

2015–2016

Legislative Policy Positions

About the New Hampshire Municipal Association

The New Hampshire Municipal Association (NHMA) is a nonprofit, nonpartisan membership organization of municipalities. NHMA provides advocacy support for municipal governments following the *Legislative Policies* and *Legislative Principles* adopted by the membership, as well as educational and training programs for local officials and employees. Advocacy activities are funded by member dues and governed by a Board of Directors comprising elected and appointed municipal officials from throughout New Hampshire.

As part of the legislative advocacy program, NHMA staff represents municipal interests before the New Hampshire General Court and state agencies and lobbies for passage of both state and federal legislation. NHMA also tracks state and federal administrative regulations. The weekly *Legislative Bulletin* is published during the legislative session to keep local officials up to date on legislative hearings, the status of bills and other events.

Staff Contact Information

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To accept dues from member municipalities and maintain its nonprofit status, NHMA must remain a nonpartisan organization. As employees of a nonpartisan organization, NHMA staff members are prohibited from attending fundraisers for political candidates or contributing to other partisan causes. Staff scrupulously abides by this requirement; we ask for your understanding when we are not able to honor an invitation to attend a political event.

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Legislative Policy Process

This publication contains the legislative policy positions adopted by the NHMA membership for the 2015-2016 biennium. This section describes the member-driven process used to establish NHMA legislative policy.

The legislative policy process for the 2015-2016 biennium began, as it always has, with the solicitation of policy proposals from local officials to create an initial issues list. The NHMA Board of Directors then appointed three legislative policy committees: General Administration and Governance; Finance and Revenue; and Infrastructure, Development, and Land Use. Each committee consisted of 18 to 20 elected and appointed local officials from across the state.

The three policy committees each held a number of meetings during the spring of 2014 to discuss the policy proposals submitted by others as well as the ideas committee members brought to the table. After thorough review and consideration, the committees issued their policy recommendations to NHMA member municipalities. Those recommendations, as well as “floor policies” submitted over the summer, were mailed to each member municipality for review.

The NHMA 2015-2016 Legislative Policy Conference was held on September 26, 2014, and conducted in the traditional manner. Each member municipality, regardless of size, has one vote and is asked to appoint a voting delegate to cast its votes at the

policy conference. The governing body of each member municipality is urged to give direction to the voting delegate by discussing and taking a position on the recommendations and floor policies in advance. Conference attendees engaged in lively debate on many issues, which culminated in the final policy positions contained on the following pages.

There are three types of policies: Action Policies, Priority Policies and Standing Policies. Action Policies are items of highest importance; for these policies, NHMA actively pursues the introduction and passage of legislation. NHMA pursues legislation on Priority Policies as time and resources permit, and otherwise uses them to guide its positions on legislation submitted by others. Standing Policies direct staff in reacting to legislation as it is introduced and often contain items of longstanding concern to NHMA members. Issues arising during the legislative session that are not covered by these policies, or situations where it is not clear how a policy applies, will be considered by the NHMA Board of Directors. For further explanation of any policy, contact the Government Affairs staff at 800.852.3358, ext. 3408, or email governmentaffairs@nhmunicipal.org.

Legislative Policy Committees

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 George Saunderson, *Planning Board, Loudon*
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 Ruth Ward, *Planning Board, Stoddard*
 Bruce Woodruff, *Planner, Moultonborough*

Legislative Principles

In addition to the established Legislative Policy positions adopted by the New Hampshire Municipal Association membership, the following principles should guide staff in setting priorities during any legislative biennium:

1. Consider unfunded mandate issues that violate Part 1, Article 28-a of the New Hampshire Constitution to be paramount. Identify them and oppose them.
2. Work to maintain existing revenue streams to municipalities (i.e. revenue sharing, meals and rooms tax, highway, and other state aid). Be especially watchful of proposals to reduce local aid in order to meet other funding commitments.
3. Advocate to maintain existing local authority.
4. Support issues which provide greater authority to govern more effectively, efficiently and flexibly at the local level, including local option legislation. If the legislature is considering adopting a program that is particularly controversial at the local level, support a requirement that a local legislative body vote is necessary before full implementation of the measure.
5. Support bills proposed by individual municipal members, except when they conflict with these principles or other NHMA policies. Staff should prioritize time and resources when there are competing demands in order to focus on NHMA's broad agenda first.
6. Encourage exemptions from state taxes rather than local property taxes when legislative intent is to preserve statewide resources.
7. Advocate for municipal representation on all state boards, commissions, and study committees which affect municipal government and have non-legislative members.
8. Work cooperatively with other groups and associations to support efforts to improve the delivery of services at the local level.
9. Support municipal efforts toward effective regional cooperation and delivery of municipal services.
10. Support efforts to develop a statewide technology network that fosters increased communication and greater compatibility among levels of government and within and between agencies in all levels of government.

2015-2016 Legislative Policy Positions

GENERAL ADMINISTRATION AND GOVERNANCE

ACTION POLICIES

1. Right to Know Costs and Specificity Required

NHMA SUPPORTS amendments to RSA 91-A allowing municipalities to recover the actual costs of retrieving, reviewing and reproducing documents, and clarifying the level of specificity required when requesting public records.

2. Workplace Immunity

NHMA SUPPORTS legislation to provide immunity to local and county governments against acts committed by employees with firearms (except for those employees authorized by that governmental entity to carry a firearm in the course of their official responsibilities).

3. Welfare Lien Priority

NHMA SUPPORTS legislation to give liens for local welfare payments arising under RSA 165:28 a higher priority position, so that those liens fall immediately after the lien for the first mortgage.

PRIORITY POLICIES

4. Cross-Border Liability

NHMA SUPPORTS legislation to encourage cooperation between emergency response entities from New Hampshire and bordering states by affording municipalities from bordering states the same limitations on monetary damages in civil actions that are afforded to New Hampshire municipalities.

5. Consultation with Counsel Expansion Under RSA 91-A

NHMA SUPPORTS legislation to amend RSA 91-A so that exempt consultation with legal counsel would also include discussions about written legal correspondence provided by legal counsel, without requiring the presence of counsel at the meeting.

6. Petition Signature Requirements

NHMA SUPPORTS legislation amending RSA 39:3 to require that in towns with an official ballot referendum town meeting (SB2/RSA 40:13), petitioned warrant articles must be signed by not less than 2% of registered voters, but in no case fewer than 10 voters or more than 150 voters.

7. Clarifying What Information Is to be Included in Town Reports in SB2 Towns

NHMA SUPPORTS legislation to clarify which version of the budget and warrant articles is to be included in town reports in SB2 towns

8. Public Notice Requirements

NHMA SUPPORTS legislation to amend all public notice requirements to allow the choice of electronic notification and/or newspaper print, as well as posting in public places, for official public legal notification.

9. Amended Warrants in SB2 Towns

NHMA SUPPORTS statutory changes allowing SB 2 communities to post changes to the warrant to reflect amendments to warrant articles by action of

the voters at deliberative session. Further to allow the governing body and the budget committee to change their recommendation due to amendments made at deliberative session.

10. Long-Term Storage of Records

NHMA SUPPORTS legislation modifying the requirement that municipal records retained for longer than ten years be transferred to paper, microfilm, or both.

11. Building Plans Under 91-A

NHMA SUPPORTS an amendment to RSA 91-A:5, IV to specifically add “building plans/construction drawings contained within a building permit file and/or building plans/construction drawings submitted as part of a building permit application” as an exempt record under the statute.

