

# Budgeting for Impact: Factoring Inflation into the Budget Process



Inflation

EST. 1941

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**December 15, 2021**

**INFLATION**



# Agenda

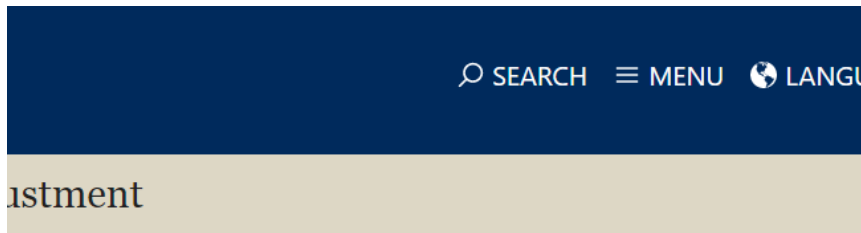
- ▶ Historical Inflation Trends, Where We Are, & Where We'll Be in 2022
- ▶ Current Financial Modeling
- ▶ Cost Analysis
  - ▶ The Costing Method
- ▶ Strategies for Increasing Revenue

# Historical Inflation Trends



- ▶ Since the Great Recession, prices for most goods and services have been relatively stable, rising a couple of percentage points per year or so.
- ▶ That changed in 2020 when the Covid-19 induced recession resulted in deflationary pressures affecting costs beginning April 2020 - Summer 2020.
  - ▶ Despite expectations of significant revenue losses, NH's reliance on property taxes, infusions of federal dollars and increased savings due to lower costs, and increased demand in the NH real estate market, governmental units saw few - if any - losses in revenue.
- ▶ The fall of 2020 saw inflationary pressure begin to mount, and increased costs started to exceed pre-Covid costs in spring 2021.
- ▶ News articles started quoting policymakers as claiming that the inflation was transitory...

# Federal Indicators Told a Different Story...



## What is a COLA?

Inflation enacted in 1973 provides for cost-of-living adjustments for Social Security and Supplemental Security Income (SSI) benefits based on inflation.

## Latest COLA

The latest COLA is 5.9 percent for Social Security benefits and SSI benefits will increase by 5.9 percent beginning with the December benefits, which are payable in January 2022. Federal SSI payment will increase by 5.9 percent effective for payments made for January 2022. The first SSI payment date is the first of the month and January 1 is the first payment date for January. Payments for January are always made at the end of the previous month.

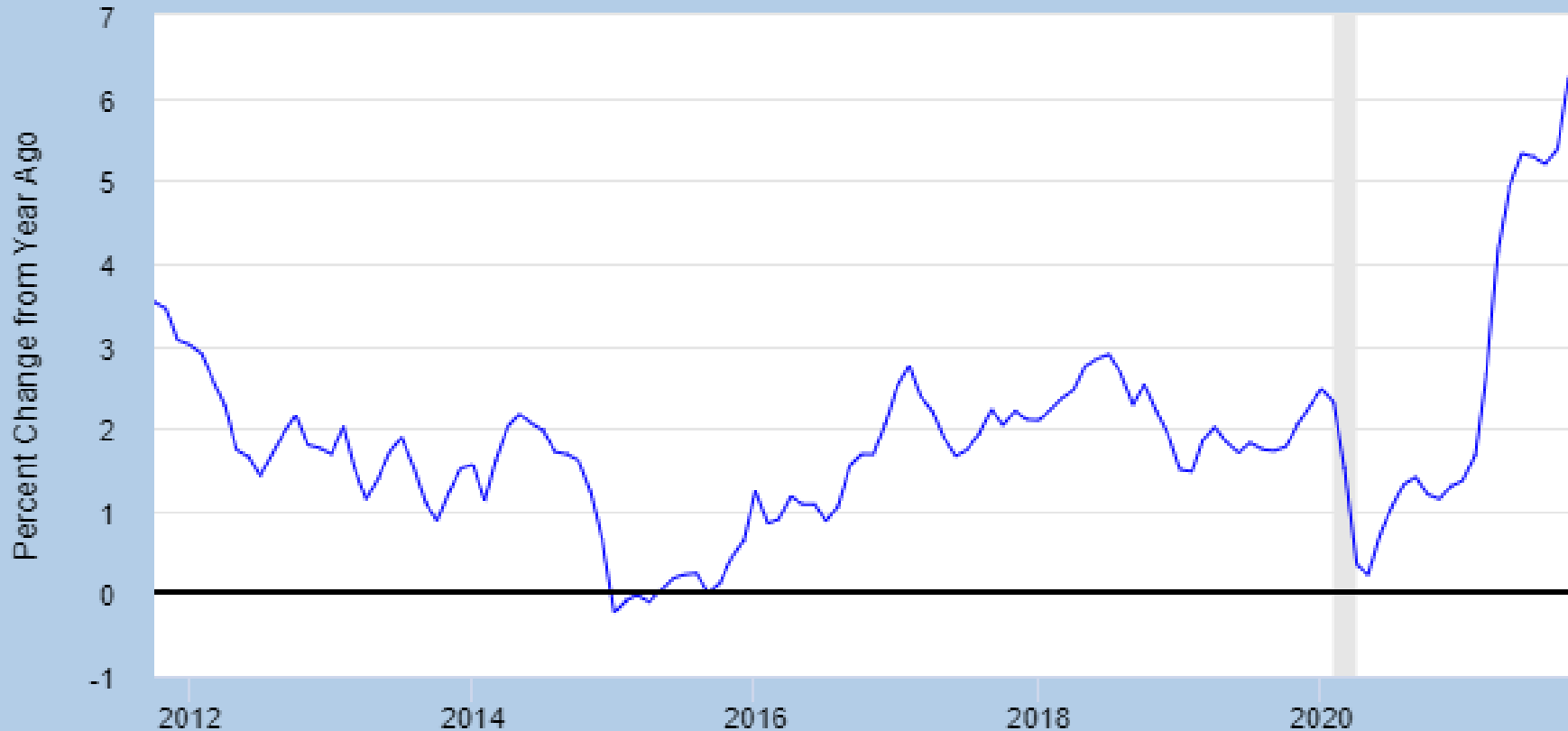
▶ Early in the 4<sup>th</sup> Quarter, federal data started to indicate that inflation was, perhaps, not transitory.

