

BUDGET REVIEW COMMITTEE

MAY 16, 2023

7:00 PM

Aldermanic Chamber

ROLL CALL

PUBLIC COMMENT

COMMUNICATIONS

UNFINISHED BUSINESS

NEW BUSINESS – RESOLUTIONS

NEW BUSINESS – ORDINANCES

TABLED IN COMMITTEE

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>ADMINISTRATIVE SERVICES</u>	<u>Appropriations</u>	<u>REVENUES</u>
106	ADMINISTRATIVE SERVICES	52	
110	ARLINGTON STREET COMMUNITY CENTER	55	
111	HUMAN RESOURCES	59	
112	PAYROLL	62	
113	BENEFITS	65	
120	TELECOMMUNICATIONS	68	
122	INFORMATION TECHNOLOGY	70	
128	RISK MANAGEMENT	74	
129	CITY BUILDINGS	77	
130	PURCHASING	80	80
132	ASSESSING	83	
134	GIS	86	86
2505	CTAB/PEG ACCESS CHANNELS FUND	89	89

PUBLIC COMMENT

GENERAL DISCUSSION

REMARKS BY THE ALDERMEN

ADJOURNMENT



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	<u>\$ 407,023,584</u>	<u>\$ 412,026,441</u>
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	<u>\$ 23,338,716</u>	<u>\$ -</u>
13			
14	Total Appropriations	<u>\$ 430,362,300</u>	<u>\$ 412,026,441</u>
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		<u>\$ 430,362,300</u>
20			
21	Last 3-Years Annual Average S&L IPD		5.9%
22	Allowable Spending Over Prior Year Total Appropriations		<u>\$ 25,391,376</u>
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		<u>\$ (43,727,235)</u>

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: 