12. Municipal Departments and MV Information

NHMA SUPPORTS legislation to make it clear that municipalities may obtain information about motor vehicles registered to an individual for the purposes of verifying asset levels when the individual is applying for general assistance or asset-based tax relief and in order to determine the ownership of vehicles for official purposes.

13. Blue Lights on Fire Department Vehicles

NHMA SUPPORTS amending RSA 265 and RSA 266:78-b, “Blue Lights Restricted to Law Enforcement,” to allow for the inclusion and use of a single rear-facing blue colored light panel on emergency response vehicles owned or leased by municipal, village district or federal fire departments.

STANDING POLICIES

14. Swearing in Town Officers

NHMA SUPPORTS legislation to reconcile RSA 669 with RSA 42:3 regarding when certain town officers may be sworn in.

15. Human Resources Record Retention

NHMA SUPPORTS legislation that amends the record retention requirements for successful job applications and personnel records from 50 years after termination or retirement to 20 years after termination or retirement.

16. Modifying the Adoption, Revision, and Amendment of Municipal Charters

NHMA SUPPORTS legislation similar to HB 379 in 2008 that modifies the adoption, revision, and amendment of municipal charters.

17. Consolidated Policy on Collective Bargaining Items

Evergreen Clause: NHMA OPPOSES legislation to enact a mandatory so-called “evergreen clause” for public employee collective bargaining agreements.

Binding Arbitration: NHMA OPPOSES mandatory binding arbitration as a mechanism to resolve impasses in municipal employee collective bargaining.

Right to Strike: NHMA OPPOSES a right to strike for public employees.

Mandated Employee Benefits: NHMA OPPOSES any proposals to mandate employee benefits, including any proposal to enhance retirement system benefits which may increase employer costs in future years, for current or future employees.

18. Contracted Services and Bargaining

NHMA SUPPORTS legislation to give public employers greater flexibility to privatize or use contracted services.

19. Maintenance and Policing of State-Owned Property

NHMA SUPPORTS legislation to enable municipalities to recover the expenses of policing publicly-owned land against all illegal activity (including public consumption of alcohol and littering), including the ability to receive reimbursement/compensation from individuals engaged in the illegal activity.

20. Supervisor of the Checklist Sessions

NHMA SUPPORTS legislation to reduce to one the number of required sessions that the supervisors of the checklist must hold prior to town elections.

21. Municipal Recreation Programs

NHMA SUPPORTS the continued exemption from state child care licensing for municipal recreation department programs and also supports the exemption from state camp licensing for municipal recreation department summer programs.

22. Requirement to Hold Elected Office

NHMA SUPPORTS legislation clarifying that to run for and hold a local elected office, one must be a registered voter.

23. Appointment of Town Clerks and Town Clerks/Tax Collectors

NHMA SUPPORTS legislation to allow the legislative body to authorize the governing body to appoint or elect town clerks and town clerk/tax collectors.

24. Warrant Article Language; Adoption by Reference

NHMA SUPPORTS legislation to amend RSA 48-A, Housing Standards, to allow a town to adopt a proposed housing standards ordinance on the ballot by reference, as opposed to printing the entire ordinance on the warrant.

25. Perambulation

NHMA SUPPORTS legislation to eliminate the RSA 51:2 requirement to perambulate town boundaries every 7 years when the abutting municipalities have identified the boundaries and markers by survey quality GPS coordinates or by a certified survey and have filed a return including the survey or GPS coordinates as required by RSA 51:4.

FINANCE AND REVENUE

ACTION POLICIES

1. Tax Rate Setting

NHMA SUPPORTS legislation that expedites the receipt of information, including utility values as determined by the Department of Revenue Administration, necessary for the Department to set tax rates beginning October 1st and to improve the overall efficiency and timeliness of the tax rate setting process.

2. Use of RSA 83-F Utility Values

NHMA SUPPORTS changing RSA 83-F to prevent any determination of utility value by the Department of Revenue Administration from being used in any way by either the utility taxpayer or the municipality in any application for abatement of tax under RSA 76:16 or any appeal thereof under RSA 76:16-a or RSA 76:17.

3. Real Estate Income and Expense Statements on Appeal

NHMA SUPPORTS legislation that prohibits the use of real estate income and real estate expense information by a taxpayer in any appeal of value if the taxpayer, after request by the municipality, has not submitted the requested information.

PRIORITY POLICIES

4. Clarification of Elderly Exemption

NHMA SUPPORTS changes in language for RSA 72:39-a, 72:29, and 72:39-b that define and recognize a household as occupying a property and increasing tenancy requirements for elderly exemption tax relief.

5. Separate Ballot Boxes for Bond Votes

NHMA SUPPORTS legislation clarifying that separate ballot boxes are not required for bond articles in SB 2 towns.

6. Expanding 10% Limitation

NHMA SUPPORTS amending RSA 32:18 to expand the 10 percent limitation on increasing the budget committee’s appropriation recommendation to include both increasing and decreasing the total amount to be appropriated.

7. All Public Real Estate Taxable if Used by Private Occupants

NHMA SUPPORTS legislation to clarify that taxation of a private occupant on public land is required by statute, even if an agreement or lease does not include a tax provision or the specific wording of RSA 72:23, I(b).

8. Pollution Control Exemption

NHMA SUPPORTS repeal of the so-called “pollution control exemption” (RSA 72:12-a) or amendment of the statute to impose a term limitation on any exemption granted.

9. Prorating Disabled Exemption

NHMA SUPPORTS legislation prorating the disabled exemption under RSA 72:37-b when a person entitled to the exemption owns a fractional interest in the residence, in the same manner as is allowed for the elderly exemption under RSA 72:41.

10. Penalty for Failure to Submit Current Use Information

NHMA SUPPORTS legislation imposing a penalty for failure to submit current use information as needed to update municipal records—i.e., Marlow matrix.

11. Recording Fees for Elderly Deferrals

NHMA SUPPORTS legislation to reimburse municipalities for recording fees related to the establishment and release of elderly and disabled deferrals under RSA 72:38-a.

12. Flood Control Payments

NHMA SUPPORTS legislation to fully fund flood control payments in lieu of taxes to municipalities, including retroactive payments from the state for Fiscal Year 2013. See Appendix A State Aid to Municipalities.

STANDING POLICIES

13. Downshifting of State Costs and State Revenue Structure

NHMA OPPOSES legislation which will downshift state costs or state program responsibilities, either directly or indirectly, to municipalities and/or counties, resulting in increased municipal and/or county expenditures, whether in violation of Article 28-a or not, and **OPPOSES** any reductions, deferrals and/or suspensions of state revenue to political subdivisions, such as revenue sharing, meals and rooms tax distribution, highway block grants, environmental state aid grant programs, adequate education grants, catastrophic aid, or any other state revenues. See Appendix A State Aid to Municipalities.

14. State Revenue Structure and State Education Funding

NHMA SUPPORTS asking the state to use the

following principles when addressing the state’s revenue structure in response to its responsibility to fund an adequate education:

- a) That revenues are sufficient to meet the state’s responsibilities as defined by constitution, statute, and common law;
- b) That revenue sources are predictable, stable and sustainable and will grow with the long term needs and financial realities of the state;
- c) That changes to the revenue structure are least disruptive to the long-term economic health of the state;
- d) That the revenue structure is efficient in its administration;
- e) That changes in the revenue structure are fair to people with lower to moderate incomes.

NHMA SUPPORTS legislation prohibiting retroactive changes to the distribution formula for adequate education grants after the notice of grant amounts has been given.

