

Bill as
Introduced

HB 243 - AS AMENDED BY THE HOUSE

9Apr2021... 0546h

2021 SESSION

21-0241
06/11

HOUSE BILL **243**

AN ACT 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.

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

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.
-

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 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.

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

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

25 3 Duties of Governing Bodies; Budget Committee Requirements. Amend RSA 32:17 to read as
26 follows:

27 32:17 Duties of Governing Body and Other Officials. The governing bodies of municipalities
28 adopting this subdivision, or of districts which are wholly within towns adopting this subdivision,
29 shall review the statements submitted to them under RSA 32:4 and shall submit their own

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1 recommendations to the budget committee, together with all information necessary for the
2 preparation of the annual budget, including each purpose for which an appropriation is sought and
3 each item of anticipated revenue, at such ~~[time]~~ **times and in such detail** as the budget committee
4 shall fix. In the case of a special meeting calling for the appropriation of money, the governing body
5 shall submit such information not later than 5 days prior to the required public hearing.
6 Department heads and other officers shall submit their departmental statements of estimated
7 expenditures and receipts to the budget committee, if requested.

8 4 Effective Date. This act shall take effect 60 days after its passage.

HB 243 - AS AMENDED BY THE SENATE

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HOUSE BILL **243**

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COMMITTEE: Municipal and County Government

AMENDED ANALYSIS

This bill requires:

I. Governing bodies to publish statements of estimated expenditures and revenues for the next fiscal year in sub-account detail.

II. Governing bodies to submit to the budget committee information necessary for the preparation of the annual budget in whatever detail the budget committee requires.

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AN ACT 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.

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

1 1 Definitions; Budget. Amend RSA 32:3, III to read as follows:

2 III. "Budget" means a statement of recommended appropriations and anticipated revenues,
3 ***prepared according to rules adopted by the commissioner of revenue administration under***
4 ***RSA 541-A***, submitted to the legislative body by the budget committee, or the governing body if
5 there is no budget committee, as an attachment to, and as part of the warrant for, an annual or
6 special meeting.

7 2 Definitions; Sub-Account and Uniform Chart of Accounts. Amend RSA 32:3 by inserting after
8 paragraph VI the following new paragraphs:

9 VII. "Sub-account" means an optional level of accounting, one or more levels below the
10 account level. Sub-accounts may be used to budget and track expenses when several different
11 activities are funded by the same account. Sub-accounts may be created by the town or district
12 under the authority of the budget committee, or the governing body if there is no budget committee,
13 but must support the numbering classification system established in the uniform chart of accounts
14 as established by the department of revenue administration in accordance with RSA 21-J:13, IV.
15 Nothing in this chapter shall require the disclosure of any information or data restricted from
16 disclosure by any other statute.

17 VIII. "Uniform chart of accounts" means a consistent system of accounts used to categorize
18 revenues, expenditures, assets, liabilities, and equity. It identifies the account titles, descriptions,
19 and numbering classification system established by the department of revenue pursuant to RSA 21-
20 J:13, IV. It provides the framework to budget, record, and report financial data logically and provide
21 a robust basis for reporting on the results.

22 3 Budget Preparation; Public Hearing. Amend RSA 32:5, I to read as follows:

23 I. The governing body, or the budget committee if there is one, shall hold at least one public
24 hearing on each budget, not later than 25 days before each annual or special meeting, public notice
25 of which shall be given at least 7 days in advance, and after the conclusion of public testimony shall
26 finalize the budget to be submitted to the legislative body. ***If a town or district uses sub-***
27 ***accounts to budget or track financial data it shall make that data available for public***
28 ***inspection at the public hearing.*** One or more supplemental public hearings may be held at any
29 time before the annual or special meeting, subject to the 7-day notice requirement. If the first

1 hearing or any supplemental hearing is recessed to a later date or time, additional notice shall not be
2 required for a supplemental session if the date, time, and place of the supplemental session are
3 made known at the original hearing. Public hearings on bonds and notes in excess of \$100,000 shall
4 be held in accordance with RSA 33:8-a, I. Days shall be counted in accordance with RSA 21:35.

5 4 Budget Preparation; Sub-Accounts. Amend RSA 32:5 by inserting after paragraph IX the
6 following new paragraph:

7 X. If a town or district uses sub-accounts to budget or track financial data, it shall ensure
8 the budget data at the account and sub-account levels is available for public inspection prior to and
9 at the annual or special meeting, at which the budget or any appropriation is to be considered.

10 5 Duties of Governing Body and Other Officials. Amend RSA 32:17 to read as follows:

11 32:17 Duties of Governing Body and Other Officials.

12 I. The governing bodies of municipalities adopting this subdivision, or of districts which are
13 wholly within towns adopting this subdivision, shall review the statements submitted to them under
14 RSA 32:4 and shall submit their own recommendations to the budget committee, together with all
15 information necessary for the preparation of the annual budget, including each purpose for which an
16 appropriation is sought and each item of anticipated revenue, **including all sub-accounts used by**
17 **the governing body**, at such time as the budget committee shall fix. In the case of a special
18 meeting calling for the appropriation of money, the governing body shall submit such information
19 not later than 5 days prior to the required public hearing. Department heads and other officers shall
20 submit their departmental statements of estimated expenditures and receipts to the budget
21 committee, if requested.

22 II. *The information provided to the budget committee as required by this chapter*
23 *shall be in a format acceptable to the budget committee. This requirement may be satisfied*
24 *by the municipality by providing the assistance of a knowledgeable staff person who will*
25 *attend the budget committee meetings with access to and the ability to provide the required*
26 *information.*

27 III. *The governing body shall incorporate any sub-accounts created by the budget*
28 *committee into the software used to budget or track financial data.*

29 6 Budget Committee; Review of Expenditures. Amend RSA 32:22 to read as follows:

30 32:22 Review of Expenditures. Upon request by the budget committee, the governing body of
31 the town or district, or the town manager or other administrative official, shall forthwith submit to
32 the budget committee a comparative statement of all appropriations and all expenditures,
33 **including all sub-accounts used by the governing body**, by them made in such **additional**
34 detail as the budget committee may require. The budget committee shall meet periodically to review
35 such statements. The provisions of this section shall not be construed to mean that the budget
36 committee, or any member of the committee, shall have any authority to dispute or challenge the

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- Page 3 -

- 1 discretion of other officials over current town or district expenditures, except as provided in RSA
- 2 32:23.
- 3 7 Effective Date. This act shall take effect 60 days after its passage.

CHAPTER 134
HB 243 - FINAL VERSION

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HOUSE BILL **243**

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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

ANALYSIS

This bill requires:

I. Governing bodies to publish statements of estimated expenditures and revenues for the next fiscal year in sub-account detail.

II. Governing bodies to submit to the budget committee information necessary for the preparation of the annual budget in whatever detail the budget committee requires.

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CHAPTER 134
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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT 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.

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

1 134:1 Definitions; Budget. Amend RSA 32:3, III to read as follows:

2 III. "Budget" means a statement of recommended appropriations and anticipated revenues,
3 ***prepared according to rules adopted by the commissioner of revenue administration under***
4 ***RSA 541-A***, submitted to the legislative body by the budget committee, or the governing body if
5 there is no budget committee, as an attachment to, and as part of the warrant for, an annual or
6 special meeting.

7 134:2 Definitions; Sub-Account and Uniform Chart of Accounts. Amend RSA 32:3 by inserting
8 after paragraph VI the following new paragraphs:

9 VII. "Sub-account" means an optional level of accounting, one or more levels below the
10 account level. Sub-accounts may be used to budget and track expenses when several different
11 activities are funded by the same account. Sub-accounts may be created by the town or district
12 under the authority of the budget committee, or the governing body if there is no budget committee,
13 but must support the numbering classification system established in the uniform chart of accounts
14 as established by the department of revenue administration in accordance with RSA 21-J:13, IV.
15 Nothing in this chapter shall require the disclosure of any information or data restricted from
16 disclosure by any other statute.

