BUDGET REVIEW COMMITTEE

APRIL 16, 2026

7:00 PM Aldermanic Chamber

ROLL CALL

COMMUNICATIONS

From: Kenneth J. Lennox, Superintendent The Edgewood/Suburban Cemetery
Re: FY2027 operating budget

From: Nashua Office of Emergency Management
Re: FY27 Department Budget

From: Robert Mack, Welfare Officer
Re: Revised Welfare Administration and General Assistance budgets for FY2027

From: Donna L. Graham, Legislative Affairs Manager
Re: FY2027 operating budget

UNFINISHED BUSINESS

NEW BUSINESS - RESOLUTIONS

R-26-028
Endorser: Mayor Jim Donchess
RELATIVE TO THE ADOPTION OF THE FISCAL YEAR 2027 PROPOSED BUDGET FOR THE CITY OF NASHUA GENERAL, ENTERPRISE, SPECIAL REVENUE AND GRANT FUNDS

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

	GENERAL GOVERNMENT	**REVENUES**	**APPROPRIATIONS**
101	MAYOR'S OFFICE		
102	BOARD OF ALDERMEN (Memo submitted)		
103	LEGAL DEPARTMENT		
107	CITY CLERK'S OFFICE		
	GENERAL GOVERNMENT		
166	PARKING OPERATIONS		
158	PARKING ENFORCEMENT		
179	NASHUA PUBLIC LIBRARY		
	PUBLIC HEALTH & COMMUNITY SERVICES		
171	COMMUNITY SERVICES		
172	COMMUNITY HEALTH		
173	ENVIRONMENTAL HEALTH		
174	WELFARE ADMINISTRATION (Memo submitted)		
175	WELFARE ASSISTANCE (Memo submitted)		

NEW BUSINESS – ORDINANCES

TABLED IN COMMITTEE

PUBLIC COMMENT

GENERAL DISCUSSION

REMARKS BY THE ALDERMEN

ADJOURNMENT

CITY OF NASHUA **NEW HAMPSHIRE**

TRUSTEES OF

THE EDGEWOOD/SUBURBAN CEMETERY

Incorporated March 24, 1893

FY27

Dear Board of Alderman,

Edgewood/Suburban Cemeteries develops suitable burial space for citizens of Nashua and interested parties. We work with area funeral homes, and we perform interments 6 days a week. Our crew of 5 full time workers maintain the grounds of 5 cemeteries. We grow flowers in our greenhouses which we use to plant on 465+ cemetery lots in addition to beautifying our own grounds. We work with area monument companies to install concrete footings for all monuments and install all markers which are purchased by lot owners.

Our objectives: For the upcoming fiscal year we will focus on preserving the safety and esthetics of Edgewood/Suburban Cemeteries. These include but are limited to the following projects. Continuing with the removal of dead and dying trees. Installing young trees to replace the ones that were removed. This spring we will lay out the last of the space we have for casket lots at Edgewood. Replacing all the water lines at Evergreen Cemetery.

Fiscal Year 26 highlights: We installed a walkway, patio,4 benches and stairs around the columbarium. We will be adding more 2 grave flat marker cremation lots in Edgewood Cemetery. After 50 years Edgewood/Suburban Cemeteries have a Superintendent, Foreman and 3 groundskeepers to take care of 5 Cemeteries. Building a new building. After 40+ years we got the fountain in the cemetery working.

	FY24	**FY25**	**FY26 (as of 3/18)**
Cremation lots sold	13	38	15
Columbarium Niches sold		8	13
Single grave lots sold	8	7	2
2-grave lots sold	14	20	10
4-grave lots sold	9	8	7
Internments performed	111	131	106

Additionally: Our FY'27 Budget did increase do to payroll, benefits and the rising cost of materials, parts and supplies we need to run 5 cemeteries. We are looking to add more columbarium's to Edgewood Cemetery. Edgewood Cemetery could possibly be sold out in 3 years for traditional burial lots. Evergreen Cemetery could have 2-5 years left.

Sincerely,

Superintendent Kenneth J. Lennox

City of Nashua
Office of Emergency Management
38 Lake Street
Nashua, NH 03060

April 6, 2026

To: Chairman Richard A. Dowd
From: Nashua Office of Emergency Management
Re: FY27 Department Budget

Mr. Chairman,

This memo shall serve in lieu of Nashua Office of Emergency Management (OEM) attending a budget hearing given the time constraints. Our budget request for FY27 is largely unchanged, with salary being the majority of the budget. As asked in last year's hearing OEM has two FTE's with both positions filled.

