2023 NHMA Budget and Finance Workshops
Derryfield Country Club, Manchester - September 12, 2023
Littleton Opera House, Littleton – September 19, 2023

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, gross-basis 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 – 10:45am — **Morning Break**

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

12:00pm – 1:00pm — **Lunch Break**

1:00pm – 2:00pm — **Understanding State Aid to Municipalities**
Review of municipal funding through the biennial state budget process, and additional one-time state aid, and how these funding sources affect the setting of the local tax rate.
Presented By: Katherine Heck, NHMA Government Finance Advisor

2:00pm- 2:15pm — **Afternoon Break**

2:15pm – 3:30pm — **The Budget Preparation Process and Pitfalls to Avoid**
Governmental budgeting remains about allocating scarce resources efficiently and effectively across a variety of community needs. While budgeting is an art, and there is no one correct way to budget, certain legal requirements must be met in every case. The budget process involves more than just balancing the numbers, and nothing adds more frustration to the process than a subsequent legal challenge or a "disallowance" by the Department of Revenue Administration. Our experts, well versed in applying municipal law to the budget process, will discuss the key provisions of RSA 32 (municipal budget law), RSA 33 (municipal finance act), RSA 40:13 (SB 2 requirements), RSA 91-A (Right-to-Know Law), and other budget-related statutes.
Presented By: Katherine Heck, Government Finance Advisor
Jamie Dow, or Bruce Kneuer from New Hampshire Department of Revenue Administration.

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