▶ E.g., SSI benefits increased much more than the significantly less than 2% that had marked most of the post-Great Recession term.

# Then Came October's Inflation Number: 6.2%

**FRED**

— Consumer Price Index for All Urban Consumers: All Items in U.S. City Average



Source: U.S. Bureau of Labor Statistics

# And November Didn't Help...



## Real Earnings Summary

Transmission of material in this release is embargoed until  
8:30 a.m. (ET), Friday, December 10, 2021

USDL-21-2102

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### REAL EARNINGS – NOVEMBER 2021

All employees

Real average hourly earnings for all employees decreased 0.4 percent from October to November, seasonally adjusted, the U.S. Bureau of Labor Statistics reported today. This result stems from an increase of 0.3 percent in average hourly earnings combined with an increase of 0.8 percent in the Consumer Price Index for All Urban Consumers (CPI-U).

Real average weekly earnings decreased 0.2 percent over the month due to the change in real average hourly earnings combined with an increase of 0.3 percent in the average workweek.

Real average hourly earnings decreased 1.9 percent, seasonally adjusted, from November 2020 to November 2021. The change in real average hourly earnings combined with no change in the average workweek resulted in a 1.9-percent decrease in real average weekly earnings over this period.

## And, November's Inflation Number Jumped to 6.8%

# But November's 6.8% Doesn't Tell the Whole Story...

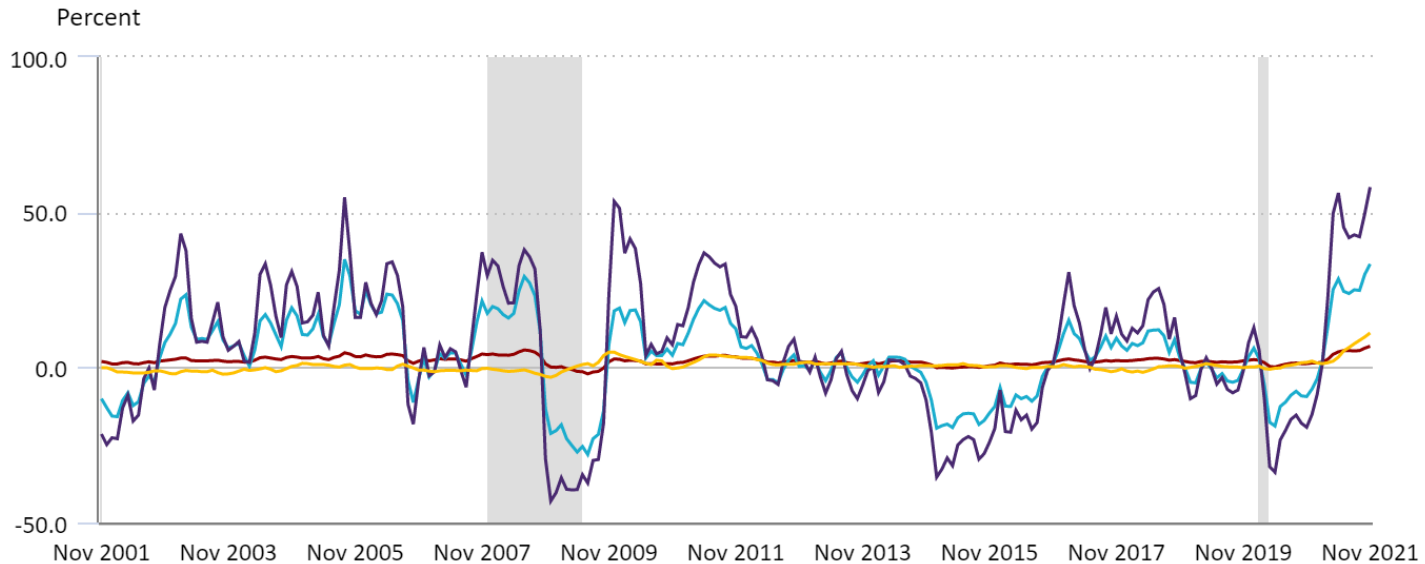


- ▶ The inflation rate is geared toward consumer spending and focused on a basket of goods common to consumers.
- ▶ Municipalities don't often spend in the same manner as consumers, and more of their spending is focused on productivity items - vehicles, electricity, employee costs, etc.
- ▶ And, unfortunately, the inflationary measures have been uniformly bad across these sectors of the economy as well...

# Take, for example, some common municipal costs...

**12-month percentage change, Consumer Price Index, selected categories, not seasonally adjusted**

- All items
- Food at home
- Energy
- Electricity
- All items less food and energy
- Apparel
- Medical care commodities
- Shelter
- Education and communication
- Food
- Food away from home
- Gasoline (all types)
- Natural gas (piped)
- Commodities less food and energy com...
- New vehicles
- Services less energy services
- Medical care services



Hover over chart to view data.

Note: Shaded area represents recession, as determined by the National Bureau of Economic Research.

Source: U.S. Bureau of Labor Statistics.

