

# Committee Report

# **REGULAR CALENDAR**

**March 10, 2021**

## **HOUSE OF REPRESENTATIVES**

### **REPORT OF COMMITTEE**

**The Majority of the Committee on Municipal and  
County Government to which was referred HB 243,**

**AN ACT relative to the form of municipal budgets.**

**Having considered the same, report the same with the  
following amendment, and the recommendation that  
the bill OUGHT TO PASS WITH AMENDMENT.**

**Rep. Tony Piemonte**

**FOR THE MAJORITY OF THE COMMITTEE**

**MAJORITY  
COMMITTEE REPORT**

Committee:	<b>Municipal and County Government</b>
Bill Number:	<b>HB 243</b>
Title:	<b>relative to the form of municipal budgets.</b>
Date:	<b>March 10, 2021</b>
Consent Calendar:	<b>REGULAR</b>
Recommendation:	<b>OUGHT TO PASS WITH AMENDMENT 2021-0546h</b>

**STATEMENT OF INTENT**

This bill is relative to the form of municipal budgets and it requires municipal, district, and administrative unit budgets to use full line item detail in industry standard spreadsheet format. This tool will allow constituents to expand their knowledge of budgets and make it easy to follow year after year. Having an active spreadsheet will allow board members to see the impact of increases and deductions to line items.

Vote 10-9.

Rep. Tony Piemonte  
FOR THE MAJORITY

Original: House Clerk  
Cc: Committee Bill File

## REGULAR CALENDAR

Municipal and County Government

**HB 243**, relative to the form of municipal budgets. **MAJORITY: OUGHT TO PASS WITH AMENDMENT. MINORITY: INEXPEDIENT TO LEGISLATE.**

Rep. Tony Piemonte for the **Majority** of Municipal and County Government. This bill is relative to the form of municipal budgets and it requires municipal, district, and administrative unit budgets to use full line item detail in industry standard spreadsheet format. This tool will allow constituents to expand their knowledge of budgets and make it easy to follow year after year. Having an active spreadsheet will allow board members to see the impact of increases and deductions to line items. **Vote 10-9.**

Original: House Clerk  
Cc: Committee Bill File

# **REGULAR CALENDAR**

**March 10, 2021**

## **HOUSE OF REPRESENTATIVES**

### **REPORT OF COMMITTEE**

**The Minority of the Committee on Municipal and  
County Government to which was referred HB 243,**

**AN ACT relative to the form of municipal budgets.**

**Having considered the same, and being unable to agree  
with the Majority, report with the following resolution:**

**RESOLVED, that it is INEXPEDIENT TO LEGISLATE.**

**Rep. Julie Gilman**

**FOR THE MINORITY OF THE COMMITTEE**

## **MINORITY COMMITTEE REPORT**

Committee:	<b>Municipal and County Government</b>
Bill Number:	<b>HB 243</b>
Title:	<b>relative to the form of municipal budgets.</b>
Date:	<b>March 10, 2021</b>
Consent Calendar:	<b>REGULAR</b>
Recommendation:	<b>INEXPEDIENT TO LEGISLATE</b>

### **STATEMENT OF INTENT**

This bill seeks to amend municipal budget law but conflicts with current budget and transparency RSAs. If approved, it will affect the dates of finalization and the understanding of the budget presented at town meeting. The requirement for posting “live” electronic budget spreadsheets allows for format errors, manipulation of data, and the misunderstanding and/or misinformation of which version is the official and accurate record. Access to public records, such as a line by line version of a budget, is already covered by RSA 91:A. A well-administered, managed and educated governing body already practices the transparency this bill seeks to impose. This bill is yet another instance of attempting state micro-management. Further, similar bills previously submitted cite the same local instance of transparency errors that can be solved through better education of administration and/or for constituents at the polling place. These local problems should have been solved since the committee first saw a version of this bill. For these reasons the minority finds this bill unnecessary and inexpedient to legislate.

Rep. Julie Gilman  
FOR THE MINORITY

Original: House Clerk  
Cc: Committee Bill File

## REGULAR CALENDAR

Municipal and County Government

**HB 243**, relative to the form of municipal budgets. **INEXPEDIENT TO LEGISLATE.**

Rep. Julie Gilman for the **Minority** of Municipal and County Government. This bill seeks to amend municipal budget law but conflicts with current budget and transparency RSAs. If approved, it will affect the dates of finalization and the understanding of the budget presented at town meeting. The requirement for posting “live” electronic budget spreadsheets allows for format errors, manipulation of data, and the misunderstanding and/or misinformation of which version is the official and accurate record. Access to public records, such as a line by line version of a budget, is already covered by RSA 91:A. A well-administered, managed and educated governing body already practices the transparency this bill seeks to impose. This bill is yet another instance of attempting state micro-management. Further, similar bills previously submitted cite the same local instance of transparency errors that can be solved through better education of administration and/or for constituents at the polling place. These local problems should have been solved since the committee first saw a version of this bill. For these reasons the minority finds this bill unnecessary and inexpedient to legislate.

Original: House Clerk

Cc: Committee Bill File

Amendment to HB 243

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT relative to the form of municipal budgets, relative to municipal estimates of  
4 expenditures and revenues, and relative to the requirement that certain governing  
5 bodies submit recommendations to the budget committee.  
6

7 Amend the bill by replacing all after section 1 with the following:

8 2 Budget Preparation; Estimate of Expenditures and Revenues. Amend RSA 32:4 to read as  
9 follows:

10 32:4 Estimate of Expenditures and Revenues. All municipal officers, administrative officials,  
11 and department heads, including officers of such self-sustaining departments as water, sewer, and  
12 electric departments, shall prepare statements of estimated expenditures and revenues for the  
13 ensuing fiscal year, and shall submit such statements to their respective governing bodies, at such  
14 times and in such detail as the governing body may require, **but no fewer than 30 days prior to**  
15 **the public hearing for its budget. The governing body shall publish the draft budget and**  
16 **revised versions, after making any updates to the budget, within 5 days. Budgets shall be**  
17 **published in full line item detail, and made available in CSV and PDF formats for easy**  
18 **viewing and use by common spreadsheet programs.**

19 3 Duties of Governing Bodies; Budget Committee Requirements. Amend RSA 32:17 to read as  
20 follows:

21 32:17 Duties of Governing Body and Other Officials. The governing bodies of municipalities  
22 adopting this subdivision, or of districts which are wholly within towns adopting this subdivision,  
23 shall review the statements submitted to them under RSA 32:4 and shall submit their own  
24 recommendations to the budget committee, together with all information necessary for the  
25 preparation of the annual budget, including each purpose for which an appropriation is sought and  
26 each item of anticipated revenue, at such ~~[time]~~ **times and in such detail** as the budget committee  
27 shall fix. In the case of a special meeting calling for the appropriation of money, the governing body  
28 shall submit such information not later than 5 days prior to the required public hearing.  
29 Department heads and other officers shall submit their departmental statements of estimated  
30 expenditures and receipts to the budget committee, if requested.

31 4 Effective Date. This act shall take effect 60 days after its passage.



**Amendment to**  
**- Page 2 -**

2021-0546h

AMENDED ANALYSIS

This bill requires:

- I. Municipal, district, and administrative unit budgets to use full line item detail.
- II. Governing bodies to publish statements of estimated expenditures and revenues for the next fiscal year in full line item detail.
- III. Governing bodies to submit to the budget committee information necessary for the preparation of the annual budget in whatever detail the budget committee requires.