15. New Hampshire Retirement System (NHRS)

NHMA SUPPORTS the continuing existence of a retirement system for state and local government employees that is strong, secure, solvent, fiscally healthy and sustainable, that both employees and employers can rely on to provide retirement benefits for the foreseeable future. Further, NHMA SUPPORTS continuing to work with legislators, employees, and the NHRS to accomplish these goals.

To that end, **NHMA:**

- a) **SUPPORTS** legislation that will strengthen the health and solvency of the NHRS and ensure the long term financial sustainability of the retirement system for public employers;
- b) **OPPOSES** any legislation that: 1) expands benefits that would result in increases to municipal employer costs; 2) assesses additional charges beyond NHRS board approved rate changes on employers; or 3) expands the eligibility of NHRS membership to positions not currently covered;
- c) **SUPPORTS** the restoration of the state’s 35%

share of employer costs for police, teachers, and firefighters in the current defined benefit plan and any successor plan; and

d) **SUPPORTS** the inclusion of municipal participation on any legislative study committee or commission formed to research alternative retirement system designs (such as a defined contribution or a hybrid plan) and the performance of a complete financial analysis of any alternative plan proposal in order to determine the full impact on employers and employees. See Appendix B New Hampshire Retirement System.

16. Utility Appraisal Method

NHMA OPPOSES mandating the exclusive use of the unit method of valuation in the appraisal of utility property, by either administrative or legislative action, and **SUPPORTS** the continuing right of municipalities to use any method of appraisal upheld by the courts.

17. Modifying Post-Municipal Appeal Deadline Date

NHMA SUPPORTS legislation to modify the post-municipal appeal deadline date as called for under RSA 72:34-a, “Appeal from Refusal to Grant Exemption, Tax Deferral, or Tax Credit.”

18. Charitable Definition and Mandated Property Tax Exemptions

NHMA OPPOSES legislation that expands the definition of “charitable” in RSA 72:23-I, unless the state reimburses municipalities for the loss of revenue, and **SUPPORTS** creating a method of reimbursement to municipalities for state-owned property.

19. Telecom Company Property Tax Exemption

NHMA OPPOSES any exemption from the property tax for poles, wires, and conduits owned by telecom companies.

20. Collection of Statewide Education Property Tax

NHMA TAKES NO POSITION on the collection of the statewide property tax by the state or by municipalities, but will continue to work to ensure that any system based on the property tax coordinates and synchronizes as seamlessly as possible with existing local property tax assessment and collection procedures.

21. Negotiated PILOTs for Water System Property

NHMA OPPOSES legislation that eliminates the current obligation of the public water entity to make a payment in lieu of taxes (PILOT) equal to what the property taxes would be for the property in the absence of a negotiated PILOT.

22. State Budget Cap

NHMA OPPOSES the adoption of any variation of a state budget cap which will impose on the Legislature pre-established limitations on state spending.

23. Budget Year Conversion

NHMA SUPPORTS legislation to simplify the process of a municipality’s converting from a calendar year budget cycle to a fiscal year budget cycle.

24. Management of Trust Funds

NHMA SUPPORTS amendments to RSA 292-B:2 to include funds held by a town or other municipality under RSA 31:19, RSA 202-A:23, or a fund created by a town or other municipality under RSA 31:19-a to be included in those institutional funds subject to the Uniform Prudent Management of Institutional Funds Act.

25. Minimum Vote Required for Bond Issues

NHMA OPPOSES legislation to increase the 60% bond vote requirement for official ballot communities.

26. Mandatory Tax Liens

NHMA SUPPORTS legislation to change RSA 80:59 to read: “The real estate of every person or corporation shall be subject to the tax lien procedure by the collector, in case all taxes against the owner shall not be paid in full on or before December 1 next after its assessment, provided that the municipality has adopted the provisions of RSA 80:58-86 in accordance with RSA 80:87. A real estate tax lien imposed in accordance with the provisions of RSA 80:58-86 shall have priority over all other liens.”

27. Tax Bill Information

NHMA SUPPORTS legislation to amend RSA 76:11-a to allow those municipalities which have adopted the deaf exemption to include the word “deaf” following the word “blind” in the information contained on tax bills.

28. Fees for Mailings Provided as a Convenience

NHMA SUPPORTS amending RSA 41:9-a to add a provision allowing a town, by vote of the governing body, to impose a standard fee of no more than \$10 or to require reimbursement for actual postage or shipping costs for any mailing that is provided as a convenience to the public, except where the fees or mailings are otherwise prescribed by law. Monies collected would be transferred to the custody of the town treasurer for deposit into the town’s general fund.

INFRASTRUCTURE, DEVELOPMENT, AND LAND USE

ACTION POLICIES

1. Restoration of Full General Revenue Funding for Municipal State Aid Grant (SAG) Programs

NHMA SUPPORTS legislation to restore full general revenue funding of municipal wastewater, public drinking water and landfill closure grants administered by the NH Department of Environmental Services. See Appendix A State Aid to Municipalities.

2. Municipal Use of Structures in the Right-of-Way

NHMA SUPPORTS legislation to authorize municipalities to use, for any municipal purpose, the space designated for municipal good upon all poles, conduit and other structures within their rights-of-way without paying unreasonable make-

ready costs. This includes the right to use that space for data and voice transmission to, from, and by the municipal government, schools, library, and other governmental institutions. It also includes a requirement that the owners of utility poles and conduit do the necessary work for that space to be available.

3. Regional Water Quality

NHMA SUPPORTS legislation to encourage the State of New Hampshire and its political subdivisions to work cooperatively on a watershed or regional basis in addition to dealing with all water quality issues as individual communities.

PRIORITY POLICIES

4. Diversion of Highway Funds

NHMA SUPPORTS legislation and administrative action to limit or eliminate the diversion of highway

funds for non-highway purposes.

5. Site Evaluation Committee and Local Input

NHMA SUPPORTS legislation establishing a procedure similar to RSA 674:54 requiring applicants to the state’s Site Evaluation Committee (SEC) to notify and appear before the local planning board prior to the issuance by the SEC of certificates for the construction of energy facilities under RSA 162-H.

6. RSA 162-K: Authority for Inter-municipal Cooperation

NHMA SUPPORTS legislation to provide more explicit authority for inter-municipal cooperation in economic development and revitalization districts (see RSA 162-K).

7. Solid Waste Revolving Funds

NHMA SUPPORTS legislation to allow municipalities to establish, by vote of the legislative body, revolving funds for their solid waste programs, including solid waste collection, disposal, and the operation of any municipally operated transfer station, in addition to recycling.

8. Clarify Establishing Highways

NHMA SUPPORTS legislation clarifying that the dedication and acceptance method of highway creation requires express acceptance by vote of the legislative body, or the board of selectmen if so delegated.

9. Water Fund

NHMA SUPPORTS legislation to implement the recommendations of the Commission on Water Infrastructure Sustainability Funding (the “SB 60 Commission”), including (1) the establishment of a water trust fund to ensure adequate annual investment in water infrastructure, and (2) a sustainable revenue source for the water trust fund.

STANDING POLICIES

10. Adequate Highway Funding

NHMA SUPPORTS legislation to ensure adequate state revenue dedicated to highway improvements, which may include the road toll (gas tax) under RSA 260:32, increased motor vehicle registration fees, or any other source, so long as all additional revenues are used exclusively for highway purposes, and provided that the proportionate share of such additional revenues is distributed to cities and towns as required by existing law. See Appendix A State Aid to Municipalities.

