

SPECIAL BUDGET REVIEW COMMITTEE

SEPTEMBER 1, 2026

A special meeting of the Budget Review Committee was held Tuesday, September 1, 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-at-Large Michael B. O'Brien, Sr.
 Aldерwoman-at-Large Shoshanna Kelly
 Alderman-at-Large Alicia Gregg
 Alderman Derek Thibeault
 Alderman Paula Johnson
 Alderman Tim Sennott, Vice-Chair
 Alderman Richard A. Dowd, Chairman

Members not in Attendance: Alderman-at-Large Lori Wilshire

Also in Attendance: Alderman-at-Large Amber Morgan
 Alderman Patricia Klee
 Alderman John Sullivan
 Aldерwoman Vengerflutta Smith
 Alderman James Ravan
 Dawn Enwright, CFO
 Tim Cummings, Administrative Services Director
 Megan Caron, Chief of Staff

ROLL CALL

PUBLIC COMMENT - None

Chairman Dowd

So the first item on the agenda is Public Comment but we're not taking up any actions tonight. There'll be no actions coming out of this Committee.

DISCUSSIONS AND/OR PRESENTATIONS

- FY28 Budget Planning

Chairman Dowd

This Committee is to provide suggestions to administration on how we want to see the presentation of the '28 budget and I'm going to go around and call on the Budget Committee members first. I'm just going to go around in order because I'm sure everybody has something to say. So we'll do it that way to be fair and then I'll call on people that aren't on Budget after that.

So before we get started, okay. One of one of the things is, and I've heard from a few people, as far as the entire Board of Aldermen, we will request whether you want the budget in the regular book format, which is this, which is the '24 budget, or a three-ring notebook, and you'd have to do that in advance before we get the budget.

So tonight we'll talk about changes you'd like to be considered. Again, we're taking no action. We'll have the discussion with the CFO and others in the administration when they come back with what we are suggesting and see what we can do. I would ask that if somebody comes up with a suggestion, please just agree with them. Don't you know reiterate it again so in the essence of time. So with that being said, I'm going to start on this side and the first member is Alderman Kelly.

Aldерwoman Kelly

Well, I actually wanted a point of clarification. If we've already - so you asked us to email you our thoughts. Do you want us to go over what we emailed or just add any additional things?

Chairman Dowd

I have an email from Alderman Johnson and Alderman Gregg. I don't - actually look yours up but I think you should probably reiterate what you're considering.

Alderman Kelly

Okay. I'm trying to find mine. I'll remember them off the top of my head. Okay.

Chairman Dowd

You're first in line on the budget on that side.

Alderman Kelly

Great. Sounds great. I'll just wing it. Okay.

So in terms of suggestions, I know that a lot of people have covered some of these things but getting the budget earlier than we normally do would be great. One of the things that we requested sort of late was what you spent last year in that category. My thought was that it would be really interesting to see a running average - like average over three or five years might be more beneficial than what they spent last year because sometimes we see, you know, there was a huge bump on that because of X, Y, and Z that one year, a contract renewal, those types of things. So I was thinking maybe a running average might be more interesting and I would, you know, obviously lean on the advice of CFO. But that was one of the things that I wanted to see. I do this as my own but I always have the previous budgets pages and I put it in there in the back.

Chairman Dowd

Are you talking about the top line or are you talking about every single line?

Alderman Kelly

I put the whole thing. I put the whole thing in there, but that's just more of a I like having the whole thing so I can go back and forth.

So I think biggest things for me were potential running average on what that line item was previous years. The only other thing which I didn't put in the email to you but I have been thinking about is I really want some clarity when we move a line item because I think sometimes things are moved to, you know, show that the department did X, Y, and Z, or stayed under that, you know, 3%. But I think that that's just a lot of - we don't have to do it that way. Just be clear as to what we're doing. Don't move it into one person's or another or be very clear as to why you're making those choices. But a lot of times line items move and that's hard for this budget to follow as well as, you know, the public to follow. Well why did it move from administrative affairs to this, and I think in some of those summary pages that would be really helpful to have because I'd rather have that information before we go into the meeting, and then I can ask more detailed questions. So I think those were sort of my top lines. I'm sure other people have others, but those were my top lines.

Was getting it earlier, maybe a three-run average. Let's try not to move line items if we don't need to. I think that gets confusing and if you do, I want to know what that is, and if we can get it in advance, then we have to all ask the same questions going into our budget discussions.

Chairman Dowd

Just for clarifications on the moves, do you want that just at budget season or do you want to know when it happens during the year?

Alderman Kelly

I think at budget season. Like, I think, I know that you know Miss Caron has done a great job of making this book very,

you know, robust and has a lot of detail, but I feel like that would be much more beneficial to me to know than like all the highlights of what you know payroll did in 2026, great, but like tell me what's different from this budget to last budget and if you can outline some of that before we have our meeting, we can have shorter meetings.

Chairman Dowd

Got them covered.

Dawn Enwright, CFO

Just a point of clarification. Are you speaking in terms of a narrative explanation? Is that what you're kind of looking for? Like in in each department if there's been a change in operation kind of have like a narrative.

Alderwoman Kelly

I think so.

Dawn Enwright, CFO

That would point out an operational change.

Alderwoman Kelly

I think that would be helpful in that sort of front area where we talk about in what you did last year. That's great but like do you still have the same amount of employees? Did any employees move under someone else? Did you move a line item from Parks and Recs to whatever, right. I think that those things have happened, you know, organically, or we've gone back to ways that administrations have done different things like Tim didn't have that position. That position did not exist when I started, right. Fine but I think if we can have some of that narrative in the book, it'll save us a lot of time.

Dawn Enwright, CFO

Okay. Thank you for the clarification.

Alderwoman Kelly

Yup.

Alderman Johnson

Thank you. I know I sent you a list back during budget time when you asked for it. I think I sent you an email because I can't find it any place and I...

Chairman Dowd

I got a copy. Do you want me to give it to you?

Alderman Johnson

Oh yes, that would be great. Thank you.

Chairman Dowd

Yep.

Alderman Johnson

Okay. I'll start with something a little bit fresh here. First of all, it might be on here also. The School District, and I pulled up part of their budget, they list every employee, what department they're in, and their salaries with their names. I think this is very important for the citizens to see what the employees are making because I know when we asked for it, this is what we got, and I know online on Facebook, this is what was printed. This is what was sent a spreadsheet and I printed it

out. I think the budget has to be definitely transparent and if you don't want to add the names, you put the positions with their salaries. So this way everybody knows in which department what the salaries are, what the positions are. I think it's very important.

The other thing is I'd like to see actuals on the line items. I don't want to see summaries of everything lumped together because it's hard to understand the budget when you say that this department x amount of, let's say, try to pull something out. Let's say snow plowing. Can you give the amount, the overall but you don't break it down at all until – well that's a bad example. It is. It is.

Alderman Klee

Do you need a budget book?

Chairman Dowd

(inaudible) potholes made.

Alderman Johnson

But I find that everything is lumped too much. Equipment. You know, break down every equipment line versus having it all lumped together because you'd like to know what type of equipment, what it was used for. So I think that needs to be better rather than a summary because if you're going to be looking at the budget and you, which I'm told you have to reduce the line items, you can't go bottom line which you can, it's hard to do everything on a lump item because you can't break it down to see exactly what it represents and I think that's a very important issue.

I do agree with my colleague to the right with the three to five-year average. I think that's very important. I'm glad she brought that up. In fact every line should fall under - I said number two, but this isn't going to help you right now.

I think the capital reserve and enterprise fund has to be spelled out really good so people who don't have the experience of being on the budget understands it. I think I would like to see more the wastewater and definitely the enterprise fund how it's being funded more on how much the city is contributing on the enterprise fund versus getting it from fees, from demolition, and all that. I know there's a lot of questions going on about that.

Chairman Dowd

I think we used to have that in the back of the book because it's not part of the actual tax rate so, but we can include it because it's been included in previous years.

Alderman Klee

Yes.

