

BUDGET REVIEW COMMITTEE

JUNE 27, 2022

7:15 p.m. or immediately after the Special BOA Public Hearing

Aldermanic Chamber and via Zoom

Join Zoom Meeting: <https://us02web.zoom.us/j/84469836683?pwd=Q0t1bUdXZTdkRTRaMzU5c2QrOGRvQT09>

Meeting ID: 844 6983 6683

Passcode: 565450

Join by telephone: 1-929-205-6099

Meeting ID: 844 6983 6683

Passcode: 565450

If for some reason you cannot connect to Zoom, please contact us at (603) 589-3329 and they will help you with connectivity. The public may also view the meeting via Channel 16.

ROLL CALL

PUBLIC COMMENT

COMMUNICATIONS

From: Laurie Ortolano

Re: Interest Paid for Abatement Appeals not settled expeditiously

From: Lisa Fauteux, Director of Public Works

Re: Referral from Board of Aldermen – R-22-038

UNFINISHED BUSINESS

NEW BUSINESS – RESOLUTIONS

R-22-038

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

AUTHORIZING THE MAYOR AND CITY TREASURER TO ISSUE BONDS NOT TO EXCEED THE AMOUNT OF TWO MILLION AND FOUR HUNDRED FIFTY THOUSAND DOLLARS (\$2,450,000) FOR WALNUT STREET OVAL INTERSECTION PROJECT AND WEST PEARL STREET STREETSCAPING

R-22-042

Endorsers: Mayor Jim Donchess
Alderman Patricia Klee
Alderman-at-Large Melbourne Moran, Jr.
Alderman Thomas Lopez
Alderman-at-Large Michael B. O'Brien, Sr.
Alderman Richard A. Dowd
Alderman Derek Thibeault
Alderman-at-Large Lori Wilshire

RELATIVE TO THE SUPPLEMENTAL APPROPRIATION OF \$320,000 FROM FY2022 ASSIGNED FUND BALANCE INTO DEPARTMENT 152 "FIRE", ACCOUNT 51330 "SHIFT COVERAGE"

NEW BUSINESS – ORDINANCES - None

TABLED IN COMMITTEE

GENERAL DISCUSSION

PUBLIC COMMENT

REMARKS BY THE ALDERMEN

ADJOURNMENT

Graham, Donna

From: Laurie Ortolano [REDACTED]
Sent: Wednesday, June 01, 2022 1:07 PM
To: Graham, Donna
Subject: Re: Interest Paid for Abatement Appeals not settled expeditiously

CAUTION: This email came from outside of the organization. Do not click links/open attachments if source is unknown.

Donna,

Could you please place this email into the upcoming Board Packet and could you provide it to the Budget committee packet as well.

Good Morning,

I have been concerned with Nashua's ability to settle abatement appeals in a timely manner such that the costs to taxpayers are minimized. As of 2022, late interest payment is 6%; legislation was passed this year to reduce the interest payment to 4% for years beyond 2022.

I have tried to follow these abatement appeals since I began attending Board of Assessor meetings in 2019. I filed an abatement in 2018 that ended up going to a full appeal and settled in 2021. The City paid me about \$450 in interest payments over 2018-2021 and this is a relatively low amount because it was a residential property, but for commercial property, the interest payment for running out abatement appeals 3-5 years, is costly to taxpayers.

The interest payments are not the only costs. The legal departments' deliberate drag out of these appeals is inefficient and costly to the staff.

In speaking an official in Manchester, that city cleans up all their abatement and appeals as quickly as possible. I learned several weeks ago that 2021 abatements (which were filed by March 1, 2022) are their primary workload. There were only four 2020 abatement appeals to settle and these were court involved. The assessing office handles all their appraisal internally for ALL commercial properties (Mall, hotels, etc).

Attached are the 2020-2022 Overlay account summaries for abatements and abatement appeals.

In 2020, the City paid \$16,700 in interest for 2017 and 2018 abatement appeals. In 2021, the City paid \$167,000 in interest for 2017 and 2018 abatement appeals. And in 2022, the City paid \$145,000 in 2017, 2018 and 2019 in interest penalty. Over \$300,000 in interest penalties have been paid to settle long standing abatement appeals. Someone should question why we are unable to do better. This appears to be Nashua's practice before 2018.

Attached are the 2020-2022 Overlay Analysis Reports filtered for 2017 and 2018 payments.