# Voting Sheets

**HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT**

**EXECUTIVE SESSION on HB 243**

**BILL TITLE:** relative to the form of municipal budgets.

**DATE:** March 3, 2021

**LOB ROOM:** Hybrid

**MOTIONS: OUGHT TO PASS WITH AMENDMENT**

Moved by Rep. Piemonte                      Seconded by Rep. McBride                      AM Vote: 19-0

Amendment # 2021-0546h

Moved by Rep. Piemonte                      Seconded by Rep. McBride                      Vote: 9-9

**MOTIONS: MOTION TO RECONSIDER OUGHT TO PASS WITH AMEDMENT**

Moved by Rep. Piemonte                      Seconded by Rep. Melvin                      AM Vote: 10-9

Amendment # 2021-0546h

Moved by Rep. Piemonte                      Seconded by Rep. Melvin                      Vote: 10-9

**CONSENT CALENDAR: NO**

**Statement of Intent:** Refer to Committee Report

Respectfully submitted,

Rep John MacDonald, Clerk

## OFFICE OF THE HOUSE CLERK



1/22/2021 10:08:26 AM  
Roll Call Committee Registers  
Report

2021 SESSION

## Municipal and County Government

Bill #: 243 Motion: Adopt + Amendment AM #: 2021-0546H Exec Session Date: 3/3/21

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Dolan, Tom Chairman	19		
Piemonte, Tony Vice Chairman	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.	4		
Lascelles, Richard W.	5		
McBride, Everett P.	6		
Melvin, Charles R.	7		
Ayer, Paul F.	8		
Pauer, Diane	9		
Porter, Marjorie A.	10		
Treleaven, Susan GS	11		
Gilman, Julie D.	12		
Maggiore, Jim V.	13		
Stavis, Laurel	14		
Mangipudi, Latha D.	15		
Vann, Ivy C.	16		
Klee, Patricia S.	17		
Gallager, Eric B.	18		
<b>TOTAL VOTE:</b>	<b>19</b>	<b>0</b>	



1/22/2021 10:08:26 AM  
Roll Call Committee Registers  
Report

## 2021 SESSION

## Municipal and County Government

Bill #: 243 Motion: OTP/A AM #: 2021-0546H Exec Session Date: 3/3/21

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Dolan, Tom Chairman	9		
Piemonte, Tony Vice Chairman	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.	4		
Lascelles, Richard W.	5		
McBride, Everett P.	<del>10</del>		
Melvin, Charles R.	6		
Ayer, Paul F.	7		
Pauer, Diane	8		
Porter, Marjorie A.		1	
Treleaven, Susan GS		2	
Gilman, Julie D.		3	
Maggiore, Jim V.		4	
Stavis, Laurel		5	
Mangipudi, Latha D.		6	
Vann, Ivy C.		7	
Klee, Patricia S.		8	
Gallager, Eric B.		9	
<b>TOTAL VOTE:</b>	<del>10</del> 9	9	



1/22/2021 10:08:26 AM  
Roll Call Committee Registers  
Report

## 2021 SESSION

## Municipal and County Government

Bill #: HB243 Motion: Reconsider 2021-0546H AM #: \_\_\_\_\_ Exec Session Date: 3/3/21

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Dolan, Tom Chairman	10		
Piemonte, Tony Vice Chairman	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.	4		
Lascelles, Richard W.	5		
McBride, Everett P.	6		
Melvin, Charles R.	7		
Ayer, Paul F.	8		
Pauer, Diane	9		
Porter, Marjorie A.		1	
Treleaven, Susan GS		2	
Gilman, Julie D.		3	
Maggiore, Jim V.		4	
Stavis, Laurel		5	
Mangipudi, Latha D.		6	
Vann, Ivy C.		7	
Klee, Patricia S.		8	
Gallager, Eric B.		9	
<b>TOTAL VOTE:</b>	10	9	



1/22/2021 10:08:26 AM  
Roll Call Committee Registers  
Report

## 2021 SESSION

## Municipal and County Government

Bill #: HB243 Motion: OTP-A AM #: 2021-0546H Exec Session Date: 3/3/21

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Dolan, Tom Chairman	10		
Piemonte, Tony Vice Chairman	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.	4		
Lascelles, Richard W.	5		
McBride, Everett P.	6		
Melvin, Charles R.	7		
Ayer, Paul F.	8		
Pauer, Diane	9		
Porter, Marjorie A.		1	
Treleaven, Susan GS		2	
Gilman, Julie D.		3	
Maggiore, Jim V.		4	
Stavis, Laurel		5	
Mangipudi, Latha D.		6	
Vann, Ivy C.		7	
Klee, Patricia S.		8	
Gallager, Eric B.		9	
<b>TOTAL VOTE:</b>	10	9	

# Public Hearing



## HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

### PUBLIC HEARING ON HB 243

**BILL TITLE:** (New Title) relative to the form of municipal budgets, relative to municipal estimates of expenditures and revenues, and relative to the requirement that certain governing bodies submit recommendations to the budget committee.

**DATE:** March 3, 2021

**LOB ROOM:** Hybrid

**Time Public Hearing Called to Order:** 9:05 a.m.

**Time Adjourned:** 10:59 a.m.

**Committee Members:** Reps. Dolan, Piemonte, J. MacDonald, Tripp, Guthrie, Lascelles, McBride, Melvin, Ayer, Pauer, Porter, Treleaven, Gilman, Maggiore, Stavis, Mangipudi, Vann, Klee and Gallager

**Bill Sponsors:**

Rep. Piemonte  
Rep. Osborne  
Rep. Torosian  
Sen. Gannon

Rep. Yakubovich  
Rep. Edwards  
Rep. Sylvia

Rep. Weyler  
Rep. True  
Rep. Verville

### TESTIMONY

\* Use asterisk if written testimony and/or amendments are submitted.

**Rep. Tony Piemonte** introduced the bill. Deals with the Municipal Budgets of towns and schools. Last year, committee ITL bill. It was taken out of ITL and passed by the House. The vote was 298 or and 8 against.

**\*Wayne Goertel, Hooksett Budget member** - Annual legislation to access how the money is spent. The school budget has 1,000 lines in a spread sheet. Many tax payers do not have the volunteers to look at their budgets. In my written testimony, I have provided documents to show how this would work.

Rep. Treleaven: Who gets to do the data impulse? ANS: A lot of them are using Microsoft Excel.

Rep. Gallager: As an advocate of free software, does it work with free and alternate software? ANS: They can all import the Microsoft Excel.

Rep. Dolan: Are you using Excel as topic? ANS: Defines a file sheet, you can do math function.

Rep. Porter: Could a member of the public change the documents? ANS: They can edit the file at their home. Could I upload the document to Face Book? ANS: They would look at the original document on the web page.

Rep. Mangipudi: Expenses for the program? Small towns use Microsoft Excel, larger towns use a more expensive program but they can all be transferred.

Rep. Stavis: What is the industry standard? What if it changes? ANS: There are two types of files. I would guarantee that you will be able to export the file.

Rep. Klee: In reviewing Mr. Goertel's testimony and the amendment. Should I be discussing it at this time? ANS: Wait until Executive Session.

Rep. Klee: I agree that the original document will also be available online. Do you have concerns?

ANS: The original document will always be available. I believe that will stymie any concerns.

Rep. Maggiore: Town of North Hampton has used this. What if we forget or don't do it? Any enforcement or penalty or doing anything? ANS: We have five bodies in Hooksett. The administration is running the budget. The administration is putting it in the handbook. I have seen the budget committee published. RSA 32 does not have any direct penalties. It is the guidance sheet that you are supposed to follow. I think this brings everyone around to transparency.

Rep. Tripp: Concern about changing files and posting on social media. Are you familiar with PDF editions? ANS: Yes, Microsoft Excel allows what if questions by the public. People are not aware that the changes can be made? ANS: A CSU is just a table of numbers. Any media that is public can be edited. You always have the gold copy available.

Rep. Gallagher: Could a town use a HUBS System? People could see where the versions are coming from? ANS: Sets the bar to high for municipalities. The published version would have the date on the published version.

