

BUDGET REVIEW COMMITTEE

JUNE 6, 2023

7:00 PM

Aldermanic Chamber

ROLL CALL

PUBLIC COMMENT

COMMUNICATIONS

From: Matt Sullivan, Community Development Director
Re: Community Development Budget Review "Follow-Up" Memorandum

UNFINISHED BUSINESS

NEW BUSINESS – RESOLUTIONS

NEW BUSINESS – ORDINANCES

TABLED IN COMMITTEE

R-23-118

Endorsers: Alderman-at-Large Melbourne Moran, Jr.
Alderman Thomas Lopez
Alderwoman-at-Large Gloria Timmons
Alderman-at-Large Michael B. O'Brien, Sr.

INCREASING THE MAXIMUM ALLOWABLE AMOUNT IN THE SNOW REMOVAL EXPENDABLE TRUST FUND AND EXPANDING ITS USE

- Tabled at 5/24/23 meeting

R-23-125

Endorsers: Mayor Jim Donchess
Alderman-at-Large Michael B. O'Brien, Sr.
Alderman Richard A. Dowd
Alderman-at-Large Lori Wilshire

RELATIVE TO THE ADOPTION OF THE FISCAL YEAR 2024 PROPOSED BUDGET FOR THE CITY OF NASHUA GENERAL, ENTERPRISE, SPECIAL REVENUE AND GRANT FUNDS

DEPARTMENTAL REVIEWS OF THE PROPOSED FY24 BUDGET FOR THE CITY OF NASHUA

<u>Dept. #</u>		<u>Revenue</u>	<u>Appropriations</u>
	<u>Education</u>		
191	School Department	183	184

PUBLIC COMMENT

GENERAL DISCUSSION

REMARKS BY THE ALDERMEN

ADJOURNMENT



City of Nashua
Community Development Division
City Hall, 229 Main Street, PO Box 2019
Nashua, New Hampshire 03061-2019
www.nashuanh.gov

Community Development 589-3095
Planning and Zoning 589-3090
Building Safety 589-3080
Code Enforcement 589-3100
Urban Programs 589-3085
Conservation Commission 589-3105
Transportation 880-0100
Sustainability 589-3092

Date: May 25th, 2023

To: Richard A. Dowd, Chair, Budget Review Committee
Jim Donchess, Mayor
Donna Graham, Legislation Affairs Manager

From: Matt Sullivan, Community Development Director

Re: Community Development Budget Review 'Follow-Up' Memorandum

The intent of this memorandum is to address two requests for clarification made by the Budget Review Committee meeting at its May 22nd, 2023 meeting during the consideration of the Community Development budget.

Within the Hydroelectric Operations Budget, a request was made for clarification on the Revenue Total General Fund Value between the "FY2023 Adopted Budget" and "FY2023 Available Budget". The reason for this variation in budget figures is that a reduction in the FY2023 Revenue was agreed to between the Finance Division and Community Development Division as a result of several dynamic factors including potential construction impacts and seasonal weather conditions.

In the Community Development Budget, Line 81 'Capital Outlay' indicates an FY2023 Available Budget of \$1,887,000. A request was made for a detail of the projects within these lines. Those projects are as follows:

Project Name	Total
Railroad Square TYP Project Match	\$60,000
Spruce Street Connector TYP Project Match	\$60,000
Library Plaza Project	\$1,500,000
Land Use Code Update	\$240,000
Energy Savings Plan	\$27,000
Total	\$1,887,000

Thank you for your consideration of the FY2024 Community Development Division Budget

Sincerely,

A handwritten signature in black ink, appearing to read 'Matt Sullivan'.

Matt Sullivan
Community Development Director

Cc: John Griffin, CFO/Treasurer/Tax Collector
Deb Chisholm, Sustainability Manager
Janet Graziano, Senior Finance Manager



RESOLUTION

RELATIVE TO THE ADOPTION OF THE FISCAL YEAR 2024 PROPOSED BUDGET FOR THE CITY OF NASHUA GENERAL, ENTERPRISE, SPECIAL REVENUE AND GRANT FUNDS

CITY OF NASHUA

In the Year Two Thousand and Twenty-Three

RESOLVED by the Board of Aldermen of the City of Nashua that the Fiscal Year 2024 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, 2023, and ending June 30, 2024, 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 \$317,503,290 with estimated General Fund Revenues of \$66,639,831 including estimated state funding for education in the amount of \$36,177,736.

That the Fiscal Year 2024 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, 2023 and ending June 30, 2024, 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 \$37,187,106 (inclusive of anticipated Capital Appropriations), with estimated Enterprise Funds Revenues of \$30,621,470 and any additional funding for capital and CSO-related expenditures from retained earnings, bonding and/or State Revolving Fund Loans.

That the Fiscal Year 2024 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, 2023 and ending June 30, 2024. The proposed Special Revenue Funds appropriation amount is \$33,779,016 with estimated Special Revenue Funds Revenues of \$33,779,016 for the City of Nashua. The proposed Special Revenue Funds appropriation amount is \$23,557,029 with estimated Special Revenue Funds Revenues of \$23,557,029 for the Nashua School District.

RESOLUTION

R-23-125

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 FY2024 combined annual municipal budget pursuant to Nashua City Charter §56-c is \$412,026,441. The FY2024 dollar amount under the limit established by City Charter Section 56-c is \$43,727,235. Please find attached the Combined Annual Municipal Budget Calculation for the FY2024 Proposed Budget.

**City of Nashua Combined Budget Analysis to the
FY24 Proposed Budget**

Combined Annual Municipal Budget Calculation

<u>Line</u>	<u>Description</u>	<u>FY2023</u>	<u>FY2024</u>
1	<u>Appropriations</u>		
2	General Fund	\$ 303,358,903	\$ 317,503,290
3	Enterprise Funds	44,082,704	37,187,106
4	Special Revenue Funds (includes Grants)	59,581,977	57,336,045
5	Total Appropriations	\$ 407,023,584	\$ 412,026,441
6			
7			
8	<u>Supplemental Appropriations</u>		
9	General Fund	\$ 1,771,199	\$ -
10	Enterprise Funds	-	-
11	Capital Project Funds	21,567,517	-
12	Total Supplemental Appropriations	\$ 23,338,716	\$ -
13			
14	Total Appropriations	\$ 430,362,300	\$ 412,026,441
15			
16	<u>Spending Cap Calculation</u>		
17	FY2023 Total Appropriations		\$ 407,023,584
18	Add: FY2023 Supplemental Appropriations		23,338,716
19	FY2023 Total Appropriations		\$ 430,362,300
20			
21	Last 3-Years Annual Average S&L IPD		5.9%
22	Allowable Spending Over Prior Year Total Appropriations		\$ 25,391,376
23			
24	Maximum Appropriations Allowed (Line 20 plus Line 23)		\$ 455,753,676
25	Total Proposed Appropriations - FY2023		412,026,441
26	Total Appropriations Under the Spending Cap		\$ (43,727,235)

LEGISLATIVE YEAR 2023

RESOLUTION: R-23-125

PURPOSE: Relative to the adoption of the Fiscal Year 2024 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 2024 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.

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.

The budget shall be finally adopted not later than August 1, 2023. Nashua City Charter § 56-b.

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

Approved as to form:

Financial Services Division

By: 

Office of Corporation Counsel

By: 

Date: 