Alderman Johnson

And that's very important. And I, you know, and I'm glad you put that also question whether or not the budget books versus loose leaf binders. But I take a budget book over loose leaf binder. It's more compact and I like the way they highlighted, and the objectives, and the accomplishments. I think that's very useful to us because we can see what they've been doing all year round and we can kind of weigh it with what the costs are. So I thought that was excellent. I think I'll leave it at that because you have the rest of mine.

Chairman Dowd

Yep.

Alderman Johnson

If you need to integrate it. Thank you.

Alderman Sennott

Thank you, Mr. Chairman. I'm not looking for too much that's novel out of the fiscal budget as presented. I just want what I've come to expect from it. That was a big pain point for me earlier this year when we first received the budget. I actually pulled up a copy of one of the pages from when we first received it and in this year's proposed budget, we had three columns of data. We had the Fiscal Year '26 adopted with the Fiscal Year '27 department proposal, and with the Fiscal Year '27 Mayor proposal. Previous years, we'd had five columns of data. We had the previous years adopted, the previous years' available, the previous year spend as of 3/31, the current year proposal, and the current year Mayor's proposal. That should be to me standard with whatever we receive.

I know that there was a lot of why bandied around. My biggest issue with that was that we were - the explanation that we were given was that the timeliness that we wanted the budget in caused the information to be complete but looking back on the previous year, we received this complete information within the same week of April that we received it this year. So the timeline adds up pretty closely and it was in the previous year that we had actually had a meeting in here and made a stink about getting the budget earlier than we were expecting. Except I think we were expecting it like May 1st or something at the time. We said no. It's got to be earlier. So it is doable.

I know for Fiscal '26 we had gotten a document that wasn't as pretty to look at. It was mostly just data and numbers. I can't speak for the rest of my colleagues but I'm fine with that. Departmental objectives are great. The visual aids are terrific but for the purpose of this Committee what I need in front of me is the budget.

My only other pain point that I will bring up, and I recognize that this is something that's not as easy to pin down, but almost immediately when we received the budget, we received it accompanied by a memo that detailed a list of changes that would need to be proposed and voted on before we could even vote on the budget. Most of them were explained as clerical errors. A couple were last-minute differences that needed to be accounted for. I can't sit here and say that I have the best way to present that information but a separate, all-encompassing chart showing those is difficult for me to navigate within the confines of the entire budget book. So what I would prefer to see if something like that does need to come in the future is, you know, perhaps that memo, that chart, fine, but maybe with - especially for the members of the Budget Review Committee who may still be receiving the binder, something akin to like goldenrod pages. You know, this page will change because of this proposed amendment already tacked onto the budget. Something that we can slot into the budget book so that we have original pages proposed by the Mayor and then a goldenrod page detailing how this final budget would look if we were to approve, you know, the proposed memo of changes that need to come almost immediately.

That's really all I've got at this time. Those were my two real big pain points in trying to trying to review and navigate this budget this fiscal year.

Chairman Dowd

Yeah after I go around with everybody, including the non-budget members, and I'll see if you have additional...

Alderman Sennott

Sure.

Alderman Gregg

Thank you. Just a couple things. So one, I think that we have a lot of the ingredients here to do it right, and I've heard transparency, and it's a good idea but it doesn't look transparent right now. So I think a couple things could help to flag what is new or what's jumped. Like even just like an asterisk. Like any line item that's new so we know what's changed. It's easy for us to see. It's easy for us to talk about with our constituents.

I'd also like to see it separated what we can control from what we cannot - like contracts, debt service, that kind of stuff that comes in at a fixed, you know, or even things that the State mandates whatever that is. I'd like to see that difference like what we cannot do anything about. It would be nice to have that flagged in there.

I'd also like any time that there's a new position that we have like an explanation of that position not just them coming in and talking about it. I know they have to give that when they're giving it to the city. We should be able to see that in the budget so that way maybe there's something we're missing when we're deciding whether or not to fund this particular new position. So I think that's one of the bigger things.

And I think, too, I think the department heads a lot of them do this but not all of them to talk about service levels. If we're

funding the full amount versus I think it should be expected that we have conversations if we can't fund that full amount. We heard a lot of like this is what we have to have this year, period, end of sentence and while I think that's probably right for most of them, it's probably not the case overall. I mean everybody's going to come in and plead their case but we need some real numbers so that we can talk about it so we're not slashing just the bottom line at the end of it. So really just a little bit more transparency and that's it.

Chairman Dowd

All set?

Alderman Gregg

Hmmm.

Alderman Thibeault

Thank you, Mr. Chair. You know I think for people that were new to the process this year, in general, I think this year was not the best year for them to see it because the book was different as far as columns, and I think it was clunkier in general with all some of the mistakes. Some of the things that had to be switched around so, you know, I think in years past it's gotten a little better in general. So I just wanted to say that. I don't want to make people think that, you know, the last ten years has been a horrible mess because it hasn't been.

So I think I heard something earlier about it being moved earlier potentially and I think the problem with us moving it earlier to begin with is what happened this year to a certain extent. I think the date that Alderman Sennott was talking about is the correct date, but I don't think we should go even earlier than that.

I think, you know, as far as the paragraphs, and the objectives, and the stuff they do, that can be done. I would think at least start it much earlier. When I do a newsletter, I don't do it all on Friday. I do pieces of it leading up to Friday and whatever comes on Thursday, I put it in Friday and I send the newsletter out. So people can be - departments can be working on that as the year progresses and then it's a lot easier just to pop that in there.

I like Alderman Johnson said, I'd like to see what these departments are doing because when somebody says, "What does this department do?", I can, you know, say some facts back because obviously, we don't know - when I read those things, I go like, oh, they did that. I don't know everything they do because not all of it has to be approved through us, right? So it's good to see what they do. It's good to see what things they did that whether they win an award or you know something that we can really speak about to our constituents. So I worry if we get too much earlier than that I'd be concerned.

The other piece about being earlier, I worry about, you know, we want that column, and I love the column of what we spent so far. Obviously if we go earlier, it's going to be even less than that, right? So that's tricky because we, you know, that column goes all the way till basically the end of May. We get this April. We're only getting it maybe from January's date or February up to February and I hear a lot of people say whether it's Aldermen or public or whatever they go, "You only spent this much and you got this much of a gap. You gotta cut that." But we've learned, and Director Cummings can say this, some departments do things, spend money at the end of the year. So we don't have the insight to see that coming. So I would like departments to come with, hey, I know we haven't spent the money yet but it's already earmarked for this. If they don't have anything earmarked, then at least we know that they're coming in way under budget and maybe we should look at that for next year. But I like to see what they've used because maybe they have come in way under, maybe they're coming in over, and we gotta maybe we have to adjust that for next year. So I do like that column but the earlier we have the budget come, obviously, the more we have to think about what's going to be in that gap time that they use.

To Alderman Kelly's comment about the moving money around, I 100% agree on that. I mean Parks and Rec was a great example because they split the department, Parks and Rec, and it seems like every year some line item is split. I'm gonna be - I am going to be, I guess I don't know if the words generous, or to say that I don't think anybody's doing anything to, you know, screw with the money, move it around. I think that there are actual legitimate reasons why they're doing some of these things. Whether it makes sense to break up Parks and Rec, whether it makes sense to cut this line item, and put it under a totally different department but those things happen every year, and we're always chasing that. Okay, where did that money go? Why is it zero? It's zero because it is now split over here and so I think there needs to be more either transparency or more clarity about where that, why the split, where that money is going. So I agree with that piece.