11. Alternative Funding for Transportation

NHMA SUPPORTS the establishment of alternative funding sources to ensure the maintenance and improvement of existing and future state and local transportation infrastructure and to provide greater focus and financial support for all modes of transportation.

12. Conservation Investment

NHMA SUPPORTS permanent funding for the Land and Community Heritage Investment Program (LCHIP) and **OPPOSES** any diversion of such funds to other uses.

13. Environmental Regulation and Preemption

NHMA SUPPORTS legislation that (a) recognizes municipal authority over land use and environmental matters, (b) limits state preemption of local environmental regulation, and (c) recognizes that even when local environmental regulation is preempted, compliance with other local laws, such as zoning and public health ordinances and regulations, is still required.

14. Underground Utilities

NHMA SUPPORTS legislation clarifying that municipalities may incur debt for the purpose of removing overhead utilities and replacing them with underground utilities.

15. Energy, Renewable Energy and Energy Conservation

NHMA SUPPORTS legislation encouraging state and federal programs that provide incentives and assistance to municipalities to adopt energy use and conservation techniques that will manage energy costs and environmental impacts, promote the use of renewable energy sources, and promote energy conservation, and **OPPOSES** any legislation that overrides local regulation.

16. Open Space Retention and Sprawl Prevention

NHMA SUPPORTS legislation encouraging statewide programs that provide incentives and assistance to municipalities to adopt land use planning and regulatory techniques that will better prevent sprawl, retain existing tracts of open space, and preserve community character.

17. Sludge/Biosolids

NHMA SUPPORTS reliable enforcement of scientifically based health and environmental standards for the management of sludge, septage, and biosolids; and **OPPOSES** any state legislation that would curtail the ability of municipalities to dispose of municipally-generated biosolids through land spreading, when done in accord with such scientifically based health and environmental standards.

18. Current Use

NHMA OPPOSES any legislative attempt to undermine the basic goals of the current use program and **OPPOSES** any reduction in the 10-acre minimum size requirement for qualification for current use, beyond those exceptions now allowed by the rules of the Current Use Board.

19. Complete Streets

NHMA SUPPORTS legislation providing for consideration and possible implementation of a Complete Streets Policy at the state level, to include accommodating the input and needs of, and the financial impact on, political subdivisions.

20. Waiver of Bond for Projects Under \$75,000

NHMA SUPPORTS amending RSA 447:16 to allow the governing body, in its discretion, to waive the bonding requirement for a public works contract if the contract involves an expenditure of less than \$75,000.

21. Local Input in Mine Permitting Process

NHMA SUPPORTS amending RSA 12-E to provide for greater local input in the state mine permitting process and to clarify that the statute does not preempt a municipality's zoning ordinance and land use regulations.

APPENDIX A
STATE AID TO MUNICIPALITIES

State Budget Decisions Affect Local Property Taxes

Understanding the various types of aid provided by the state to local governments is critical to understanding the effect that state-level budgetary decisions have on local property taxes. With the property tax as the primary source of local revenue, reductions in any state aid program, or the shifting of state costs to municipalities, most likely results in increased property taxes. This appendix explains the state aid programs relied upon by local governments as well as recent trends in funding those programs.

A major category of state aid is educational funding to school districts. This is comprised of a number of programs, the most significant of which are adequate education aid to meet the state’s constitutional obligation, building aid and catastrophic aid (special education). Education funding goes directly to school districts, not to cities or towns (except in the nine cities where the school district is a department of the city). Education funding received by school districts affects the local school property tax rate, not the municipal property tax rate.

As summarized on the schedule prepared by the Legislative Budget Assistant’s Office (LBAO) and included on the inside back cover, state aid to municipalities fall into the three categories:

General Funds

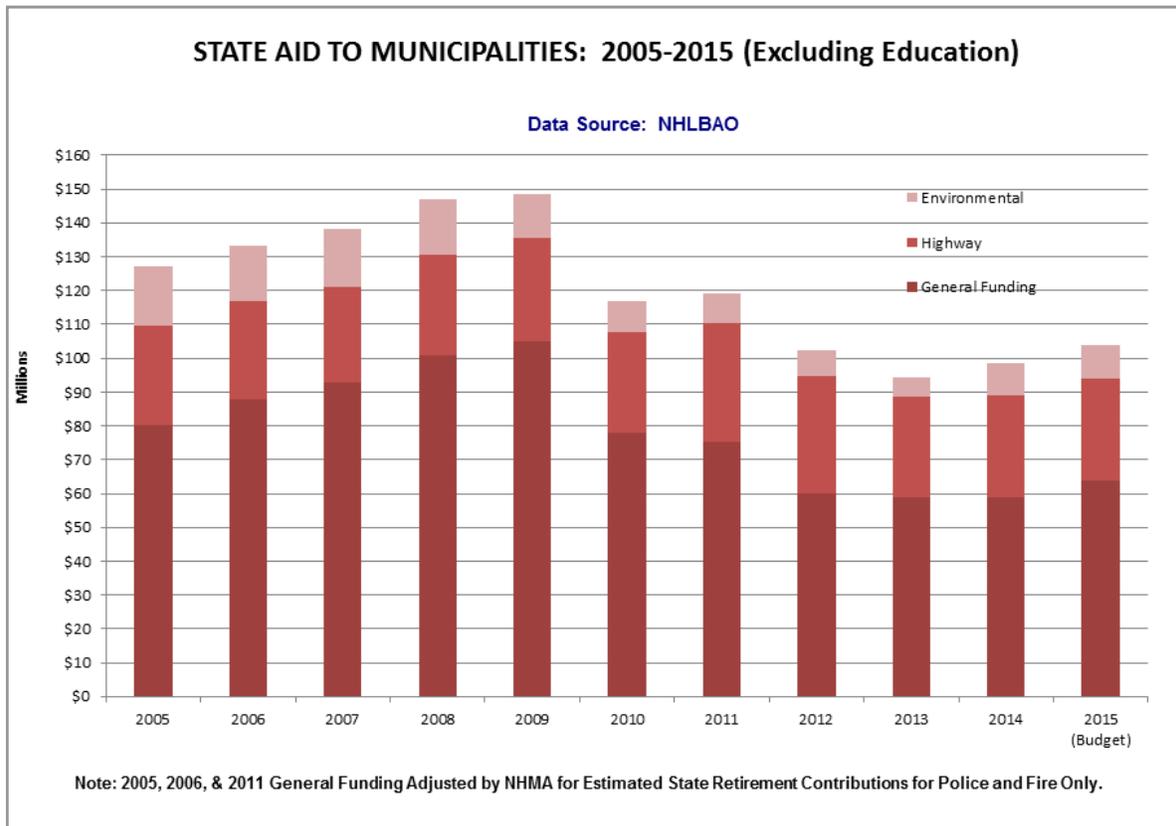
- Meals and Rooms Distribution
- State Revenue Sharing
- State Retirement Normal Contribution
- Railroad Tax Distribution

Environmental

- Flood Control
- Landfill Closure Grants
- Public Water System Grants
- Pollution Control Grants
- Water Supply Land Protection Grants

Highway Block Grants

As illustrated in the following graph, there were significant decreases in both state general fund assistance and state environmental assistance to municipalities in the 2010-2011 biennial budget and then again in the 2012-2013 biennial budget, while highway block grant funding increased in fiscal years 2012 and 2013 primarily as a result of a temporary motor vehicle surcharge enacted in 2009.