Laurie Ortolano
41 Berkeley St
Nashua

FY2020 Overlay Analysis

DATE	TAX YEAR	PARCEL	NAME	ABATEMENT	INTEREST	TOTAL
06/08/2020	2017	00049437	WHITE DUCK REALTY, LLC	12,438.52	1,727.88	14,166.40
06/08/2020	2017	00036032	W K V REALTY	15,208.36	2,285.00	17,493.36
					4,012.88	
06/08/2020	2018	00033098	WESTON ASSOCIATES DEVELPMNT CO	29,547.65	2,687.58	32,235.23
05/21/2020	2018	00005936	WALLEY, CHERYL A &	260.88	21.28	282.16
04/20/2020	2018	00001242	CHARLOTTE REALTY LLC	2,593.99	214.57	2,808.56
04/20/2020	2018	00023792	WCG REALTY, LLC	6,191.20	508.98	6,700.18
04/20/2020	2018	00021130	CORAZZINI, ARTHUR J &	526.00	44.73	570.73
03/06/2020	2018	00022836	ST MARY'S BANK	496.31	37.52	533.83
03/06/2020	2018	00033102	LITCHFIELD VANTAGE, LLC	2,596.10	196.51	2,792.61
03/06/2020	2018	00005158	BUKIN, BORIS A &	712.66	54.84	767.50
02/24/2020	2018	00023162	TRIO REAL ESTATE MANAGMNT LLC	5,612.17	413.08	6,025.25
02/07/2020	2018	00038590	FLATLEY, JOHN J	22,775.30	1,634.38	24,409.68
02/07/2020	2018	00038591	FLATLEY, JOHN J	47,843.40	3,434.82	51,278.22
02/07/2020	2018	00042349	FLATLEY, JOHN J	14,206.46	1,022.58	15,229.04
02/07/2020	2018	00048836	FLATLEY, JOHN J COMPANY	32,502.20	2,360.28	34,862.48
02/07/2020	2018	00027878	DION, ROBERT P 2010 REV TRUST	646.91	7.26	654.17
01/03/20	2018	00016516	HUSTON, ROLAND EJR, TRUSTEE	1,259.87	82.32	1,342.19
					12,720.73	

