



## RESOLUTION

### CREATING A SPECIAL REVENUE FUND FOR SCHOOL CAREER AND TECHNICAL EDUCATION (CTE) TUITION FEES

### *CITY OF NASHUA*

*In the Year Two Thousand and Sixteen*

*The City of Nashua ordains* that pursuant to NH RSA 47:1-b and c, the majority of the board of aldermen answer “yes” to the following question:

“Shall we adopt the provisions of RSA 47:1-b to restrict revenues from school career and technical education (CTE) tuition fees to expenditures for the purpose of funding the operation and capital expenses of the school career and technical educational (CTE) programs? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the School CTE Programs Special Revenue Fund, separate from the general fund. Any surplus in such fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue.”

And, effective for Fiscal Year 2016, create and fund such a described special revenue fund.

**LEGISLATIVE YEAR 2016**

**RESOLUTION:** R-16-030

**PURPOSE:** Creating a special revenue fund for school career and technical education (CTE) tuition fees

**SPONSOR(S):** Mayor Jim Donchess  
Alderman Richard A. Dowd

**COMMITTEE  
ASSIGNMENT:**

**FISCAL NOTE:** The tuition fee revenue from career and technical educational (CTE) programs is currently accounted for in the General Fund. As a special revenue fund, these user-based fees will no longer be recognized as revenue in the General Fund.

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**ANALYSIS**


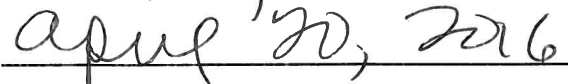
The state gives municipalities the ability to restrict revenues from a specific source to expenditures for specific purposes in RSA 47:1-b and c. This legislation creates a special revenue fund for school career and technical education (CTE) tuition fees, pursuant to the format and requirements of NH RSA 47:1-b and c. Special revenue funds are limited to municipal activities funded primarily through user fees. Special revenue funds require an annual appropriation and will be included in the annual municipal budget.

State law requires the board of aldermen to hold a public hearing on this legislation at least 15 days but not more than 30 days before this legislation is to be voted on. Notice of the public hearing must be posted in at least 2 public places in the city and published in a newspaper of general circulation at least 7 days before the hearing. NH RSA 47:1-c, I (b).

If this special revenue fund is created, the city may rescind its action at a later date, in a similar manner. NH RSA 47:1-c, IV(a).

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**Approved as to content:** **Financial Services Division**  
By:  \_\_\_\_\_

**Approved as to form:** **Office of Corporation Counsel**  
By:  \_\_\_\_\_  
Date:  \_\_\_\_\_