7:15 PM Aldermanic Chamber

or immediately after Special Board of Aldermen

1. ROLL CALL

2. PUBLIC COMMENT

3. COMMUNICATIONS

From: Tim Cummings, Director of Administrative Services
Dawn Enwright, CFO
Re: Communication Reducing FY27 Budget down by $288,679 through a technical amendment

4. UNFINISHED BUSINESS

5. NEW BUSINESS – RESOLUTIONS

R-26-039
Endorsers: Mayor Jim Donchesss
Alderman Patricia Klee
Alderwoman Vengerflutta Smith
Alderman Derek Thibeault
Alderman-at-Large Michael B. O'Brien, Sr.
Alderman Richard A. Dowd
Alderman-at-Large Amber Morgan
Alderman-at-Large Lori Wilshire
DISCONTINUING ELEVEN EXPENDABLE TRUST FUNDS

6. NEW BUSINESS – ORDINANCES

7. TABLED IN COMMITTEE

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

8. WRAP-UP SESSION

9. GENERAL DISCUSSION

10. PUBLIC COMMENT

11. REMARKS BY THE ALDERMEN

12. ADJOURNMENT

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.

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~~ <u>$501,772,242</u>. The FY2027 dollar amount under the limit established by City Charter Section 56-c is ~~$16,233,008~~ <u>$16,017,844</u>. 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~~ <u>Second</u>, 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.

<u>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.</u>

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

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)***

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)**

FY2027 - Base Spending Cap Calculation Final inclusive of FY2026 Supplemental Appropriations

Line No.	Description	Resolution #	General Fund	Special Revenue Funds	Tax Increment Financing Funds	Grant Funds	Capital Project Funds	Enterprise Funds	Total	
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.									

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RESOLUTION

DISCONTINUING ELEVEN EXPENDABLE TRUST 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 following private and public Expendable Trust Funds, which are non-active, have been fully expended, and have no remaining balance, be discontinued:

7062 ENERGY EFFICIENCY FUND (R-12-084)
7525 CHARLOTTE O HARRIS FUND (HARRIS WILL)
7533 ECON DEVELOP-HIGH TECH EXPO (R-07-178)
7534 LIBRARY-CHANDLER MEM LIB FUND (CYPRES DATED 12/11/2006) COURT ORDER #2006-1418
7542 LIBRARY-BERTHA HICKEY (BERTHA HICKEY WILL)
7543 LIBRARY-JESSIE C LOCKE (JESSIE LOCKE WILL)
7566 SCHOOL TECHNOLOGY FUND
7572 JEFF MORIN FIELDS AT ROBY PARK (DIRECTIVE NH CHARITABLE FOUNDATION)
7578 PW-SIDEWALK-SOMERSET PLAZA (R-14-100)
7581 NE BLVD SIDEWALKS/ BIKE TRAIL (R-17-109)
8400 AGENCY-BPW ESCROW DEPOSIT

LEGISLATIVE YEAR 2026

RESOLUTION: R-26-039

PURPOSE: Discontinuing eleven expendable trust funds

SPONSOR(S): Mayor Jim Donchess

COMMITTEE ASSIGNMENT: Budget Review Committee

FISCAL NOTE: No fiscal impact. The eleven listed funds all have a zero balance.

ANALYSIS

This resolution discontinues the eleven non-active private or public funded Expendable Trust Funds listed in the resolution.

State law permits these funds to be revoked / discontinued. See RSA 31:19-a and RSA 34:11-a. A public hearing should be held, and the public notice of such hearing shall include a statement distinctly stating the reasons for which the funds are to be discontinued.

Approved as to account number and/or structure and amount:

Financial Services Division

By: */s/ Dawn K Enwright*

Approved as to form:

Office of Corporation Counsel

By: Dorothy Clarke

Date: 20 May 2026

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

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RESOLUTION **R-26-028**

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		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)***

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)**

FY2027 - Base Spending Cap Calculation Final inclusive of FY2026 Supplemental Appropriations

Line No.	Description	Resolution #	General Fund	Special Revenue Funds	Tax Increment Financing Funds	Grant Funds	Capital Project Funds	Enterprise Funds	Total
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 Repa r Police - Bond	R-25-149					600,000.00		600,000.00
10	Roof Repa r F re - 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 mprovemnts -Park Socia	R-25-163				150,000.00			150,000.00
14	City Retirement 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 Ova 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	Pol ce 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 ns 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.

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 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 (inclusive of anticipated Capital Appropriations), with estimated Enterprise Funds Revenues of $53,849,775 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.

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. The FY2027 dollar amount under the limit established by City Charter Section 56-c is $16,233,008. 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.

LEGISLATIVE YEAR 2026

RESOLUTION: **R-26-028**

PURPOSE: **Relative to the adoption of the Fiscal Year 2027 proposed budget for the City of Nashua general, enterprise, special revenue, and grant funds**

SPONSOR(S): **Mayor Jim Donchess**

COMMITTEE ASSIGNMENT: **Budget Review Committee**

FISCAL NOTE: The tax rate cannot be determined at this time. The entire budget is a comprehensive package and each component impacts the tax rate.

ANALYSIS

This resolution adopts the Fiscal Year 2027 Budget for the City's general, enterprise, special revenue, and grant funds. 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.

A public hearing on the budget shall be held before its adoption by the Board of Aldermen with at least seven days' notice. Nashua City Charter § 56-a; NRO § 5-8. The budget shall be finally adopted not later than August 1, 2026. Nashua City Charter § 56-b.

Nashua City Charter § 56-b provides that the Board of Aldermen may reduce any item in the mayor's budget by a majority vote, but an increase or addition requires a vote of two-thirds of the members of the board. Court decisions concerning Nashua's Charter suggest that a court may find that this provision, when applied to the budget resolution itself, is inconsistent with state statutes and therefore unenforceable. See memorandum of Corporation Counsel dated March 8, 2018.

This legislation also amends the 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") by changing the Unaffiliated Employees compensation increases for FY27. NRO 50-3 provides that the merit system may be amended, and that prior to the introduction of amendments by the Mayor, division directors and department heads shall have the opportunity to comment on the amendments.

Approved as to content, account structure, numbers, and amount:

Financial Services Division

By: /s/ Dawn K. Enwright

Approved as to form:

Office of Corporation Counsel

By: [signature]

Date: April 9, 2026

City of Nashua Combined Budget Analysis to the FY27 Proposed Budget

Combined Annual Municipal Budget Calculation

Description	FY2026	FY2027	% Inc (Decr)
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			**% Inc (Decr)**
General Fund		**$ 384,288,315**	**6.43%**
Enterprise Funds		60,753,157	**20.67%**
Special Revenue Funds (includes Grants)		56,515,606	**-10.97%**
Bond Resolutions		-	
Total Appropriations		**$ 501,557,078**	5.61%
Amount Over (Under) Spending Cap		**$ (16,233,008)**	

FY2027 - Base Spending Cap Calculation Final inclusive of FY2026 Supplemental Appropriations

Line No.	Description	Resolution #	General Fund	Special Revenue Funds	Tax Increment Financing Funds	Grant Funds	Capital Project Funds	Enterprise Funds	Total
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%**
33									
34									**$ 517,790,086**