One thing I would like to see is when departments come in here and talk to us, and this may be a hard thing to really line up, but each one has a really different take on their department. Some will just speak on a couple of items and go

questions. Some will give a complete presentation on everything that's gone on, every line item, and then we get questions. I would like to see it a little bit more - I don't want to say standard but at least a little more coming in with the same items. I would personally like more line items gone over. Some departments just hit the couple of changes they had and move on and say, "Hey, what do you got?" I feel that when they're doing that, they're trying to stay off maybe some of the items they don't want us to ask and, you know, we're a smart Budget Committee. Most people are still going to find those but it would be nice if we talked about them as we go. Again, I'm not thinking anybody's doing anything sketchy but to Alderman Gregg's point, everybody's trying to get the money that they get and they know if they get their money, you know, if somebody else is getting the money, they may not get the money. So everybody needs the money. They're all mostly good reasons for getting the money but at the end of the day, we got cut somewhere. We got to keep it low somewhere. So I get why departments are try to be careful about how they approach those meetings because they don't want to give up too much and then all of a sudden they're giving up more money than department X, Y, and Z. So I would like a more standard or more line item approach to going through the line items a little bit more and explaining more about the departments in general about what those line items mean. Because unless we're asking those questions, sometimes I mean we're not - we don't meet with those departments separately all the time. We may when we first become aldermen, we may if we have a question but we're not in there all the time going over the budget book with them and some people may, but we, you know, not all of us have the time to do that I'm sure. So I would like to see that.

The only other thing I have here if you add the jobs and the salaries, I would like to see the names off there. If it's, you know, if it's department heads, I don't really care so much because everybody knows Steve Buxton's the Fire Chief, Tim Cummings is Director of HR, but I don't think we need to put you know hundreds of teachers' names on there. We can just put teacher level whatever and what the salary is. I just - there's a point in the staffing where I think okay maybe that's you want to put my name alderman whatever. We know what we get, all \$9,000. I don't care put that on there. But as far as the teachers and stuff, I think, and firemen, and policemen, I think that's going a little far. Obviously department heads, that's fine. You only get one, or most of the, or a couple Chiefs, or whatever. I think I don't care about that as much but I do care about the other jobs in the city and I think that's probably it.

Chairman Dowd

Okay. Just wanted to point out this is the FY24 book and for each one of the different divisions, they had the services they provide, the goals they had for the year, and the highlights and accomplishments for the year.

Alderman Thibeault

I love that.

Chairman Dowd

So I don't know when we stopped it. I just happen to have the '24 book sitting here. I'm going to go around again. I'm going to start with Alderman Morgan.

Alderman Morgan

Thank you. I'll keep it brief.

Chairman Dowd

Oh, I'm sorry. I skipped someone.

Alderman Thibeault

Alderman O'Brien hasn't gone.

Alderman O'Brien

I am on this Committee.

Chairman Dowd

Yeah.

Alderman O'Brien

Okay. All right. I really don't have much. I always look at it my position as an Alderman is supposed to be custodial. I'm supposed to leave this place and make Nashua a better place than when I came on board. I think we're on the right track. I heard a lot of your ideas. I think a lot of them are good, except for one, and I'll get into that. But the thing is in thinking as a custodian, you got to look at what we went through like in the past budgets. We came off of things such as, and we still have it, like the spending cap. But look what we're spending in doing the roads. We just had a bill that we just voted on to put a million dollars into to complete the road projects. Why? Because when we had the spending cap, we spent nothing on our roads and they looked like crap. You know, people with potholes, and I used to get calls, and everything else like that. So now we're robbing Peter in a way to pay Paul and I hope in future budgets we may get to the point where all these lack of attention to infrastructure will be, you know, adjust itself, and maybe the tax rate could stabilize a little bit more. But when you don't pay for the place like in the Hunt Building where one broken window created thousands of dollars and damage to the building. It would have been cheaper to fix the window at the time but they didn't. So, you know, we're catching up on these things and I think we're doing good. So, you know, it's like in the movie I saw once. You know Jurassic Park where they said Newman don't get cheap on me. But, you know, you got to keep that in mind.

Thinking like a custodian. We have things that we're supposed to maintain and keep the city good. I mean whoever think that we needed to put security systems in our school? You know, there was an unanticipated cost factor but now, I'm glad that we did it because, you know, in today's age. We only deal with the reflection of the population that is presented to us, our citizens, you know, and we see in other places people go into schools with guns, disgruntled parents because of divorce or whatever particular reason, dragging a kid out without permission, and different things. At least we're trying to guarantee their safety but these things cost money.

And the final thing, you know, because I am really content. I hear what you're saying with the books. You know, they're easier to read all the better. Those are improvements and I can support that, but put names to the employees. You know, when I was sleeping off duty in my bed and the phone rang at 1:30 at night, I went on the clock. Okay and yeah, you could publish my salary but every single year my salary is up from emergency calls and everything else like that. So was it inflated? Did I do anything wrong? I'm sorry. When I went to work, I expect like you do to be compensated. Raise your hand if you're working for free here. Well, you want a business but I hear what you're saying. Being a business owner is tough and I agree with you. But the thing is, we all look for some degree of compensation. So what do we want to do with names to go with salaries? Where's that dart going on the board, so we can have something that we can pick on somebody because their name or the job that they did. I mean if something is outrageous, then we should call in the division and director and have them justify. Why is that person so much? Oh, well, there was a murder in town, and he's our lead investigator, and he put a lot of hours into that case. These unforeseen things, like they say, with, you know, with the School Department. Whoever think parents would do some harm, or somebody would do harm to our children?

So we got to anticipate that when we look at the budgets but all in all, I'm pretty good. I think the city is running pretty good. I think we've seen an award we got again in the paper on one of the groups that come up with us. I mean I think we're conscientiously trying here and pretty happy with that. So I'll let that go. Thank you,

Alderman Morgan

Thank you. My apologies.

Alderman O'Brien

No, that's all right. No, you bring up a very good point. A business owner is tough, darling. Yes.

Alderman Morgan

I'll keep it brief. Would you like the answer in the three-ring binder now or later?

Chairman Dowd

No, later.

Alderman Morgan

Perfect. I'll give you that later. I agree with everything my colleagues have said previously. A few additional things I would say, and I'll start with what I was going to say last because it follows up really beautifully with what my colleague just said. I

would like to see - something I didn't see last year that I have casually mentioned many times this year when I see something is broken is I say, put in a maintenance request, and the response I usually get is, "Well, how do we do that?" How, who, where, how? So I would like to see to see something of a maintenance person with some kind of a tool like ClickSee Fix that works really well within the city where city staff or employees would be able to quickly submit something like a broken light switch, chipped paint on the wall, a broken window because it's how we take care of the little things that really show that we take pride in in our buildings, in our city, in ourselves. So that would be something I'd like to see for next year. However that may look, does it already exist? Maybe. We'll see.

And then I'll add the other things. Any outstanding liabilities like the COVID monies or the HUD dollars that we had to move around, that would be really great to see. Even if it's not tied within the budget necessarily, we would still like to see any outstanding liability so it's not a surprise for the following year.

Earlier, yes, but also what I would like to see is that when each department presents that they actually come in with their year-to-date spend as close as possible.

And then the last thing is a little bit counter to what everything else we just said was that in the summary section, I love all everything the accomplishments but also what they didn't include in the budget that they would have really had wanted to. Maybe it's a - I don't know a new truck, an extra electric charging station. But the thing that they didn't include that they really would have wanted to so that maybe that could then end up on some other capital expenditure list, or projects, or special projects, or something like that.

Chairman Dowd

June Caron's first question every budget season was, "What did the Mayor cut out of your budget?" So it's and that would probably be best presented when they do their division reviews, I think. All right. Let's see.

Alderman Sullivan

Thank you very much and I appreciate my colleagues and what they've said tonight. I think that - I think what I'm hearing is that we, you know, we're here tonight to give some constructive criticism for next year.

Chairman Dowd

Or positive.

Alderman Sullivan

Yes and as I look at the budget that we now have and that we deliberate over, it's approaching when you take operating funds, special revenue funds, etc., etc., we're approaching about a half a billion dollars in revenue, and expenditures, etc. So I think overall, it's really important that, and I say this, you know, just we've got to be tight. We've got to be really tight on those numbers and by that I mean, you know, I had looked at there were about 15 to 16 line items in an approached about quarter of a million dollars that the Budget Committee was running at about six weeks where it wasn't right. So, I preface my comment by saying I think that those numbers need to be tight - tighter.

Overall, I know you're talking about the three-ring binder and whatever. I love the digital budget book. I love that thing. It is on my desktop. It's on my iPad all the time. I can flip through different departments like that. I think that is a fantastic development. It's great.

