

MUNICIPAL AID AND THE STATE BUDGET

May 2023

NH Government Finance Officer's Association Annual Conference

EST. 1941

Katherine Heck
Government Finance Advisor

Agenda / Topics



State Budget
Process



Key Budget
Proposals

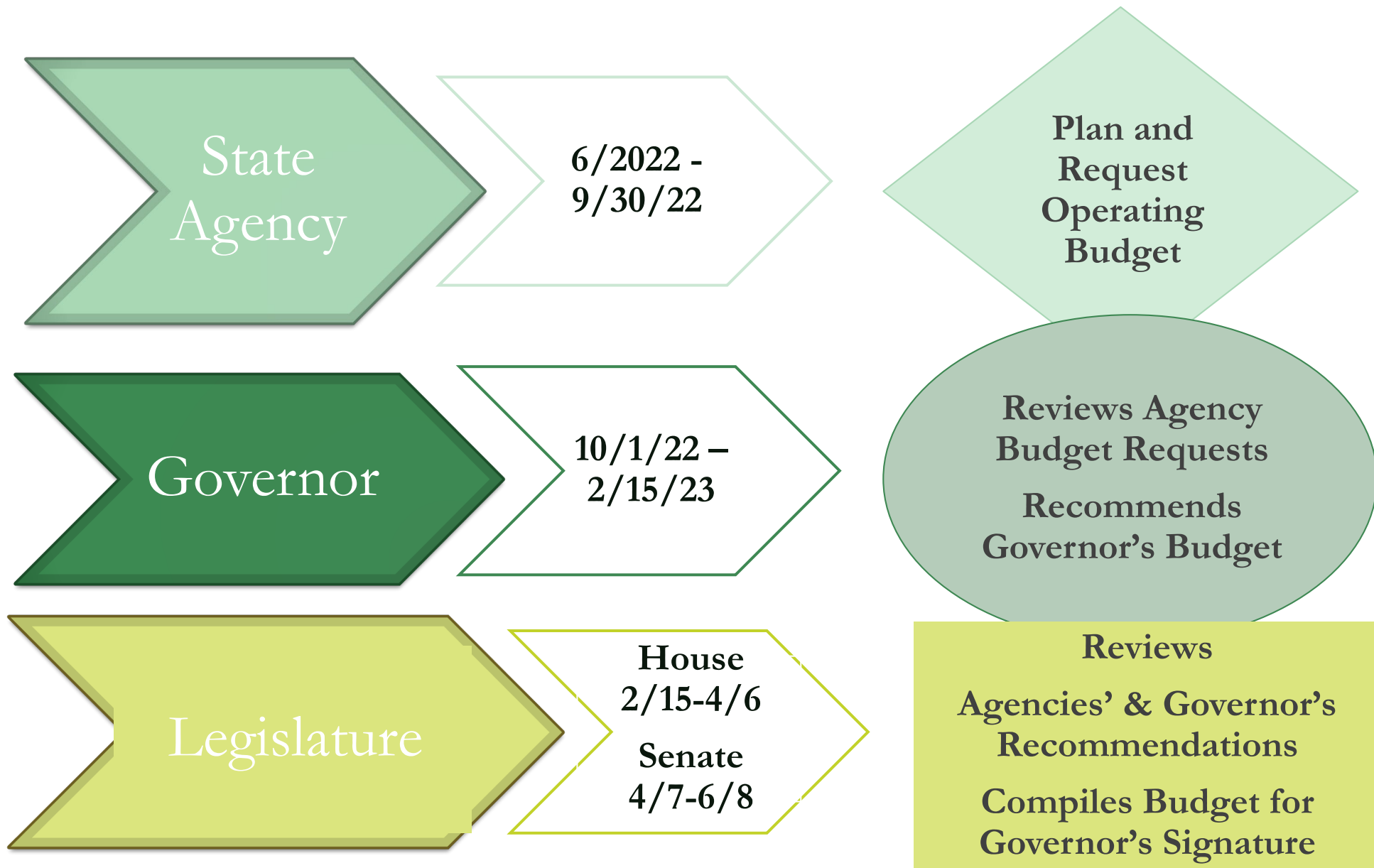


State Aid to
Municipalities



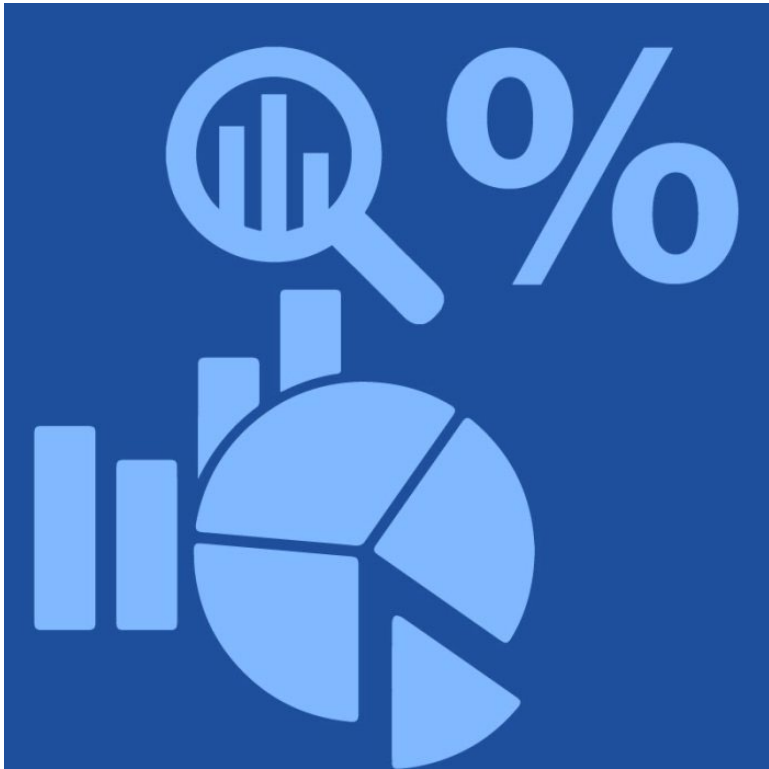
2023 Legislative
Proposals





State Biennium Budget Process FY 24/25

Bill Data 2023



1,187 LSRs filed –
More than any
prior election year.

More than 50
LSRs withdrawn
or 4.2% of all bills
filed – more than
a dozen with a
municipal
component.

387 bills tracked
by NHMA.
Almost 30% of all
bills filed have a
municipal
component.

110 bills still in
play as of
Crossover.