Rep. Mangipudi: What is the standard, how safe are they for cyber security? ANS: Similar to publishing a school menu on the website. Here is the budget published by the budget committee. Publishing software, there should be a solid firewall? ANS: I have my own website. We all have fundamental control of who posts on the website.

Rep. Gilman: What is PDF scanned copy or published copy. What is the difference? ANS: Scanned, you can't load into a file and change or adjust.

Rep. Mangipudi: What are the limitations on published version? ANS: 2021 is where people go to look at published.

**Victoria Ayer** - I can produce a spreadsheet for anyone of you. I am a resident of Gilson. If we had a line item system, we could make an educated decision.

Rep. Gilman: As the meeting progresses, how do they follow along with the changes? ANS: It is a guide on tool to ask questions about. Grabbing the current budget as the website is the best way.

Rep. Maggiore: Overwhelming majority voted for it to pass. The vote on the floor was yes, their bill states shall.

Rep. Piemonte: I introduced the bill, I cannot participate.

**Barnett Christina, NH School Board Association** - Our biggest concerns, you are asking 400 bodies to purchase new software and comply. I think the DRA should create some standard forms for use by schools. The provided forms are all filled out at the end of the year. The information is available from the DRA. HB 454 - line 8, the public body shall provide the documents to the budget committee at their time and detail. A liaison from the budget committee would have to request the information from the School Board. It is a local communication issue to work things out between the two committees. "No fewer than 30 days" limits the amount of time that budget committee have to prepare the budget. You are disallowing the municipalities additional time to work on the budget. Collective bargaining may also not be done at that time. HB 415 - what does the draft budget meet? Is that the proposed budget? There may be dozens of revised budgets. It needs clarifying language for what a draft budget is. The language in these bills is vague. The DRE might be better to address their concerns.

Rep. Mangipudi: Is it enabling or more controlling? ANS: These three bills are gone to hinder what the school boards are doing.

Rep. Treleaven: Can you clarify when we will hear the three bills? Can you clarify for me? ANS:

Rep. Dolan: It was posted in the calendar.

Rep. Klee: You did mention 30 days, do you think this would create a draft on proposed budget?

ANS: The extra 30 days would allow more scrutiny to make the necessary changes. What do you think would be a fair time frame? ANS: Seven days notice. I am not making a specific recommendation.

Rep. Porter: How early would they have to meet for the SB time lines? ANS: I believe they are the same for SB 2 and traditional town meetings.

Rep. Pauer: What body was doing printouts? ANS: Miss Ayer: We can't calculate the trends for example, salt for our roads. Many residents in town support this. We did a petition and it passed by a large majority. The selectmen will not honor it.

Rep. Pauer: If government bodies are generating documents electronically, what is the software?

ANS: I don't know what the common software that they may need to purchase. I presume Excel is used throughout the state.

**\*Donna Green, School District Governance Association** - Non-profit/former school member. I had to go to the NH Supreme Court to receive a lined/spreadsheet. The SAU spent 50,000 dollars to prevent me, a taxpayer, to see the lined budget. Superintendents have their own interests. Administration always want more money. Very few penalties for elected officials to follow the law. Everyone is using electronic budgeting software. Public needs the opportunity to scrutinize the budget, formal transparency.

**Cordell Johnston, NH Municipal Association** - This is nothing like the bill passed last year. This bill is micromanage towns through their budgeting. Not every town has a website or a village town to publish the budget. Full line item detail - there is no definition for that. It does not apply to the state or the county budgets. You already have the right to see the town budget. They have to give it to you in paper or electronic form if they have it (RSA 91-a) I don't think it requires a change in the law.

Rep. Mangipudi: Funding for this? ANS: I am sure that there are municipalities that can do this. But if not, this would be an unfunded mandate.

**Eric Power, Resident of Brookline** - Chair of looking at a budget committee. This is a problem with the budget committee getting the information they need. I would recommend OTP on this bill.

Respectfully submitted,

Rep. John MacDonald  
Clerk

# House Remote Testify

## Municipal and County Government Committee Testify List for Bill HB243 on 2021-03-03

Support: 21 Oppose: 6 Neutral: 1 Total to Testify: 5

<u>Name</u>	<u>City, State</u> <u>Email Address</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>	<u>Testifying</u>	<u>Signed Up</u>
Ayer, Victoria	Gilsum, NH victoria.ayer@yahoo.com	A Member of the Public	Myself	Support	Yes (0m)	3/2/2021 5:34 PM
Christina, Barrett	Concord, NH bchristina@nhsba.org	A Lobbyist	New Hampshire School Boards Association	Oppose	Yes (2m)	2/28/2021 12:03 PM
Goertel, Wayne	Hooksett, NH wgoertel@gmail.com	An Elected Official	Myself	Support	Yes (5m)	3/2/2021 9:17 PM
Green, Donna	Oldsmar, FL donnagre@gmail.com	A Member of the Public	School District Governance Association of NH	Support	Yes (3m)	3/2/2021 12:31 PM
Johnston, Cordell	Concord, NH cjohnston@nhmunicipal.org	A Lobbyist	NH Municipal Association	Oppose	Yes (3m)	3/2/2021 12:33 PM

# Testimony

Wayne Goertel  
33 Park Lane  
Hooksett, NH 03106  
wgoertel@gmail.com  
603.645.6434

House Municipal and County Government Committee  
33 North State Street  
Legislative Office Building, Room 301  
Concord, NH 03301

February 18, 2021

Dear Honorable Members:

I serve the town of Hooksett as a member of its School Board, and previously served on its Budget Committee. I'm also the Budget and Finance Chair of the School District Governance Association of New Hampshire. I'm testifying in support of HB 243, which mandates budgets be made available in electronic spreadsheet format. This crucial legislation would allow taxpayers the ability to truly understand how their money is being spent, and assess if it is being spent well.

As a Budget Committee member, I was mandated by New Hampshire state law, RSA 32, to ensure the prudent appropriation of the public funds. This required becoming familiar with operations and budgets, and carefully looking into budget details instead of just rubber-stamping the proposed budgets provided to the committee. We reviewed spreadsheets of accounting details, and whatever backup materials were provided to explain these budgets, then questioned administrators on their requests.

Hooksett has nearly 15,000 residents. Its largest budgets are \$35 million for schools, and \$21 million for municipal operations. Consider that the school budget alone has over 1,000 accounting lines and is 28 printed pages. How could anybody be able to efficiently analyze this budget? **Having the budget accounting details in an electronic file format, specifically one which can be loaded into a spreadsheet program, is necessary to perform a meaningful analysis of any budget.** For example, by applying a few simple calculations which every spreadsheet program provides, one can quickly:

1. Identify accounting lines with significant budget changes from the previous year,
2. Forecast expected spending by applying an inflation adjustment to past spending,
3. Identify accounting lines whose budget request greatly differs from inflation-adjusted actual past spending

This is critical for ensuring a Budget Committee can fulfill its mandate effectively and efficiently. Having this information allows the committee - or governing body members or any taxpayer - to ask questions about proposed spending that doesn't seem justified. Sometimes there are good explanations, such as Hooksett's police salary and retirement budget lines being high compared to past spending because the department had several open positions. Sometimes there are no good explanations, so reductions in budget may be warranted.

Unfortunately, many taxpayers, and even Budget Committee or governing body members, don't have this capability to look at their budgets this way. Many towns or schools do not publish their budgets online, or publish them in a format that cannot be loaded into a spreadsheet program. **If the budget is available electronically only in "Portable Document Format" (PDF), it could not be loaded into spreadsheet programs like Microsoft Excel or Google Sheets**, but just viewed or printed. This is why the language, "industry-standard electronic spreadsheet format," is so critical.