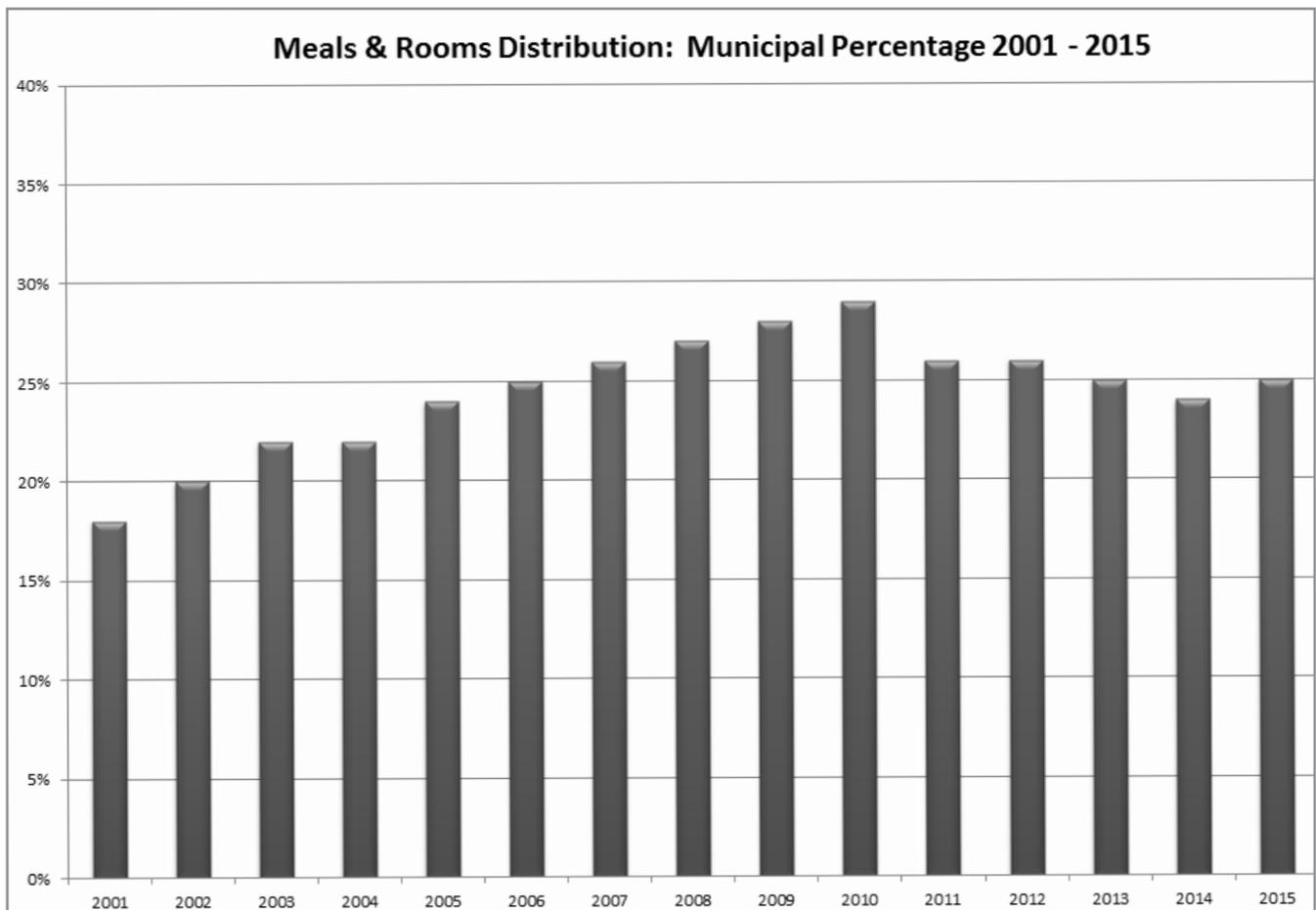
Meals and Rooms Distribution

One of the most significant general state aid revenues to municipalities is the meals and rooms tax distribution under RSA 78-A:26. When the meals and rooms tax was first enacted in 1967, the intent was to share the revenue with municipalities, with the state retaining 60% of the revenues generated from the tax and municipalities receiving 40% of those revenues. The legislature decreased the municipal share several times (in 1977 and 1981) virtually freezing the funding below the 1976 level. It was not until 1993 that the meals and rooms tax statute was amended to provide a catch-up formula in order to reach the statutorily intended 60/40 split. The amendment provided a formula where 75% of the year-over-year increase in revenue from the meals and rooms tax (but not more than \$5 million in any one year) is added to the previous year’s municipal distribution. The municipal share is distributed to cities and towns based on annual population estimates provided by the New Hampshire Office of Energy and Planning.

In 2001, the state/municipal share was 82%/18%. As the meals and rooms tax revenues gradually increased, so did the municipal share of those revenues. In 2010 the state/municipal split reached 71%/29%, which was based on the actual tax revenues received the prior state fiscal year (2009).

However, the catch-up formula was suspended from fiscal years 2010 through 2014, freezing the distribution to municipalities at the 2009 level of \$53.8 million, while annual revenues from the meals and rooms tax increased by nearly \$50 million over that period.

By freezing the municipal distribution at the 2009 level, the trend of gradually approaching the 60%/40% split was reversed, with the municipal percentage declining to 24% in 2014. The catch-up formula was reinstated for fiscal year 2015, resulting in a distribution to municipalities in December, 2014 of \$63.8 million, a \$5 million increase, and approximately 25% of the revenues received in the prior state fiscal year. If the catch-up formula had continued rather than being suspended for five years, the December, 2014 distribution to municipalities would have been approximately \$76 million or 30% of the meals and rooms tax revenues received the prior year.



Revenue Sharing

In 1969, reform of the manner in which the state taxed businesses led to the implementation of the business profits tax (BPT). This necessitated the elimination of antiquated taxes which were more reflective of an agricultural economy of the past. These taxes were assessed and collected by municipalities and were part of the property tax base for municipalities, school districts and counties (including the tax on stock in trade, taxes on studhorses, poultry, domestic rabbits, fuel pumps/tanks and other taxes). The initial intent of RSA 31-A was stated as follows:

In consideration of the removal of certain classes of property from taxation, which would otherwise have the effect of reducing the tax base of cities and towns of the state, it is hereby declared to be the policy of the state to return a certain portion of the general revenues of the state to the cities and towns for their unrestricted use...Chapter 5, Laws of 1970.

On March 31, 1970, in testimony on House Bill 1, then New Hampshire Attorney General Warren Rudman responded to concerns that future legislatures might choose not to honor this commitment to municipalities to fund revenue sharing, stating

...this bill creates a new chapter in the statutes of the state of New Hampshire which is specifically entitled "Return of Revenue to Cities and Towns." And it says "there is hereby appropriated for each fiscal year a sum sufficient to make the payments provided for by this section." Now the charge has been leveled that future legislators might choose not to honor this pledge...It seems quite doubtful to me that once this bill is passed that any legislator would go back on its pledge to return revenue to cities and towns that originally belonged to those cities and towns. And I might also add, in passing, that I could hardly see a Governor signing a bill which would deprive cities and towns of the revenue which they once had."

When enacted in 1970, RSA 31-A included a provision by which the funding of revenue sharing would increase by 10% each year. This 10% provision was short-lived, however, and was amended to 5% the following year with further reductions in subsequent years. In 1983, RSA 31-A was again amended to incorporate other revenue sharing formulae then in existence (such as the interest and dividend tax and the savings bank tax), thereby consolidating all such funding to municipalities under one statute.

