

Committee Report

CONSENT CALENDAR

March 8, 2021

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Committee on Municipal and County Government
to which was referred HB 415,**

**AN ACT relative to municipal estimates of expenditures
and revenues. Having considered the same, report the
same with the following resolution: RESOLVED, that it
is INEXPEDIENT TO LEGISLATE.**

Rep. Tony Piemonte

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	Municipal and County Government
Bill Number:	HB 415
Title:	relative to municipal estimates of expenditures and revenues.
Date:	March 8, 2021
Consent Calendar:	CONSENT
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

The sponsor of the bill felt it would be prudent to make HB415 an amendment and apply it to HB243. Therefore a motion of Inexpedient to Legislate in this instance would be needed.

Vote 19-0.

Rep. Tony Piemonte
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

Municipal and County Government

HB 415, relative to municipal estimates of expenditures and revenues. **INEXPEDIENT TO LEGISLATE.**

Rep. Tony Piemonte for Municipal and County Government. The sponsor of the bill felt it would be prudent to make HB415 an amendment and apply it to HB243. Therefore a motion of Inexpedient to Legislate in this instance would be needed. **Vote 19-0.**

Original: House Clerk

Cc: Committee Bill File

Voting Sheets

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 415

BILL TITLE: relative to municipal estimates of expenditures and revenues.

DATE: March 3, 2021

LOB ROOM: Hybrid

MOTIONS: INEXPEDIENT TO LEGISLATE

Moved by Rep. Piemonte

Seconded by Rep. McBride

Vote: 19-0

CONSENT CALENDAR: YES

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep John MacDonald, Clerk



2021 SESSION

Municipal and County Government

Bill #: 415 Motion: ITL AM #: _____ Exec Session Date: 3/3/13

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Dolan, Tom Chairman			
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		
TOTAL VOTE:	19	0	

Public Hearing

House Remote Testify

Municipal and County Government Committee Testify List for Bill HB415 on 2021-03-03

Support: 16 Oppose: 19 Neutral: 0 Total to Testify: 3

<u>Name</u>	<u>City, State Email Address</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>	<u>Testifying</u>	<u>Signed Up</u>
Goertel, Wayne	Hooksett, NH wgoertel@gmail.com	An Elected Official	Myself	Support	Yes (3m)	3/2/2021 10:19 PM
Green, Donna	Oldsmar, FL SDGAofNH@gmail.com	A Member of the Public	School District Governance Association of NH	Support	Yes (2m)	3/2/2021 12:34 PM
Johnston, Cordell	Concord, NH cjohnston@nhmunicipal.org	A Lobbyist	NH Municipal Association	Oppose	Yes (3m)	3/2/2021 12:36 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

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 \$615,000 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



New Hampshire

Department of Education



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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.

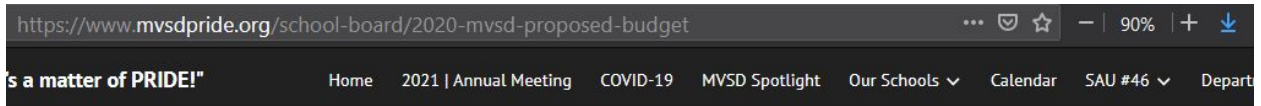
The specific columns are also important, and this example is very good: account number and description, a few years of actual spending, current budget, default and proposed budgets for next year, and brief notes.