There are no requested increases in non-salary funding for the Office of Emergency Management. In an effort to follow the Mayor and Board of Aldermen request to hold budgets we have requested steady funding at the FY26 level for all non-salery expenses.

OEM works in partnership with our Public Safety Departments, and all other City Departments to prepare for and respond to emergencies and disasters. In the FY26 budget we responded to numerous incidents from planned events, active threats, and gas explosions. I thank the Board of Alderman for their commitment to supporting Emergency Management and the safety of our residents.

If you have any questions please don't hesitate to contact me directly.

Thank You,

Emily Martuscello

Emily Martuscello, CEM
Director, Emergency Management

Memorandum

To: Board of Aldermen Budget Review Committee

CC: Honorable James Donchess, Mayor
Bobbie Bagley, Director of Public Health & Community Services
Dawn Enwright, Chief Financial Officer

From: Robert Mack, Welfare Officer

Date: April 9, 2026

RE: Revised Welfare Administration and General Assistance budgets for FY2027

The City of Nashua Welfare Department is responsible for fulfilling the City's legal obligations under RSA 165 Aid to Assisted Persons. The Mission of the Welfare Department is *to promote, protect, and preserve the health and well-being of our community by helping individuals and families achieve self-sufficiency through direct assistance or referrals to community resources in order to meet basic needs*. The FY2026 Budget request should allow the fulfillment of our legal obligation and our mission in an efficient and cost-effective manner.

The Welfare Department currently has 5 FTE staff which includes the following:

- Welfare Officer (1)
- Welfare Specialist Supervisor (1)
- Intake/Welfare Specialist (1)
- Welfare Specialists (2)

The Welfare Department actively participates in a wide range of local and statewide meetings and initiatives focused on homelessness and prevention efforts. At the community level, staff engage with groups such as the Greater Nashua Continuum of Care (GNCOC), Financial Assistance Network (FAN), GNCOC Youth Homelessness Committee, and coordinated efforts including Homeless Encampment Response and Homeless Outreach.

In addition, staff contribute to statewide meetings and conferences, including the Governor's Housing Stability Council, Housing Action NH, the New Hampshire Municipal Association Annual Conference, and the New Hampshire Fiscal Policy Institute, among others throughout the year.

Participation in these meetings is essential to the Department's mission. It ensures active involvement in community planning and response strategies, strengthens partnerships with service providers and stakeholders, and keeps staff informed about evolving programs, policies, and resources at both the local and state levels.

Maintaining adequate staffing levels enables the Welfare Department to sustain its active presence in the community and ensures that the City of Nashua meets its obligations under RSA 165 in a manner that is both responsive to applicants' needs and mindful of overall costs and taxpayer impact. At the current staffing level of five full-time equivalent (FTE) positions, the Department is able to maintain all required services effectively. Accordingly, no additional staff are being requested for FY2027.

The Non-Salary Operational Budget, including Adopted Budget and Actuals for FY2025 and FY2026, and the Proposed Budget for FY2027 is noted below:

Account	Account Description	FY2025 Adopted Budget	FY2025 Expended Budget	FY2026 Adopted Budget	FY2026 Actual as of 03/23/2025	FY2027 Proposed Budget
55118	TELEPHONE-CELLULAR	1,200	900	1,200	750	1,200
55200	DUES AND MEMBERSHIPS	100	145	50	65	100
55307	MILEAGE REIMBURSEMENTS	500	334	500	360	500
55400	CONFERENCES AND SEMINARS	500	196	500	518	500
55421	EMPLOYEE TRAINING & CERTIFICATIONS	500	-	500	500	500
55607	POSTAGE & DELIVERY	150	64	150	64	150
55699	OTHER CONTRACTED SERVICES	500	-	500	-	500
61299	MISCELLANEOUS SUPPLIES	500	564	500	25	500
61807	PUBLICATIONS	55	-	60	-	60
	TOTAL NON-SALARY & BENEFITS	4,210	2,202	3,960	2,282	4,010

The current Proposed Salaries & Wages Budget (excluding Benefits), including Adopted Budget and Actuals for FY2025 and FY2026, and the Proposed Budget for FY2027 is noted below:

Account	Account Description	FY2025 Adopted Budget	FY2025 Expended Budget	FY2026 Adopted Budget	FY2026 Actual as of 03/23/2025	FY2027 Proposed Budget
51100	WAGES FULL TIME	392,669	377,256	405,211	287,032	433,526
51300	OVERTIME	-	-	-	-	-
51750	RETIREMENT & SEPARATION PAY	-	1,309	0	1,260	-
51990	YEAR END PAYROLL PARTIAL WEEK	1,079	1,206	1,113	-	1,731
	TOTAL SALARIES & WAGES	393,748	379,772	406,324	288,292	435,257

Total appropriations for both salary and non-salary operational expenses are proposed at $439,267 for FY2027. This amount exceeds the 3% target due to the implementation of the new salary grid.