Total revenue sharing in 1999 was \$47 million. In 2000, as part of the statutory changes necessary for the state to fund adequate education obligations, \$22 million of revenue sharing that had been allocated to school districts became part of the adequate education aid funding. This left the balance of \$25 million annually as general revenue sharing for municipalities and counties, which remained constant through fiscal year 2009. Since 2010, revenue sharing has been suspended, resulting in a loss to municipalities and counties of \$25 million per year. The impact of this loss varies among municipalities, with deferred maintenance, use of reserves or fund balance, budget reductions and/or property tax increases among the common reactions to the loss of revenue sharing funds from the state.

Highway Block Grants

Twelve percent (12%) of the total road toll (gas tax) revenue and motor vehicle fees collected in the preceding state fiscal year are distributed to municipalities through a local highway aid formula. This money comes from the state highway fund, not the state general fund, and provides funding to maintain and improve Class IV and Class V municipal roads and highways. Supplemental funds totaling \$400,000 are distributed pursuant to a statute that provides additional funds to those communities with higher local roadway mileages and lower property valuations.

From fiscal years 2005 through 2010 the total amount of annual highway block grants ranged from \$28.5 to \$30.5 million. In 2009 the legislature enacted a temporary 2-year motor vehicle registration surcharge which increased the amount of revenue in the state highway fund and the 12% share to municipalities in fiscal years 2011 and 2012. The surcharge was repealed and block grant funding to municipalities returned to approximately \$30 million per year from 2013 through 2015.

In 2014 the legislature raised the road toll for the first time in 23 years, increasing the rate by approximately 4 cents from 18 to 22 cents per gallon of gasoline effective July 1, 2014. This increase is expected to raise an additional \$33 million per year in highway funding of which 12%, or an additional \$4 million per year, will be reflected in the highway block grants to cities and towns beginning in state fiscal year 2016.

Environmental Grants

Municipalities receive grants for the construction, improvement and expansion of municipal wastewater and public drinking water facilities, and also for assistance with the cost of landfill closures. Under this program, municipalities finance the full cost of the project upfront, complete construction and then apply for payment of the state share, which is 20% to 30% of the eligible project costs, usually paid by the state over the amortization period of the municipal financing (bonding or borrowing from the state revolving loan fund).

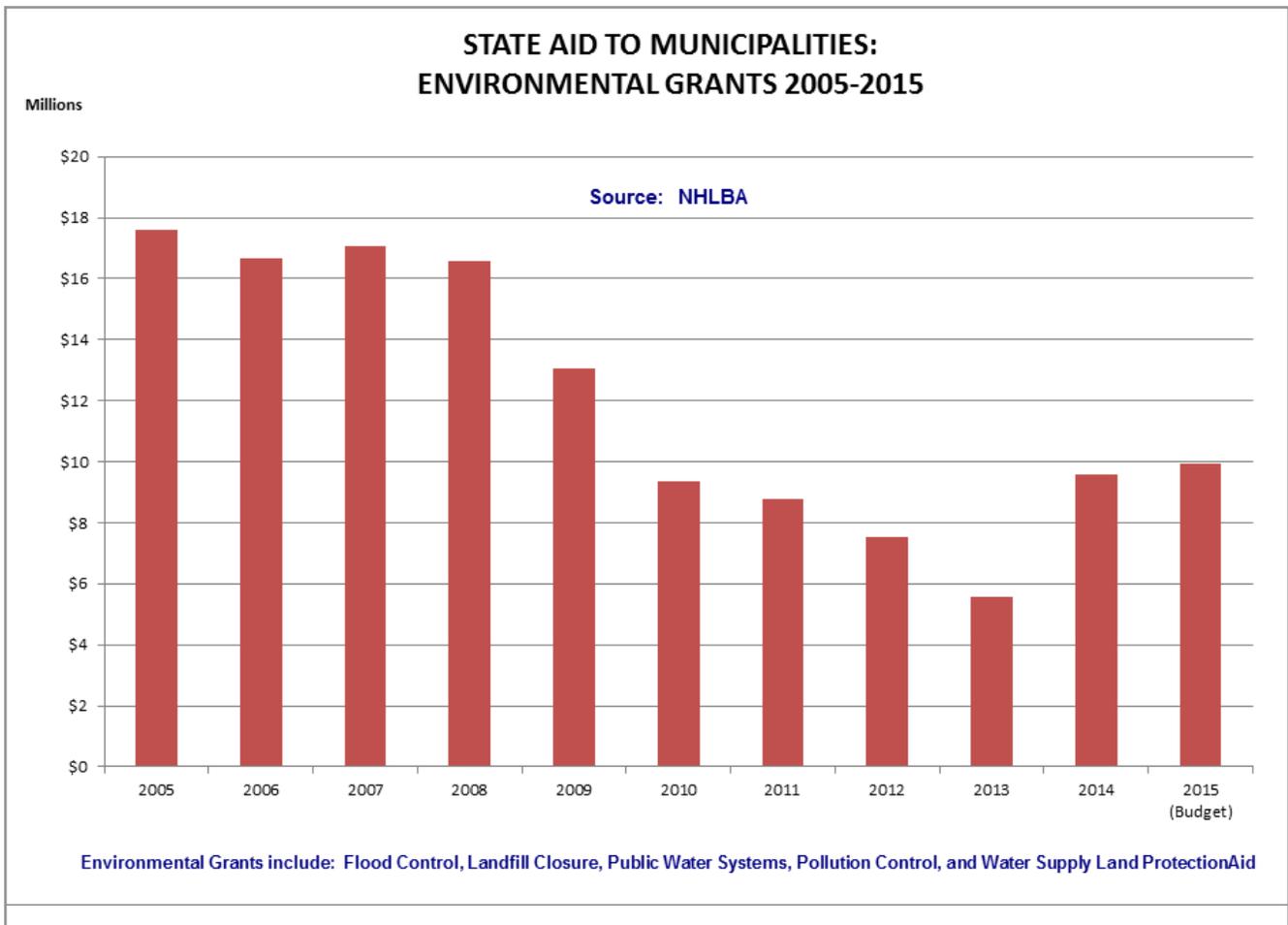
The amount of these grants began declining in 2008 with funding in 2013 less than 32% of the funding in 2005 (\$5.6 million vs. \$17.6 million). As part of the 2010-2013 budget reductions, the state only funded its obligations for grants approved through 2008, leaving municipalities to pick up the anticipated state share (\$53 million) for 127 previously approved and completed infrastructure projects. These projects were placed on the NH Department of Environmental Services "Delayed and Deferred" list.

Fortunately, as part of the fiscal year 2014/2015 biennial budget, funding was restored for all projects on this delayed and deferred list. With the state making payments of this \$53 million to municipalities over the amortization period of the municipal financing, the net effects on the 2014 and 2015 state budgets compared to 2013 were increases of approximately \$4 million and \$4.4 million, respectively. However, also as part of the 2014/2015 biennial state budget, a moratorium was placed on funding any new infrastructure projects that did not have local financing authorization by December 31, 2008.

Flood Control

Also included under the environmental funding category is money for flood control reimbursements to those municipalities in interstate flood control compacts. Under these compacts and state law, municipalities receive payments-in-lieu-of-taxes (PILOT) for taxable land that was taken to help mitigate downstream flooding from both the Merrimack and Connecticut rivers.