In 2021, electronic spreadsheet program use is so common that it's taught to high school students, and many such programs are available for free. Making budget materials available to the public in electronic spreadsheet format is long overdue. Claims that publishing these files would somehow be an onerous requirement are baseless.

Attached please see Exhibit 1, an example of the NH DOE website, demonstrating an example of making documents available in three formats: one (PDF) for convenient viewing or printing, and two (CSV, Excel) for use in spreadsheet programs. Any person can load these CSV or Excel spreadsheet files into a common spreadsheet program.

Exhibit 2 is a small portion of my town's school budget for next year. Only the PDF format is available on our website. Imagine 28 pages of this. It is impossible to answer the three questions I posted above without this budget being available in a format required for a spreadsheet program.

My experience should explain why I'm in favor of HB243, why it mandates a critical tool for Budget Committees and the public to have trust that their governments are budgeting prudently.

Thank you for your consideration. Please feel free to contact me with any questions.

Sincerely,

Wayne Goertel

## Exhibit 1: NH DOE website data reports in three electronic formats

- **Generic PDF** for easy viewing on a computer or which you could also print, but you could not load into a spreadsheet program
- **Comma Separated Values** and **Microsoft Excel**, the two most common forms for use in a spreadsheet program, allowing citizens to easily analyse the large spreadsheets



New Hampshire

**Department of Education**



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## Financial Reports

### *Cost Per Pupil and Estimated Expenditures of School Districts*

*On this page:* Cost Per Pupil By District; Estimated Expenditures of School Districts; Equalized Valuation Per Pupil; State Average Cost Per Pupil and Total Expenditures; State Summary Revenue and Expenditures of School Districts; Valuations, Property Tax Assessments, and School Tax Rates; and Indirect Cost Rates

### Cost Per Pupil By District

Cost per Pupil is based on current expenditures as reported on each school district's Annual Financial Report (DOE-25). Cost per pupil represents current expenditures less tuition and transportation costs. Any food service revenue is deducted from current expenditures before dividing by ADM in attendance. Capital and debt service are not current expenditures and are not included.

#### 2019-2020

- [Generic PDF Format](#) 
- [Comma Separated Values \(.csv\) Format](#) 
- [Microsoft Excel Format](#) 

#### 2018-2019

- [Generic PDF Format](#) 
- [Comma Separated Values \(.csv\) Format](#) 
- [Microsoft Excel Format](#) 

#### 2017-2018

- [Generic PDF Format](#) 
- [Comma Separated Values \(.csv\) Format](#) 
- [Microsoft Excel Format](#) 

<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/financial-reports>



## Exhibit 2: A small section of Hooksett's 2021-22 School Budget

How could you analyze 28 pages like this? If only a printed copy of the budget is made available, or an electronic copy only in PDF format, it cannot be effectively analyzed. It is reasonable to expect PDF and spreadsheet file formats to be made available.

HOOKSETT SCHOOL DISTRICT FY 2021-22 BUDGET DEVELOPMENT											
Account Code	Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-2020	Adopted Budget 2020-21	Default Budget 2021-22	Requests 2021-22	Proposed Budget 2021-22	Notes	
31-24101-04-00-5241	WORKSHOP REIMBURSEMENT	1,013.66	1,184.00	2,667.37	1,164.00	2,740.00	2,740.00	1,090.00	3,830.00	additional workbooks requested	
31-24101-04-00-5260	UNEMPLOYMENT INSURANCE	143.20	126.86	78.10	22.85	440.00	440.00	0.00	440.00		
31-24101-04-00-5260	WORKERS COMPENSATION	788.33	830.27	451.48	796.34	973.08	888.45	0.00	888.45	based on salaries and current rates	
31-24101-04-00-5430	REPAIRS & MAINT SERVICES	4,027.75	264.76	745.56	638.57	683.00	683.00	0.00	683.00	copier maintenance contract	
31-24101-04-00-5431	REPAIRS EQUIPMENT	421.00	0.00	0.00	0.00	250.00	250.00	0.00	250.00		
31-24101-04-00-5442	RENTAL OF EQUIPMENT	321.48	4,004.74	3,485.48	3,869.52	3,800.00	3,800.00	40.00	3,840.00	copier lease contract	
31-24101-04-00-5542	TELEPHONE	10,526.86	10,546.12	13,576.90	12,116.83	11,410.00	11,410.00	0.00	11,410.00		
31-24101-04-00-5554	POSTAGE	1,000.00	650.00	900.00	900.00	750.00	750.00	0.00	750.00		
31-24101-04-00-5550	PRINTING	375.00	275.00	174.36	0.00	250.00	250.00	0.00	250.00		
31-24101-04-00-5580	TRAVEL REIMBURSEMENT	593.20	573.03	733.09	371.93	500.00	500.00	0.00	500.00		
31-24101-04-00-5610	SUPPLIES	1,789.63	1,400.81	2,967.38	1,538.68	3,884.10	3,884.10	0.00	3,884.10		
31-24101-04-00-5641	TEXTBOOKS	188.15	0.00	99.18	59.86	200.00	200.00	0.00	200.00		
31-24101-04-00-5643	INFORMATION ACCESS FEES	0.00	854.00	696.00	667.20	820.00	820.00	0.00	820.00		
31-24101-04-00-5644	PERIODICALS	145.00	145.00	0.00	0.00	134.00	134.00	0.00	134.00		
31-24101-04-00-5731	NEW EQUIPMENT	0.00	0.00	1,530.00	0.00	0.00	0.00	0.00	1,530.00		
31-24101-04-00-5810	DUES & FEES	1,340.00	1,340.00	1,340.00	1,370.00	1,369.00	1,369.00	0.00	1,369.00		
LOCATION: MEMORIAL - 2410		302,473.26	395,112.81	393,596.37	381,319.33	406,579.54	409,016.20	11,076.31	420,092.41		
31-24102-05-00-5111	ADMIN OTHER SALARIES	97,040.76	99,886.00	101,883.60	103,911.39	103,911.39	103,911.39	4,198.43	108,119.82	2% raise non union staff raises not budgeted in current year	
31-24102-05-00-5112	ADDITIONAL TIME SECRETARIAL	53,511.24	52,026.64	54,817.87	56,093.81	57,779.33	51,421.70	0.00	51,421.70	based on current staff in negotiations no increases	
31-24102-05-00-5115	SECRETARIAL SALARIES	77,724.00	84,112.00	85,524.84	87,541.34	87,541.34	87,541.34	3,536.67	91,078.01	2% raise non-union staff	
31-24102-05-00-5118	ASST PRINCIPAL SALARIES	0.00	72,996.00	75,079.91	76,609.83	78,638.48	81,184.80	3,598.44	84,783.24	6% GMR based on elections	
31-24102-05-00-5212	HEALTH INSURANCE	0.00	5,001.92	5,001.92	4,960.83	5,001.92	5,001.92	0.00	5,001.92	based on elections	
31-24102-05-00-5213	LIFE INSURANCE	0.00	5,001.92	5,001.92	4,960.83	5,001.92	5,001.92	0.00	5,001.92		
31-24102-05-00-5214	DISABILITY INSURANCE	0.00	460.08	460.32	563.92	563.92	587.63	0.00	587.63	based on salaries	
31-24102-05-00-5231	NHRS SUPPORT	16,112.92	17,692.71	17,469.72	18,000.16	19,150.89	18,380.66	591.74	19,172.40	based on salaries	
31-24102-05-00-5232	NHRS PROFESSIONAL	3,348.80	3,178.92	3,933.45	3,917.34	3,522.76	3,431.13	1,621.92	4,107.07	increase in NHRS rates	
31-24102-05-00-5240	WORKSHOP REIMBURSEMENT	3,348.80	3,178.92	3,933.45	3,917.34	3,522.76	3,431.13	1,621.92	4,107.07	increase in NHRS rates	
31-24102-05-00-5241	WORKSHOP REIMBURSEMENT	3,348.80	3,178.92	3,933.45	3,917.34	3,522.76	3,431.13	1,621.92	4,107.07		
31-24102-05-00-5260	UNEMPLOYMENT INSURANCE	789.59	2,767.00	1,076.99	472.00	2,900.00	2,900.00	0.00	2,900.00		
31-24102-05-00-5260	WORKERS COMPENSATION	783.64	487.33	488.81	789.66	885.94	858.18	0.00	842.00		
31-24102-05-00-5400	REPAIRS & MAINT SERVICES	4,339.25	4,027.38	4,118.88	2,933.48	3,971.94	851.00	3,835.00	4,676.00	based on salaries and current rates	
31-24102-05-00-5402	REPAIRS EQUIPMENT	3,960.00	3,960.00	3,960.00	3,960.00	3,960.00	3,960.00	0.00	3,960.00	copier maintenance contract correct current year request	
31-24102-05-00-5402	REPAIRS EQUIPMENT	3,960.00	3,960.00	3,960.00	3,960.00	3,960.00	3,960.00	0.00	3,960.00	copier lease contract	
31-24102-05-00-5531	CONSTRUCTION SERVICES	10,740.07	10,657.46	9,829.12	9,311.33	8,750.00	8,750.00	0.00	8,750.00		
31-24102-05-00-5531	TELEPHONE	1,040.00	1,080.00	1,322.49	1,155.00	1,250.00	1,250.00	0.00	1,250.00		
31-24102-05-00-5531	POSTAGE	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	1,500.00		
31-24102-05-00-5550	PRINTING	3,111.91	3,964.47	3,552.98	2,536.00	600.00	600.00	0.00	600.00		
31-24102-05-00-5610	TRAVEL REIMBURSEMENT	3,860.31	1,739.92	1,725.58	2,425.38	1,946.31	1,946.31	0.00	1,946.31		
31-24102-05-00-5644	SUPPLIES	95.00	95.00	95.00	95.00	95.00	95.00	0.00	95.00		
31-24102-05-00-5731	NEW EQUIPMENT	0.00	1,083.80	3,596.02	3,468.32	0.00	0.00	1,083.53	1,083.53	TV and wall mount hardware	
31-24102-05-00-5735	REPLACEMENT EQUIPMENT	341.92	324.95	0.00	0.00	0.00	0.00	0.00	0.00		
31-24102-05-00-5737	REPLACEMENT FURNITURE	2,350.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
31-24102-05-00-5810	DUES & FEES	2,163.00	2,123.00	2,184.00	2,168.00	2,133.00	2,133.00	0.00	2,133.00		
LOCATION: CAWLEY - 2410		311,336.63	400,612.87	408,26.41	412,113.29	416,779.07	428,551.47	18,718.53	447,350.03		
FUNCTION: PRINCIPAL SERVICES - 2410		1,197,225.73	1,197,225.73	1,219,305.21	1,216,331.20	1,267,502.33	1,295,417.33	42,893.30	1,338,310.63		