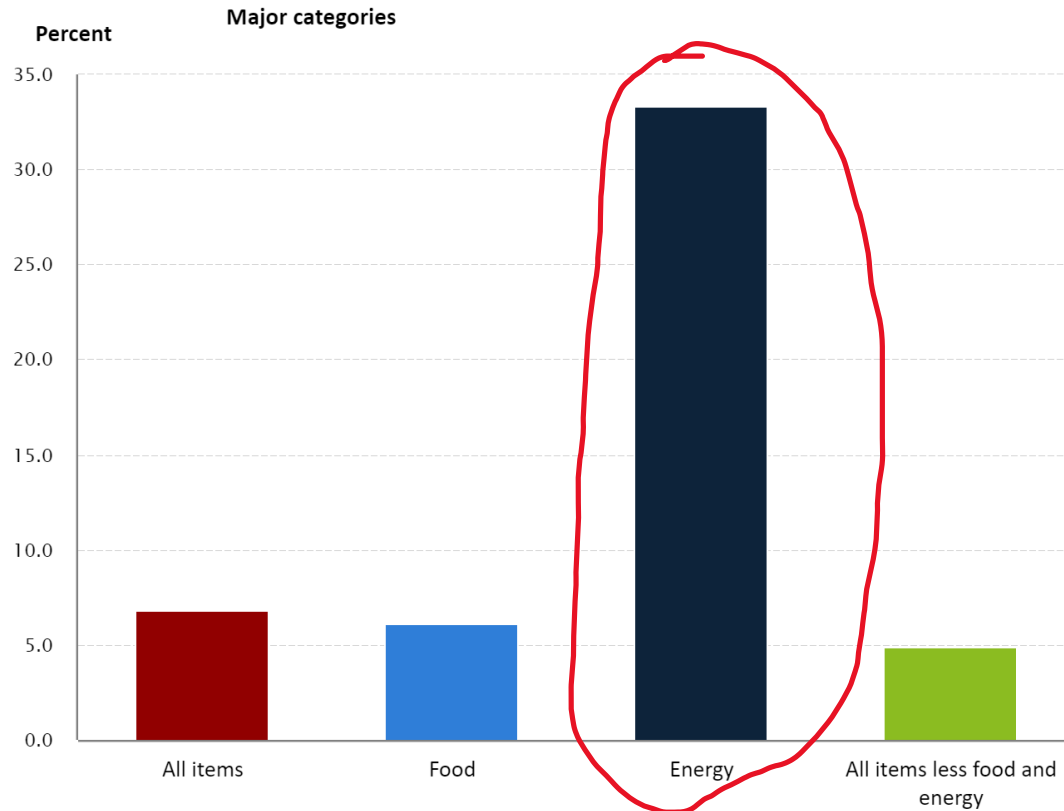




# It's pretty clear which one is currently the big issue...

12-month percentage change, Consumer Price Index, selected categories, November 2021, not seasonally adjusted

Click on columns to drill down



Source: U.S. Bureau of Labor Statistics.



# Municipal Cost Index (MCI)

The index can be a useful tool to local government managers in the following ways:

- To dramatize, justify or illustrate increased expenditures attributable to inflation when submitting annual budgets;
- To provide local government with "a feel" for price trends which may affect the municipality or a particular department allowing time to minimize the effects of a budget shortfall;
- To help control price increases for commodities purchased by a city or county through monitoring of price levels for commodities purchased in quantity, thus making inflationary price jumps more visible;
- To measure the inroads of inflation on municipal expenditures over time.



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Month (2021)	Municipal Cost Index (MCI)	MCI Yr-Yr % Change	Construction Cost Index (CCI)	CCI Yr-Yr % Change	Consumer Price Index (CPI)	CPI Yr-Yr % Change	Producer Price Index (PPI)	PPI Yr-Yr % Change
Jan	261.08	2.16%	299.90	2.61%	262.23	1.32%	204.30	2.46%
Feb	263.25	3.29%	301.64	3.17%	263.16	1.59%	208.50	6.11%
Mar	266.61	5.06%	303.28	3.72%	264.79	2.65%	216.30	11.61%
Apr	268.69	6.99%	306.01	4.47%	266.83	4.27%	217.50	16.94%
May	272.97	8.27%	310.50	5.94%	268.55	5.00%	224.40	18.48%
Jun	278.07	9.81%	318.43	8.49%	270.98	5.35%	228.50	19.57%
Jul	281.94	10.87%	325.19	10.71%	272.27	5.23%	231.20	19.85%
Aug	282.73	10.84%	325.38	10.62%	273.01	5.13%	232.90	20.05%
Sep	283.79	10.80%	325.38	10.16%	274.14	5.35%	235.40	20.47%
Oct	286.13	11.40%	325.80	9.81%	276.72	6.30%	240.20	22.61%
Nov								
Dec								

# 2021 Municipal Cost Index

## Abbreviations

- MCI = Municipal Cost Index
- CCI = Construction Cost Index
- CPI = Consumer Price Index
- PPI = Producer Price Index

Month (2019)	Municipal Cost Index (MCI)	MCI Yr-Yr % Change	Construction Cost Index (CCI)	CCI Yr-Yr % Change	Consumer Price Index (CPI)	CPI Yr-Yr % Change	Producer Price Index (PPI)	PPI Yr-Yr % Change
Jan	251.43	1.92%	287.42	3.05%	252.67	1.38%	198.60	0.40%
Feb	251.66	1.73%	287.56	2.97%	253.11	1.40%	198.70	-0.30%
Mar	252.78	2.01%	287.86	2.56%	254.15	1.88%	201.10	1.11%
Apr	253.32	1.97%	287.86	2.41%	254.96	1.98%	202.10	1.05%
May	253.24	1.29%	287.92	1.97%	255.16	1.84%	201.50	-0.84%
Jun	253.27	0.96%	288.72	1.83%	255.31	1.77%	200.30	-1.91%
Jul	253.99	0.91%	289.34	1.55%	256.16	1.94%	201.00	-1.81%
Aug	253.77	0.88%	289.88	1.61%	256.30	1.77%	199.30	-1.82%
Sept	253.48	0.55%	289.88	1.21%	256.36	1.73%	198.20	-2.46%
Oct	254.09	0.50%	290.45	1.27%	257.27	1.76%	198.50	-2.84%
Nov	254.90	1.12%	291.59	1.66%	257.94	2.00%	199.00	-1.24%
Dec	255.23	1.17%	291.87	1.69%	258.44	2.26%	199.20	-1.43%