Up until fiscal year 2012, municipalities were reimbursed by the State of New Hampshire for the full amount of the PILOT, even if the other states in the compacts (Massachusetts and Connecticut) did not make payments under the terms of the compact. In 2012 and 2013, the state only paid the New Hampshire share (approximately 30%) of the PILOT to municipalities when the other states did not make payments. The 2014/2015 state budget includes full funding of the PILOT, and requires payments to municipalities regardless of payments, or lack thereof, from other states. Also, in 2014 under separate legislation, funding of \$542,672 was provided to compensate municipalities for the PILOT shortfall in fiscal year 2012. This amount will be paid in state fiscal year 2015.



APPENDIX B NEW HAMPSHIRE RETIREMENT SYSTEM

The New Hampshire Retirement System (NHRS) was established in 1967 to consolidate and replace four separate pension plan systems: the New Hampshire Teachers Retirement System, the New Hampshire State Employees Retirement System, the New Hampshire Policemen's Retirement System, and the New Hampshire Permanent Firemen's Retirement System. NHRS is a public employee retirement system that administers one cost-sharing, multiple-employer pension plan providing a defined benefit annuity based upon a statutory formula, disability, and survivor benefits, for all full-time state employees, public school teachers and administration, permanent police officers, and permanent firefighters. Full-time employees of political subdivisions (such as county, municipal or school district employees) are also eligible to become members of the NHRS if the local governing body elects participation.

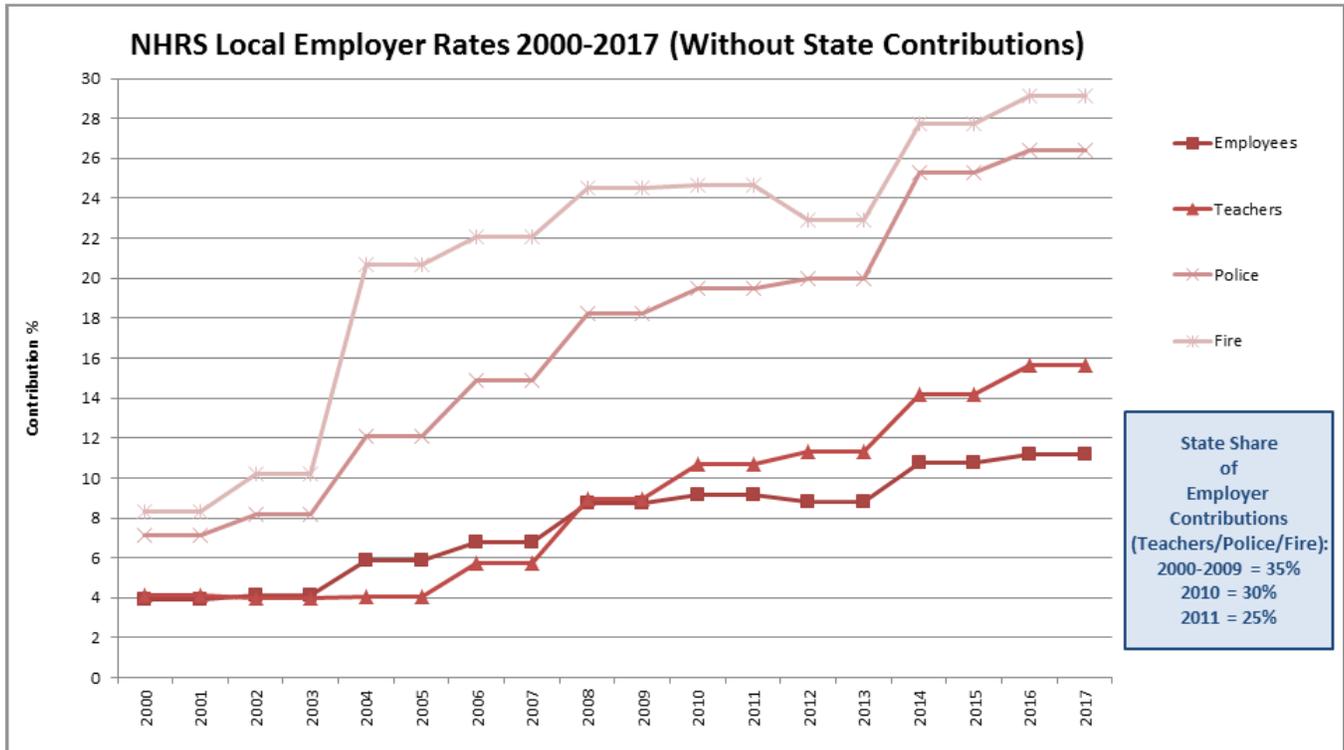
NHRS also administers four separate cost-sharing multiple-employer healthcare plans, known as Other Post-Employment Benefit (OPEB) plans, which provide a medical insurance subsidy to qualified retired members.

Demographics. As of June 30, 2013, there were 476 participating employers (cities, towns, counties, school districts, special purpose districts and the State of New Hampshire), and 79,678 active, retired and terminated-vested members of the NHRS. Employees comprised 50% of the membership, teachers comprised 37%, police officers 9% and firefighters 4%. For the medical subsidy plan, 10,264 retired members received the subsidy in 2013 while 5,795 active members (police and firefighters hired before July 1, 2000) were eligible to receive the subsidy in the future. Together the retired and active members of the medical subsidy plans represent 20% of the NHRS membership.

Funding. Funding for the NHRS comes from three sources: investment earnings, employee contributions, and employer contributions. Investment earnings fluctuate from year to year, with annual returns in the past 20 years reaching as high as 23% and as low as -18%. Employee contribution rates are set by statute and were 5% of compensation for Group I (employees and teachers) and 9.3% of compensation for Group II (police and firefighters) until June 30, 2011. Legislation enacted in 2011 changed the employee contribution rates to 7% for employees, 11.55% for police and 11.8% for firefighters effective July 1, 2011. (Note: new Group I state employees hired after July 1, 2009 were contributing 7%).

While employee rates are set by statute and have changed only once in the past 20 years, employer rates are adjusted every two years based upon an actuarial valuation to ensure adequate funding for future pension liabilities. Through these biennial rate adjustments, employers not only contribute toward their current employees' retirement, but also bear the full financial burden of any shortfalls in the system, whether those shortfalls are the result of poor investment returns, insufficient funding in the past, losses from actuarial assumptions regarding member demographics (such as when employees will retire, their age at retirement, how long they will live after retirement, and their earnable compensation), or increases in liabilities from statutory changes to the plan design.

The graph below illustrates the local government employer contribution rates (percent of employer contribution on \$100 of compensation) from 2000 through 2017.



Funding Status

A primary measure of the health of a public pension system is the funding ratio, which indicates the extent to which assets are available to cover current and future benefits. While a funding ratio of 100% (meaning there are sufficient assets to fund all liabilities) is desirable, it is not necessarily a realistic benchmark since all the benefits are not immediately due and payable, but generally stretch over a 25 to 30-year horizon. Therefore, a more common benchmark to measure the health of a public pension system is a funding ratio of 80%. The NHRS funding ratio as of June 30, 2013 was 56.7%.

A number of factors have contributed over the years to this low funding ratio, including:

- significant investment losses, most recently in 2008 and 2009,
- the practice of “gain-sharing” which diverted over \$900 million from the corpus of the pension trust to fund additional benefits such as cost-of-living adjustments and medical subsidies, and
- an actuarial valuation methodology which masked the true financial condition of the system, resulting in artificially low employer rates during the years it was in effect.