<https://hooksettsschoolboard.sau15.net/wp-content/uploads/sites/13/2020/11/Hooksett-Budget-Prep-21-22-V3.pdf>

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House Municipal and County Government Committee  
33 North State Street  
Legislative Office Building, Room 301  
Concord, NH 03301

March 2, 2021

Dear Honorable Committee Members:

I serve the town of Hooksett as a member of its School Board, and served previously on its Budget Committee. I'm also the Budget and Finance Chair of the School District Governance Association of New Hampshire.

I'm testifying in support of:

- HB 243, mandating budgets be made available in electronic spreadsheet format
- HB 415, requiring electronic budgets be published online
- HB 454, specifying Budget Committee language for obtaining necessary information matches RSA 32:4 for governing bodies

This crucial legislation would allow taxpayers, Budget Committees, and governing bodies the ability to truly understand how their money is being spent, and assess if it is being spent well.

As a Budget Committee member, I was mandated by New Hampshire state law, RSA 32, to ensure the prudent appropriation of public funds. This required becoming familiar with operations and budgets, and carefully looking into budget details - not just rubber-stamping the proposed budgets provided to the committee. We reviewed spreadsheets of accounting details, and whatever backup materials were provided to explain these budgets, then interviewed administrators about their requests.

Hooksett has nearly 15,000 residents. Its largest budgets are \$35 million for schools, and \$21 million for municipal operations. Consider that the school budget alone has over 1,000 accounting lines and is 28 printed pages. How could anybody efficiently analyze this budget? Quite simply, you need tools. Specifically, you must have the budget accounting details as an electronic spreadsheet file, one which can be loaded into a spreadsheet program like Microsoft Excel. With a spreadsheet program, by applying a few simple formulas, one can quickly:

1. Identify accounting lines with significant budget changes from the previous year
2. Forecast expected spending by applying an inflation adjustment to past spending
3. Identify accounting lines whose budget request greatly differs from actual past spending

During my time on the Hooksett Budget Committee, we did exactly this to identify budget lines with unexpected changes or differences compared to past spending. Sometimes there were good explanations when there was a large difference. One year, the Hooksett police salary and retirement budget lines were high compared to past spending - justified because the department had several long-open positions. When budget lines can't be fully justified, adjustments may be warranted.

Without this analysis, the debate about budgets can be meaningless, even absurd. In late 2018, Hooksett's Budget Committee reduced 83 school budget lines based on inflation-adjusted past spending, totalling \$615,000. Over 90% of the budget lines were not adjusted and there was still a generous operational budget pad given previous spending, contracts, and student trends. Recent years had seen a fund balance - unspent budgeted money - around \$1.5 million. Budget analysis repeatedly found missed opportunities for consolidated purchasing or price shopping of larger items to save taxpayers money.

The school administration published a document stating every adjusted budget line would leave "insufficient funds" for its purpose, even though every such line was still more than was spent in recent years. At a public hearing, a school principal decreed that this budget would, "cripple the schools." The teacher's union sent postcards to parents claiming, with the Budget Committee's proposed budget, "our schools can not provide the level of education our town expects." Meanwhile, school administration had filed a MS-27 form on the Budget Committee's budget which indicated an expected \$500,000 fund balance to reduce taxes.

The debate prompted a robust turnout for the School Deliberative session, where the \$615,00 reduction was amended to \$300,000 and later approved by voters. The end-of-year reporting indicated a \$1.48 million fund balance.

The following year, the Hooksett Budget Committee was denied access to some of the school budget documents it had previously, such as the Microsoft Excel spreadsheet file and certain backup materials. Requests for materials were denied on the grounds that the School Board hadn't requested them. The committee had to seek legal counsel and file Right to Know requests (RSA 91-A) to obtain these existing materials, some of which were not provided until after the committee's public hearing.

Unfortunately, many taxpayers, and even Budget Committee or governing body members, don't have this capability to look at their budgets this way. Many towns and schools do not publish their budgets online, giving elected officials paper copies. Or they publish them in a format that cannot be loaded into a spreadsheet program. If the budget is available electronically only in "Portable Document Format" (PDF), it cannot be loaded into spreadsheet

programs - it can just be viewed or printed. This is why the language, "industry-standard electronic spreadsheet format," is so critical.

In 2021, electronic spreadsheet program use is so common that it's taught to high school students, and many spreadsheet programs are available for free. Making budget materials available to the public in electronic spreadsheet format is long overdue.

Attached please see three exhibits, examples of making electronic documents available online by NH Dept.of Education, Hooksett School District, and Merrimack Valley School District.

I encourage you to support these bills that mandate critical tools for Budget Committees, governing bodies, and taxpayers to have an honest and accurate conversation to trust that their governments are budgeting responsibly.