Going through some past budgets, I went back to 2012 and some of them are just to see how different administrations put their presentations together. One thing that I took away is that I would love to see - and I like the accomplishments, and the and the mission, and when I was on the Budget Committee, I would ask for this all the time. But I'd love to see the mission, the department - maybe it's a one sheet. It is a one sheet. It's a summary. It's the department, the mission of the department, how many full time employees they would have if they're fully staffed, full and part-time. I'd also love to see at the time that they published it how many openings do they have and how long they were open. It was information that I always asked on the Budget Committee so I know that's kind of something that I always look at.

I think that overall, there's kind of a cover page to the budget. I didn't - I look and I looked every year and I know it was brought up in the public hearing, but I would love to see from the fiscal year that we're coming out of how much tax revenue we needed to collect to cover the operating budget, and if the budget passed as presented, how much tax revenue we would have to collect based off all the properties, and how they're assessed, and then really one simple line is

1% on the tax rate would equal a certain amount of money. I think last year was \$2.8 million if I remember. So that way, we always know what the number is and going into the budget season, you know exactly how much more tax revenue needs to be raised to cover the operating fund, I think that would really help the Budget Committee next year and on the go forward as far as how to piece the budget together.

And I'll just circle back to my positive comment about the digital budget book. I love that thing. Two thumbs up.

Chairman Dowd

The only problem I think we have with a digital budget book is the page numbers don't line up with the printed one. That confuses a lot of people.

Alderman Sullivan

I don't even look at the page numbers.

Chairman Dowd

Okay. You're all set.

Alderman Sullivan

I appreciate it.

Alderwoman Smith

Yes. Good evening. Excuse my voice. I've got bronchitis. Sorry. For me, so it was my first budget meeting, whatever, it was interesting. I would appreciate having - I've heard about the transparency. That would be helpful but also it would be great to see like the actuals. I think someone talked about year-to-date, you know, expenses like based on the budget that different departments had approved, what did they actually spend and then based on what they're requested, what does that percentage increase over what they've gotten that prior fiscal year. That would be very important because to me, I'm always curious when I see something like a 200 percent increase. I'm like, why? What's going on? Because it makes me want to go back and then individually check some line items. So I think that information would be helpful.

I appreciate what Alderman Sullivan just said about, you know, what's the tax revenue we need to collect because when my constituents are saying why are our taxes going up, and I'm saying well we need to cover city expenses, and, you know, for them it's not adding up, and I don't believe that we're collecting probably enough to cover our expenses. So being able to articulate that and then to indicate where the funding is actually coming from, I think, would help our constituents to better support the decisions that are made regarding the budget.

Chairman Dowd

Okay.

Alderwoman Smith

Other than that, thank you.

Alderman Ravan

Thank you, Mr. Chairman. Yeah, I agree. It was my first budget and it was - you have to put that in quotes "interesting". One of the first requests to meet a constituent was with somebody who wanted to go over the budget. So I sat for two and a half hours as this person went over the budget line by line, page by page, and pointed me at the discrepancies that we eventually got goldenrod papers for. So my main hope for the '28 budget is that we a) make sure that we have one piece of data in one place, that the amount of human input is reduced to a minimum so that and that we make sure that the software has cross checks and checks and balances so that we ensure that when we get our first budget, it is at least consistent so that we can look at it and know that those things that need to be tied together, those things that are based on percentages, for example, are in fact accurate. Because I will tell you that meeting was difficult for me.

Secondly, I'm concerned that there are things that I think that the city should be handling in a rotating fund phase fashion

the way that we handle paving roads. Why don't we handle operating, upgrading, or maintaining our infrastructure like our Fire Departments, our Police Department, and that kind of thing on the same way that we have a rotating look or a rotating budget that says we will spend a certain amount of money on this Police Department or this Fire Department, etc., the Hunt building, the school buildings, etc. There's JSSB, true, and we should have essentially an eye toward making those what sometimes look like extraordinary requests turn into, oh well we budget for that every year because we know essentially how much we budget every year for those expenses, and they're not - we don't require those departments to come to us with their tin cup in their hand and say, "Please, can we fix the shower in the Fire Department on Pine, you know, Pine Hill?" We should handle it in a more regular fashion.

Chairman Dowd

All set?

Alderman Klee

Thank you. Yeah, this budget was a little bit more chaotic due to some errors, and so on, and I'm not pointing fingers on anybody.

Personally, I know you said you didn't want to hear about who wants what but the idea - the reason I like the three-ring binder is exactly what my colleague from Ward 7 said. If there are errors, we can get a goldenrod copy and I can put that page with the incorrect page and it kind of helps me. So as I'm going through the budget. I love the digital budget also. The problem is those page numbers don't match. So when we put out - when we put out the agenda and we say page number X, it doesn't match. So when I'm sending out my newsletter, I have to go through the digital one, figure out what page number it is because our constituents don't get a budget book. So we do need to make that and that does matter. I know it's a little bit more difficult because the way the pages fill on the but we have to figure out how we get it in there so that it does match. That is important. Or we have when we do our agenda, we tell them what the digital pages are. Then it's fine. But that is really important because we're asking our constituents, and our residents, and so on to look at the online. They're not getting a hard copy of everything.

I agree with I'd love to see, you know, how many openings do you have and so on. But telling me that I've had three openings for, you know, over the past four years, I'm not going to necessarily want to cut those three people because they're still trying to recruit them, and how much overtime, and how much everything else is being used because we can't get those positions filled. We did this at the VA. We would say, okay, well, can you create different positions that can get filled that might be able to do the job. So being creative but those are questions that we can ask at the at the budget time. So wanting the openings doesn't mean that I want to cut those positions. I just think it's a good thing because I also want to know how much overtime was doing that.

Pardon my language. I was writing the stuff down and I'm trying to read my own writing here. Again, I really like the goldenrod copy because it kind of stands out and tells me that this is wrong, and I can put that page next to the corrected page, and I think it was mentioned a couple times here about the actuals. I think when the individuals come in to speak to their budget if we can get their actual year to date at that time, I think that's really important for the Budget Committee and for the rest of us. I'm going to ask that every time the Budget Committee gets something, it goes to the full Board because there are times I come to there and I see that it's on people's desk, and I grab it and go make copies of it, and I'm going to have to vote at the end, and I might not be able to necessarily come to Budget. So I think everything should go to the full Budget and not just that.

But I also think not just at the department meetings but then before we come to the public hearing when we're going to be doing vote, if we can actually get the actuals at that time. So that would be a two-time; one time when they're coming to speak, and then the other time when we're actually going to vote on the budget, or we're going to have the public hearing so the public can actually see the year-to-date as well.

I'm sorry. I'm just really having a hard time reading my own writing. Can't wait to get this off and it's just been put on. I think that's it and I appreciate the time.

Chairman Dowd

Okay. I've always told Donna, and I've mentioned it to the Budget Committee several a lot of times over the last few years, that anybody that asks questions from the Divisions, that question goes to all the Aldermen, and the answers go to all the Aldermen not just the Budget Committee.

Alderman Klee

Thank you.

Chairman Dowd

I'm going to go around. Any follow-up?

Alderwoman Kelly

Since I had to go first and I was not quite ready, I found my email to you and I had a couple of comments around after everyone has spoken. So we did that. So it came up a couple of times - the staffing. A lot of times it's in the back of the book. I think it should be with the department so you're not going to the back of the book to try to find them. So I think the department should have the overall narrative of, you know, how many people they have, what are their open positions, and then the salary should be in that part of the book so that I can easily find it and not have to go to the back.

One of the other things is I've been hearing everyone talk is I think there's data, and there's narrative, and I think we need both. I personally don't feel that year-to-date spending is necessarily super helpful because they might know that their grant money runs out on this day and that's the day they're going to spend it. So I'd rather know that like hey, in my narrative, my year-to-date speed is this but I know I'm going to use 100% of it. That's much more interesting to me than just how much they've spent.