HOOKSETT SCHOOL DISTRICT FY 2021-22 BUDGET DEVELOPMENT		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
31-2410-1-04-00-5241	PRINCIPAL SERVICES - MEMO	1,013.66	1,184.00	2,267.33	1,164.00	2,740.00	2,740.00	1,090.00	3,830.00	additional workshops requested
31-2410-1-04-00-5250	WORKSHOP REIMBURSEMENT	143.20	126.86	78.10	22.85	440.00	440.00	0.00	440.00	
31-2410-1-04-00-5260	UNEMPLOYMENT INSURANCE	788.33	830.27	451.48	796.34	923.08	888.45	0.00	888.45	based on salaries and current rates
31-2410-1-04-00-5430	WORKER'S COMPENSATION	4,027.75	264.76	745.56	628.57	683.00	683.00	0.00	683.00	copier maintenance contract
31-2410-1-04-00-5431	REPAIRS & MAINT SERVICES	421.00	0.00	0.00	0.00	250.00	250.00	0.00	250.00	
31-2410-1-04-00-5442	REPAIRS EQUIPMENT	321.48	4,004.74	3,482.48	3,869.52	3,800.00	3,800.00	4,000.00	3,840.00	copier lease contract
31-2410-1-04-00-5531	RENTAL OF EQUIPMENT	10,126.86	10,946.12	13,876.90	12,116.82	11,410.00	11,410.00	0.00	11,410.00	
31-2410-1-04-00-5534	TELEPHONE	1,000.00	650.00	500.00	900.00	750.00	750.00	0.00	750.00	
31-2410-1-04-00-5538	POSTAGE	375.00	275.00	174.36	0.00	250.00	250.00	0.00	250.00	
31-2410-1-04-00-5580	MILEAGE REIMBURSEMENT	592.20	527.05	723.09	371.93	500.00	500.00	0.00	500.00	
31-2410-1-04-00-5610	SUPPLIES	1,719.65	1,400.81	2,967.38	1,338.68	3,884.10	3,884.10	0.00	3,884.10	
31-2410-1-04-00-5641	TEXTBOOKS	188.15	0.00	99.18	59.86	200.00	200.00	0.00	200.00	
31-2410-1-04-00-5643	INFORMATION ACCESS FEES	145.00	145.00	0.00	667.20	820.00	820.00	0.00	820.00	
31-2410-1-04-00-5644	PERIODICALS	0.00	0.00	0.00	0.00	134.00	134.00	0.00	134.00	
31-2410-1-04-00-5731	NEW EQUIPMENT	1,240.00	0.00	1,330.00	0.00	0.00	0.00	0.00	0.00	
31-2410-1-04-00-5810	DUES & FEES	302,473.26	395,312.81	393,996.37	381,319.33	406,579.54	409,016.20	11,076.21	420,092.41	
LOCATION: MEMORIAL - 2410										
31-2410-2-05-00-5111	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	% raise non union staff raises not budgeted in current year
31-2410-2-05-00-5112	ADDITIONAL TIME SECRETARIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31-2410-2-05-00-5115	SECRETARIAL SALARIES	53,511.24	52,266.64	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
31-2410-2-05-00-5118	ASST PRINCIPAL SALARIES	77,224.00	84,142.00	85,841.34	87,541.34	87,541.34	87,541.34	3,536.67	91,078.01	% raise for non-union staff
31-2410-2-05-00-5211	HEALTH INSURANCE	0.00	72,996.04	75,079.91	72,609.83	78,638.68	81,184.80	3,598.44	84,783.24	6 % GARP based on elections
31-2410-2-05-00-5212	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
31-2410-2-05-00-5213	LIFE INSURANCE	0.00	121.90	179.40	195.00	195.00	195.00	0.00	195.00	
31-2410-2-05-00-5214	DISABILITY INSURANCE	0.00	460.08	469.32	563.92	563.92	587.63	0.00	587.63	based on salaries
31-2410-2-05-00-5232	FICA	16,312.92	17,039.71	17,469.73	18,000.16	19,150.99	18,580.66	591.74	19,172.40	based on salaries
31-2410-2-05-00-5233	NHRS SUPPORT	3,110.49	3,718.92	3,933.45	3,917.04	3,322.76	3,453.15	1,623.92	5,079.07	increase in NHRS rates
31-2410-2-05-00-5240	NHRS PROFESSIONAL	27,885.80	31,941.24	32,386.50	34,080.29	34,761.88	41,871.39	0.00	41,871.39	increase in NHRS rates
31-2410-2-05-00-5241	TUITION REIMBURSEMENT	948.99	2,076.00	1,076.99	472.00	2,900.00	2,900.00	0.00	2,900.00	
31-2410-2-05-00-5242	WORKSHOP REIMBURSEMENT	159.59	142.71	86.81	25.71	440.00	440.00	0.00	440.00	
31-2410-2-05-00-5260	UNEMPLOYMENT INSURANCE	783.64	837.33	456.02	789.66	886.84	856.18	0.00	856.18	based on salaries and current rates
31-2410-2-05-00-5430	WORKER'S COMPENSATION	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
31-2410-2-05-00-5442	REPAIRS & MAINT SERVICES	3,630.00	3,960.00	3,960.00	3,960.00	3,960.00	3,960.00	0.00	3,960.00	
31-2410-2-05-00-5443	RENTAL OF EQUIPMENT	527.69	285.00	285.00	310.50	285.00	285.00	0.00	285.00	
31-2410-2-05-00-5450	CONSTRUCTION SERVICES	10,400.07	10,057.46	9,839.12	9,841.33	8,750.00	8,750.00	0.00	8,750.00	
31-2410-2-05-00-5531	TELEPHONE	1,600.00	1,600.00	1,800.00	2,100.00	1,800.00	1,800.00	0.00	1,800.00	
31-2410-2-05-00-5534	POSTAGE	1,250.00	1,080.00	1,222.69	1,155.00	1,250.00	1,250.00	0.00	1,250.00	
31-2410-2-05-00-5580	PRINTING	311.91	596.47	332.98	25.86	600.00	600.00	0.00	600.00	
31-2410-2-05-00-5610	MILEAGE REIMBURSEMENT	3,260.31	1,273.92	1,572.56	2,425.58	1,946.31	1,946.31	0.00	1,946.31	
31-2410-2-05-00-5644	SUPPLIES	95.00	95.00	95.00	95.00	95.00	95.00	0.00	95.00	
31-2410-2-05-00-5731	NEW EQUIPMENT	0.00	1,083.80	3,296.02	3,468.52	0.00	0.00	1,088.38	4,552.20	TV and wall mount hardware
31-2410-2-05-00-5735	REPLACEMENT EQUIPMENT	341.92	324.95	0.00	0.00	0.00	0.00	0.00	0.00	
31-2410-2-05-00-5737	REPLACEMENT FURNITURE	2,350.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31-2410-2-05-00-5810	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	
31-2410-2-05-00-5810	DUES & FEES	311,386.65	460,612.87	468,762.41	412,113.29	416,719.07	428,551.47	18,478.88	447,030.05	
LOCATION: CRAWLEY - 2410										
FUNCTION: PRINCIPAL SERVICES - 2410										
		1,197,225.75	1,197,225.67	1,219,305.21	1,216,331.20	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.