17 VIII. "Uniform chart of accounts" means a consistent system of accounts used to categorize
18 revenues, expenditures, assets, liabilities, and equity. It identifies the account titles, descriptions,
19 and numbering classification system established by the department of revenue pursuant to RSA 21-
20 J:13, IV. It provides the framework to budget, record, and report financial data logically and provide
21 a robust basis for reporting on the results.

22 134:3 Budget Preparation; Public Hearing. Amend RSA 32:5, I to read as follows:

23 I. The governing body, or the budget committee if there is one, shall hold at least one public
24 hearing on each budget, not later than 25 days before each annual or special meeting, public notice
25 of which shall be given at least 7 days in advance, and after the conclusion of public testimony shall
26 finalize the budget to be submitted to the legislative body. ***If a town or district uses sub-***
27 ***accounts to budget or track financial data it shall make that data available for public***
28 ***inspection at the public hearing.*** One or more supplemental public hearings may be held at any

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- Page 2 -

time before the annual or special meeting, subject to the 7-day notice requirement. If the first hearing or any supplemental hearing is recessed to a later date or time, additional notice shall not be required for a supplemental session if the date, time, and place of the supplemental session are made known at the original hearing. Public hearings on bonds and notes in excess of \$100,000 shall be held in accordance with RSA 33:8-a, I. Days shall be counted in accordance with RSA 21:35.

134:4 Budget Preparation; Sub-Accounts. Amend RSA 32:5 by inserting after paragraph IX the following new paragraph:

X. If a town or district uses sub-accounts to budget or track financial data, it shall ensure the budget data at the account and sub-account levels is available for public inspection prior to and at the annual or special meeting, at which the budget or any appropriation is to be considered.

134:5 Duties of Governing Body and Other Officials. Amend RSA 32:17 to read as follows:

32:17 Duties of Governing Body and Other Officials.

I. The governing bodies of municipalities adopting this subdivision, or of districts which are wholly within towns adopting this subdivision, shall review the statements submitted to them under RSA 32:4 and shall submit their own recommendations to the budget committee, together with all information necessary for the preparation of the annual budget, including each purpose for which an appropriation is sought and each item of anticipated revenue, ***including all sub-accounts used by the governing body***, at such time as the budget committee shall fix. In the case of a special meeting calling for the appropriation of money, the governing body shall submit such information not later than 5 days prior to the required public hearing. Department heads and other officers shall submit their departmental statements of estimated expenditures and receipts to the budget committee, if requested.

II. ***The information provided to the budget committee as required by this chapter shall be in a format acceptable to the budget committee. This requirement may be satisfied by the municipality by providing the assistance of a knowledgeable staff person who will attend the budget committee meetings with access to and the ability to provide the required information.***

III. ***The governing body shall incorporate any sub-accounts created by the budget committee into the software used to budget or track financial data.***

134:6 Budget Committee; Review of Expenditures. Amend RSA 32:22 to read as follows:

32:22 Review of Expenditures. Upon request by the budget committee, the governing body of the town or district, or the town manager or other administrative official, shall forthwith submit to the budget committee a comparative statement of all appropriations and all expenditures, ***including all sub-accounts used by the governing body***, by them made in such ***additional*** detail as the budget committee may require. The budget committee shall meet periodically to review such statements. The provisions of this section shall not be construed to mean that the budget committee, or any member of the committee, shall have any authority to dispute or challenge the

CHAPTER 134
HB 243 - FINAL VERSION
- Page 3 -

- 1 discretion of other officials over current town or district expenditures, except as provided in RSA
2 32:23.

134:7 Effective Date. This act shall take effect 60 days after its passage.

Approved: July 23, 2021

Effective Date: September 21, 2021

Amendments

Amendment to HB 243

1 Amend the bill by replacing all after the enacting clause with the following:

2
3 1 Definitions; Budget. Amend RSA 32:3, III to read as follows:

4 III. "Budget" means a statement of recommended appropriations and anticipated revenues,
5 ***prepared according to rules adopted by the commissioner of revenue administration under***
6 ***RSA 541-A***, submitted to the legislative body by the budget committee, or the governing body if
7 there is no budget committee, as an attachment to, and as part of the warrant for, an annual or
8 special meeting.

9 2 Definitions; Sub-Account and Uniform Chart of Accounts. Amend RSA 32:3 by inserting after
10 paragraph VI the following new paragraphs:

11 VII. "Sub-account" means an optional level of accounting, one or more levels below the
12 account level. Sub-accounts may be used to budget and track expenses when several different
13 activities are funded by the same account. Sub-accounts may be created by the town or district
14 under the authority of the budget committee, or the governing body if there is no budget committee,
15 but must support the numbering classification system established in the uniform chart of accounts
16 as established by the department of revenue administration in accordance with RSA 21-J:13, IV.
17 Nothing in this chapter shall require the disclosure of any information or data restricted from
18 disclosure by any other statute.

19 VIII. "Uniform chart of accounts" means a consistent system of accounts used to categorize
20 revenues, expenditures, assets, liabilities, and equity. It identifies the account titles, descriptions,
21 and numbering classification system established by the department of revenue pursuant to RSA 21-
22 J:13, IV. It provides the framework to budget, record, and report financial data logically and provide
23 a robust basis for reporting on the results.

24 3 Budget Preparation; Public Hearing. Amend RSA 32:5, I to read as follows:

25 I. The governing body, or the budget committee if there is one, shall hold at least one public
26 hearing on each budget, not later than 25 days before each annual or special meeting, public notice
27 of which shall be given at least 7 days in advance, and after the conclusion of public testimony shall
28 finalize the budget to be submitted to the legislative body. ***If a town or district uses sub-***
29 ***accounts to budget or track financial data it shall make that data available for public***
30 ***inspection at the public hearing.*** One or more supplemental public hearings may be held at any
31 time before the annual or special meeting, subject to the 7-day notice requirement. If the first
32 hearing or any supplemental hearing is recessed to a later date or time, additional notice shall not be

required for a supplemental session if the date, time, and place of the supplemental session are made known at the original hearing. Public hearings on bonds and notes in excess of \$100,000 shall be held in accordance with RSA 33:8-a, I. Days shall be counted in accordance with RSA 21:35.

4 Budget Preparation; Sub-Accounts. Amend RSA 32:5 by inserting after paragraph IX the following new paragraph:

X. If a town or district uses sub-accounts to budget or track financial data, it shall ensure the budget data at the account and sub-account levels is available for public inspection prior to and at the annual or special meeting, at which the budget or any appropriation is to be considered.

5 Duties of Governing Body and Other Officials. Amend RSA 32:17 to read as follows:

32:17 Duties of Governing Body and Other Officials.

I. The governing bodies of municipalities adopting this subdivision, or of districts which are wholly within towns adopting this subdivision, shall review the statements submitted to them under RSA 32:4 and shall submit their own recommendations to the budget committee, together with all information necessary for the preparation of the annual budget, including each purpose for which an appropriation is sought and each item of anticipated revenue, **including all sub-accounts used by the governing body**, at such time as the budget committee shall fix. In the case of a special meeting calling for the appropriation of money, the governing body shall submit such information not later than 5 days prior to the required public hearing. Department heads and other officers shall submit their departmental statements of estimated expenditures and receipts to the budget committee, if requested.