What did I put? So in terms of narratives, we talked about any changes, staffing narrative about how many people do you have? What are your open positions? I also added infrastructure narrative. So what does your infrastructure look like whether that's fleet, or buildings, are there any studies that are current? If we could have those linked, that would be amazing. Like we have a lot of facility studies but if you weren't on this Board when they did it, it's sitting somewhere you've never seen it. So that could be interesting to have.

What else did I have? Oh, my favorite. I know you hear me say this every single year. I feel very strongly that we need to start the budget earlier. I understand it's a big undertaking. I know it takes the department heads a lot to put it together but I kind of just did a running average of when we've done the public hearing. June is too late. We were up against graduation. It only gives us one Board of Aldermen meeting to really consider any changes. I much prefer when we had it - I'm looking at let's see. In 2025 it was in early May. It was also in sometime in April in one of the years in the past five years. So I do think giving us enough time so that we can have the public hearing, so that we can have discussions, so that we don't feel as though, you know, we're up against that deadline, and we can't like have conversations or ask questions. Also, it's impossible when you're trying to get into May and you know, all of a sudden, the end of year school stuff is happening. I know that that changed our calendar three or four times. So I would like to see us done sooner.

The other thing that came to me while we were talking, it would be really interesting if we got in maybe January or February even if it's just a memo around what State legislation went through and what that might potentially do to our budget, because there's quite a few things that often come through whether it's changing how much they're going to give per pupil, or spending cap changes, anything like that. I think that would be interesting to have at the front of our minds as we go into budget season. I know you can't - I'm putting you on the spot. You can't, you know, everything but I do think by January we know what pieces pass and what might potentially hit the budget.

Let me look one more thing. Oh, my favorite! I don't know how I missed this one. Other contract services. I want narrative on that because it is always a black box that we don't necessarily know about. I don't need you to tell me every single thing, but I feel like it is a line item that changes dramatically within most departments and I want clarity going into our discussions around where that is headed. Did I catch everything?

Oh, just a couple comments. I appreciate the idea of the tax rate. We don't know that when we get the budget because the County budget has to come in and other things. So we can't actually know until those dollars come in. So it's really hard for us to say, oh, this is going to do this to the tax rate because there's lots of other pieces that actually come into that, including what are we deciding to put to surplus. So I appreciate that thought process. It just as I've understood over my nine years on this Committee, it's we can't really pinpoint that until we get all the pieces and we don't have all the pieces when we start the budget.

Chairman Dowd

Yeah, the budget change doesn't this percentage order doesn't reflect the tax rate change and that's - a lot of people don't

understand that because the tax rate is set by the State after a number of other things come in.

Alderman Kelly

Including our County budget.

Chairman Dowd

The other thing is starting earlier, the only, oh, not the only but one of the issues of starting earlier is that like Police, Fire, DPW, all their budgets have to go through their Committees internally before they can be even given to the Mayor. So, you know, I mean it has to be an optimal time for them to start the process and I'm not sure we know exactly what that is. But the earlier we start, the more we open ourselves up for changes to the end of the year because things are always changing. So, but we can look at that.

Alderman Kelly

Yeah, my response would be that, you know, looking at of the five last five years like early May feels a lot less stressful than early June and we've shown that we've been able to do it in the past. So I think that that's fair.

I had two more. Sorry, if I could. I don't think this is going to be popular but I would like it this way. I think in past years we had doubled up more departments so we had fewer nights. There's a lot of nights we come in, Fire is the only thing on the thing and we're here for half an hour. So I prefer - I think what they used to do at marathon all in one day. I don't want that but I think I would rather have four long nights than ten one-hour nights.

And then the last thing. This is really silly but I did ask for it a bunch of times this year because I have gone back to the I like the book. I came around didn't I? I came around because I do a) you know the pages, etc., but when the departments come in if they could have their whatever they're presenting printed for us, and I would love it if it was punched but I'll punch it myself. That way I can put it in the section with my book. That doesn't always happen, it comes later, that kind of thing. So that's it.

Chairman Dowd

We do have a machine in the back that can punch multiple pages but - and you just brought up something else I was going to comment on but.

Chairwoman Kelly

What did I say before that? Doubling up.

Chairman Dowd

Yeah. Oh, doubling up. Yeah, that works if everything runs smoothly.

Alderman Kelly

I know. I know.

Chairman Dowd

But the other thing I wanted to mention is years ago - because I've been through 16 budgets - years ago, we used to do the School Department on Saturdays. So.

Alderman Kelly

I go for that but I'd probably be.

Alderman Johnson

I remember when I first got on the Board, we did the School District on a Saturday and I remembered it was snowing that Saturday. My first year in May and I would like – wow. I don't mind doubling up but I really don't want to do four

departments, maybe two because of the fact there's so much to absorb in one night. And if they're really - if it's a really heavy department, you know, it could be. I don't mind shortening it but I would just say no more than two so we're not here to 12 o'clock to midnight.

Talking about the expenditures. I think by wrap up, we should be able to get a better idea of what the departments have because we're talking June, and they should be done hopefully in the May invoices that they're paying out so we can get an idea where they're at. I think that's a very important part. I remember last year asking during the budget time, where the budget is right now? What do you predict the increases of the taxes would be? Just to get an idea, I couldn't get an answer to that. I don't think I really ever got an answer to that.

Maybe very late on but I think when you're looking at the budget, you also need to know where do we stand with a possible increase. Now I read the memo from the Mayor on how much he's going to put down towards the tax rate - \$6 million. Okay. So if we're talking \$6 million we have in surplus at the end, well maybe we should get an idea really what the surplus is as we're going through the budget by the time we're finishing up that budget wrap-up so we just have an idea of the surplus. Because I know a lot of people very upset with an 8% increase. That's not even talking about the County. Okay. It really hurts on a lot of people that can't afford it because they're very fixed incomes and so I think we need to be more - how do I put this - I have to say lately, my brain doesn't work as fast as it did with everything that's gone on. But I think we need to be very transparent on where we are with everything in the budget.

I'm happy that a lot of colleagues on the Board here is talking about transparency. I think when we ask questions, we need to get an answer and if we can't get an answer that night, we need to get it within a reasonable amount of time. Not waiting till the next Budget meeting because by the time you get to the next Budget meeting, you're wrapped up what's coming on board and you can't go back and say through the Chairman even so he disperses it, so it doesn't look like we're having a meeting, or Donna disperses it out to the full Board, so everybody has an idea what the question was and what the answer needs to be.

And going back to the employees, the School District does it every year in their budget and I brought it up here. They have the back of the book. They have every employee in which department, the names, and the salaries. I don't have a problem if we just do the names for the Directors and in the administration, and you don't - and you just put the salaries for everybody else, and they're just the title of where they are in the city budget in their department. But I think in order to have true transparency, the School District has done it all the time and when I sat on that Board, nobody ever called me up and said to me, "Oh, I don't like this person's salary and they gave me the name." Nothing ever was said. Okay. It's just - it's city money. The citizens pay for everything that we do. Even the grants come from taxpayers' money somewhere and that's what you call true transparency. So I appreciate the time. Thank you.

Alderman Thibeault

Yeah, thank you. Yeah, I don't know why we're not putting names out there. I just think that's - I mean we like our employees, right? We want our employees to not have to worry about that but that's fine. If the School District does it, then whatever.

As far as like asking questions, you know, I don't like predictions. I don't like saying, "okay, predict this. Tell me what the tax rate is going to be next year." I don't like that because it's based on just a guess and when people hear what somebody guesses or somebody predicts it might be, they're running with that whether it's right, wrong, low, high, they're running with that and if it's low, then it becomes high. They say, hey, you predicted this. Why is it this or vice versa, right? Actually, they probably like it the other way around if we predicted highs. So just always predict the highest tax rate you can. When it's lower, we'll be good. I just I think that's a tough thing to do without all the data present. I know as you get closer to it, we can kind of guess where it's going to be but I just think that's, that's tough.

I mean you can look around. Nashua is not the only one that has tax problems. Everybody does. Every single town and city has a high tax rate right now. It's not indicative of how bad Nashua is or how good we are. It's where things are going. I think I still think we do a pretty good job doing this, even among the chaos that we had last year. I still thought we put a - I mean I didn't vote for the budget. I voted no so, but I thought it was pretty close. I just didn't like the extra add at the end and I'll get to that in a second as well.