FY2021 Overlay Account

DATE	TAXYEAR	PARCEL	NAME	ABATEMENT	INTEREST	TOTAL
10/02/2020	2017	00041206	SKY MEADOW COUNTRY CLUB INC	511.00	85.34	596.34
10/02/2020	2017	00041211	SKY MEADOW COUNTRY CLUB INC	475.00	79.33	554.33
10/02/2020	2017	00041212	CALLAHAN, WILLIAM J TRUSTEE OF	6,520.00	1,088.93	7,608.93
10/02/2020	2017	00047566	SKY MEADOW COUNTRY CLUB INC	3,348.00	559.16	3,907.16
10/02/2020	2017	00047711	CALLAHAN, WILLIAM J TRUSTEE	28,276.00	4,722.48	32,998.48
10/02/2020	2017	00048432	MEADOWBROOK LINKS INC	33,042.00	5,518.47	38,560.47
					12,053.71	
05/05/2021	2018	00002214	BANK OF NEW HAMPSHIRE, NA	32,228.60	4,662.11	36,890.71
05/19/2021	2018	00005046	BRONZE CRAFT CORP	4,935.57	713.16	5,648.73
07/01/2020	2018	00009964	E-Z MINI STORAGE LLC	6,761.75	628.26	7,390.01
03/10/2021	2018	00010068	MCLAUGHLIN, BRIAN J	2,117.00	249.94	2,366.94
09/18/2020	2018	00011790	KEROUAC, Y KAREN &	6,444.00	308.25	6,752.25
09/02/2020	2018	00014248	THE LANDING AT NASHUA, LLC	427,960.00	44,812.69	472,772.69
08/11/2020	2018	00016576	146-150 MAIN STREET, LLC	13,759.00	1,158.02	14,917.02
11/10/2020	2018	00026792	AMHERST ST DENTAL HOLDINGS LLC	2,861.00	326.86	3,187.86
11/10/2020	2018	00030812	LAW REALTY CO INC	11,797.00	1,347.77	13,144.77
06/21/2021	2018	00030880	LOWE'S HOME CENTERS LLC	180,488.62	28,452.92	208,941.54
08/11/2020	2018	00031256	SENDALL, WADE R & PATRICIA A	615.00	61.77	676.77
09/18/2020	2018	00032628	LINEAR RETAIL NASHUA #6 LLC	10,308.00	1,084.46	11,392.46
05/19/2021	2018	00036032	W K V REALTY	9,769.33	1,411.60	11,180.93
03/10/2021	2018	00038448	BT NEWYO, LLC	50,864.00	6,830.76	57,694.76
03/10/2021	2018	00039624	BOSOWSKI PROPERTIES LLC	3,052.00	414.54	3,466.54
11/10/2020	2018	00040230	LAW REALTY CO INC	3,612.00	412.66	4,024.66
10/02/2020	2018	00041206	SKY MEADOW COUNTRY CLUB INC	560.00	60.66	620.66
10/02/2020	2018	00041211	SKY MEADOW COUNTRY CLUB INC	520.00	76.33	596.33
10/02/2020	2018	00041212	CALLAHAN, WILLIAM J TRUSTEE OF	6,215.00	673.26	6,888.26
11/10/2020	2018	00042144	LAW REALTY CO INC	5,319.00	607.68	5,926.68
11/10/2020	2018	00042145	LAW REALTY CO INC	3,729.00	426.03	4,155.03
11/10/2020	2018	00042146	LAW REALTY CO INC	1,760.00	201.07	1,961.07
03/29/2021	2018	00043798	SERITAGE SRC FINANCE LLC	107,604.69	14,681.41	122,286.10
05/05/2021	2018	00043799	MAY DEPARTMENT STORES CO	96,421.00	13,789.14	110,210.14
03/10/2021	2018	00045000	PERIMETER PLACE INVESTMENT, LL	2,276.00	304.73	2,580.73
10/02/2020	2018	00047566	SKY MEADOW COUNTRY CLUB INC	2,017.00	218.50	2,235.50
10/02/2020	2018	00047711	CALLAHAN, WILLIAM J TRUSTEE	41,466.00	4,491.96	45,957.96
03/10/2021	2018	00047796	COSTCO WHOLESALE CORP	89,216.00	11,849.41	101,065.41
10/02/2020	2018	00048432	MEADOWBROOK LINKS INC	53,615.00	5,808.05	59,423.05
08/11/2020	2018	00048964	HUNT, N&D & AUGER, T	4,125.00	412.95	4,537.95
11/10/2020	2018	00049186	LOFTS 34 LLC	36,411.00	4,159.83	40,570.83
05/19/2021	2018	00049437	WHITE DUCK REALTY, LLC	18,562.99	2,279.43	20,842.42
03/08/2021	2018	00049604	24 MERRITT PARKWAY, LLC	1,629.00	218.24	1,847.24
03/08/2021	2018	00049656	COMMERCE CENTER OF MAPLEWOOD	1,061.00	141.05	1,202.05
03/08/2021	2018	00049664	24 MERRIT PARKWAY, LLC	564.00	75.78	639.78
07/01/2020	2018	00050053	E-Z MINI STORAGE LLC	3,983.24	367.90	4,351.14
08/11/2020	2018	00050867	BRINKER NEW ENGLAND II LLC	11,825.00	1,183.80	13,008.80
09/08/2020	2018	00051679	STATE OF NH - ROW	2,963.00	311.24	3,274.24
					155,214.22	