II. **The information provided to the budget committee as required by this chapter shall be in a format acceptable to the budget committee. This requirement may be satisfied by the municipality by providing the assistance of a knowledgeable staff person who will attend the budget committee meetings with access to and the ability to provide the required information.**

III. **The governing body shall incorporate any sub-accounts created by the budget committee into the software used to budget or track financial data.**

6 Budget Committee; Review of Expenditures. Amend RSA 32:22 to read as follows:

32:22 Review of Expenditures. Upon request by the budget committee, the governing body of the town or district, or the town manager or other administrative official, shall forthwith submit to the budget committee a comparative statement of all appropriations and all expenditures, **including all sub-accounts used by the governing body**, by them made in such **additional** detail as the budget committee may require. The budget committee shall meet periodically to review such statements. The provisions of this section shall not be construed to mean that the budget committee, or any member of the committee, shall have any authority to dispute or challenge the discretion of other officials over current town or district expenditures, except as provided in RSA 32:23.

Amendment to HB 243

- Page 3 -

1 7 Effective Date. This act shall take effect 60 days after its passage.

UNAPPROVED

2021-1327s

AMENDED ANALYSIS

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I. Governing bodies to publish statements of estimated expenditures and revenues for the next fiscal year in sub-account detail.

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20 revenues, expenditures, assets, liabilities, and equity. It identifies the account titles, descriptions,
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27 of which shall be given at least 7 days in advance, and after the conclusion of public testimony shall
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Amendment to HB 243

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II. **The information provided to the budget committee as required by this chapter shall be in a format acceptable to the budget committee. This requirement may be satisfied by the municipality by providing the assistance of a knowledgeable staff person who will attend the budget committee meetings with access to and the ability to provide the required information.**

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6 Budget Committee; Review of Expenditures. Amend RSA 32:22 to read as follows:

32:22 Review of Expenditures. Upon request by the budget committee, the governing body of the town or district, or the town manager or other administrative official, shall forthwith submit to the budget committee a comparative statement of all appropriations and all expenditures, **including all sub-accounts used by the governing body**, by them made in such **additional** detail as the budget committee may require. The budget committee shall meet periodically to review such statements. The provisions of this section shall not be construed to mean that the budget committee, or any member of the committee, shall have any authority to dispute or challenge the discretion of other officials over current town or district expenditures, except as provided in RSA 32:23.

Amendment to HB 243

- Page 3 -

1 7 Effective Date. This act shall take effect 60 days after its passage.

Amendment to HB 243
- Page 4 -

2021-1371s

AMENDED ANALYSIS

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Committee Minutes

SENATE CALENDAR NOTICE

Election Law and Municipal Affairs

Sen James Gray, Chair
Sen Regina Birdsell, Vice Chair
Sen Ruth Ward, Member
Sen Donna Soucy, Member
Sen Rebecca Perkins Kwoka, Member

Date: April 14, 2021

HEARINGS

Monday

04/19/2021

Election Law and Municipal Affairs

REMOTE

9:00 a.m.

9:00 a.m.	HB 223	relative to political party access to a list of absentee ballot requests.
9:10 a.m.	HB 285	relative to verification of voter checklists.
9:20 a.m.	HB 484	relative to budget committee recommendations on warrant articles.
9:45 a.m.	HB 183	prohibiting municipalities from requiring a license for a soft drink stand operated by a person under the age of 18.
10:00 a.m.	HB 243	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.

Committee members will receive secure Zoom invitations via email.

Members of the public may attend using the following links:

1. Link to Zoom Webinar: <https://www.zoom.us/j/97306628779>
2. To listen via telephone: Dial (for higher quality, dial a number based on your current location): 1-301-715-8592, or 1-312-626-6799 or 1-929-205-6099, or 1-253-215-8782, or 1-346-248-7799, or 1-669-900-6833
3. Or iPhone one-tap: US: 16465588656, 97306628779# or 13017158592, 97306628779#
4. Webinar ID: [973 0662 8779](https://www.zoom.us/j/97306628779)
5. To view/listen to this hearing on YouTube, use this link:
<https://www.youtube.com/channel/UCjBZdtrjRnQdmg-2MPMiWrA>
6. To sign in to speak, register your position on a bill and/or submit testimony, use this link:
<http://gencourt.state.nh.us/remotecommittee/senate.aspx>

The following email will be monitored throughout the meeting by someone who can assist with and alert the committee to any technical issues: remotesenate@leg.state.nh.us or call (603-271-6931).

EXECUTIVE SESSION MAY FOLLOW

Sponsors:

HB 223

Rep. Sweeney

Rep. Alexander Jr.

HB 285

Rep. Layon

Rep. Prudhomme-O'Brien

Rep. Thomas

Rep. Love

Rep. Potucek

Sen. Birdsell

HB 484

Rep. Pauer

Rep. Silber

Rep. Yakubovich

Rep. Notter

HB 183

Rep. True

Rep. Abramson

Rep. Greene

Rep. Piemonte

Rep. Torosian

HB 243

Rep. Piemonte

Rep. Yakubovich

Rep. Weyler

Rep. Osborne

Rep. Edwards

Rep. True

Rep. Torosian

Rep. Sylvia

Rep. Verville

Sen. Gannon

Tricia Melillo 271-3077

James P. Gray
Chairman

Senate Election Law and Municipal Affairs Committee
Tricia Melillo 271-3077

HB 243, 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.

Hearing Date: April 19, 2021

Members of the Committee Present: Senators Gray, Birdsell, Ward, Soucy and Perkins Kwoka

Members of the Committee Absent : None

Bill 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.

Sponsors:

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

Rep. Yakubovich
Rep. Edwards
Rep. Sylvia

Rep. Weyler
Rep. True
Rep. Verville

Who supports the bill: Rep. Tony Piemonte, Rep. Wayne Goertel, Rep. Ken Weyler, Rep. Chris True, Rep. Lisa Post, Rep. Testerman, Rep. Keith Erf, Donna Green, Laura Colquhoun, George Mertz, Paul Martin, Jody Manson, Paula Johnson, Karen Testerman, Kathy Rago, April Villani, John Villani, Donna Pineau, David Saad, Tammy Mahoney, Tracy Walbridge, Alvin See, Robin Rousseau, Patricia Eno, Jorge Mesa-Tejada, Joe Mendola, Darlene Gildersleeve, Eric Pauer

Who opposes the bill: Rep. Marjorie Porter, Rep. Paul Dargie Rep. Joyce Weston, Rep. Rod Pimentel, Rep. Susan Almy, Rep. Jan Schmidt, Rep. Donald Bouchard, Rep. Timothy Horrigan, Rep. Chuck Grassie, Rep. Joan Hamblet, Rep. Cecilia Rich, Rep. Dianne Schuett, Rep. Peter Bixby, Rep. Maria Perez, Rep. Roger Dontonville, Rep. Dru Fox, Anne Hunnewell, Richard Hunnewell, Lyz Jablonski, Karen Padgett, Jeanne Beaudin, Jim Michaud, Karen Noyes, Ken Robichaud, Lisa Drabik, Brigitte Codling, Shaun Mulholland, William Herman, Bruce Smith, Valerie Scarborough, Kimberly Hallquist, Joseph Devine, Cordell Johnston, Barrett Christina, Laura Buono, Mary Eisner, Derik Goodine, Stephanie Osborne, Cindy Kudlik, Elizabeth Dionne, Jerry Frew

Who is neutral on the bill: Bruce Kneuer - DRA

Summary of testimony presented in support:

Representative Tony Piemonte

- This bill requires transparency and develops tools for a more efficient budget.
- Many budget members have had a hard time obtaining information in a spreadsheet form.
- Having an active spreadsheet will allow members to immediately see the impact of increases and decreases in line items.
- It will also allow for year to year analysis as well as save time with calculations during the budget process.
- As budgets rise, it is impossible to do this with a PDF file.
- Some accounts need to be analyzed in order to complete the budget effectively.
- This will help budget committees with their fiduciary duties.
- Senator Soucy asked if there is an amendment he is submitting.
 - Representative Piemonte replied that there is an amendment from the House and he is willing to work with Committee Members on any other changes they would like.
- Senator Gray asked if he could explain what the meaning of full line item detail is.
 - Representative Piemonte replied that full line item detail is all the budget lines used to complete the final budget. The ones that are used in a budget are sub-accounts and they show valuable information that can be analyzed year after year to determine increases.
- Senator Gray asked if he is correct in stating that they spoke about the appropriate form that the DRA uses and the uniform chart of accounts. Some towns will just have Police and Fire listed and others will have categories broken down under each of those accounts, which are the sub-accounts he spoke of.
 - Representative Piemonte replied that is correct. The MS forms they deal with total numbers on those accounts and he would like to see a further breakdown in those areas.
- Senator Soucy asked if he has ever requested this information from a town and been denied.
 - Representative Piemonte replied that there have been instances where a person would like to see these sub accounts and have been denied. This allows a person who requests that information to get it.
- Senator Soucy commented that providing that kind of detail for a city like Manchester could be debilitating in effort and cost to the finance office. She asked if he could comment on that.
 - Representative Piemonte replied that they have the ability to do that now with the touch of a key. The information can be downloaded onto a thumb drive easily without any cost. It can be helpful for instance if the Manchester Police or Fire Department are asking for an expensive purchase. The account can be broken down for taxpayers to understand why it is justified.
- Senator Gray asked if it is correct that cities or towns will not have to do anything that they are not already doing but if they do break down the categories such as police personnel, vehicles etc., that information needs to be available to the public.
 - Representative Piemonte replied that is exactly what he is looking to do with this bill.
- Senator Soucy commented that the language on line 5 states that "all municipal district and school administrative unit budgets shall use a line item detail." She questioned, if

the line item detail does not exist now, it sounds like this bill mandates that they use a line item budget.

- o Senator Gray replied that he agrees the way it is worded right now does not clearly state what Representative Piemonte explained. He added that the Committee could make a modification when they are in executive session.

Wayne Goertel

- He is in support of HB 243, mandating budgets be made available in electronic spreadsheet format, requiring electronic budgets be published online, and specifying budget committee language for obtaining necessary information matches RSA 32:4 for governing bodies.
- This will help taxpayers to truly understand how their money is being spent and if it is being spent well.
- The school budget in Hooksett has over 1,000 accounting lines and is 28 printed pages.
- To efficiently analyze this budget tools are needed.
- With a spreadsheet program, like Microsoft Excel, one can quickly, identify accounting lines with significant budget changes, forecast expected spending, and identify accounting lines whose budget request differs greatly from actual past spending.
- Many towns and schools do not publish their budgets online or have spreadsheet capability for taxpayers to examine.
- During his second year on the Hooksett Budget Committee, the Committee was denied access to some school budget materials.
- They had to get legal counsel and file a Right to Know request.
- Spreadsheet programs are so common now that many are available for free.
- The dictionary defines "line item detail" as "an appropriation that is itemized on a separate line in a budget."
- RSA 32:10 refers to "individual line items in whatever detailed budget or chart of accounts is regularly used by the municipality.
- Line item details should be made available to residents.

Donna Green – School District Governance Association of NH

- Many in their membership have experienced ongoing problems obtaining timely and useful budget information from their School Administrative Units.
- It is unreasonable that elected officials have to fight to receive budgets in live spreadsheet form.
- This bill provides transparency ensuring citizens the right to see where their tax money is going.
- The current budget laws have no mechanism for punishing violations.
- She shared her story from 2012 – 2014 on the Timberlane Budget Committee and School Board.
- In order to get basic financial information, she had to file many Right to Know requests.
- She and her husband paid over \$100 to receive such things as monthly expenditure reports.
- In 2014 they filed a complaint with the Attorney General's office for Timberlane's failure to comply with RSA 32:10, 32:8, 198:2-B, and 32:5.

- When she asked for line item detail she was told she could come in to the town offices and view the 400 page PDF file but could not be given an electronic form of the document.
- In April of 2016, the Supreme Court ruled in her favor that everyone has a right to demand and receive any information that is in electronic form if they request it in electronic form.
- Her SAU spent \$50,000 in legal fees to prevent her or anyone else from having a useful electronic version of the \$68 million dollar budget.
- In 2017 she requested line item detail for the default budget and was told that it didn't exist.
- This is why she initiated this legislation to make budgets more transparent.
- Every public body uses a program capable of creating a spreadsheet.
- Harts Location with a population of 42 has a beautiful town website where they publish a professional town report every year.
- Timely transparency is the very least the government owes its people.

Summary of testimony presented in opposition:

Laura Buono

- She believes this is a Right to Know Law problem within a few communities versus one for all municipalities which would require legislation.
- She has worked with many budgets for four different municipalities over 25 years.
- The spreadsheet she uses is being updated and changed right up to the public hearing.
- Part of this bill is to publish the line items details thirty days before the public hearing which will not work because they are getting final numbers during that time.
- In order to give line item detail, they would not be able to make the changes needed in the time frame available and if they do make the changes the public will not have the final budget at the hearing.
- This will cause a lot of confusion.
- Whenever you have an official document that you are using for a municipality it shows the detail level and it is available to the residents and budget committees.
- She does not believe the state should be micromanaging the budget process of municipalities.
- Senator Gray asked if that level of detail is provided to the public at town meeting.
 - Ms. Buono replied no, but she has the detailed spreadsheet available for anyone that would like to look at them.
- Senator Gray asked what is posted with the warrant, is it only the MS 737, and not the detailed spreadsheet.
 - Ms. Buono replied that they are required to post what the form the DRA requires along with the warrant but the detailed spreadsheet is also posted on their website for the public.

Barrett Christina – NH School Boards Association

- They are concerned about the language on lines 5 – 8 regarding full line item detail.
- He understands RSA 32 does not apply to cities but in the budgets he looked up all had over fifty pages of sub-line items.
- Most communities are already providing this information to the public.

- The language mandates that “all” shall use this type of budget which is confusing because it should not apply to cities.
- On page 1, lines 23-24, regarding providing this detail thirty days before, they do not believe that language is necessary as this information is already available many months before the public hearing.
- On lines 21 and 22 the language needs to be clarified regarding making the draft budget available within 5 days.
- There may be dozens of revised draft budgets as officials are working on the numbers and it is not clear which “draft budget” needs to be made available.
- On page 2 of the bill, they are concerned with the language that discusses the communication between the school boards and the budget committees.
- Senator Gray asked if they take out all of the added language and use “sub-account level information that was used to develop the budget must be made available to the public” would the NHSBA be agreeable to that.
 - Mr. Christina replied yes that information should be made available for inspection by the public and many already do that. He added that the question becomes what information will be posted with the warrant. He believes in the interest of fiscal transparency it should be available, but the DRA forms do not require those sub-account level details.

Joe Devine – Town Administrator, Henniker

- This bill will require towns to take numerous undefined actions in their budget process.
- The state should not be involved in how their budget is prepared.
- The state budget is not required to be presented in the way this legislation is asking the towns to do.
- He is concerned with the phrase “full line item detail” and he believes most towns provide this already.
- Some towns do not have software that will convert into a spreadsheet or other format.
- He is concerned with the word “publish” in the bill and how it should be interpreted.
- Some small towns do not have websites or personnel to deal with IT issues.
- This will require additional burdens to towns that are already working hard.