As far as earlier, I mean, if it's a couple weeks earlier, I'm fine with that. I just think the earlier we get if we're starting to do this thing in February, half the year is barely done. They don't even have the receipts back from the beginning of the year. So now we're trying to decide what the budget for next year is and we haven't even gone through a half a year of expenses yet. So I start to get nervous about well now we're going to have a bunch of supplemental appropriations later because they couldn't predict what they may need, may not need because you know five months goes by and things can change in

the city. Roofs can cave in, streets can go, you know, things can happen. Whatever the problem may be or the challenge may be. So I don't want to go too earlier just because of that and I want to make sure we get as much information as we can to be able to make the decision.

As far as, you know, the year-end stuff, I like the year end. I know some people do and some people don't. I like it but again, the departments have to come with what they haven't expensed yet or what's coming up because it's going to skew it if they - if they haven't bought all the things they're going to buy but they know they're going to buy them, well that doesn't tell the story unless they tell you that or unless you ask that question. Hey, you've only spent \$200,000. Your budget \$400,000. We're going to cut your budget next year and well, we got \$200,000 more stuff still being bought. So that's tough. I know as it gets closer to May, June we can start to get a better handle but - and maybe our CFO can answer this later - but I don't know how quickly those receipts get paid out so we get that money in even when we get close to the year end. So I just, you know, I get nervous about that. I just want to make sure we know what's still left to pay for.

The other thing I want to mention, probably the last thing I want to mention here is the – and it runs into what Alderman Kelly wanted with the extra meetings put together - I say if we only have an opportunity to have one Board of Aldermen meeting, why don't we just have a special also? So, you know, I wouldn't necessarily say we need to cram them all in. Just put a special on the Board so if we do need an extra meeting to go through it, we just have an extra meeting there. If it's on a Thursday, it's on a Thursday. You know, wherever we can fit it at that point. I don't like to bunch them up too much because I think if we do four a night, we're trying to rush through some of them. That's how I feel.

Two - if you do Fire and you do whatever the smallest department is, okay, you can do that. Do a small one first that gets out of the way and then you do the Fire. That's fine. We've done that in the past and I think that works pretty good. Why I say that, and I think what I was going to say before Alderman Kelly brought that up, is I don't - and I'm going to get hammered for this probably. I don't think we ask enough questions and I put that on myself as well. I don't think I ask enough questions of the departments. Sometimes we just okay, that's good. Okay, we're done. And I think we should ask more questions about their budget and line items and I know some people do ask a lot of questions. So it's not everyone. I would say to people that aren't on the Budget Committee, come to our Budget meetings and if you can't, you can always send a question to us and we can ask it for you. So that way at least it gets out there. We can at least start talking about it before we get to whether it's the public hearing or the final couple of board meetings that we have to go with.

I would expect that, you know, for Aldermen that that really want to ask questions about the budget, come to the, you know, our last budget meeting when we do amendments and stuff like that because I think that's the one where you can't put an amendment out there, but you can ask us to do it for you, and I think that's the best time to go through anything we get out there. I'm not saying that means then we rubber stamp the budget in the Aldermen meeting because things come up, you think of things, that's fine but I just think the more work we can do leading up to that last meeting will make it easier if you're going to vote for the budget or not going to vote for the budget. I changed my mind. I was going to vote for the budget. I changed my mind at the last meeting. So I think we should ask more questions and I get out of some of those meetings and I go, "Ooh, I should have asked him a tougher question on that or, "Oh, I felt good about those questions but I should have asked a couple more here." So and that's just about preparation and like I said, I take responsibility, and I know some people will say I ask a lot of, you know, whoever says they ask a lot of questions. I'm sure they do but I think some of us, including myself, I think need to be more or maybe better questions. Like you said, Alderman Caron used to always ask that. What didn't you want, you know, what did you want that didn't get on this budget because the Mayor cut it? And I thought that was a great question. I feel like I should have asked that question a lot this year because I like that question. So that's it. Thank you.

Alderman Ravan

I just want to go on record of saying I wouldn't - I would be strongly against putting names next to salaries. There's a lot of social engineering that could go on when employees know who makes what and it's enough transparency to put a budget, or someone's salary, or some group's salary, and the number of people who hold that salary. That's enough transparency, I think, for our constituents.

Chairman Dowd

By the way, most salaries are union control so, and we don't print what they get paid. We print their salaries because like Fire Department, Police Department, there's a lot of overtime and they get paid more than what their normal salary would be because they're working a heck of a lot more hours.

Alderman Klee

That's okay. I take that as a compliment. Thank you very much. It's not the first time it's happened.

First off, I just want to comment, if I may, about the legislation. January/February is actually when new legislation is coming in from the State House and so it's one thing for us to know what they did the previous year, but we don't know what they're coming at us for. So just to kind of keep that in mind. January/February - they're actually just getting the legislation and they're starting to vote on it which will affect your next year's.

Alderman Kelly

That's what I was going to ask.

Alderman Klee

It will affect your next year's budget because they're going to vote on it by May – May/June so it could. So I think it's maybe it's a good idea for us to know what's coming up so that maybe we can petition and speak to our representatives. Just I just - as a State Rep., I just want to let you know that they start putting the legislation in September to November, but they actually start working on it in January, and it doesn't even do crossover until April. So anyways, I just wanted to clarify that.

When I worked for the federal government, I did IT but I also I started my career in fiscal and one of the things that we had, and I don't want to put this for us to do this, but one of the things that we had was every week we got a department budget. Every single week we had to - I worked in fiscal - we had to create - this is what their budget plan was, this is what has been spent year to date, and this is what the obligations are, and this is what's remaining. You know, I think maybe if you got that once a month or something like that, 1) you know, that might kind of help you to see how things are progressing. The obligation column was as important as spent year to date because even though a check hasn't been written, we know it's been obligated through a contract or something like that. So that was kind of really helpful to kind of give us a feeling as to how things were going. I wouldn't want us to have to do that once a week. That would be ridiculous but, you know, once a month when the budget meeting is if you just kind of got this, you know, glance. It didn't give all the line items. It just kind of gave the departments and kind of gave a feeling as to where they were. I think that would really be helpful as you're going into the budget and you can kind of see how things are going.

I have a question to the Chair because Alderman Kelly brought up the fact about, you know, April, May, and so on at the start of the budget but I was kind of being confusing about also was it when we started talking about it when we had the public hearing. I would always want the public hearing after all of the departments have come in but is there a regulation that says we have to have the public hearing - that we can't have the public hearing before any of the departments come in because I think this last year we did a couple departments afterwards, correct?

Chairman Dowd

Yes. I'm not sure there's legislation. I was thinking about that today. We always had it at the end.

Alderman Klee

Yeah.

Chairman Dowd

This year we get trapped with a number of things that pushed it where it was so and none of the least of which was the site itself. Although everybody I heard back from that evening likes it in that room rather than the auditorium so, but we can talk about that as we go along as well so.

Alderman Klee

But my question about it was just to consider because that becomes an issue of when we have to schedule the public hearing. So did we want to do the public hearing at the beginning kind of hear what the public has to say or do we want to wait for them to hear what all the? I'm just putting that out for you guys to think and talk about. I'm not on the Committee so I just didn't know if that was kind of a - and oh my God, this is horrible to have to read. Okay.