Thank you for your consideration. I would be happy to answer any questions.

Sincerely,

Wayne Goertel

## Exhibit 1: NH Dept. of Education data reports in three electronic formats

NH DOE provides different file formats for different uses, an excellent model.

- **Generic PDF** for easy viewing on a computer or which you could also print, but you could not load into a spreadsheet program
- **Comma Separated Values** and **Microsoft Excel**, the two most common forms for use in a spreadsheet program, allowing citizens to easily analyze the large spreadsheets



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[Home](#) > [Who We Are](#) > [Bureau of Education Statistics](#) > [Financial Reports](#)

## Financial Reports

### *Cost Per Pupil and Estimated Expenditures of School Districts*

*On this page:* Cost Per Pupil By District; Estimated Expenditures of School Districts; Equalized Valuation Per Pupil; State Average Cost Per Pupil and Total Expenditures; State Summary Revenue and Expenditures of School Districts; Valuations, Property Tax Assessments, and School Tax Rates; and Indirect Cost Rates

### Cost Per Pupil By District

Cost per Pupil is based on current expenditures as reported on each school district's Annual Financial Report (DOE-25). Cost per pupil represents current expenditures less tuition and transportation costs. Any food service revenue is deducted from current expenditures before dividing by ADM in attendance. Capital and debt service are not current expenditures and are not included.

#### 2019-2020

- [Generic PDF Format](#) 
- [Comma Separated Values \(.csv\) Format](#) 
- [Microsoft Excel Format](#) 

#### 2018-2019

- [Generic PDF Format](#) 
- [Comma Separated Values \(.csv\) Format](#) 
- [Microsoft Excel Format](#) 

#### 2017-2018

- [Generic PDF Format](#) 
- [Comma Separated Values \(.csv\) Format](#) 
- [Microsoft Excel Format](#) 

<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/financial-reports>



## Exhibit 2: A page from Hooksett's 2021-22 School Budget

Only the PDF file is available on the school website, so it cannot be loaded into a spreadsheet program unless one makes a Right to Know request for the corresponding file in Microsoft Excel format.

The specific columns are also important, and this example is very good: account number and description, a few years of actual spending, current budget, default and proposed budgets for next year, and brief notes.

HOOKSETT SCHOOL DISTRICT FY 2021-22 BUDGET DEVELOPMENT											
Account Code	Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-2020	Adopted Budget 2020-21	Default Budget 2021-22	Requests 2021-22	Proposed Budget 2021-22	Notes	
31-24101-04-00-5241	WORKSHOP REIMBURSEMENT	1,013.66	1,184.00	2,667.32	1,164.00	2,740.00	2,740.00	1,090.00	3,830.00	additional workshops requested	
31-24101-04-00-5250	UNEMPLOYMENT INSURANCE	143.20	126.86	78.10	22.85	440.00	440.00	0.00	440.00		
31-24101-04-00-5260	WORKER'S COMPENSATION	788.33	830.27	451.48	796.34	923.08	888.45	0.00	888.45	based on salaries and current rates	
31-24101-04-00-5430	REPAIRS & MAINT SERVICES	4,027.75	264.76	745.56	628.57	683.00	683.00	0.00	683.00	copier maintenance contract	
31-24101-04-00-5431	REPAIRS EQUIPMENT	421.00	0.00	0.00	0.00	250.00	250.00	0.00	250.00		
31-24101-04-00-5442	RENTAL OF EQUIPMENT	321.48	4,004.74	3,485.48	3,869.52	3,800.00	3,800.00	40.00	3,840.00	copier lease contract	
31-24101-04-00-5531	TELEPHONE	10,126.86	10,946.12	13,876.90	12,116.82	11,410.00	11,410.00	0.00	11,410.00		
31-24101-04-00-5534	POSTAGE	1,000.00	650.00	500.00	900.00	750.00	750.00	0.00	750.00		
31-24101-04-00-5550	PRINTING	375.00	275.00	174.36	0.00	250.00	250.00	0.00	250.00		
31-24101-04-00-5580	MILEAGE REIMBURSEMENT	532.20	527.05	723.09	371.93	500.00	500.00	0.00	500.00		
31-24101-04-00-5610	SUPPLIES	1,779.65	1,400.81	2,967.38	1,338.68	3,884.10	3,884.10	0.00	3,884.10		
31-24101-04-00-5641	TEXTBOOKS	188.15	0.00	99.18	59.86	200.00	200.00	0.00	200.00		
31-24101-04-00-5643	INFORMATION ACCESS FEES	0.00	854.00	696.00	667.20	820.00	820.00	0.00	820.00		
31-24101-04-00-5644	PERIODICALS	145.00	145.00	0.00	0.00	134.00	134.00	0.00	134.00		
31-24101-04-00-5731	DUES & FEES	0.00	0.00	1,530.00	0.00	0.00	0.00	0.00	0.00		
31-24101-04-00-5810	PRINCIPAL SERVICES - MEMO	1,240.00	1,240.00	1,302.00	1,270.00	1,369.00	1,369.00	0.00	1,369.00		
LOCATION: MEMORIAL - 2410		302,473.26	392,212.81	393,596.37	381,319.33	406,579.54	409,016.20	11,076.21	420,092.41		
31-24102-05-00-5111	ADMIN OTHER SALARIES	97,040.76	99,886.00	101,883.60	103,921.39	103,921.39	103,921.39	4,198.43	108,119.82	2% raise non union staff raises not budgeted in current year	
31-24102-05-00-5112	ADDITIONAL TIME SECRETARIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
31-24102-05-00-5115	SECRETARIAL SALARIES	53,511.24	52,426.64	54,817.87	56,052.81	57,779.23	51,421.70	0.00	51,421.70	based on current staff in negotiations no increases	
31-24102-05-00-5118	ASST PRINCIPAL SALARIES	77,724.00	84,824.84	85,841.40	87,541.34	87,541.34	87,541.34	3,536.67	91,078.01	2% raise for non-union staff	
31-24102-05-00-5211	HEALTH INSURANCE	0.00	72,596.04	75,079.91	72,609.83	78,638.68	81,184.80	3,598.44	84,783.24	6.2% G.I.P. based on elections	
31-24102-05-00-5212	DENTAL INSURANCE	0.00	5,001.92	5,001.92	4,960.83	5,001.92	5,001.92	0.00	5,001.92	based on elections	
31-24102-05-00-5213	LIFE INSURANCE	0.00	121.90	179.40	195.00	195.00	195.00	0.00	195.00		
31-24102-05-00-5214	DISABILITY INSURANCE	0.00	460.08	469.32	563.92	563.93	587.63	0.00	587.63	based on salaries	
31-24102-05-00-5231	FICA	16,312.92	17,039.71	17,569.73	18,000.16	19,150.99	18,580.66	591.74	19,172.40	based on salaries	
31-24102-05-00-5232	NHRS SUPPORT	3,710.49	3,778.92	3,933.45	3,917.04	3,322.76	3,453.15	1,625.92	5,079.07	increase in NHRS rates	
31-24102-05-00-5240	NHRS PROFESSIONAL	27,885.80	31,847.24	32,586.50	34,080.29	34,761.98	41,871.39	0.00	41,871.39	increase in NHRS rates	
31-24102-05-00-5241	TUITION REIMBURSEMENT	3,400.00	3,962.00	0.00	0.00	0.00	9,240.00	0.00	9,240.00		
31-24102-05-00-5242	WORKSHOP REIMBURSEMENT	968.99	2,076.00	1,076.99	472.00	2,900.00	2,900.00	0.00	2,900.00		
31-24102-05-00-5243	UNEMPLOYMENT INSURANCE	159.59	142.71	86.81	25.71	440.00	440.00	0.00	440.00		
31-24102-05-00-5260	WORKER'S COMPENSATION	783.64	837.33	456.02	789.66	886.94	856.18	0.00	856.18	based on salaries and current rates	
31-24102-05-00-5430	REPAIRS & MAINT SERVICES	4,329.25	4,014.78	4,118.88	2,833.48	837.00	837.00	3,839.00	4,676.00	copier maintenance contract correct current year request	
31-24102-05-00-5442	RENTAL OF EQUIPMENT	3,630.00	3,960.00	3,960.00	3,960.00	3,960.00	3,960.00	0.00	3,960.00	copier lease contract	
31-24102-05-00-5450	CONSTRUCTION SERVICES	527.69	285.00	285.00	310.50	285.00	285.00	0.00	285.00		
31-24102-05-00-5531	TELEPHONE	10,400.07	10,057.46	9,839.12	9,841.33	8,750.00	8,750.00	0.00	8,750.00		
31-24102-05-00-5534	POSTAGE	1,600.00	1,600.00	1,800.00	2,700.00	1,800.00	1,800.00	0.00	1,800.00		
31-24102-05-00-5550	PRINTING	1,250.00	1,080.00	1,222.69	1,155.00	1,250.00	1,250.00	0.00	1,250.00		
31-24102-05-00-5580	MILEAGE REIMBURSEMENT	311.91	596.47	332.98	25.86	600.00	600.00	0.00	600.00		
31-24102-05-00-5644	SUPPLIES	3,260.31	1,273.92	1,572.56	2,425.58	1,946.31	1,946.31	0.00	1,946.31		
31-24102-05-00-5731	PERIODICALS	95.00	95.00	95.00	95.00	95.00	95.00	0.00	95.00		
31-24102-05-00-5735	NEW EQUIPMENT	0.00	1,083.80	3,296.02	3,468.52	0.00	1,083.38	1,083.38	1,083.38	TV and wall mount hardware	
31-24102-05-00-5735	REPLACEMENT EQUIPMENT	341.92	324.95	0.00	0.00	0.00	0.00	0.00	0.00		
31-24102-05-00-5737	REPLACEMENT FURNITURE	2,350.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
31-24102-05-00-5810	DUES & FEES	2,163.00	2,123.00	2,184.00	2,168.00	2,133.00	2,133.00	0.00	2,133.00		
LOCATION: CAWLEY - 2410		311,566.63	400,612.87	408,662.41	412,113.29	416,719.07	428,651.47	18,478.58	447,330.05		
FUNCTION: PRINCIPAL SERVICES - 2410		1,197,225.75	1,197,223.67	1,219,305.21	1,216,531.20	1,267,302.53	1,295,417.35	42,893.30	1,338,310.65		