Elizabeth Dionne – Town Administrator, Alton

- She has the same concerns as the previous speakers with the specific language of the bill.
- Getting specific software to comply with this legislation will be a huge financial concern for the town of Alton.
- People want one version of the budget and that is the final budget.
- Senator Soucy asked her if they would have to purchase a new software program to comply with this bill.
 - Ms. Dionne replied that they would.
- Senator Gray asked if they scrap the language that is in the bill right now and change it to having sub-accounts level detail, that was used to develop the budget, available for public inspection would she be agreeable to that.
 - Ms. Dionne replied that they do that currently with a monthly revenue and expenditure report. She believes all municipalities use sub-accounts.
- Senator Gray commented that the issue is if that information is available to the public without a 91 A request.

- Ms. Dionne replied that it is.

Kimberly Hallquist – Town Administrator, New London

- Small towns like New London work hard to make information available to residents.
- They try to be as transparent as they can.
- This bill will add to the stress level of town employees who are already struggling to get more information ready in a timely manner for town meeting.

Cordell Johnston – NH Municipal Association

- He does not understand the intent of the bill.
- It is already the law that whatever is available to the budget committee or the school board must be made available to the public.
- It sounds like that this is a Right to Know Law issue
- He believes it would be reasonable, if they wanted to clarify, that the detailed information used to create the budget must be made available for public.
- It becomes a problem if this legislation is requiring towns to do that in a form other than what they already do.
- Different towns create their budgets in different formats.
- It should not be the case that a school board cannot get budget information from the administrators and he thinks that is a local problem that needs to be dealt with locally.
- Senator Soucy asked if the whole statute would apply to cities.
 - Mr. Johnston replied that he does not see any part of this as applying to cities. RSA 32 states that it only applies to those municipalities that adopt their budget at an annual meeting.

Summary of neutral information presented:

Bruce Kneuer – NH Department of Revenue

- Senator Gray commented that he believes this legislation has to do with the sub-account level. The DRA puts out the universal chart of accounts which is the categories that are listed on the various forms and asked if that is correct.
 - Mr. Kneuer replied that is correct. He continued that the forms he is referring to utilize accounts that are detailed in Revenue Chapter 1700 and they have been in place at the budget level since 1993.
- Senator Gray asked if he was correct in assuming that many towns have sub-accounts within certain accounts used to track expenses.
 - Mr. Kneuer replied he believes that is correct and they are utilized to track expenses all year long and building the budget.
- Senator Gray asked if any of those sub-accounts are required to be given to DRA at any time during the process.
 - Mr. Kneuer stated no, DRA only requires the four digit account level. They recognize that the sub-accounts are used for operation at the local level during the year and they do not need to see that nor do they require it. He added that those accounts are used prior to the budget being presented in the forms that DRA does require.

- Senator Gray commented that he believes in the posting of the warrant the DRA form is not mandated but it is required in the town report and asked if he was correct.
 - Mr. Kneuer answered there is a requirement for the budget and the warrant to be in the town report. It is typical when the warrant is posted along with it is the DRA form.
- Senator Gray asked if the term sub-account level is appropriate to site in statute.
 - Mr. Kneuer stated he does not think there is any confusion about the term sub-account level.
- Senator Gray asked if the definition could be put into RSA 32:3 along with the other definitions to clarify.
 - Mr. Kneuer replied that he would imagine so but for their purposes, the account codes that are used describing the appropriations are adequate. The sub-accounts are the building blocks that sum up the total on the revenue forms.

TJM

Date Hearing Report completed: April 23, 2021

Speakers

Senate Remote Testify

Election Law and Municipal Affairs Committee Testify List for Bill HB243 on 2021

Support: 26 Oppose: 33 Neutral: 0 Total to Testify: 9

<u>Name</u>	<u>Email Address</u>	<u>Phone</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>	<u>Testifying</u>
Hallquist, Kimberly	townadmin@nl-nh.com	603-526-1240	A Member of the Public	Town of New London	Oppose	Yes
Dionne, Elizabeth	Administrator@alton.nh.gov	603.875.2113	An Elected Official	Town of Alton	Oppose	Yes
Devine, Joseph	josephdevine.henniker@tds.net	603.998.1492	A Member of the Public	Myself	Oppose	Yes
Johnston, Cordell	cjohnston@nhmunicipal.org	603-230-3323	A Lobbyist	NH Municipal Association	Oppose	Yes
Christina, Barrett M.	Not Given	Not Given	A Lobbyist	New Hampshire School Boards Association	Oppose	Yes
Green, Donna	donnagre@gmail.com	617.834.6556	A Member of the Public	School District Governance Association of NH	Support	Yes
BUONO, LAURA	Laura@Hillsboroughnh.net	603.944.1710	A Member of the Public	Myself	Oppose	Yes
Goertel, Wayne	wgoertel@gmail.com	603-645-6434	An Elected Official	Myself	Support	Yes
Piemonte, Tony	tony.piemonte@leg.state.nh.us	Not Given	An Elected Official	Myself	Support	Yes
pimentel, rod	rod.pimentel@leg.state.nh.us	Not Given	An Elected Official	Myself	Oppose	No
true, chris	chris.true@leg.state.nh.us	603.887.2793	An Elected Official	Myself	Support	No
Eisner, Mary	nhdem@msn.com	16034323192	A Member of the Public	Myself	Oppose	No
Almy, Susan	susan.almy@comcast.net	603.448.4769	An Elected Official	Myself	Oppose	No
Colquhoun, Laura	lauracolquhoun2@gmail.com	603-402-9339	A Member of the Public	Myself	Support	No
Mertz, A. George	amertz69@me.com	Not Given	A Member of the Public	Myself	Support	No
Martin, Paul A	pamartin@iastate.edu	Not Given	A Member of the Public	Myself	Support	No
Hunnewell, Anne	ahunne@roadrunner.com	603.536.4015	A Member of the Public	Myself	Oppose	No
Hunnewell, Richard	hunnewell.richard@gmail.com	603.536.4015	A Member of the Public	Myself	Oppose	No
Manson, Jody	Not Given	Not Given	A Member of the Public	Myself	Support	No
Johnson, Paula	Not Given	Not Given	An Elected Official	Myself	Support	No
Testerman, Karen	karen@karentesterman.com	Not Given	An Elected Official	Myself	Support	No
Post, Lisa CM	Lisa.Post@leg.state.nh.us	802-730-5401	An Elected Official	Myself	Support	No
Pineau, Donna	d.pineau@yahoo.com	19782657341	A Member of the Public	Myself	Support	No
saad, david	david1@infonetics-usa.com	508.641.7351	A Member of the Public	Myself	Support	No
Mahoney, Tammy	Not Given	Not Given	A Member of the Public	Myself	Support	No
Walbridge, Tracy	tracywalbridge@gmail.com	Not Given	A Member of the Public	Myself	Support	No
Fox, Dru	Dru.Fox@leg.state.nh.us	603.352.2332	An Elected Official	Myself	Oppose	No
Testerman, Dave	dave@sanbornhall.net	602.320.9524	An Elected Official	Myself	Support	No
Grassie, Chuck	chuck.grassie@leg.state.nh.us	16039787417	An Elected Official	Strafford 11	Oppose	No
See, Alvin	absee@4Liberty.net	Not Given	A Member of the Public	Myself	Support	No
Rousseau, Robin	Robinarousseau@aol.com	Portsmouth	A Member of the Public	Myself	Support	No
Erf, Keith	keith.erf@leg.state.nh.us	Not Given	An Elected Official	Myself	Support	No
Goodine, Derik	dgoodine@allenstownnh.gov	207-595-0310	An Elected Official	Town of Allenstown as the Town Administrator	Oppose	No
Schmidt, Jan	tesha4@gmail.com	603.880.6060	An Elected Official	Myself	Oppose	No
Osborne, Stephanie	Not Given	(603) 238-31	A Member of the Public	Myself	Oppose	No
Horrigan, Rep. Timothy	timothy.horrigan@leg.state.nh.us	603.969.3823	An Elected Official	Strafford 6	Oppose	No
Eno, Patricia	marktrisheno@yahoo.com	603.898.5045	A Member of the Public	myself	Support	No
Mesa-Tejada, Jorge	jmesa@comcast.net	603.339.2483	A Member of the Public	Myself	Support	No
Drabik, Lisa	ldrabik@londonderrynh.org	603.432.1100	A Member of the Public	Town of Londonderry	Oppose	No
Codling, Brigitte	townmanager@haverhill-nh.com	603.787.6800	An Elected Official	Town of Haverhill	Oppose	No
Mulholland, Shaun	shaun.mulholland@lebanonnh.gov	603-448-4220	A Member of the Public	City of Lebanon	Oppose	No
Herman, William	Not Given	Not Given	A Member of the Public	Myself	Oppose	No
Weston, Joyce	jweston14@roadrunner.com	Not Given	An Elected Official	Myself	Oppose	No
Smith, Bruce	surrysmith1953@gmail.com	16033524572	A Member of the Public	Myself	Oppose	No