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	
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	3,915.74	5,224.23	661.55	4,850	4,850	
14								

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

Archived: Tuesday, April 20, 2021 10:57:31 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

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


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Donna Green

President, School District Governance Association

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 10:57:31 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](#) 

Dear Honorable Committee Members:

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

Regards,
-Wayne Goertel

Bill as
Introduced

HB 415 - AS INTRODUCED

2021 SESSION

21-0606
06/11

HOUSE BILL **415**

AN ACT relative to municipal estimates of expenditures and revenues.

SPONSORS: Rep. Yakubovich, Merr. 24; Rep. Piemonte, Rock. 4

COMMITTEE: Municipal and County Government

ANALYSIS

This bill requires governing bodies to publish statements of estimated expenditures and revenues for the next fiscal year in full line item detail.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struck through.]~~
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 municipal estimates of expenditures and revenues.

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

1 1 Budget Preparation; Estimate of Expenditures and Revenues. Amend RSA 32:4 to read as
2 follows:

3 32:4 Estimate of Expenditures and Revenues. All municipal officers, administrative officials,
4 and department heads, including officers of such self-sustaining departments as water, sewer, and
5 electric departments, shall prepare statements of estimated expenditures and revenues for the
6 ensuing fiscal year, and shall submit such statements to their respective governing bodies, at such
7 times and in such detail as the governing body may require, ***but no fewer than 30 days prior to***
8 ***the public hearing for its budget. The governing body shall publish the draft budget and***
9 ***revised versions, after making any updates to the budget, within 5 days. Budgets shall be***
10 ***published in full line item detail, and made available in CSV and PDF formats for easy***
11 ***viewing and use by common spreadsheet programs.***

12 2 Effective Date. This act shall take effect 60 days after its passage.