2024 NHMA Budget and Finance Workshops

Littleton Opera House, Littleton – September 19th & Derryfield Country Club, Manchester - September 23rd

9:00am Introduction

9:05am – 10:30 am Fundamentals of the Municipal Budget Process

Using NHMA's *Basic Law of Budgeting* as a guide, this full-morning session will address all aspects of the municipal budget process focusing on appropriations, grossbasis budgeting, separate vs. special warrant articles, multi-year contracts, transfers, lapse of appropriations, spending limitations, No-Means-No, duties of official budget committees, disallowed appropriations, special budget requirements under the SB 2 process, and other topics. This session is a must for members of governing bodies, budget committees, and other local officials involved in the budget process. Ample time will be provided for questions.

Presented By: Stephen Buckley, NHMA Legal Services Counsel Jonathan Cowal, NHMA Municipal Services Counsel

10:30am HealthTrust (Sponsor)

10:30am – 10:45am Morning Break

10:45am – 12:00noon Fundamentals of the Municipal Budget Process (continued)

12:00pm MRI (Sponsor)

1:00pm – 2:15pm Property Taxes and State Aid to Municipalities

This session of the day will explain the property tax rate setting process, including how to estimate budgetary impacts on the property tax rate for your municipality. Municipal funding included in the biennial state budget will be reviewed along with the history and trends of state aid to municipalities and how state level decisions impact local property taxes.

Presented By: Katherine Heck, NHMA Government Finance Advisor

2:15pm- 2:30pm Afternoon Break

2:30pm - 3:30pm NH Overlooked RSA's

A local government's power to make law and policy decisions comes from the state. This delegation of power is generally done through the enactment of a statute or the state constitution. In this session, we will look at some of the overlooked and forgotten state statutes that can impact the financial activities within your municipality.

Presented By: Katherine Heck, NHMA Government Finance Advisor

3:30pm – 4:30pm You Have Questions? We Have Answers!

This always popular Q&A session will provide answers to your burning budget questions as well as inquiries posed by other participants. Bring those gnawing budget questions to the NHMA panel of experts. We'll do our best to answer on the spot, and if we can't (which happens on rare occasions) we promise to follow up with you after the workshop.

Presented by: Stephen Buckley, NHMA Legal Services Counsel

Jonathan Cowal, NHMA Municipal Services Counsel Katherine Heck, NHMA Government Finance Advisor