Month (2020)	Municipal Cost Index (MCI)	MCI Yr-Yr % Change	Construction Cost Index (CCI)	CCI Yr-Yr % Change	Consumer Price Index (CPI)	CPI Yr-Yr % Change	Producer Price Index (PPI)	PPI Yr-Yr % Change
Jan	255.56	1.64%	292.27	1.69%	258.82	2.43%	199.40	0.40%
Feb	254.87	1.28%	292.38	1.68%	259.05	2.35%	196.50	-1.11%
Mar	253.77	0.39%	292.41	1.58%	257.95	1.50%	193.80	-3.63%
Apr	251.13	-0.86%	292.91	1.75%	255.90	0.37%	186.00	-7.97%
May	252.11	-0.44%	293.09	1.79%	255.77	0.24%	189.40	-6.00%
Jun	253.22	-0.02%	293.52	1.66%	257.21	0.75%	191.10	-4.59%
Jul	254.29	0.12%	293.72	1.52%	258.72	1.00%	192.90	-4.03%
Aug	255.08	0.51%	294.15	1.47%	259.68	1.32%	194.00	-2.66%
Sep	256.13	1.04%	295.38	1.90%	260.21	1.50%	195.40	-1.41%
Oct	256.84	1.08%	296.70	2.15%	260.33	1.19%	195.90	-1.31%
Nov	258.19	1.29%	298.08	2.23%	260.82	1.12%	198.20	-0.40%
Dec	259.73	1.77%	299.66	2.67%	261.56	1.21%	200.60	0.70%



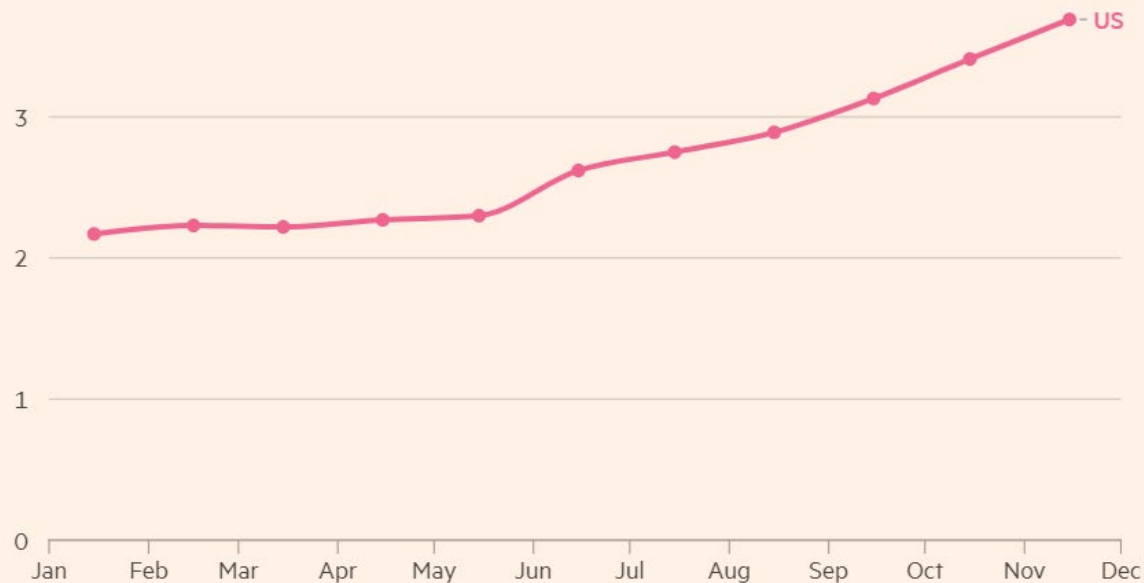
# Municipal Cost Index data

# Economists Don't Expect Inflation Will Stop Anytime Soon

## Data explorer: inflation forecasts for 2022

Annual % change in consumer price index, by date of forecast

US



# Municipal Budgets Will Need to Account for Existing Inflation in 2022



- ▶ And, municipalities will have to plan for additional inflation to occur throughout 2022, even though the Fed will use its powers to attempt to stymie inflation.
- ▶ It is not yet clear whether such moves will be successful or how quickly, but we do know that the target is 2%.

## FAQs



Most Frequently Asked Questions

About the Fed

Banking and the Financial System

Money, Interest Rates, and Monetary Policy

### Why does the Federal Reserve aim for inflation of 2 percent over the longer run?

The Federal Open Market Committee (FOMC) judges that inflation of 2 percent over the longer run, as measured by the annual change in the price index for personal consumption expenditures, is most consistent with the Federal Reserve's mandate for maximum employment and price stability. When households and businesses can reasonably expect inflation to remain low and stable, they are able to make sound decisions regarding saving, borrowing, and investment, which contributes to a well-functioning economy.

### Have A Question?

✉ [Ask Us](#)

# Demand-Pull vs. Cost-Push Inflation

Types of Inflation:

## Demand-Pull Inflation

- Results from demand growing faster than economy's productive capacity
- Causes overall increase in cost of living and the economy to overheat

## Cost-Push Inflation

- Results from constricted supply and money is transferred from one economic sector to another
- An increase in production costs such as raw materials is passed on to consumers in the form of higher prices for finished goods
- Restricts output, drives up prices, and erodes incomes, leading to weaker economy

# Will Inflation Impact a Municipality's Finances?



## Inflation elasticity

- ▶ Property tax is our main local revenue source
- ▶ State revenue sharing continues to decline
- ▶ If inflation and revenue grow at a similar pace, local governments will have some elasticity and flexibility.
  - ▶ Currently, Inflation is outpacing revenue projections in many cases.
  - ▶ A competitive wage market and the costs for goods and services continue to trend upwards

Careful analysis of current fees and revenue streams at the local level should be considered.