FY2022 Overlay Analysis

ABATEMENT DATE	TAX YEAR	PARCEL	OWNER NAME	ABATEMENT	INTEREST	TOTAL
04/07/2022	2017	00021110	CHASE, CAROL A & JOHN K	968.22		968.22
07/07/2021	2018	00035562	ORTOLANO, LAURIE A TRUST	1,259.87	197.58	1,457.45
07/07/2021	2018	00027514	1987 TAMPOSI LIMITED	5,125.40	800.40	5,925.80
07/19/2021	2018	00008630	WASH DEPOT I INC	10,879.93	422.08	11,302.01
07/27/2021	2018	00012182	AIMCO ROYAL CREST-NASHUA LLC	18,727.20	2,958.38	21,685.58
07/27/2021	2018	00012184	AIMCO ROYAL CREST-NASHUA LLC	18,022.41	2,847.05	20,869.46
07/27/2021	2018	00012186	AIMCO ROYAL CREST-NASHUA LLC	13,592.33	2,147.22	15,739.55
08/30/2021	2018	00052247	LIBERTY SIMON STREET LLC	17,788.83	2,932.96	20,721.79
08/30/2021	2018	00010082	RNC REALTY, LLC	5,756.39	939.63	6,696.02
09/21/2021	2018	00021604	23-25 EAST PEARL STREET, LLC	2,099.79	375.20	2,474.99
09/21/2021	2018	00001364	DGT REALTY, LLC	1,202.61	201.05	1,403.66
09/21/2021	2018	00017022	FARLEY WHITE NASHUA, LLC	6,770.23	1,130.72	7,900.95
10/08/2021	2018	00029630	FIVE N ASSOCIATES	6,267.77	1,077.71	7,345.48
10/08/2021	2018	00033190	FIVE N ASSOCIATES	5,968.28	1,018.37	6,986.65
10/08/2021	2018	00033106	FIVE N ASSOCIATES	10,959.63	1,880.85	12,840.48
10/08/2021	2018	00049780	SAT SR LIMITED PARTNERSHIP	9,431.85	1,627.96	11,059.81
10/25/2021	2018	00050409	VICKERRY REALTY CO	25,931.35	4,539.76	30,471.11
10/25/2021	2018	00014884	NATIONAL RETAIL PROPERTIES, LP	32,847.93	5,723.64	38,571.57
12/01/2021	2018	00024794	MAG RE HOLDINGS - NASHUA LLC	3,077.57	548.90	3,626.47
12/01/2021	2018	00026994	MAG RE HOLDINGS -- NASHUA, LLC	14,552.18	2,595.47	17,147.65
12/01/2021	2018	00017838	BELLWETHER COMMUNITY	24,720.26	4,510.60	29,230.86
12/08/2021	2018	00027528	LAW REALTY CO INC	8,000.41	1,437.44	9,437.85
12/08/2021	2018	00028980	LAW REALTY CO INC	9,018.49	1,620.36	10,638.85
12/08/2021	2018	00019816	LAW REALTY CO INC	24,423.32	4,388.17	28,811.49
12/08/2021	2018	00019818	LAW REALTY CO INC	17,173.74	3,085.63	20,259.37
12/08/2021	2018	00023106	LAW REALTY CO INC	4,138.07	743.49	4,881.56
12/08/2021	2018	00042147	LAW REALTY CO INC	12,333.62	2,216.00	14,549.62
12/08/2021	2018	00037974	STATE STREET REALTY INC	4,644.99	834.57	5,479.56
12/16/2021	2018	00004156	FIRST BUILDING PARTNERSHIP	6,598.43	1,201.82	7,800.25
01/12/2022	2018	00038553	LIBERTY SIMON STREET LLC	26,913.37	5,092.16	32,005.53
01/12/2022	2018	00022750	AFP 105 CORP	3,003.34	557.39	3,560.73
01/12/2022	2018	00024778	NASHUA FOUNDRIES INC	4,218.67	782.94	5,001.61
04/07/2022	2018	00021110	CHASE, CAROL A & JOHN K	729.53		729.53
					60,435.50	
07/07/2021	2019	00035562	ORTOLANO, LAURIE A TRUST	1,625.47	150.17	1,775.64
07/07/2021	2019	00027514	1987 TAMPOSI LIMITED PRTRNSHP	5,426.07	501.28	5,927.35
07/19/2021	2019	00008630	WASH DEPOT I INC	7,315.71	716.74	8,032.45
07/27/2021	2019	00039437	XINHUA EDUCATION CONSULTING	598,693.76	37,491.43	636,185.19
07/27/2021	2019	00012182	AIMCO ROYAL CREST-NASHUA LLC	27,230.64	2,658.90	29,889.54
07/27/2021	2019	00012184	AIMCO ROYAL CREST-NASHUA LLC	26,205.83	2,558.84	28,764.67
07/27/2021	2019	00012186	AIMCO ROYAL CREST-NASHUA LLC	19,764.17	1,929.85	21,694.02
08/30/2021	2019	00052247	LIBERTY SIMON STREET LLC	18,250.11	1,851.01	20,101.12
08/30/2021	2019	00010082	RNC REALTY, LLC	6,199.42	648.14	6,847.56
09/21/2021	2019	00021604	23-25 EAST PEARL STREET, LLC	2,154.24	230.53	2,384.77
09/21/2021	2019	00001364	DGT REALTY, LLC	1,233.79	132.03	1,365.82
09/21/2021	2019	00017022	FARLEY WHITE NASHUA, LLC	6,945.79	738.73	7,684.52
10/08/2021	2019	00029630	FIVE N ASSOCIATES	6,430.30	729.35	7,159.65
10/08/2021	2019	00033190	FIVE N ASSOCIATES	6,123.05	694.50	6,817.55
10/08/2021	2019	00033106	FIVE N ASSOCIATES	11,243.83	1,247.60	12,491.43
10/08/2021	2019	00032854	ALDEBARAN PROPERTIES LLC &	1,320.40	125.39	1,445.79
10/08/2021	2019	00030460	ALDEBARAN PROPERTIES LLC &	1,140.22	145.21	1,285.43
10/08/2021	2019	00049780	SAT SR LIMITED PARTNERSHIP	9,676.43	1,103.91	10,780.34
10/25/2021	2019	00050409	VICKERRY REALTY CO	26,603.78	3,070.00	29,673.78
10/25/2021	2019	00014884	NATIONAL RETAIL PROPERTIES, LP	33,699.71	3,772.52	37,472.23
12/01/2021	2019	00024794	MAG RE HOLDINGS - NASHUA LLC	3,157.38	379.40	3,536.78
12/01/2021	2019	00026994	MAG RE HOLDINGS -- NASHUA, LLC	14,929.54	1,776.82	16,706.36
12/01/2021	2019	00017838	BELLWETHER COMMUNITY	25,361.28	3,043.35	28,404.63
12/08/2021	2019	00027528	LAW REALTY CO INC	8,207.87	976.85	9,184.72
12/08/2021	2019	00028980	LAW REALTY CO INC	9,252.35	1,101.16	10,353.51
12/08/2021	2019	00042147	LAW REALTY CO INC	12,653.44	1,505.93	14,159.37
12/08/2021	2019	00019816	LAW REALTY CO INC	25,056.64	2,982.08	28,038.72
12/08/2021	2019	00019818	LAW REALTY CO INC	17,619.07	2,096.91	19,715.98
12/08/2021	2019	00023106	LAW REALTY CO INC	4,245.38	505.26	4,750.64
12/08/2021	2019	00037974	STATE STREET REALTY INC	4,765.44	567.94	5,333.38
12/16/2021	2019	00004156	FIRST BUILDING PARTNERSHIP	6,769.54	824.59	7,594.13
01/12/2022	2019	00038553	LIBERTY SIMON STREET LLC	27,611.26	3,449.52	31,060.78
01/12/2022	2019	00022750	AFP 105 CORP	22,665.22	2,921.02	25,586.24
01/12/2022	2019	00024778	NASHUA FOUNDRIES INC	4,328.06	539.29	4,867.35
02/04/2022	2019	00047474	NASHUA, CITY OF	4,193.15		4,193.15
02/04/2022	2019	00047833	ISHA HOSPITALITY, INC	15,876.10	2,074.77	17,950.87
04/07/2022	2019	00021110	CHASE, CAROL A &	724.30		724.30
04/07/2022	2019	00051036	NASHUA, CITY OF	3,037.70		3,037.70
					85,241.02	