Homeless prevention remains a primary goal of the Welfare Department. When prevention efforts are not possible, the Department may provide assistance through temporary emergency motel placements until clients can be referred to public shelters. As of March 23, 2026, the Department has expended $49,898 on these emergency accommodations.

Welfare staff actively refer homeless families and individuals to shelter programs, as well as transitional and permanent housing opportunities, as they become available and appropriate. These efforts are aimed at moving households out of homelessness as quickly as possible. However, ongoing economic challenges and a shortage of affordable housing have created significant backlogs within the shelter system, making timely referrals more difficult.

Welfare Specialists continue to provide case management services, guiding households toward alternative community resources. This approach allows the City to maximize the use of General Assistance funds by leveraging additional support systems whenever possible. Staff also collaborate with DPHCS Community Health Workers, referring clients for assistance with housing searches and applications for other available programs within the community.

The Welfare Department continues to experience high levels of activity. This is due to various factors, such as significant increases in costs of living, including rent and utility costs, the cost of food and household goods, and a significant increase in homeless households in our community and across the State. These conditions place increased demand on available resources, both within the community and among partner agencies, and contribute to a higher volume of requests for General Assistance through the City of Nashua Welfare Department. In response, the Department has developed a General Assistance Budget designed to meet our obligations under RSA 165. However, it is recognized that unforeseen circumstances may arise, and the Welfare Expendable Trust Fund may need to be utilized to address any potential shortfalls.

Current projections indicate that General Assistance expenditures will exceed the adopted budget for FY2026. As of this time, the Welfare Expendable Trust Fund has a balance of $134,906. The table below presents the FY2025 adopted budget and actual expenditures, the FY2026 adopted budget and actual expenditures as of March 25, 2026, and the proposed budget request for FY2027.

		FY2025 Adopted Budget	**FY2025 Expended Budget**	**FY2026 Adopted Budget**	**FY2026 Actual as of 03/25/2026**	**FY2027 Proposed Budget**
55810	RENT/SHELTER	540,000	616,514	558,500	507,006	750,000
55812	MEDICAL	3,000	20	3,000	0	1,500
55814	UTILITIES	26,500	13,965	26,500	9,909	20,000
55816	FOOD	4,500	2,834	4,000	4,135	4,000
55818	MAINTENANCE	1,000	90	1,000	44	800
55820	BURIAL/CREMATION	23,500	17,700	23,500	10,000	20,000
55822	TRANSPORTATION	1,500	20	1,500	0	1,500
	TOTAL	600,000	651,143	618,000	531,094	797,800

The primary increase in the FY2027 General Assistance budget is in the rent and shelter line item. While the proposed FY2027 budget exceeds the 3% target, it reflects current expenditure trends and the necessity of meeting the City's obligations under RSA 165.

The Welfare Department continues to provide General Assistance in accordance with RSA 165 and the City of Nashua General Assistance Guidelines. Thank you for your consideration of this request.

18 Mulberry Street • Nashua, New Hampshire 03060 • Phone (603) 589-4555 • Fax (603) 594-3643

Board of Aldermen
City of Nashua
229 Main Street
Nashua, NH 03061-2019
(603) 589-3030

MEMORANDUM

TO: Budget Review Committee

FROM: Donna Graham, Legislative Affairs Manager

DATE: April 9, 2026

SUBJ.: FY2027 operating budget

As directed by the Chairman of the Budget Review Committee, this Memo is submitted relative the Board of Aldermen's FY2027 operating budget.

The Board of Aldermen's FY2027 budget came under the Mayor's 3 percent increase. Changes made in our budget were in Account 51300 Overtime – Regular adding $1,500; Account 53428 Stenographic Services reduced to $100 ($100 decrease); and Account 61650 Copier Supplies was zeroed out as copier supplies are included in the copier maintenance contract.

All other accounts remained the same with the exception of increases in Salaries & Wages for two full time unaffiliated employees.

If you have any questions, I'd be happy to address them.

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