STATE BUDGET

House Bill 1/ House Bill 2

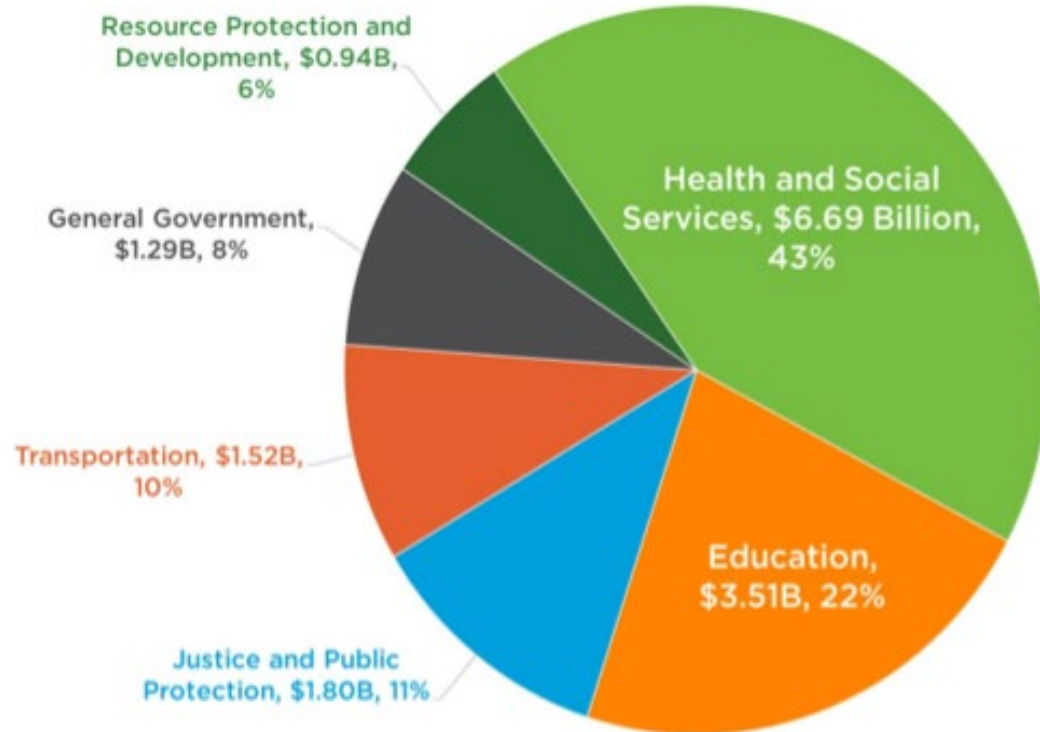
Fiscal Years 2024/2025

*Biennial State Operating Budget and Trailer Bill-
two separate pieces of legislation.*

- HB 1 and HB2 comprise the state operating budget
- Appropriations are contained in HB1, which provides dollar amounts in line-item detail.
- The trailer bill, HB2, contains statutory changes necessary to implement the budget and any policy changes to enact the budget for the two-year period of July 1, 2023, through June 30, 2025.
- The FY 24/25 budget process is in the final weeks of deliberation and will be decided in this legislative session with an effective date of July 1, 2023.
- *The current state budget had an effective date of July 1, 2021.*

NEARLY TWO-THIRDS OF PROPOSAL FOR HEALTH, SOCIAL SERVICES, AND EDUCATION

HOUSE FINANCE COMMITTEE'S PROPOSED STATE BUDGET APPROPRIATIONS
*State Fiscal Years 2024-25 and Surplus Appropriations,
Includes Trailer Bill Appropriations*



HOUSE FINANCE COMMITTEE
BUDGET TOTAL \$15.76
BILLION OVER TWO YEARS

(increase= \$18% over FY21/22)



Note: General Government includes HB 2 appropriations for the Affordable Housing Fund, InvestNH, and all State employee pay raises defined by and funded through appropriations made in House Bill 2, as amended by the House Finance Committee.

Source: 2023-1247h; Office of Legislative Budget Assistant, Compare House Finance to Governor, March 28, 2023

12



Source: NHFP.org

NH total expenditures FY 2022 = \$7.8 billion, including general funds, other state funds, bonds, and federal funds.

HB 2- Proposed Policy Changes

HB 2 estimates \$700 million in additional appropriations.

- Use of state surplus
- One-time initiatives

Proposed policy language includes:

- state aid and revenue sharing with municipalities
- school building aid
- housing initiatives
- state employee pay increases
- Medicaid reimbursement rate increases

MUNICIPAL STATE AID AND REVENUE SHARING & THE STATE BUDGET

Property tax *is* the primary source of local revenue.

Reductions in any state aid program, or the shifting of state costs to municipalities, most often results in increased property taxes.