<https://hooksettschoolboard.sau15.net/wp-content/uploads/sites/13/2020/11/Hooksett-Budget-Prep-21-22-V3.pdf>

### Exhibit 3: Merrimack Valley Online Budget Spreadsheet

Merrimack Valley School District provides an inspiring model of budget transparency, posting its budget spreadsheet online for the benefit of the public. It can be examined directly on their website, or be downloaded for use in your own spreadsheet program.

<https://www.mvsdpride.org/school-board/2020-mvsd-proposed-budget>

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## Proposed MVSD Budget for 2020-2021

The spreadsheet below is designed to provide viewers with the ability to delve into the details on the proposed 2020-2021 MVSD Budget.

- The first "sheet" or link on the spreadsheet provides **FUNCTION** totals and the ability to see these totals longitudinal and view the difference from the previously voter approved budget
- The second "sheet" or link on the spreadsheet has all of the budget lines and **DETAILS** that are associated with each function. This spreadsheet is over 1,000 lines
- The third "sheet" provides a summary/overview of net changes in the function areas and overall increases and decreases found throughout the budget

When you hover over the spreadsheet, you can open it in a new window by clicking on the button that appears in the upper-right-hand corner of the document.

#### 2020-2021 - MVSD Proposed Budget

	A	B	C	D	E	F	G	
1	BUDGET FUNCTION	2015-2016 EXPENDED	2016-2017 EXPENDED	2017-2018 EXPENDED	2018-2019 EXPENDED	2019-2020 ADJUSTED	2020-2021 PROPOSED	D1
2	Salaries	9,129,441.12	9,385,662.48	9,729,180.07	9,633,317.98	9,438,548	9,334,548	
3	Benefits	4,479,921.36	4,259,890.63	4,082,330.26	4,188,290.03	4,347,330	4,351,535	
4	Conferences	15,009.17	9,541.76	5,945.67	5,219.01	15,914	14,385	
5	R&M Middle School	2,528.69	3,201.93	2,668.77	946.05	1,725	1,725	
6	R&M High School	3,314.25	1,699.00	1,593.50	1,744.13	3,865	3,865	
7	Travel Elem. Specialists	1,816.14	1,167.61	867.92	1,036.54	1,875	1,875	
8	Supplies - Elementary	97,357.54	89,575.96	98,234.09	105,741.29	112,575	113,675	
9	Supplies - Middle School	18,938.78	21,272.99	18,460.44	23,824.65	26,805	25,805	
10	Supplies - High School	64,200.38	54,689.64	47,143.16	55,969.97	56,338	58,538	
11	Curriculum - DW	103,525.47	150,169.76	134,377.08	148,480.18	149,682	149,682	
12	Printed Media - Elem.	46,875.84	38,366.58	30,570.74	32,598.43	39,789	32,289	
13	Printed Media - Middle School	5,143.65	4,915.74	5,224.23	661.55	4,850	4,850	
14								
	20-21 - function totals	20-21 - details	overview					

<https://www.mvsdpride.org/school-board/2020-mvsd-proposed-budget>

**Archived:** Tuesday, April 20, 2021 9:45:56 AM  
**From:** Donna Green  
**Sent:** Wednesday, February 17, 2021 4:03:15 PM  
**To:** ~House Municipal and County Govt  
**Subject:** Testimony in favor of HB 243  
**Importance:** Normal

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House Municipal and County Government Committee

In favor of HB 243

Dear Honorable Members:

As President of the School District Governance Association of NH I am testifying in strong support of this bill requiring transparency in budgets. The SDGA is mostly made up of past and present elected school board and school budget committee members. Many in our membership have experienced ongoing problems obtaining timely and useful budget information from their School Administrative Units. It is completely unreasonable that elected officials have to fight to receive budgets in live spreadsheet form, but fight they must in many cases.

While I was a member of the Timberlane Regional School Board, I myself had to go to the NH Supreme court to obtain my school district's budget in full line item detail in spreadsheet form.

SAU 55 spent \$50,000 in legal fees to prevent me or anyone else from having a useful electronic version of the \$68 million dollar budget. I prevailed in the end (Green v. SAU 55 et al) and now anyone in the state can obtain public information in electronic form if it is so available. It sounds incredible that an SAU would see fit to spend its taxpayers' money this way, but this is an indication of how loath some public bodies are to allow their elected overseers robust financial information.

While few elected officials have resorted to the courts, typically they must be satisfied with much less information than they would desire. I know of one situation two years ago where a school budget committee chairman asked their SAU Business Administrator for the budget in spreadsheet form. The next meeting no spreadsheet was produced so the board voted to request a spreadsheet. The next meeting no spreadsheet was produced so they voted to demand a spreadsheet. Four weeks went by before they were given a spreadsheet of the budget and by then the committee had just a few meetings left so this deliberate delay by administration worked against the elected officials' prudent and proper oversight of the budget, and the public interest. Administrations running out the clock on their budget committees is a very common problem (which is why we also support HB 415).

HB 243 adds this simple sentence to existing legislation:

***All municipal, district, and school administrative unit budgets shall use a full line item detail in industry-standard electronic spreadsheet format, which shall include all the budget lines used to comprise the complete budget.***

This simple sentence could not be more needed. You will hear that full line item detail will reveal nonpublic information. In no case is nonpublic information put into public budgets. If in a very



rare situation in which a budget happens to reveal that one employee is taking a family plan insurance vs. some other kind, in what way is this not public information?