As far as like the names, I understand that the names have been given out in the past through a Right to Know request and it ended up on social media. I saw the nasty, horrible comments that people were making about our employees. Why

is this employee getting paid that much? They're lazy. They're this. They're that. That's why I would not want to do it. I understand it was under Right to Know. I worked for the federal government and I took care of the FOIA request, which is kind of the equivalent of our Right to Know request. It's the Freedom of Information Act. When someone would call and say, "I want to know what that person got paid?" We never gave the name. We never gave that. We gave them what the - and I know things are different but we gave them what the job title was and what the range of pay for that job title was. We didn't necessarily give this specific salary. I know things are different here, but I'm just trying to say is that on the federal government - and I did look up FOIA as far as that's concerned and that's still how they do it. They don't give the name to it; they give the position and what the starting and the ending rate is for that because with all the steps. I'm just trying to keep this in mind because like I said, that Right to Know spreadsheet ended up on Facebook. There were some horrible comments about our employees. I just I think it was, you know, we want to recruit people and I and I know for a fact there were some people that were thinking of coming here and kind of called and said, "I'm seeing these nasty things so do I really want to go there?" I don't want that to happen. And the truth is, I understand where the public was coming from, why they were angry with these salaries, and so on because they're not necessarily being paid that, and they don't understand what that job entitles. They just look at well this person I know them, they're not worth that, and so on. But it became a personal issue and that gives me anxiety. I don't want to hurt our employees in that rate.

I will admit that, you know, every municipality - I have talked to colleagues throughout the entire State in different from the west, to the east, to the north, into the south areas within here, and every single municipality is complaining about the high tax rate, and so on. So I understand that that's coming from the State and I know no one wants to hear about it but it really is a trickle down. Our State has a balanced budget. They have to balance their budget. So when they cut revenue and increase expenses, I know no one likes to talk about you know what's going on with the schools, and the vouchers, and so on, but they're adding to that and they're cutting revenues because they've cut tax and they and they've done this. They have to balance their budget and the way they balance their budget is to pull the money from the municipalities and that's how they balance their budget.

I was on State fed for a number of years and they talked about wanting to - and by the way, the balanced budget is a constitutional thing within our State. You know, they wanted to try to force the municipalities and one of the people that was very, very keen and we were opposition on everything, Al was very keen on that and he said to me the one thing he regretted was fighting for a balanced budget because he said it doesn't stop them from having a high budget. It just means they have to balance it. So for every dollar that goes out, they have to dollar that comes in, and our State keeps cutting revenue, and it means that the cities, the municipalities are the ones that have to pick it up. We need to understand. We need to understand that.

And I have like three other things that I've written here and I cannot - Oh yeah. One of the things I want to talk about is the transparency. We keep talking about transparency. I think the city is transparent. I think it's hard to put every piece of detail into a budget book, or every piece of detail into a memo, and so on. People say that I talk a lot and that's because I try to get as much detail and information out so people can't say, "Well, what are you hiding?" But sometimes it becomes confusing, you know, when you give out too much information and so on. I think they try to be as transparent. My first year here, I thought the budget book was unbelievably very well versed. It was really thick. We had, you know, all the goals and everything else like that. I love the five columns. I just want to kind of reiterate to that to kind of go back to that. But I want to say I think we have been transparent and I think when people skip certain line items, I think it's because they feel it's obvious. I don't think they're trying to hide anything. So I really want to make that clear because I think the public is hearing us and saying we want to be more transparent. I think it kind of then leads to the fact that we haven't been transparent, and maybe we could be better on certain things but I think we are, and I think we have to give the props. I think we have to give the positives and I love that Alderman Sullivan, you know, gave a positive of two thumbs up. Okay, my thumb's a little bit odd, but two thumbs up to the digital. Just ignore the pink thumb. Yeah, two thumbs up to the digital. I think sometimes we have to put the positive out there and not keep talking about the negative. I think we have some really good employees, and I want to keep them, and but everybody can always do better. So thank you.

Chairman Dowd

Okay.

Alderman Sullivan

Thank you. I just wanted to clarify because I heard it a couple places. I'm not asking for anybody to predict the tax rate. What I'm asking for is how much tax revenue we collected in the prior fiscal year and as the budget is proposed and what and what's in front of us how much tax revenue? Given what we know, I don't leave the tax rate of \$18.53 over there in a bucket. I understand that we don't do that but I'm just asking if the budget were to pass as presented, how much tax revenue we would need to collect in order to cover the operating budget as proposed. So there's that.

And then one other comment, if I may. We talked about timing. I did dig into that pesky thing called the “City Charter”, and it says, “the Mayor shall submit the proposed budget to the Board of Aldermen at least one month before the start of the fiscal year of the budget.” Now granted when that was written, the budget was probably a million dollars. So I understand that.

And then also on the public hearing, all it says is, “a public hearing on the budget shall be held before its adoption by the Board of Aldermen at such time and place as the Board of Aldermen shall direct and then public notice.” There's no time specified in the Charter as far as when and whatever. So I just wanted to throw that out there. That's it. Thanks for doubling back on me. I appreciate it.

Chairman Dowd

Yeah, I got a couple things. One - when it comes to scheduling our meetings, the budget meetings, Donna has a nightmare trying to find available dates because of all of our regular committee meetings, and then she has to go to all different Divisions and find out if they can come to that night. So it's not an easy thing to put that together. This past year, we went through three or four iterations before it was final. It's very - it's not as easy as one might think.

The other thing is a lot of people don't realize that a lot of our senior people in Nashua that work for the city have senior degrees, you know, and have extensive resumes and backgrounds. You know, so if you're trying to look at salaries, you know, you have to compare them to salaries in the in the private sector which, believe me are a lot higher.

The other thing is I get regular inputs from New Hampshire Municipal Association and for some unknown reason, I get the minutes and findings of the Governor's Council every time they have a meeting. Don't ask me why. Maybe because at one point I was a Republican so. But there's a lot of legislative items that come through on a regular basis that we should know about as a Board and somebody should be reporting - I'm not going to put that on you Alicia. Somebody, you're getting off anyway. But somebody should be giving us the input. I don't know if we can provide inputs to the legislature in Concord. They may have prohibited that. I know they've prohibited a lot of people from giving them any kind of input. But at least we should know about it and how it may impact our budget and as soon as they're considering it not after they pass it. That's too late. That's, you know, the horse is in another county when you left the door open. But I don't think we get enough of that. I've had, you know, several times when I looked at the legislation, I said, “Oh my God! If that thing passes at the State, we're going to be seriously impacted.” Now fortunately, a lot of those things were shot down by our legislators so that's a good thing.

Can you wait for aldermanic comments?

Alderwoman Kelly

No, it's not an aldermanic comment.

Chairman Dowd

What?

Alderwoman Kelly

It's not an aldermanic comment.

Chairman Dowd

All right.

Alderwoman Kelly

I'll be brief. I just wanted to say, I appreciated the conversation around the State and when the budget happens. I understood but I think both are important. Just like you were saying, I thought it was really interesting to think about having the public hearing first. If we're not bound by it, that's really interesting. We hear from the public right at the onset and then we can carry their questions forward.

Chairman Dowd

We can discuss that as we go. Yup.

Alderman Thibeault

Yeah, thanks. I mean I think that's an interesting idea. The reason why I would not do that or I don't like that is because they're getting the book and then right away they're coming up - like they haven't heard the like some of the details on it with the departments and I think if they hear that, they might have more questions. If they're doing it right at the front, they haven't heard a lot of the speaking points to it. So I think for them, it might be more advantageous for them to do it at the end because then they can say whatever they want about everything we've talked about for the last two months.

Alderman Klee

Thank you. The reason I brought it up was I don't necessarily think that they do speak to what been happening at the meetings. I think they speak to the book, what they see in the book, and so on.

There's also another chance when we start to vote on it and every time you have a meeting, the public has a right for public comment both prior and post those presentations. So I do think it would be good because I do think it's insightful for us to hear from the public what they're looking at the book vanilla whether they know any of the detail behind it and so on. I think it's a good thing for them to get their information out.

But if I may also speak to the comments about the legislation. The legislation comes through and by December, they know what the legislation is. And to your point of yes, we can all as citizens, we have the right to go up and speak in front of them. We have the right - they have online comments and I do it all the time. I'm getting online, and I'm saying I give my opinion, I give my, you know, my position, and so on. Whether I'm for it, whether I'm against it. The truth is that I can't say that that does sway those that are voting on it, but it goes into the public record. So they know that if 100 people said we don't like this and they put it forward, that becomes part of the public record. So I still think it's important and incumbent at all citizens not just this Board. Anybody who's in the public, anybody who's in the public to speak out or speak for. Whatever you feel and I think that's very, very important.