THE CITY OF NASHUA

Division of Public Works

Administration

"The Gate City"

Memorandum

To: Board of Aldermen
From: Lisa M. Fauteux, Director of Public Works
Date: June 16, 2022
RE: Referral from Board of Aldermen – R-22-038

Please be advised that the Board of Public Works met on June 16, 2022 and voted to provide the Board of Aldermen with a positive recommendation concerning proposed resolution R-22-038.



RESOLUTION

AUTHORIZING THE MAYOR AND CITY TREASURER TO ISSUE BONDS NOT TO EXCEED THE AMOUNT OF TWO MILLION AND FOUR HUNDRED FIFTY THOUSAND DOLLARS (\$2,450,000) FOR WALNUT STREET OVAL INTERSECTION PROJECT AND WEST PEARL STREET STREETSCLAPING

CITY OF NASHUA

In the Year Two Thousand and Twenty-Two

RESOLVED by the Board of Aldermen of the City of Nashua that the Mayor of the City of Nashua and the City Treasurer of the City of Nashua are hereby authorized to issue and sell general obligation bonds of the City in an aggregate principal not to exceed two million and four hundred fifty thousand dollars (\$2,450,000). The proceeds of said bonds shall be used for the Walnut Street Oval Intersection Project and West Pearl Street Streetsclaping:

<u>Project</u>	<u>Amount to be borrowed</u>	<u>Useful Life</u>
Walnut Street Oval Intersection Project #41526	\$ 555,000	20 Years
West Pearl Street Streetsclaping	\$1,895,000	20 Years
Total	\$ 2,450,000	

Pursuant to Nashua City Charter §54-a, this resolution requires a “duly advertised public hearing.” Also see N.H. RSA 33:9, which requires a 2/3 vote for passage of this resolution.

