

BUDGET REVIEW COMMITTEE

SEPTEMBER 25, 2023

7:15 or immediately after Special Board of Aldermen

Aldermanic Chamber

ROLL CALL

PUBLIC COMMENT

COMMUNICATIONS

UNFINISHED BUSINESS

NEW BUSINESS – RESOLUTIONS

R-23-152

Endorsers: Mayor Jim Donchess
Alderman-at-Large Michael B. O'Brien, Sr.
Alderman Patricia Klee
Alderman-at-Large Melbourne Moran, Jr.
Alderman Thomas Lopez
Alderwoman-at-Large Shoshanna Kelly
Alderman Alex Comeau
Alderman Richard A. Dowd
Alderman Tyler Gouveia
Alderman June M. Caron
Alderman Derek Thibeault
Alderman-at-Large Lori Wilshire

ESTABLISHING THE USE OF FUND BALANCE FOR TAX RATE

R-23-154

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

RELATIVE TO THE SUPPLEMENTAL APPROPRIATION OF \$425,000 OF FY2023 ASSIGNED FUND BALANCE INTO DEPARTMENT 128 "RISK MANAGEMENT", ACCOUNT 89650 "TRANSFER TO PROPERTY AND CASUALTY SELF INSURANCE FUND"

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

- Amended and tabled at 5/24/23 meeting

O-23-056

Endorsers: Mayor Jim Donchess
Alderman-at-Large Michael B. O'Brien, Sr.

PERMITTING CERTAIN FUNDING TRANSFERS WITHIN THE PUBLIC WORKS DIVISION

- Amended and tabled at 7/24/23 meeting

GENERAL DISCUSSION

PUBLIC COMMENT

REMARKS BY THE ALDERMEN

ADJOURNMENT



RESOLUTION

ESTABLISHING THE USE OF FUND BALANCE FOR TAX RATE

CITY OF NASHUA

In the Year Two Thousand and Twenty-Three

RESOLVED by the Board of Aldermen of the City of Nashua that pursuant to NRO §5-135, B, \$8,000,000 of the unassigned general fund balance shall be applied to the Calendar Year 2023 (Fiscal Year 2024) Tax Rate. With approval of this action, unassigned fund balance remains at or above the five percent (5%) minimum as recommended by Department of Revenue Administration and the ten percent (10%) minimum as established by NRO §5-136, A.

LEGISLATIVE YEAR 2023

RESOLUTION:

R-23-152

PURPOSE:

Establishing the use of fund balance for tax rate

SPONSOR(S):

Mayor Jim Donchess

**COMMITTEE
ASSIGNMENT:**

Budget Review Committee

FISCAL NOTE:

This resolution would apply \$8,000,000 of unassigned general fund balance to the FY24 tax rate. This amount is from fund balance consisting of anticipated surplus in the FY23 operating budget.

ANALYSIS

This resolution applies \$8,000,000 of the unassigned general fund balance to the Calendar Year 2023 (Fiscal Year 2024) Tax Rate. With approval of this action, unassigned fund balance remains at or above the five percent (5%) minimum as recommended by Department of Revenue Administration and the ten percent (10%) as established by NRO §5-136, C.

Per NRO §5-135, B, in order to use unassigned general fund balance to reduce the tax rate, this resolution must be approved on or before the board's second meeting in September (September 26, 2023) "by 10 members of the Board of Aldermen."

**Approved as to account
Structure, numbers, and
amount:**

Financial Services Division

By: /s/John Griffin

Approved as to form:

Office of Corporation Counsel

By: Douglas Clarke

Date: 30 August 2023



RESOLUTION

**RELATIVE TO THE SUPPLEMENTAL APPROPRIATION OF \$425,000 OF FY2023
ASSIGNED FUND BALANCE INTO DEPARTMENT 128 “RISK MANAGEMENT”,
ACCOUNT 89650 “TRANSFER TO PROPERTY AND CASUALTY SELF INSURANCE
FUND”**

CITY OF NASHUA

In the Year Two Thousand and Twenty-Three

RESOLVED by the Board of Aldermen of the City of Nashua to appropriate \$425,000 of FY2023 Assigned Fund balance into Department 128 “Risk Management”, Account 89650 “Transfer to Property and Casualty Self Insurance Fund” for the purpose of funding professional services and the purchase and installation of information technology security software.