# The Best Way to Account for Inflation is to Know What Current Operations Cost



Examples provided are for educational purposes and do not represent current or real costs.

# The Costing Method

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Understanding today's true costs can assist in developing a more effective overall budget.

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The more accurately we can forecast the budget, the better the ability to withstand fiscal stress during the budget cycle and beyond.

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In terms of inflation or minimizing the effects of inflation on the bottom line, using the “costing method” can allow a deeper look into the costs that may or may not be impacted by inflation.

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- ✓ Costing also allows for fees, charges for services, rates to be accurately updated.

# Purpose of Costing

The purpose of costing is not simply to collect cost data, but provides information that can be used to make better management decisions in several areas:



- Analyzing the efficiency of municipal services



- Making budget decisions



- Setting fees for services and determining intergovernmental charges



- Choosing among alternative methods of providing services, such as contracting or regionalization

# Costing Municipal Services

- ▶ What is the full cost of disposing of trash in your community?
- ▶ How much does it cost to provide fire protection?
- ▶ What would it cost to increase service levels?
- ▶ How much could be saved by changes you deliver services?
- ▶ If you charge fees for municipal services, what percentage of the cost of service do they cover?
- ▶ Under what circumstances should fees be increased?

**Today we will discuss an effective, but simplified technique to apply this financial tool.**



# Costing Explained

Costing differs from traditional municipal budgeting and accounting in three ways:

1. Costing looks at the **cost of all resources** used to provide services rather than expenditures made to operate municipal departments;
2. Costing includes **all costs** of providing a service, not just those found in the budget or financial reports of the department responsible for the service;
3. Costing focuses on the **cost of the resources** used to provide a service **during a given period of time**, regardless of when cash disbursements are made to purchase these resources.

## Questions to be Answered

Full Costs

What is the cost of all resources used to provide the service?

Average Unit Costs

What cost should be the basis for setting fees?

Job Costs

What is the cost of performing one job?

Incremental Costs

What would it cost to expand the service?

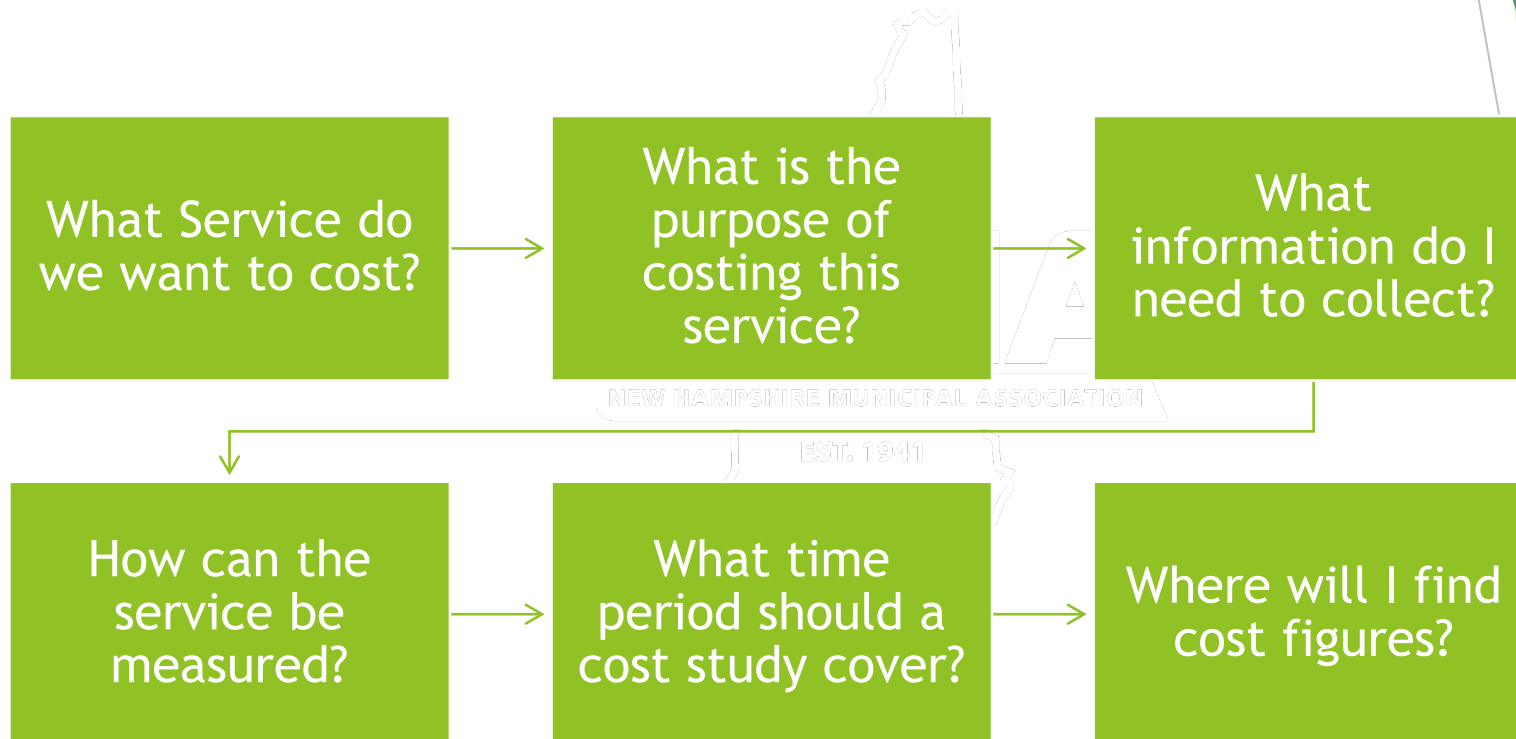
Avoidable  
Costs

What costs would be avoided if some or all of the service were dropped, or different service delivery method (e.g., contracting) were used?