Scarborough, Valerie	val7@roadrunner.com	603.536.1164	A Member of the Public	Myself	Oppose	No	'
Kudlik, Cindy	cindykudlik@protonmail.com	Not Given	An Elected Official	Myself	Oppose	No	'
Kiszka, Barbara	bkiszkaforplaitow@gmail.com	Not Given	An Elected Official	Myself	Support	No	'
mendola, joe	joe@nainorwoodgroup.com	603.496.4512	A Member of the Public	Myself	Support	No	'
Gildersleeve, Darlene	dmcote88@gmail.com	Not Given	A Member of the Public	Myself	Support	No	'
Pauer, Eric	secretary@BrooklineGOP.org	603.732.8489	A Member of the Public	Myself	Support	No	'
Jablonski, Lyz	treasurer@wilmothnh.org	603.526.4802	An Elected Official	Myself	Oppose	No	'
Weyler, Ken	kweyler@aol.com	778-5225	An Elected Official	Rock. 13	Support	No	'
Porter, Marjorie	maporter995@gmail.com	603.464.0225	An Elected Official	Hillsborough District 1	Oppose	No	'
Padgett, Karen	Not Given	Not Given	A Member of the Public	Myself	Oppose	No	'
Beaudin, Jeanne	townadministrator@belmontnh.org	603-267-8300	A Member of the Public	myself -Town of Belmont	Oppose	No	'
Michaud, Jim	jambromichaud@hotmail.com	Not Given	A Member of the Public	Myself	Oppose	No	'
Noyes, Karen	knoyes@haverhill-nh.com	603-787-6800	A Member of the Public	Myself	Oppose	No	'
Robichaud, Ken	krobichaud1018@gmail.com	603-507-9150	A Member of the Public	Myself	Oppose	No	'
Dargie, Paul	pauldargie@gmail.com	603.233.5888	An Elected Official	Myself	Oppose	No	'

Testimony

From: Geoff Ruggles <gruggles@bownh.gov>
Date: May 7, 2021 at 3:21:18 PM EDT
To: James Gray <James.Gray@leg.state.nh.us>
Subject: HB243

Dear Senator Gray,

Thank you for speaking with me the other evening regarding HB243. I understand much better the reason behind your amendment. Even with that further information and contemplation, I do not think that designating the Budget Committee as the authority to create sub accounts is the correct way to deal with the issue. I believe it will disrupt the operations of the town by the Governing Body and staff by forcing a set of sub-accounts on them that don't coincide with the way they track revenues and expenses in order to best manage their operations and budget. It is far more efficient and equitable to give the Budget Committee the authority to require the data be given to them in an account structure of their choosing and let the Governing Body determine the best way to convert their data into that format.

Thank you for taking the time to hear my concerns. I hope the Committee can come up with language that makes the budget processes more effective and transparent for all municipalities, not just one.

Sincerely,

Geoff Ruggles

Finance Director | Finance Department

Town of Bow, NH

(603)223-3916 phone

(603)224-6961

www.bownh.gov

HART'S LOCATION TOWN SERVICES

Hart's Location has been an incorporated town since 1795.

NEW Interactive Online GIS Maps for Hart's Location

For the most current version of the maps, click to view the [new interactive map](#). A new and amazing experience.

Municipal Government

The town has it's own municipal government, including a board of selectmen, planning board, school board, town clerk/tax collector, moderator treasurer, supervisors of the checklist, fire warden and deputy fire warden, zoning board of adjustment, etc. The town has a modest town hall and one town road, Burke Road, US Route 302, the primary corridor through the town, is a state maintained highway, all other roads within Hart's Location are privately owned.

There is no other municipal infrastructure. Some municipal services are outsourced to local communities, such as fire and rescue services from Bartlett and police services from the Carroll County Sheriff's Department.

Annual Reports – [click to view .pdf files](#)

- [2020 Annual Report](#)
- [2019 Annual Report](#)
- [2018 Annual Report](#)
- [2017 Annual Report](#)
- [2016 Annual Report](#)
- [2015 Annual Report](#)

Schools

Students are tuitioned to schools in neighboring towns by the school board, The Josiah Bartlett Elementary and Middle School for grades K-8, high school students have attended Kennett High School in Conway, NH and Fryeburg Academy in Fryeburg Maine.

Post Office

IMPORTANT NOTICES TO ALL RESIDENTS AND PROPERTY OWNERS

Please read these two notices:

[Click to view .pdf files](#)

* Transfer Station Announcement

* Transfer Station Details



Links to Town Documents ...

[Click to view .pdf files](#)

- [Model Groundwater Protection Ordinance](#)
- [Hart's Location-Bartlett Multi Jurisdictional Emergency Operations Plan](#)
- [Hart's Location-Bartlett Multi Jurisdictional Hazard Mitigation Plan](#)
- [Town Tax Maps](#)
- [Land Use Ordinances](#)
- [Flood Plain Conservation District Ordinance](#)
- [Personal Wireless Service Facilities \(PWSF\)](#)
- [Building Permit Application](#)
- [NH Residential Energy Code Application](#)
This application needs to be completed for all new residences, additions or renovations.

From: Town Administrator <ndadmin@newdurhamnh.us>
Date: April 15, 2021 at 12:22:01 PM EDT
To: James Gray <James.Gray@leg.state.nh.us>, Regina Birdsell
<Regina.Birdsell@leg.state.nh.us>, Ruth Ward <Ruth.Ward@leg.state.nh.us>,
Donna Soucy <Donna.Soucy@leg.state.nh.us>
Subject: HB 243

I am concerned with the micromanaging that this bill will push upon local towns. It is unclear what "publish" means, but if it is a newspaper we are looking at thousands of dollars of cost. We are unclear what it means by "full line item detail". The level of detail will vary by community size, for example to what extent are copiers, outside printing, paper, etc. broken out or combined, but is the state setting a standard for "full line item detail"? It is hard to get volunteers to serve on boards and committees and the more that is added, the harder it becomes. Why is not the minutes reflecting a line item has changed sufficient rather than publishing an 18 page document every time? There are often 5-10 budget meetings between when the process starts and when it ends in communities in which I have worked over the past 30 years. While I know how to produce .cvs and .pdf documents from an Excel document, that is not the case with everyone in some of the smaller towns. Most towns have to work in their proprietary programs and then export, which is why many produce paper copies or pdf for review, but getting it converted to cvs could prove problematic. Also what is meant by use of a pdf by common spreadsheet programs?

I hope you do not adopt the proposed changes to the state law.