LEGISLATIVE YEAR 2023

RESOLUTION:

R-23-154

PURPOSE:

Relative to the supplemental appropriation of \$425,000 of FY2023 Assigned Fund Balance into Department 128 "Risk Management, Account 89650 "Transfer to Property and Casualty Self Insurance fund"

SPONSOR(S):

Mayor Jim Donchess

**COMMITTEE
ASSIGNMENT:**

Budget Review Committee

FISCAL NOTE:

Reduces FY2023 Assigned Fund Balance. The current balance of the Assigned Fund Balance is \$10,955,000.

ANALYSIS


This legislation authorizes the supplemental appropriation of \$425,000 from Assigned Fund Balance into the Risk Management Property and Casualty Self Insurance Fund for the purpose of funding professional services and the purchase and installation of information technology security software.

Charter Sec. 53 permits specific non-budget, supplementary appropriations. There should be notice and a public hearing. A two-thirds vote is required under Charter Sec. 56-b for an item or amount not in the mayor's budget. A roll call is required under Charter Sec. 49.

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

Financial Services Division

By:



Approved as to form:

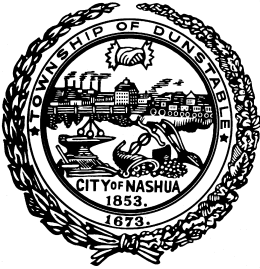
Office of Corporation Counsel

By:



Date:





ORDINANCE

PERMITTING CERTAIN FUNDING TRANSFERS WITHIN THE PUBLIC WORKS DIVISION

CITY OF NASHUA

In the Year Two Thousand and Twenty-Three

The City of Nashua ordains that Part I “Administrative Legislation”, Chapter 5 “Administration of Government” Article XXVI “Accounts and Warrants”, Section 5-130 “Appropriation accounts; loans to City”, subsection C be amended by adding the new underlined language as shown:

“§ 5-130. Appropriation accounts; loans to City.

...

- C. No account or claim shall be chargeable to any appropriation which has been expended, and unless authorized by special action of the Board of Aldermen, no funds from an appropriation or money raised by loan for a specific purpose shall be diverted to and used for another purpose except by an authorized transfer of funds. Except as otherwise provided, the Board of Aldermen may transfer any unencumbered appropriation balance or any portion thereof from one department, fund or agency to another. Except as otherwise provided, the Chief Financial Officer is authorized to transfer any unencumbered appropriation balance or any portion thereof from one object of expenditure appropriation account to another within the same department or fund. For purposes of this exception only, the Public Works Administration and Engineering Department, the Streets Department, and the Parks and Recreation Department shall be treated as a single department, to permit the Mayor and Chief Financial Officer to jointly authorize transfers between Public Works Administration and Engineering, Streets, and Parks and Recreation general fund operating accounts.”

LEGISLATIVE YEAR 2023

ORDINANCE: **O-23-056**

PURPOSE: **Permitting certain funding transfers within the Public Works Division**

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

COMMITTEE ASSIGNMENT:

FISCAL NOTE: **None.**

ANALYSIS

The ordinances currently provide that the Board of Aldermen may transfer any unencumbered appropriation balance or any portion thereof from one department, fund or agency to another. This legislation creates a limited exception to that rule, by allowing transfers between the Public Works Administration and Engineering Department, the Streets Department, and the Parks and Recreation Department, upon joint approval by the Mayor and the Chief Financial Officer. Any transfers from non-payroll accounts into payroll accounts will still require the approval of the Board of Aldermen, pursuant to NRO §5-130, D.

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

Financial Services Division

By: _____

Approved as to form:

Office of Corporation Counsel

By: _____

Date: _____