

Lunenburg Finance Committee Meeting Minutes
Bilotta Meeting Room
Lunenburg Town Hall
March 27, 2025

Present Members: Chair Chris Menard, Vice Chair Jean Russell, Committee Member Tanya Dall, Committee Member Ana Lockwood, Committee Member Mike Rupp, Committee Member Jay Simeone

Absent Member: Clerk Tom Gray

1. Call to Order

The meeting opened at 7:00 PM.

2. Pledge of Allegiance

3. Announcements

Chris Menard stated that public hearing is scheduled for next week. The focus will be on reviewing the finance committee report and voting.

4. Public Comment

John Bowen, 162 Highland Street, inquired whether or not public comment will happen after each topic. Chris Menard states there is an error in the agenda, and he will follow each topic with public comment.

5. Town Manager & Finance Director Reports

There were no reports from the Town Manager or the Finance Director.

6. Scheduled Meetings

a. Town Manager Final Budget Material

Jennifer Warren-Dymont provided presented the following changes in the budget:

- \$10,000 increases to the legal line
- \$50,000 grant writer position has been eliminated to restore some of the pavement management program
Chris Menard is not in favor of getting rid of the grant writer position.
- \$15,000 decrease to the reserve fund bringing the total to \$210,000.
- \$104,089 increase to the IT department.

7. Public Hearing

a. Town Manager Final Budget Material

Town Manager, Jennifer Warren-Dymont, will present any changes that have taken place since the last presentation.

FY 2027 starting free cash \$219,576

FY 2026 Town Manager proposed General Government budget:
\$2,962,263.14

FY 2026 Town Manager proposed budgets:

Police: \$2,434,77.42

Fire: \$1,744,587.91

Other public safety: \$368,488.90

Education: \$27,121,995

Monty Tech: \$1,334,521

DPW: \$2,476,953.29

Facilities and Buildings: \$1,067,396.30

Human Services (consolidated): \$478,242.76

Culture and Recreation (consolidated): \$639,036.70

Maturing Debt: \$2,547,440.36

Intergovernmental Assessments: \$3,425,578.98

General Government Unclassified: \$ 4,107,709.13

Jay Simeone questions why the compensated absence fund isn't taken out of the salary reserve fund. Jennifer Warren-Dyment states they are 2 different funds. The salary reserve fund is for collective bargaining agreements, raises, and new positions. The compensated absence funds are for vacation and any other time that is owed.

Ana Lockwood questions if there is a maximum amount of vacation time that can be transferred from year to year. Jennifer Warren-Dyment states it varies depending on the bargaining unit as they have different maximums.

John Bowen, 162 Highland Street, is upset that the grant writer program has been eliminated. He is also unhappy with the Cemetery Commission requesting money even though they have funds in their omnibus budget. Also, he doesn't agree with the \$50,000 crack seal and believes the roads residents utilize daily should be a higher priority.

Glenn Mcleod, 436 Reservoir Road, shares that the discussions about healthcare costs also effects retirees.

b. Capital Items and other monied articles

FY 2026 Capital program totals \$655,424

c. Warrant article

The assessor's overlay was originally budgeted for \$250,000 but that decreased to \$175,000.

There have been changes to free cash due to the difficult financial year. There is a transfer of \$500,000 of certified free cash to support the public schools.

The general stabilization account has been reduced to \$0. There are now no transfers into the special purpose stabilization funds which was originally budgeted at \$250,000.

There are 3 special projects warrant articles totaling \$152,500.

- Decommissioning portion of TC Passios \$75,000
- Board of Assessors – Phase 1 DOR directives \$27,500
- Cemetery Road network repair and crack seal \$50,000

FY 25 transfers totaling \$465,000

- Snow and ice deficit transfer of \$415,000 (may be reduced at town meeting)
- School special education move in transfer of \$50,000 (may be reduced at town meeting)

d. Citizens Petition – Proposition 2 ½ Override

The 2-million-dollar override was brought forward by TJ Loughlin.

The proposed override subtracts the difference of the level services budget from the town managers approved budget.

Next week this article will go before the Select Board for approval.