This small change to the law is needed to help budget committees do the job the public expects them to do. Please help us help ourselves. There are very few penalties for public bodies who fail to follow municipal budget law. At the very least elected officials need the transparency tools to properly supervise and oversee the sizable tax dollars entrusted to public bodies.

Thank you,

Donna Green

President

School District Governance Association of NH

[SDGAofNH@gmail.com](mailto:SDGAofNH@gmail.com)

617-834-6556

***Giving voters a voice by empowering elected school district officials to reclaim control over budgets and curriculum.***

<https://sdganh.org/>

**Archived:** Tuesday, April 20, 2021 9:45:56 AM  
**From:** Donna Green  
**Sent:** Tuesday, March 2, 2021 12:52:16 PM  
**To:** ~House Municipal and County Govt  
**Subject:** Testimony on HB 243, 454, 415  
**Importance:** Normal

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### **In favor of HB 243, HB 454, and HB 415**

Honorable House Municipal and County Government Committee Members:

As President of the School District Governance Association of NH I am testifying in strong support for these three bills, all concerning transparency in budgets. The SDGA is mostly made up of past and present elected school board and school budget committee members. Many in our membership have experienced ongoing problems obtaining timely and useful budget information from their School Administrative Units. It is completely unreasonable that elected officials have to fight to receive budgets in live spreadsheet form, but fight they must in many cases.

While I was a member of the Timberlane Regional School Board, I myself had to go to the NH Supreme court to obtain my school district's budget in full line item detail in spreadsheet form. The SAU spent \$50,000 in legal fees to prevent me or anyone else from having a useful electronic version of the \$68 million dollar budget. I prevailed in the end (Green v. SAU 55 et al) and now anyone in the state can obtain public information in electronic form if it is so available. It sounds incredible that an SAU would see fit to spend its taxpayers' money this way, but this is an indication of how loath some public bodies are to allow their elected overseers robust financial information.

While few elected officials have resorted to the courts, typically they must be satisfied with much less information than they would desire. I know of one situation two years ago where a school budget committee chairman asked the SAU Business Administrator for the budget in spreadsheet form. The next meeting no spreadsheet was produced so the board voted to request a spreadsheet. The next meeting no spreadsheet was produced so they voted to demand a spreadsheet. Four weeks went by before they were given a spreadsheet of the budget and by then the committee had just a few meetings left so this deliberate delay by administration worked against the elected officials' prudent and proper oversight of the budget, and the public interest.

#### **HB 243 adds this simple sentence to existing legislation:**

***All municipal, district, and school administrative unit budgets shall use a full line item detail in industry-standard electronic spreadsheet format, which shall include all the budget lines used to comprise the complete budget.***

This simple sentence could not be more needed. You will hear that full line item detail will reveal nonpublic information. In no case is nonpublic information put into public budgets. If in a very rare situation in which a budget happens to reveal that one employee is taking a family plan insurance vs. some other kind, in what way is this not public information?

#### **HB 454 adds this change to existing legislation:**

at such ~~[time]~~ ***times and in such detail*** as the budget committee shall fix

The sad truth is that this change to the law is also needed so budget committees have the statutory power to request whatever information they see fit. It is hard to convey how adversarial some public bodies are to having elected budget committees examine their business.

**HB 415 adds this change existing legislation:**

*...but no fewer than 30 days prior to the public hearing for its budget. The governing body shall publish the draft budget and revised versions, after making any updates to the budget, within 5 days. Budgets shall be published in full line item detail, and made available in CSV and PDF formats for easy viewing and use by common spreadsheet programs.*

This change requires administrators to submit statements of estimated expenditures and revenues for the ensuing fiscal year to their respective governing bodies no fewer than 30 days before public hearing. This, sadly, is needed to ensure that administrations do not “run out the clock” on their budget committees, which is a very common problem. It also specifies that draft budgets are to be provided in a useful spreadsheet form in full line item detail.

These changes to the law are needed to help budget committees do the job the public expects them to do. Please help us help ourselves. There are very few penalties for public bodies who fail to follow municipal budget law. At the very least elected officials need the transparency tools to properly supervise and oversee the sizable tax dollars entrusted to public bodies.

Thank you,

Donna Green

President

School District Governance Association of NH

SDGANH.org

[SDGAofNH@gmail.com](mailto:SDGAofNH@gmail.com)


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Donna Green

President, School District Governance Association

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<https://sdganh.org/>


**Archived:** Tuesday, April 20, 2021 9:45:56 AM  
**From:** [Wayne Goertel](#)  
**Sent:** Wednesday, February 17, 2021 11:04:37 PM  
**To:** ~House Municipal and County Govt  
**Subject:** Testimony supporting HB 243  
**Importance:** Normal  
**Attachments:**  
[Goertel NH HB243 2021d.pdf](#) 

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Dear Honorable Members:

Please find attached my testimony supporting HB 243.

Regards,  
-Wayne Goertel

**Archived:** Tuesday, April 20, 2021 9:45:56 AM  
**From:** [Wayne Goertel](#)  
**Sent:** Tuesday, March 2, 2021 11:57:40 PM  
**To:** ~House Municipal and County Govt  
**Subject:** Testimony supporting HB 243, 415, 454  
**Importance:** Normal  
**Attachments:**  
[Goertel NH HB243 HB415 HB454 2021.pdf](#) 

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Dear Honorable Committee Members:

Please find attached my testimony supporting these bills on the March 3 calendar.

Regards,  
-Wayne Goertel

Bill as  
Introduced

HB 243 - AS INTRODUCED

2021 SESSION

21-0241

06/11

HOUSE BILL                    **243**

AN ACT                    relative to the form of municipal budgets.

SPONSORS:            Rep. Piemonte, Rock. 4; Rep. Yakubovich, Merr. 24; Rep. Weyler, Rock. 13; Rep. J. Osborne, Rock. 4; Rep. Edwards, Rock. 4; Rep. True, Rock. 4; Rep. Torosian, Rock. 14; Rep. Sylvia, Belk. 6; Rep. Verville, Rock. 2; Sen. Gannon, Dist 23

COMMITTEE:          Municipal and County Government

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ANALYSIS

This bill requires municipal, district, and administrative unit budgets to use full line item detail.

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Explanation:          Matter added to current law appears in ***bold italics***.  
                         Matter removed from current law appears ~~[in brackets and struckthrough]~~  
                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty One*

AN ACT relative to the form of municipal budgets.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1       1 Budget Preparation; Line Item Detail. Amend RSA 32:5, I to read as follows:

2           I. The governing body, or the budget committee if there is one, shall hold at least one public  
3 hearing on each budget, not later than 25 days before each annual or special meeting, public notice  
4 of which shall be given at least 7 days in advance, and after the conclusion of public testimony shall  
5 finalize the budget to be submitted to the legislative body. ***All municipal, district, and school***  
6 ***administrative unit budgets shall use a full line item detail in industry-standard***  
7 ***electronic spreadsheet format, which shall include all the budget lines used to comprise***  
8 ***the complete budget.*** One or more supplemental public hearings may be held at any time before  
9 the annual or special meeting, subject to the 7-day notice requirement. If the first hearing or any  
10 supplemental hearing is recessed to a later date or time, additional notice shall not be required for a  
11 supplemental session if the date, time, and place of the supplemental session are made known at the  
12 original hearing. Public hearings on bonds and notes in excess of \$100,000 shall be held in  
13 accordance with RSA 33:8-a, I. Days shall be counted in accordance with RSA 21:35.

14       2 Effective Date. This act shall take effect 60 days after its passage.