The bonds shall be general obligations of the City of Nashua, payable as to principal and interest from ad valorem taxes, which will be levied without limitation as to rate or amount on all taxable property within the territorial limits of the City of Nashua.

The bonds shall bear the manual or facsimile signature of the City Treasurer and the Mayor. In accordance with Chapter 91 of the New Hampshire Acts of 2005, bonds issued pursuant to this resolution shall not require an authenticating certificate of a bank or trust company doing business in the State of New Hampshire or The Commonwealth of Massachusetts, or the Commissioner of Revenue Administration.

The bonds are to be issued in fully-registered form by means of a book-entry system or otherwise and shall have such terms and conditions and be in such form, subject to the provisions of this resolution and applicable law, as shall be determined by the Mayor and the City Treasurer.

RESOLVED FURTHER, that the Mayor is authorized to enter into the required contracts therefor as well as any amendments to be made thereto or any other documentation necessary for the receipt of said funds.

LEGISLATIVE YEAR 2022

RESOLUTION:

R-22-038

PURPOSE:

Authorizing the Mayor and City Treasurer to issue bonds not to exceed the amount of two million and four hundred fifty thousand dollars (\$2,450,000) for the Walnut Street Oval Intersection Project and West Pearl Street Streetscaping

SPONSOR(S):

Mayor Jim Donchess

**COMMITTEE
ASSIGNMENT:**

**Budget Review Committee
Board of Public Works**

FISCAL NOTE:

The bond would be sold in FY 23 for a twenty (20) year term. It is estimated the interest rate will be approximately 4.0 % and the total cost of the bond over the twenty (20) years will be \$3,479,000 including interest. The average annual payment will be approximately \$173,950 beginning in FY 24.

ANALYSIS

This resolution authorizes the Mayor and the City Treasurer of the City of Nashua to issue and sell general obligation bonds of the City in an aggregate principal amount not to exceed up to \$2,450,000 for the projects described in the resolution. The Walnut Street Oval project can be found in the FY 2023 Capital Improvements Program.

As this legislation is an authorization to borrow money, this resolution requires a “duly advertised public hearing” pursuant to Nashua City Charter §54-a. NH RSA 33:9 requires a 2/3 vote of all the members for the issuance of bonds. This resolution is also a specific non-budget, supplementary appropriation, permitted by Charter Sec. 53. Requirements for that are 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.

This legislation should be referred to the Board of Public Works for its review and approval. The West Pearl Street Streetscaping Project is pending Capital Improvements Committee approval.

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

Financial Services Division

By: /s/ John L. Griffin

Approved as to form:

Office of Corporation Counsel

By: /s/ Dorothy Clarke

Date: May 18, 2022



RESOLUTION

**RELATIVE TO THE SUPPLEMENTAL APPROPRIATION OF \$320,000 FROM FY2022
ASSIGNED FUND BALANCE INTO DEPARTMENT 152 "FIRE", ACCOUNT 51330
"SHIFT COVERAGE"**

In the Year Two Thousand and Twenty-Two

RESOLVED by the Board of Aldermen of the City of Nashua to appropriate \$320,000 of FY2022 assigned fund balance into Department 152 "Fire", Account 51330 "Shift Coverage" for the purpose of funding unanticipated additional shift coverage expenses in the Fire Department.

LEGISLATIVE YEAR 2022

RESOLUTION:

R-22-042

PURPOSE:

Relative to the supplemental appropriation of \$320,000 from FY2022 Assigned Fund Balance into Department 152 "Fire", Account 51330 "Shift Coverage"

SPONSOR(S):

Mayor Jim Donchess

**COMMITTEE
ASSIGNMENT:**

Budget Review Committee

FISCAL NOTE:

This resolution will reduce the Assigned Fund Balance for future liabilities. The current balance in assigned fund balance pending passage of Resolution R-22-041 is \$8,155,000.

ANALYSIS

This resolution appropriates \$320,000 of FY2022 assigned fund balance to fund unanticipated shift coverage expenses in the Fire Department primarily related to vacation coverage and personnel vacancies.

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: 