Recent Statutory Changes

Regardless of these so-called “sins of the past” and despite increases in annual employer contributions from \$70 million in 2000 to \$300 million in 2013, the unfunded pension and OPEB liabilities continued to grow, resulting in significant biennial increases in employer rates. Since 2010, many statutory changes to the NHRS laws have occurred in an effort to mitigate these unsustainable rate increases to employers. The more significant changes include:

- change in the actuarial methodology to shed a brighter light on the true financial status of the system;
- elimination of the “gain-sharing” provision;
- increases in the employees contribution rates as noted above;
- increases in the retirement age and years of service;
- repeal of the automatic medical subsidy escalator;
- changes to the definition of “earnable compensation” to limit or eliminate provisions that allowed for pension spiking; and
- changes in the composition and qualifications of NHRS Board members and establishment of an independent investment committee.

State Contribution for Teachers, Police and Fire

The State of New Hampshire had funded a portion of the normal retirement costs for teachers, police and firefighters, a practice that dates back to 1940 under the predecessor retirement systems. Since 1977, the state contribution had been set by statute at 35% of the cost, with municipalities, counties and school districts paying 65% of the cost for teachers, police and firefighters. (Municipalities, counties and schools pay 100% of the cost of all other employees enrolled in the NHRS.)

In the 2010-2011 biennial budget the state contribution rate was lowered to 30% in 2010, and 25% in 2011. In the 2012-2013 budget it was reduced to \$3.5 million in 2012 and then eliminated in 2013. This resulted in local governments paying 70% and 75% of the retirement costs for teachers, police and firefighters in 2010 and 2011 respectively, and ultimately the total costs in 2013 and beyond.

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SCHEDULE OF STATE AID TO CITIES, TOWNS, AND SCHOOL DISTRICTS

AID BY CATEGORY	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	Actual	Budget									
EDUCATION											
1 Adequate Education Aid	804,800,238	836,204,501	836,147,136	890,426,556	891,013,576	940,762,976	941,830,717	941,357,888	941,911,333	929,874,227	936,064,198
2 Building Aid	35,995,812	37,770,926	41,733,035	46,487,244	42,914,218	44,902,654	46,301,028	48,891,283	47,076,655	44,178,887	42,800,000
3 Court Ordered Placements	4,566,482	3,468,627	2,578,967	1,379,288	3,290,064	2,173,602	1,285,791	2,193,744	1,333,893	1,168,277	2,500,000
4 Driver Education	1,802,985	1,681,172	1,659,150	1,599,575	1,370,800	1,337,100	1,563,300	-	-	-	-
5 Dropout Prevention	265,200	246,032	297,176	956,918	1,730,024	1,004,666	2,122,110	2,122,110	1,776,750	711,635	373,782
6 Kindergarten Aid ¹	265,200	567,600	750,000	850,800	957,600	2,661,675	2,842,800	2,842,800	1,707,750	1,776,750	600,000
7 Kindergarten Construction Aid ²	1,190,659	208,496	2,402,060	1,131,221	404,402	3,261,884	2,741,088	3,038,661	798,100	-	-
8 Local Education Improvement	525,333	90,268	427,535	366,419	626,926	66,143	625,396	23,950	-	-	-
9 Reading Recovery ³	415,303	341,780	342,035	318,306	459,198	(33,493)	-	-	-	-	-
10 Retirement Normal Contribution - Teachers	-	-	18,588,116	30,196,769	30,811,480	32,537,542	27,809,968	2,198,706	-	-	-
11 School Breakfast	-	-	85,890	87,967	98,360	120,448	113,808	117,845	105,289	122,053	184,000
12 School Lunch	832,003	832,003	832,003	832,003	832,003	831,238	832,003	832,003	832,003	832,003	832,003
13 Catastrophic Aid (Special Education)	20,374,363	28,355,251	30,442,213	32,012,334	32,528,169	30,091,336	23,750,920	21,613,130	21,633,843	22,552,381	22,637,308
14 Tuition & Transportation	4,779,745	5,159,555	5,393,771	6,552,172	7,228,712	7,419,843	6,951,048	6,900,000	6,900,000	7,422,619	7,400,000
Education Total	875,813,323	914,926,211	941,681,087	1,013,197,572	1,014,465,532	1,067,137,614	1,058,769,977	1,029,361,820	1,023,079,521	1,006,524,229	1,013,017,509
ENVIRONMENTAL											
15 Flood Control	659,150	729,712	729,712	912,884	912,884	811,515	811,515	221,952	221,952	787,898	787,898
16 Landfill Closure Grants	2,292,073	2,067,751	2,030,802	1,944,036	1,287,790	981,070	894,703	927,658	899,812	1,080,206	954,316
17 Public Water System Grants	1,644,905	1,484,582	1,741,982	1,494,664	1,281,908	1,101,762	1,149,844	1,184,996	1,131,618	1,170,678	1,202,272
18 State Aid Grants - Pollution Control	12,891,357	11,826,356	12,195,029	10,830,000	9,003,767	6,463,893	5,902,524	5,199,986	3,327,666	6,519,872	7,006,698
19 Water Supply Land Protection Grants	92,200	577,301	373,750	1,398,942	571,655	-	-	-	-	-	-
Environmental Total	17,579,685	16,685,702	17,071,275	16,570,526	13,058,004	9,358,240	8,758,586	7,534,592	5,581,048	9,558,654	9,951,184
OTHER GEN. FUNDS											
20 Meats & Rooms Distribution	42,686,666	47,104,777	50,903,052	55,513,020	58,805,057	58,805,057	58,805,057	58,805,057	58,805,057	58,805,057	63,805,057
21 Railroad Tax ⁴	137,013	127,218	46,520	101,460	145,903	98,006	58,379	36,671	36,671	35,822	35,822
22 State Revenue Sharing	25,216,057	25,216,057	25,216,054	25,216,054	25,216,054	-	-	-	-	-	-
23 Retirement Normal Contribution ⁵	25,917,965	32,917,007	35,091,224	50,229,497	51,564,947	51,522,121	44,269,159	3,500,000	-	-	-
Less: Teacher Normal Contribution	-	-	18,588,116	30,196,769	30,811,480	32,537,542	27,809,967	2,198,706	-	-	-
Net Police & Fire Normal Contribution	-	-	16,503,108	20,032,728	20,753,467	18,984,579	16,459,191	1,301,294	-	-	-
Other General Funds Total	93,957,701	105,365,059	92,668,734	100,863,262	104,920,481	77,887,642	75,322,627	60,143,022	58,841,728	58,840,879	63,840,879
HIGHWAY FUNDS											
24 Block Grants	29,450,081	28,819,381	28,456,617	29,600,000	30,512,000	29,665,000	34,897,125	34,538,280	29,918,270	30,233,035	30,000,000
GRAND TOTAL	1,016,800,790	1,065,796,353	1,079,877,713	1,160,231,360	1,162,956,017	1,184,048,496	1,177,748,315	1,131,577,714	1,117,420,567	1,105,156,797	1,116,809,572

NOTES: 1 Beginning in FY 2014, kindergarten aid is now included as part of adequate education aid.
2 Kindergarten Construction Aid added by Senate includes \$888,395 in FY 12 to pay for temporary kindergarten classrooms as permanent classrooms are built and appropriates \$3,700,000 in
3 Negative amount is result of three school districts returning unused portions of their reading recovery funds.
4 Amounts for FY 2015 is estimated based on FY 2014 actual expenditure.
5 Specific amounts distributed to school districts and municipalities are currently available for FY 2007 through FY 2012 only. For FY 2005 - FY 2006, the teacher contribution is not distinguished from the police & fire contribution.



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