Chairman Dowd

Okay. Okay, I'm trying to wrap it up but go ahead.

Alderman Johnson

I'm just very quick because I can't remember 100% correctly but I thought when I was on the Board the last time that Streeter in his office had a legislative liaison that went up to Concord, and knew what was going on with the bills, and then they could bring it back to us to let us know what was happening in Concord. That should be happening and it's - and even if they're not up there, they should be communicating the Mayor's office with what's going on the proposed bills so then we know as budget season's coming, what's up, what's in the committees for education, for police, transportation, whatever it's going to be on those committees because I used to sit on federal, and State, and veterans' affairs. I don't think Al was on my committee at that point. I don't - he might have been.

Alderman Klee

Oh yeah.

Alderman Johnson

But it was a very interesting committee. But we should be - that's what should be happening because most of us can't get up to Concord because, I mean, I work every day. So if it comes from the Mayor's office - and its just phone calls to find out what's going on up in Concord. They can find it out from the Democratic party. They can find out from the Republican party what bills are coming up into each committee and that's really what we need as we're getting closer to budget time.

Chairman Dowd

Yep. I think the person that used to be that was Lanigan and I think he writes for the Union Leader now. Every Saturday, they go through exactly what's going on in the legislature.

Alderman Gregg

It's really - thank you. It's really easy to get online and kind of see what bills are in committees and stuff. So if anybody needs help looking that up, and how to track, and all that kind of stuff, I'm happy to talk to anybody because it sounds like we don't have a liaison right now. So I think it's part of our due diligence to kind of look at that, and keep up with that, and it's one of us can't talk to everybody unless it's in a meeting about, you know, what we're seeing on there so, but I'm happy to help any individual who maybe is struggling with how to kind of look at what bills are coming, and what's happening with the bills, and all that. So I think we can do that.

Chairman Dowd

I do know that the Mayor and Division Directors have testified in Concord repeatedly - Chief of Police, the Fire Chief.

Alderman Klee

Yep.

Chairman Dowd

It's just I don't think the feedback comes back here.

Alderman Gregg

Right, but there's ways to watch it so I'm happy to show people how they can watch that.

Alderman Thibeault

Thank you, Mr. Chair. You can speak to anybody about any legislation going on up at Concord. You can't speak about legislation in the chamber. So I just want to be clear of that. You can talk to anybody about anything that's not legislation, so I just want to make sure people knew that.

PUBLIC COMMENT

Bill Ferriero

My name is Bill Ferriero. My home is number 35 Indian Rock Road. I'm going to read this first. My background and experience in training, in developing, and managing budgets makes me very inquisitive. That's why I choose to speak occasionally. There were a bunch of things that were talked about tonight. I just want to give a comment on a couple of them.

There was talk about books versus binders. Please get spreadsheets. You shouldn't be looking at paper. This is 2026. With a spreadsheet, you can filter stuff on and off. You can combine stuff. You can hide stuff. The Mayor oftentimes talks about drivers in the budget. You want to be able to combine that and see that. You can't do that when you're flipping pieces of paper. The tool that the city uses in developing a budget can extract spreadsheets very easily. That's what you should be looking at.

There was talk about reporting average actuals for some number of years. Please don't do that. What you want to see is you want to see trends not averages. It's very common for a year to be high or low. You don't want to develop an average based on that. You want to see what the trend is. Is it trending up? Is it trending down? Is there no trend at all? Think about wages for a minute. You don't want to see averages of wages. That means nothing. You want to report trends or report three years' worth of actuals and let somebody figure out what the trend is. If you want to report an average too but that you should not be budgeting based on historical averages.

There was talk about reporting salaries. That's probably a bad idea. It's just going to anger people and why didn't you just see that? You're developing a budget. You're not going to change that. You can't - you're not going to change the salaries. You can't ask to change the salaries. You should be focusing on the numbers, the budget numbers not the salaries. You can't change the salaries.

A couple other things that were not talked about. There's no math at all in those books. There's no basis. There's no rationale for any of the numbers. The developers should be reporting their basis, their math for every line. Maybe they make some assumptions. That's fine but there's always some math behind it. You should be able to see that. And there was some discussion about questions. I sat through a few of those meetings, and I watched a bunch of them,

and I spoke at a couple of them. You don't ask questions and when you do ask questions, they're more about policy than about the numbers. If you're not going to ask questions about specific numbers, it doesn't make a lot of sense to have somebody come in and present their budget if you're just going to ask them about policy not the numbers. I look at this thing - I have no experience in developing municipal budgets but I look at this...

Alderman O'Brien

Thirty seconds.

Bill Ferriero

...questions come flying off the page at me. You should be able to ask questions about the numbers. That's enough. Thank you.

Chairman Dowd

Thank you. All right.

REMARKS BY ALDERMAN

Alderman Sullivan

This was a really good exercise tonight. I appreciate you holding the meeting. I think it's great to look back, and ask for feedback, and I really appreciate it. I think that's good on you, Mr. Chairman.

Chairman Dowd

I think at the beginning of the year where there was so much confusion over the budget, and the presentation, and the book, and everything else that I think we needed to reboot, and that's why this meeting.

Alderman Sennott

Thank you, Mr. Chairman. I would have liked to have included this at the end of the discussion but I was actually finishing up the exercise while discussion was going on here. I just I was curious about the budget delivery date. This, you know, was an issue to some people. Should we get it later? Should we get it earlier? I went back from we started Fiscal '27 and I went to Fiscal '17. Not to go on averages necessarily but the average delivery date is mid-April. Looking back the last couple of years, we got it mid-April. We had a run of mid-May, which I would like to never see again. We actually had a 1, 2, 3-year run where we actually got it mid-March, and then late April, and mid-May again. Excel tells me that the average is April 17th. If we stuck to an average on that delivery date, I'm happy with that. I just thought that would be an interesting token to note in people's heads.

Chairman Dowd

That was the date that we received it?

Alderman Sennott

Average over 11 years.

Alderwoman Kelly

Thank you for doing that. That's something I had on my list.

I just didn't get enough opportunity to focus on the positive. I think this meeting was very positive. Having this conversation, we all agreed that there were some bumps during this budget season but I think that having everyone in the room and having this discussion was really important.

I wanted to give a shout out because I loved the spreadsheet that we used this year at the end where we tracked every single person's motions, and whether it passed or failed, and I thought that was a really nice, clean way to go into our wrap-ups, and also to then speak to it in the budget to the full Board. So I appreciated that addition this year and I know

we're all going to do even better this year.

Alderman Morgan

Thank you. I appreciate the extra minute to pull up the date and time. So I had asked for - I had asked President for decorum after going back and forth with New Hampshire Municipal Authority - November 7th at 7p.m. They have proposed a training. It wouldn't necessarily be on decorum specifically, but on - I don't have my glasses on - conflicts of interest in ethics for local officials. So that will be coming down the road.

Alderman Klee

Yes. I do want to thank you, Mr. Chairman for having this meeting. I think it was extremely informative and I think all of us brought our own history here. You know, our experience of having been up in the State House, or having been on other committees, and how different places do it. Doesn't mean necessarily we can adopt that to it, but I'd also like to thank Ms. Enwright for all that she did this past year. I know there were errors, and you would run around and try to get all that information to everybody, and I know it was difficult. I think this was your first year of the full budget on your own, so I appreciate everything you had to do, and I also appreciate you - the spreadsheet that you did and everything with all that so we could kind of see how things were going. We had kind of had that running number and I and I do appreciate it. So and I know this year, you're open to some of our comments and thank you. Thank you for what you do.

Dawn Enwright, CFO

You're welcome.

Chairman Dowd

Okay. So I've got like five pages of notes. I'm sure Ms. Enwright has lots of notes and what I'm going to ask CFO Enwright and administration to get back on the things that were suggested tonight with their feedback back to us, and then we can then discuss them at another meeting, and come up with some final roads to a new budget process. All right.

ADJOURNMENT

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

The meeting was declared closed at 8:33 p.m.

Alderman-at-Large Michael B. O'Brien, Sr.
Committee Clerk