TRAINING & CERTIFICATIONS | 2,500.00 | - | - | 2,500.00 |
| 55607 | POSTAGE & DELIVERY | 3,000.00 | - | 432.15 | 2,567.85 |
| 59165 | STOP LOSS COVERAGE | 2,503,546.00 | - | 2,070,482.19 | 433,063.81 |
| 59500 | CLAIMS ADMINISTRATION | 1,597,924.00 | - | 1,025,140.60 | 572,783.40 |
| 59507 | CLAIMS-HEALTH | 49,229,076.00 | - | 39,929,051.13 | 9,300,024.87 |
| 59520 | EMPLOYER HDHP HSA CONTRIBUTIONS | 3,361,560.00 | - | 3,187,875.00 | 173,685.00 |
| 59525 | DENTAL CLAIMS | 4,623,762.00 | - | 2,963,219.04 | 1,660,542.96 |
| 59585 | (ACA) REINSURANCE FEES | 17,124.00 | - | - | 17,124.00 |
| 59600 | SMARTSHOPPER REWARDS PROGRAM | 27,250.00 | - | 35,727.32 | (8,477.32) |
| 61100 | OFFICE SUPPLIES | 1,500.00 | - | 49.88 | 1,450.12 |
| 61235 | FORMS/BILLING SUPPLIES | 500.00 | - | - | 500.00 |
| 71228 | COMPUTER SOFTWARE | 150,000.00 | - | 116,797.92 | 33,202.08 |
| **TOTAL** | **EXPENSES** | **$62,166,444.00** | **$1,033.30** | **$49,752,328.19** | **$12,413,082.51** |
| **CLOSING FUND BALANCE** | | | | | **$(1,232,292.90)** |