John Scruton

Interim Town Administrator

Town of New Durham, NH

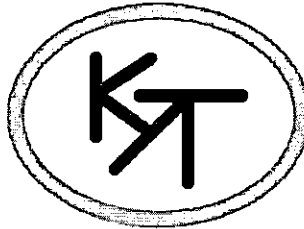
P.O. Box 207, 4 Main Street

New Durham, NH 03855

Office: 603-859-2091- Ext 2003

Fax: 603-859-6644

Email: ndadmin@newdurhamnh.us



From the desk of Karen Testerman

April 19, 2021

Senate Election Law and Municipal Affairs Committee:

Testimony in support of HB 243 Budget Transparency

Honorable Senators:

As a sitting Ward 2 City Councilor in the City of Franklin, I am submitting my testimony in favor of HB 243 concerning the transparency of all districts, municipal and administrative unit budgets.

Over the course of my term as a sitting Franklin City Councilor and as a former member of budget committees, I am aware of the many challenges to obtain accurate and transparent information.

During my term as an elected official to the Franklin City Council one finance officer worked closely to create a budget that was scheduled to be put online at the city website allowing the citizens the opportunity to review the information at any time. Unfortunately the finance officer who was in the process of transferring the new system to the website, accepted another position. The incoming finance officer decided not to proceed and it has been labor intensive to obtain the fully transparent information since.

As a budget committee member in Mont Vernon, I requested manifests identified only by the Federally required Special Education Division Number. In many communities this number and the expenses associated with it is readily available and printed in the annual town reports. However, because the community did not make this readily available, I requested the information. I was denied the information all the way to the Supreme Court of New Hampshire. And so the citizens in my community were denied accurate information on how the administrative unit was distributing the funds received from the taxpayer. Additionally, it has been my experience that when specific line items were questioned in detail in the school district budget, the next year that particular line item would be moved to the School Administrative Unit budget, thus eliminating it from oversight by the citizens, since the SAU budgets are only approved by the elected school board.

As you can see from my anecdotal experience, whether it is on the municipal administrative level or as a budget committee member, transparency is difficult to achieve. This bill if signed into law would enable the citizen to do their part in holding the district, municipal or

administrative units accountable for the efficient use of the tax dollars the citizen entrusts them to effectively use.

Please vote Ought To Pass on HB243,

Thank you.

{ |

Karen Testerman
Ward 2 City Councilor
City of Franklin
(603) 721-9933

Tricia Melillo

From: Lyz Jablonski <lyz.j@outlook.com>
Sent: Friday, April 16, 2021 12:45 PM
To: Tricia Melillo
Cc: Tony Caplan; Rod Pimentel; Ruth Ward; Tom Schamberg; Bob Giuda
Subject: HB 243 Opposition

Dear Members of Committee:

The first thing that struck me is that 8 of the 10 proposers of this bill are from Rockingham County. **This indicates unaddressed issues in Rockingham and not an overall thoughtful approach to statewide municipal government.** These changes will affect all municipalities, not just Rockingham County.

Specifically, small municipalities will have an undue burden to produce formats of documents that are not part of the natural workflow. The Right to Know law indicates government needs to provide information in a timely fashion, but do not have the obligation and burden to provide the data to a specific format. Please note RSA 91-A:4 Sections V (If copying to electronic media is not reasonably practicable, or if the person or entity requesting access requests a different method, the public body or agency may provide a printout of governmental records) and VII (Nothing in this chapter shall be construed to require a public body or agency to compile, cross-reference, or assemble information into a form in which it is not already kept or reported by that body or agency).

Lines 6&7: full line item detail in industry-standard electronic spreadsheet format.

How many citizens are going to want to manipulate budget numbers outside of committee and what is the impact on small municipalities for the tiny minority of individuals who are going to use this "service"? Budget meetings are public, as is request for documents in their native software format.

Specifically, the timing of producing draft budgets for a municipality with a staff of two, and not open 5 days a week creates, again, an undue burden. Draft budgets change continually, and reissuing drafts after "any updates" is an excessive use of time.

Lines 21 & 22: The governing body shall publish the draft budget and revised versions, after making any updates to the budget, within 5 days.

Specifically, going outside the natural workflow to provide an EDITABLE CSV file for spreadsheet manipulation, at the behest of whomever, is adding more issues, potential for corruption, and conflict. It is also a huge burden on a small office. Protected PDF reports from any system can be generated and does not impose a burden; however, providing editable CSV files to anyone who asks circumvents the function of elected officials. Budget meetings are public and that is where people should voice their concern.

Lines 23&24: and made available in CSV and PDF formats for easy viewing and use by common spreadsheet programs

I am a treasurer Wilmot NH and understand the impact of this bill; however, I am writing this opposition email as a public citizen.

Sincerely,
Lyz Jablonski
Bradford NH

Tricia Melillo

From: greenfieldnhtreasurer@myfairpoint.net
Sent: Monday, May 3, 2021 8:20 AM
To: Gary Daniels; John Reagan; Lou D'Allesandro; Chuck Morse; Bob Giuda; Cindy Rosenwald; Erin Hennessey; Debra Martone; Sonja Caldwell; James Gray; Regina Birdsell; Ruth Ward; Donna Soucy; Rebecca Perkins Kwoka; Tricia Melillo; Denise Ricciardi
Subject: 2021 Legislation Impacting Municipal Finance

Good morning distinguished Senators;
I am writing on behalf of the New Hampshire Government Finance Officer's Association Legislative Committee. Our purpose is to follow Legislation that will impact municipal finance.

Our committee would like to express our support for the amended version of HB 243 -relative to the form of municipal budgets. We do not support HB 243 as originally proposed.

Our committee would also like to express our support for several other bills that would have a positive impact on NH Cities and Towns, and the property tax payers of New Hampshire.

1. SB 99 – Meals and room tax distribution.
2. SB 127- Adopting omnibus legislation on appropriations.
3. SB 87- Adopting omnibus legislation relative to municipal finance.
4. SB 72- Relative to a state share of retirement system contributions by employers.
5. SB 118- Relative to the property tax relief act of 2021.

Thank you for your time and service to the citizens of New Hampshire.

Respectfully,

Katherine Heck

Chair, NHGFOA Legislative Committee

April 19, 2021

Senate Election Law and Municipal Affairs Committee

Testimony in favor of HB243 Budget transparency

Honorable Senators:

As President of the School District Governance Association of NH, I am testifying in strong support of this bill concerning transparency in public 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 live 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 unwilling some public bodies are to give 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.

Even if the budget committee as a whole does not wish to have a working spreadsheet of the budget, certainly conscientious individual members and members of the public should be able to have this without going through an inconvenient, cumbersome and untimely Right to Know request.

HB 243 requires

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 243 also requires

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 243 also adds this

...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 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. Timely transparency is the very least government owes its taxpayers.

As for concerns about unfunded mandates, I wish to put that objection to rest. Every public body uses a spreadsheet program, or a database system capable of producing spreadsheet output, to construct a public budget and every spreadsheet can be published in fully manipulable form on a town website or Facebook page. Even Hart's Location has a beautiful town website where they publish a professional town report every year.

<https://hartslocation.com/town-services/>

Dixville Notch, population 5, does not have a website but there is a Facebook page with 606 followers. In no way should solicitude for a 5 person town outweigh the interest in financial oversight of the rest of the state's taxed population whose prudent interest in budgeting is crisp New Hampshire air and sunlight.

Thank you,

Donna Green

President

School District Governance Association of NH

SDGANH.org

H
Y
P
E
~

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

NH Senate Election Law and Municipal Affairs
107 North Main Street, Rm 100
Concord, NH 03301

April 19, 2021

Honorable Committee Members,

I serve the town of Hooksett as a member of its School Board, and served previously on its Budget Committee. Professionally, I'm a computer software engineer, and my career includes over a decade of developing computer software for the accounting and financial services industries.