# Types of Costs Methods and Their Uses

# Where to Begin?

Deciding what to study:



# How Can the Service be Measured?

Consider how the **output** and cost of the service can be measured.

The term **output** to describe the amount of a service provided by a local government.

Measures of output and cost vary with the nature of the service being costed.



Cost of Services	÷	Number of units of output	=	Unit Cost
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*Example:*

\$1,900	÷	250	=	\$7.60
(total cost of voter registration)		(number of voters registered)		(cost of registering one voter)





► For municipal services which are one-time jobs or for which the effort required varies greatly from job to job, units of output are not standard and average unit cost is not a useful measure;

► A more meaningful calculation is the cost of each job or a range of costs per job

**Example:** In analyzing the cost of road plowing, we are likely to be more interested in the cost per lane-mile than the cost per road paved.

The cost per road paved varies greatly with the length and width of the road.

In contrast, calculating the cost per lane-mile allows us to estimate average plowing costs for the town as a whole.

# Examples of Services, Measures of Output, and Unit Costs



Service	Output	Unit Cost
Road Paving	Lane-miles paved	\$ per lane-mile
Street Repair	Square yards of street repaired	\$ per square yard
Water	Gallons of water delivered	\$ per gallon
Fire Protection	Protection of property & lives	\$ per hour of protection provided
Police Protection	Police patrols	\$ per hour of patrol
Police Reports	Number of reports completed	\$ per report
Recreation Programs	Number of people served or programs offered	\$ per participant or \$ per program
Productive Time*	Hours actually worked	\$ hourly rate
Payroll or Accounts payable Processing	Number checks	\$ per check
Tax and Utility Billing	Number of bills	\$ per bill

## Where Will I Find Cost Figures?

### What Time Period Should We Analyze?

The answer to this question depends on the purpose of the study.

- ▶ The primary source of cost data is expenditure records:
  - ▶ general and subsidiary ledgers,
  - ▶ Warrants for payments,
  - ▶ debt service records,
  - ▶ expenditure reports.
  - ▶ budgets
  - ▶ non-financial records such as equipment purchase and maintenance records, building records, mileage reports, and payroll and personnel records.
- ▶ The ease with which cost information can be collected will depend on the level of detail in municipal expenditure records and budgets.

# Distinguishing Between Expenses and Expenditures



**Expenses:** The costs of resources used to provide a service over given period of time.

- **Example:** Expenses incurred before expenditures are made.

A service bill submitted by a contractor in July 2021 for work done in June of that year should be considered an **expense** for the 2021 fiscal year, even though the **expenditure** is made in the 2022 fiscal year.

**Expenditures:** The cash transactions made when purchasing these resources.

- **Example:** Expenses incurred after expenditures are made.

This situation occurs when an asset is used after its purchase has been completed. The general principle to be followed in costing the asset is to distribute its cost over its expected useful life.

A police car is purchased for \$45,000 at the beginning of fiscal year 2020 and is expected to be used for three years. The annual cost of the vehicle is \$15,000 ( $\$45,000 \div 3$ ).

- **Example:** Long-term assets financed through debt service- Use the principle of distributing costs.

A fire station built at a cost of \$5,000,000 (excluding interest) has a useful life of 30 years. \$5,000,000 divided by 30 is \$166,666, which for costing purposes is the yearly expense of the building. Interest payments, which are declining over the debt payment period, are recorded as an expense in the year they are paid.

## What information can the costing method provide?

- ▶ Shows an employee the value of their compensation package.
- ▶ Can be used when negotiating or determining a COLA or pay increase.
- ▶ Compares total employee costs (not just the hourly rate) to subcontractor rates.
- ▶ Calculates the minimum billing rate for an employee's time.
- ▶ Budget employee costs more accurately.
- ▶ Understand various scenarios before committing to a new hire or changing your employee benefits package.

What is the  
Real Cost of  
our Most  
Valuable  
Assets-  
Employees?

To analyze the full cost of services provided in any year or period, employees' benefit and pension costs should be included.

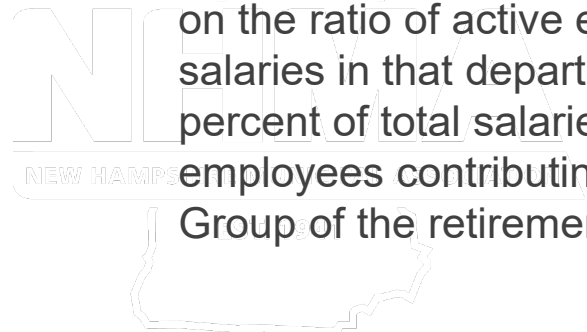


▶ Employee Real Cost Calculation

- ▶ Salary or Hourly Wages
- ▶ Payroll Taxes
- ▶ Workers Comp
- ▶ Taxable compensation in addition to wages
- ▶ Optional benefits
  - ▶ Health/Dental
  - ▶ Other

▶ Pension Costs

- ▶ To simplify the calculation:
- ▶ Establish the total annual contribution to Group I and/or Group II.
- ▶ The pension costs of any one department can be allocated based on the ratio of active employees' salaries in that department as a percent of total salaries of all employees contributing to their Group of the retirement system.



**Example:** To determine the full cost of providing ambulance service, a community needs to include an estimate of pension costs for ambulance service. The pension cost for ambulance service is apportioned based on the proportion of ambulance-related salaries to the salaries of all community employees participating in the retirement system. Current salaries of ambulance personnel total \$145,400 while the salaries of all employees participating in that group of the retirement system total \$1,680,047; therefore the ratio is calculated to be 8.65% percent ( $\$145,400 \div \$1,680,047$ ). This ratio is then applied to the current pension assessment of \$210,000, yielding an estimate of \$18,165 (8.65% of \$210,000).

