



ORDINANCE

PERMITTING ADMINISTRATIVE TRANSFERS WITHIN DIVISIONS INSTEAD OF ONLY WITHIN DEPARTMENTS

CITY OF NASHUA

In the Year Two Thousand and Thirteen

The City of Nashua ordains that Part I “Administrative Legislation”, Chapter 5 “Administration of Government”, Part 7 “Taxation and Finance”, Article XXVI “Accounts and Warrants”, Section 5-130 “Appropriation accounts; loans to City”, of the Nashua Revised Ordinances, as amended, be hereby further amended by deleting the struck-through language and adding the new underlined language as follows:

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

- A. Under the direction of the Finance Committee, the Chief Financial Officer shall keep suitable records for the purpose of accounting for the various appropriations made by the Board of Aldermen. The appropriations shall be entered under their proper heading and the different charges against them shall be promptly entered therein. For this purpose, an appropriation shall be the object of expenditure line item designating the general purpose of the expenditure within the departmental budget.
- B. Whenever any appropriation has been exhausted the Chief Financial Officer shall immediately give notice thereof to the Mayor, the Board of Aldermen and the Finance Committee.
- 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~~ division, 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~~division or fund.

- D. No funds shall be transferred from any appropriated nonpayroll account to any payroll account within the same ~~department~~division, fund or agency, or from one ~~department~~division, fund or agency to another, unless authorized by special action of the Board of Aldermen.
- E. The Chief Financial Officer shall open an account with the City Treasurer charging him with:
- (1) The amount of all loans to the City;
 - (2) All sums of money paid to him on behalf of the City by the Collector or other officers or agents of the City, or by any person in any way indebted to the City;
 - (3) All bonds, notes, mortgages or other securities in the hands of the Treasurer and belonging to the City.
- F. All City employees' salaries shall be budgeted and funded within the ~~department~~division in which that position is located except as approved through the annual budget process or by action of the Board of Aldermen.

...”

All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

This ordinance shall become effective upon passage.

LEGISLATIVE YEAR 2013

ORDINANCE: O-13-048

PURPOSE: Permitting administrative transfers within divisions instead of only within departments

ENDORSERS: Mayor Donnalee Lozeau

**COMMITTEE
ASSIGNMENT:**

FISCAL NOTE: None.

ANALYSIS

This legislation changes the departmental references to divisional in the transfer sections of the appropriation accounts ordinance. This would permit administrative transfers within divisions instead of only within departments, and thus allows budgetary management on the divisional level.

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

Financial Services Division

By: 

Approved as to form:

Office of Corporation Counsel

By: 

Date: 