I'm testifying in support of HB 243, mandating budgets be made available in electronic spreadsheet format, requiring electronic budgets be published online, and 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.

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 an electronic 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.

During my second year serving on the Hooksett Budget Committee, the committee was denied access to some school budget materials it had received previously. 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.

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.

During my testimony with the NH House Municipal and County Government committee, there were questions about the specific language, "line item detail."

Merriam-Webster defines **line item detail** simply as, "an appropriation that is itemized on a separate line in a budget".

NH Municipal Budget Law in RSA 32:3 defines:

V. "Purpose" means a goal or aim to be accomplished through the expenditure of public funds. In addition, as used in RSA 32:8 and RSA 32:10, I(e), concerning the limitation on expenditures, **a line on the budget form posted with the warrant**, or form submitted to the department of revenue administration, or an appropriation contained in a special warrant article, shall be considered a single "purpose."

~~RSA 32:10~~ Transfer of Appropriations notes:

II. As used in RSA 32:10, I(a)-(d), concerning transfers of appropriations and records thereof, "purpose" refers, in addition to its meaning in RSA 32:3, ~~to individual line~~

~~Items in whatever detailed budget or chart of accounts is regularly used by the municipality~~

Although there are standard forms various municipalities will have to submit, e.g. to the Dept. of Revenue Administration or Dept. of Education, each municipality will have its own "detailed budget or chart of accounts," and that is the reasonable definition for what should be made available to citizens via HB 243 for "line item detail".

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

I encourage you to support this bill that mandates critical tools for Budget Committees, governing bodies, and taxpayers to trust that their governments are budgeting responsibly.

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

Sincerely,

Wayne Goertel

Voting Sheets

A

Senate Election Law & Municipal Affairs Committee

EXECUTIVE SESSION RECORD

2021 Session

Bill HB 243

Hearing date: 4-19-2021

Executive Session date: 5/10/21

Motion of: OTP Vote: _____

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell, Vice Chair	X	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Ward	X	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Perkins-Kwoka	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Committee A = 1371s

Motion of: Amendment 1327s Vote: _____

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell, Vice Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Ward	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	X	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Perkins-Kwoka	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Motion of: OTP/A Vote: _____

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell, Vice Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Ward	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Perkins-Kwoka	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Consent DS ☒ RB ☒ 5-0

Reported out by: Sen. GRAY

Notes: GRAY working on Amendment
submitted

Blurb ☒

Committee Report

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE
FOR THE CONSENT CALENDAR

Monday, May 10, 2021

THE COMMITTEE ON Election Law and Municipal Affairs

to which was referred HB 243

AN ACT

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.

Having considered the same, the committee recommends that the Bill

OUGHT TO PASS WITH AMENDMENT

BY A VOTE OF: 5-0

AMENDMENT # 1371s

Senator James Gray
For the Committee

This bill as amended will require municipal, district, and administrative units to make available to the voters the same level of data that they use to develop their budget. In addition to the Uniform Chart of Accounts developed by DRA this bill defines the term sub-accounts. Sub-accounts allow the tracking of different activities (income and expense categories) which are funded by the same account. The bill also requires these details be available for public inspection at the public hearing and town and district meetings. Additionally, this legislation requires that information provided to the Budget Committee should be in a format that is acceptable to Budget Committee or provide a staff person at the committee meeting who can provide the required information.

Tricia Melillo 271-3077

General Court of New Hampshire - Bill Status System

Docket of HB243

Docket Abbreviations

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.

Official Docket of HB243.:

Date	Body	Description
1/9/2021	H	Introduced (in recess of) 01/06/2021 and referred to Municipal and County Government HJ 2 P. 40
2/8/2021	H	==RECESSED== Public Hearing: 02/18/2021 09:15 am Members of the public may attend using the following link: To join the webinar: https://www.zoom.us/j/94522837794 / Executive session on pending legislation may be held throughout the day (time permitting) from the time the committee is initially convened.
3/1/2021	H	==CANCELLED== Public Hearing: 03/01/2021 12:30 pm Members of the public may attend using the following link: To join the webinar: https://www.zoom.us/j/97119253057 / Executive session on pending legislation may be held throughout the day (time permitting) from the time the committee is initially convened.
3/3/2021	H	==CONTINUED== Public Hearing: 03/03/2021 09:00 am Members of the public may attend using the following link: To join the webinar: https://www.zoom.us/j/98208993032 / Executive session on pending legislation may be held throughout the day (time permitting) from the time the committee is initially convened.
3/12/2021	H	Majority Committee Report: Ought to Pass with Amendment #2021-0546h (Vote 10-9; RC) HC 18 P. 56
3/12/2021	H	Minority Committee Report: Inexpedient to Legislate
4/9/2021	H	Amendment #2021-0546h : AA VV 04/09/2021 HJ 7 P. 28
4/9/2021	H	Ought to Pass with Amendment 2021-0546h: MA DV 189-186 04/09/2021 HJ 7 P. 28
4/9/2021	H	Reconsider (Rep. Piemonte): MF DV 179-194 04/09/2021 HJ 7 P. 30
4/13/2021	S	Introduced 04/08/2021 and Referred to Election Law and Municipal Affairs; SJ 12
4/14/2021	S	Remote Hearing : 04/19/2021, 10:00 am; Links to join the hearing can be found in the Senate Calendar; SC 20
5/11/2021	S	Committee Report: Ought to Pass with Amendment #2021-1371s , 05/20/2021; Vote 5-0; CC; SC 24
5/20/2021	S	Committee Amendment #2021-1371s , AA, VV; 05/20/2021; SJ 16
5/20/2021	S	Ought to Pass with Amendment 2021-1371s, MA, VV; OT3rdg; 05/20/2021; SJ 16
6/10/2021	H	House Concurs with Senate Amendment 2021-1371s (Rep. Dolan): MA VV 06/10/2021 HJ 10 P. 15
7/12/2021	S	Enrolled Adopted, VV, (In recess 06/24/2021); SJ 20
7/12/2021	H	Enrolled (in recess of) 06/24/2021
7/26/2021	H	Signed by Governor Sununu 07/23/2021; Chapter 134; Eff: 09/21/2021

NH House

NH Senate

Other Referrals

Senate Inventory Checklist for Archives

Bill Number: HB 243

Senate Committee: ELMA

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

☒ Final docket found on Bill Status

Bill Hearing Documents: {Legislative Aides}

- ☒ Bill version as it came to the committee
☒ All Calendar Notices
☒ Hearing Sign-up sheet(s)
☒ Prepared testimony, presentations, & other submissions handed in at the public hearing
☒ Hearing Report
☒ Revised/Amended Fiscal Notes provided by the Senate Clerk's Office

Committee Action Documents: {Legislative Aides}

All amendments considered in committee (including those not adopted):

- ☒ - amendment # 13275 ☒ - amendment # 13715
____ - amendment # _____ ____ - amendment # _____
☒ Executive Session Sheet
☒ Committee Report

Floor Action Documents: {Clerk's Office}

All floor amendments considered by the body during session (only if they are offered to the senate):

- ____ - amendment # _____ ____ - amendment # _____
____ - amendment # _____ ____ - amendment # _____

Post Floor Action: (if applicable) {Clerk's Office}

- ____ Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):
____ Enrolled Bill Amendment(s)
____ Governor's Veto Message

All available versions of the bill: {Clerk's Office}

- ☒ as amended by the senate ____ as amended by the house
☒ final version

Completed Committee Report File Delivered to the Senate Clerk's Office By:

Committee Aide

Date

Senate Clerk's Office 