# Data needed to complete the analysis:

## What resources are used in providing a service?

- Identify what the resources are needed to provide the service.
- labor, supplies, equipment, facilities, and purchased services.
- Most resources are provided by the department responsible for the service.
- Indirect costs should be considered.

## Determine direct and indirect costs

- The total cost of resources used to provide a service is made up of two elements -- direct costs and indirect costs.
- **DIRECT COSTS:** Clearly identifiable and attributable to specific service or department.
- **INDIRECT COSTS:** Costs not readily attributable to a service or department, because they are shared with other services or departments.

# Direct v. Indirect Costs

## **Direct Cost:**

Clearly identifiable and attributable to specific service or department.

### **Own Department**

E.g., salaries of personnel running the youth program; supplies used in the program.

### **Other Departments**

E.g., mowing of recreation department fields by the public works department

## **Indirect Cost:**

Not readily attributable to a specific service or budget.

### **Indirect Operating Costs**

E.g., cost of recreation department offices in town hall. Because the town hall is used by many departments, the share of its cost attributable to the recreation department is not found separately in any budget or accounting data. Therefore, it is calculated as an indirect cost.

### **Indirect Administrative Costs**

Government-wide -- E.g., costs of townwide administration by town manager, which benefits all town departments.

Departmental -- E.g., administrative costs of the recreation department which cannot be readily attributed to individual recreation department programs.



**Note:** There is no single correct way to categorize a cost as direct or indirect. What is important is to:

Set reasonable guidelines to decide if a cost is direct or indirect

Be consistent in categorizing costs as direct or indirect

Count every cost, but only count it once

- **How are indirect costs allocated to services?**
  - Not always easily attributed or allocated
  - Not always exact- *estimates*
  - Essential to the operation of local government or a service or program.
  - When applied, provides more accurate information for decision making.

# Variable, Fixed and Stepped Costs



- ▶ **Variable Costs-** Change directly and proportionally with the amount of service being provided.

*Example:* The cost of asphalt used by the Highway Department, which changes with the miles of road being paved.

- ▶ **Fixed Costs-** Do not vary with a change in service levels.

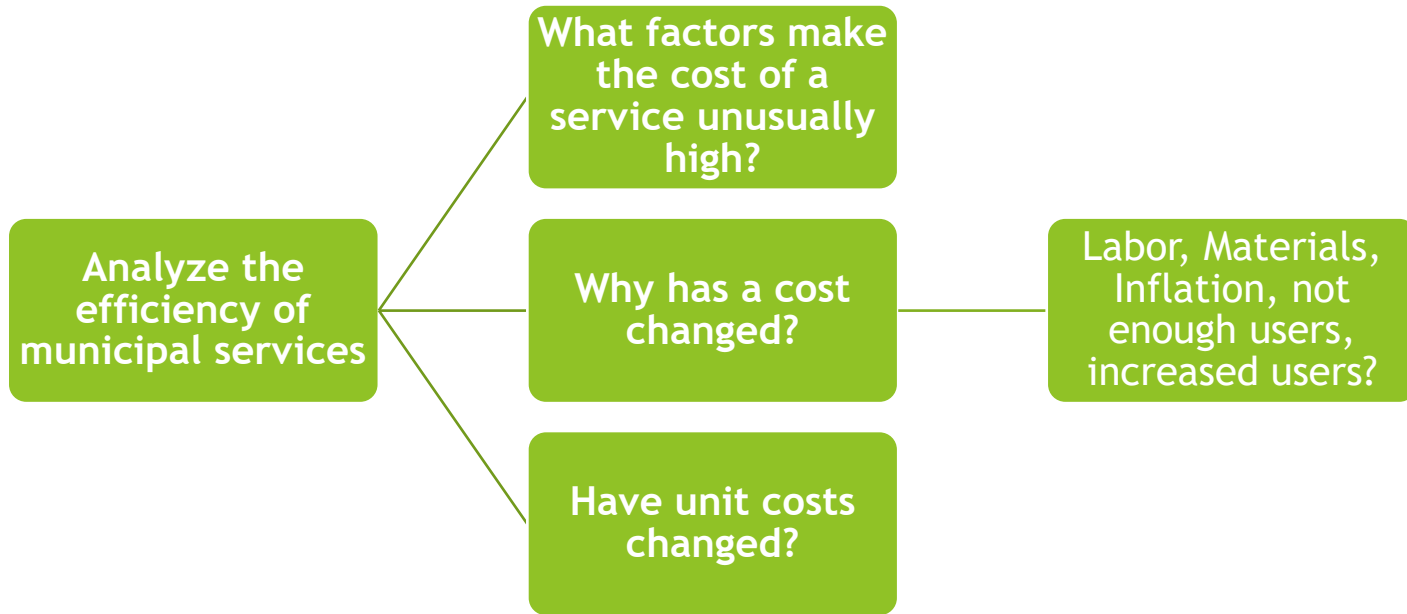
*Example:* The cost of operating and maintaining the Highway Department building generally does not change with increases or decreases in miles of road paved.



**Stepped Costs:** Within a given level of service, they do not change, but with large increases or decreases in service, they change in relatively large amounts.

*Example:* The cost of equipment used in road paving does not change with small increases in miles of road paved. However, if a large number of additional miles of road are to be paved, additional equipment will have to be purchased; equipment costs will thus increase in a large single step and be fixed at a new, higher level.

# Using the Costing Information



In analyzing service efficiency, it is important to distinguish between the efficiency and effectiveness of services.

Efficiency means providing a service at the lowest possible cost, while effectiveness refers to the quality of the service and how well it is meeting its goals, objectives or intended outcomes

# Making budget decisions with costing information

Year-to-year cost comparisons reveal changes in costs that may present differently than budget and line item comparisons.

The breakdown between direct and indirect costs indicates which costs and departments relate directly to the service, and which are needed to support it indirectly.