Ana Lockwood is requesting specific line items that would only be appropriate for the School Department to address.

The Committee agrees to defer their vote awaiting additional information.

8. New Business

a. Finance Committee Annual Report

Chris Menard states there are 3 options to address the Finance Committees opinions at the town meeting.

Option 1: Provide information that is approved by the Committee despite the Committee still having questions. The information would highlight the critical items for the voters.

Option 2: Provide no opinion

Option 3: Provide a small sample and then provide an update at town meeting.

The Committee agrees with option 1.

Ana Lockwood states there need to be a dollar amount impact provided.

Tom Gray wants to mention the future expectations regarding Turkey Hill renovations versus replacement. There should also be discussion about providing the facts about why the town is where it is. This includes revenue, expenses, insurance etc. Chris Menard wants to also highlight the reduction in state aid.

9. Old Business

a. FY26 Budget Discussions*

Ana Lockwood provided a detailed presentation that reviewed the school department budget.

Ana Lockwood is looking for clarity on the below topics.

- School department headcount
- Health insurance cost increases that aren't in alignment with the other town department increases
- Financial impact of teacher headcount reduction and other staff
- Breakdown of increases and comparisons between FY25 and FY 26

Jay Simeone suggests having an outside source complete a deep dive of their budget for accuracy.

b. FY26 Warrant Articles

Below are some warrant articles

- Authorization for the town to enter into an agreement with the bank.
- Expend Chapter 90 funds in advance of reimbursement from the state.
- Authorization to set spending limits for various revolving funds including the new meal site program and parks programming.
- Authorization to pay expenses from prior fiscal year
- Marshall Park and Building Design debt exclusion
- Omnibus budget
- Free cash transfer to Lunenburg public schools
- Addressing positions and COLA for the salary administrative plan
- Allowing holiday pay for on call firefighters
- OPEB transfers
- Establish the compensated absence fund
- FY 25 budget adjustments

- Fiscal 2025 closeouts
- FY 2026 sewer enterprise
- Pay as you throw program
- Repeal and replace the entire flood plain map
- Accessory dwelling unit updates
- FY 2026 Capital program - totaling: \$1,225,000
- Decommission a portion of TPC: \$75,000
- BOA to update neighborhood code required by DOR
- Citizens' petition related to the cemetery commission and changing of their powers and duties.

There will be presentations from the Stormwater Task Force and the Budget Task Force Committee.

Votes will be taken at the next meeting. The options for voting are recommending approval, recommending disapproval, or finding no financial impact.

c. Budget Task Force Recommendations

The Budget task force recommendations include standardizing the workflow for town finances, implementing standardized department reporting and consolidate chart of accounts.

10. Minutes

Minutes will be reviewed at the next meeting.

11. Committee Reports

There were no Committee reports.

12. Actions and Topics for Future Meetings

There are no additional actions or topics to add to future agendas.

13. Important Dates & Upcoming Meetings

- a. Thursday, April 3 (Public Hearing and Votes)
- b. Thursday, April 10 – Fincom meeting
- c. Town Meeting - May 3, 2025

14. Public Comment

TJ Loughlin, 207 Rolling Acres Road, addressed some of the questions posed by Ana Lockwood regarding the school department. The questions were unrelated to the override itself. If there were errors in the presentation TJ would like that information to update the override.

Ana Lockwood responds that she didn't call into question the school budget or its truthfulness. There are discrepancies in the documents and supporting documents.

Dave Passios, Jefferson NH, suggests creating a link or QR code that will bring up additional information that can be retrieved up until town meeting.

John Bowen, 162 Highland Street, states the citizen petition, warrant article 4, does have some financial impact. Additionally, the cemetery commission has not submitted an actual plan.

Glenn Mcleod, 436 Reservoir Road, encourages the Committee to reflect on narratives throughout town from Boards and committee. There has been a lot of discussion about petitions, Marshall Park, Town Hall project, TC Passios, Turkey Hill, Brooke's House, and the trash and recycle program. These will all impact residents, businesses, and the community.

15. Adjourn

There was a motion to adjourn by Tom Gray, seconded by Jean Russell.

The meeting closed at 11:29 PM.