When changes in service levels are being considered, incremental and avoidable costs are important.

There are always a variety a variety of costing questions when making budget decisions.

- Why has the cost of service changed from last year?
- How can I justify to voters an increase in next year's budget for a particular service?
- How much money can be saved if a particular service is reduced or if a change is made to the method of delivery ?
- How much will it cost to increase a service?
- How can we budget for or absorb unknown inflationary costs?

# Costing and Revenue Streams

Local governments should review their catalogue of user fees, permits, licenses, and fines to consider how these can be adjusted to reflect changes in demand.

Using the costing method, fair equitable and accurate charges can be assessed.

How can a municipality extract greater value out of fees and fines, as an alternative to raising taxes?

A service is assigned a charge, residents will only use that service in direct accordance with the value it offers them, aligning the price of the service with the cost borne by the government offering it.

Reviewing user fees is not merely a response to pandemic pressures, but also an approach for making use of government services more efficient.

Example: rentals of municipal event venues will likely remain well below pre-pandemic levels into 2022.

In order to determine fees for municipal services, officials need to know the amount of service provided and the cost of one instance of service.

- ❑ **Statutory restrictions-** State laws or local ordinances may specify the fee to be charged, place a ceiling on it, or establish a range within which the fee must be set.
- ❑ **Costs to be recovered-**Should fees be set to recover all direct and indirect costs associated with them, or only the direct costs of operating the programs? Officials should keep in mind the guideline "just and equitable" when setting fees.
- ❑ **Equity-**Will an increase fees mean that low-income and elderly citizens, who most need the department's services, will not be able to afford them? If so, a reduced fee to these citizens may be worth consideration.
- ❑ **Collection costs-**A decision is made to charge a pay per use fee each time citizens use it. As a result, another employee must be hired to collect fees and issue receipts. The additional cost of collecting the fees may be more than the fee revenue collected.
- ❑ **Negative effects of charging for municipal services -**When user fees are increased sharply, officials may notice an decrease in use.

Using Costing for setting fees and determining intergovernmental charges to align with current costs for services and programs

# Conclusion- Limits to Costing

Although costing is a very useful tool for municipal officials and policymakers, it is important to remember that it represents only one aspect of decision-making. Other factors also must be considered in any decision.

Local traditions: How have services been provided in the past?

Political acceptability: Will a change be acceptable to both providers and users of the service?

Legal constraints: Is the change permissible under the laws of the Local Government and State?

Employee relations: Does the municipal labor contract allow the change? Will it improve the culture and climate of the workplace?

Avoidable and new costs are important factors in choosing among alternative methods of providing services.

# Example- A Case Study Matrix

	Direct Inputs	Indirect Inputs
Personnel	Salaries and Wages PT/FT/Seasonal Holiday, Overtime Pay, Fringe Benefits Direct Supervision	Pensions
Equipment & supplies	Vehicles Equipment Maintenance Insurance Communication Equipment Service-Related Supplies Other	
Facilities	Building Maintenance	Capital Plant & Outlay Utilities Building Insurance Shared Building Maintenance Costs
Other	Education & Training Dues /Subscriptions Travel	Admin costs: Treasurer/collector: Billing & Fee Collection, Salaries & Wages Town accountant: Administration of Payroll, Benefits, & Insurance



# Upcoming Webinar

## 2022 Legislative Preview: Raise Your Hometown Voices



### 2022 Legislative Preview: Raise Your Hometown Voices Webinar!

12:00 noon - 1:00 pm, Tuesday, January 4, 2021. Join Government Affairs Counsel Natch Greyes and Government Finance Advisor Katherine Heck to hear about some of the bills that may of major concern and/or to municipalities this year.

[REGISTER NOW!](#)

[REGISTRATION OPEN!](#)

# Upcoming Workshops

## 2022 Town and School Moderators Workshops



### 2022 Town and School Moderators (Live, In-Person and Virtual) Workshops

## SAVE THE DATES: 2022 Town and School Moderators Workshops

Save January 8 for SB2 Workshop and February 12 for Traditional Town Workshop! Costs only \$55.00.



Register online at [www.nhmunicipal.org](http://www.nhmunicipal.org) under  
CALENDAR OF EVENTS.

Online pre-registration required one week  
prior to each date.

Questions? Call 603.224.7447 or email:

[NHMAregistrations@nhmunicipal.org](mailto:NHMAregistrations@nhmunicipal.org)



SB2 Workshop—January 8,  
2022 (snow date January 15)

Traditional Town Workshop—  
February 12, 2022 (snow date  
February 19)

9:00 am—1:30 pm

**\$55**

25 Triangle Park Drive, Concord

*Attendees receive a copy of NHMA's 2021 edition of  
Town Meeting and School Meeting Handbook.*

[REGISTRATION OPEN!](#)

# Upcoming Webinar

## The Do's and Don't of Electioneering



### The Do's and Don'ts of Electioneering Webinar

**12:00 noon - 1:00 pm, Wednesday, January 19, 2022.** Join NHMA's Stephen Buckley who will review electioneering limitations on government when using government equipment or channels, such as websites and social media, to advocate for approval of warrant articles and budgets.

**REGISTRATION NOW OPEN!**

**[REGISTRATION OPEN!](#)**

# Upcoming Workshop

## 2022 Right-to-Know Law for Law Enforcement



### Right-to-Know for Law Enforcement Hybrid Workshop

9:00 am - 12:00 pm, Thursday, January 27, 2022. Join NHMA's Legal Services team who will share insights and strategies to assist law enforcement agencies in handling government records requests. Cost is \$65 (in person) or \$55 (virtual).

**REGISTRATION OPEN!**

**[REGISTRATION OPEN!](#)**



for joining  
us today!



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Through the collective power of cities and towns, NHMA promotes effective municipal government by providing education, training, advocacy and legal services.



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