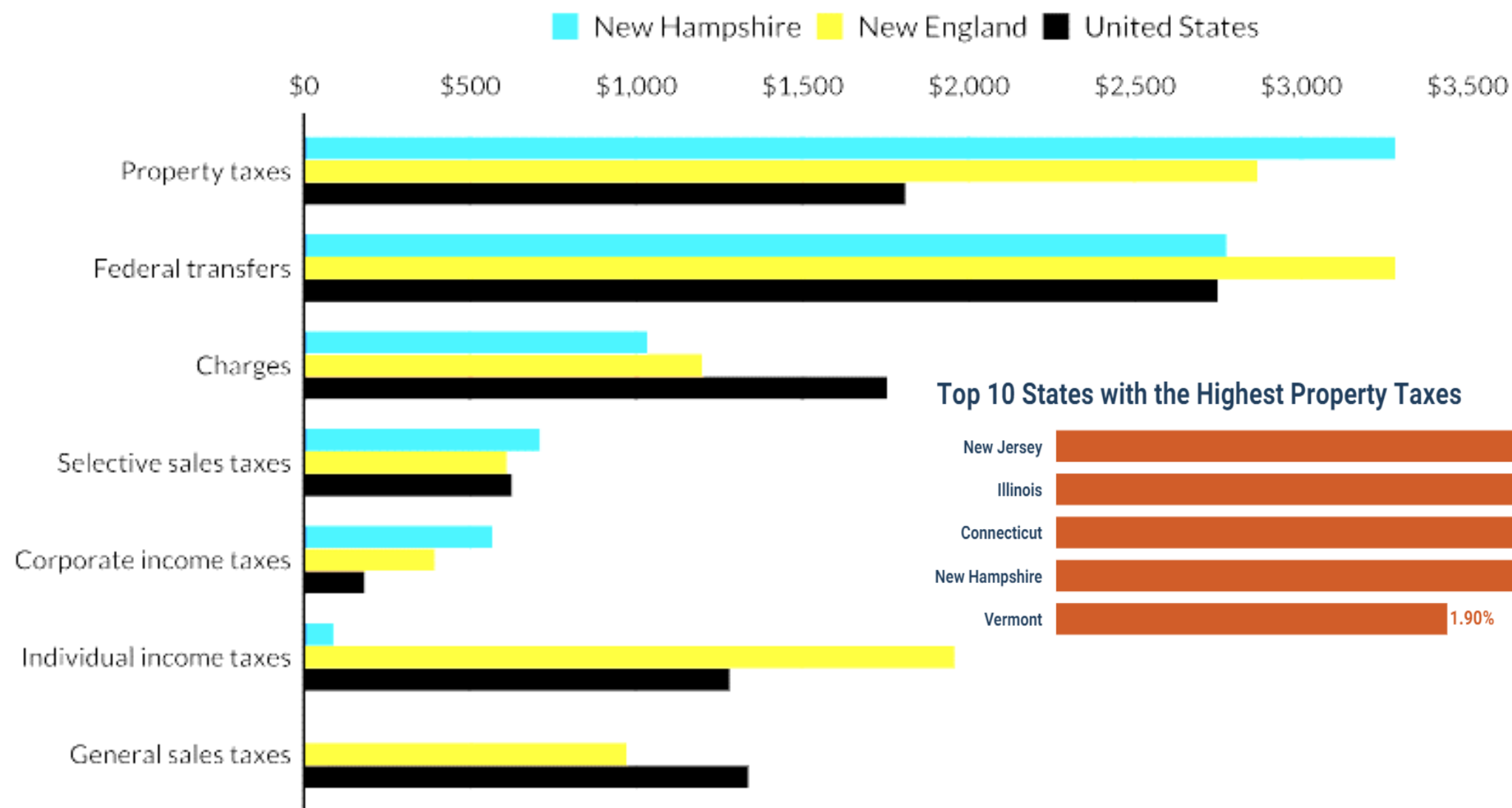
Conversely, increased or additional state aid or revenue sharing will decrease the local tax effort.

- Education funding received by school districts affects the local school property tax rate, not the municipal property tax rate.



New Hampshire's State and Local Per Capita Revenue, Fiscal Year 2020

Compared with national and regional averages

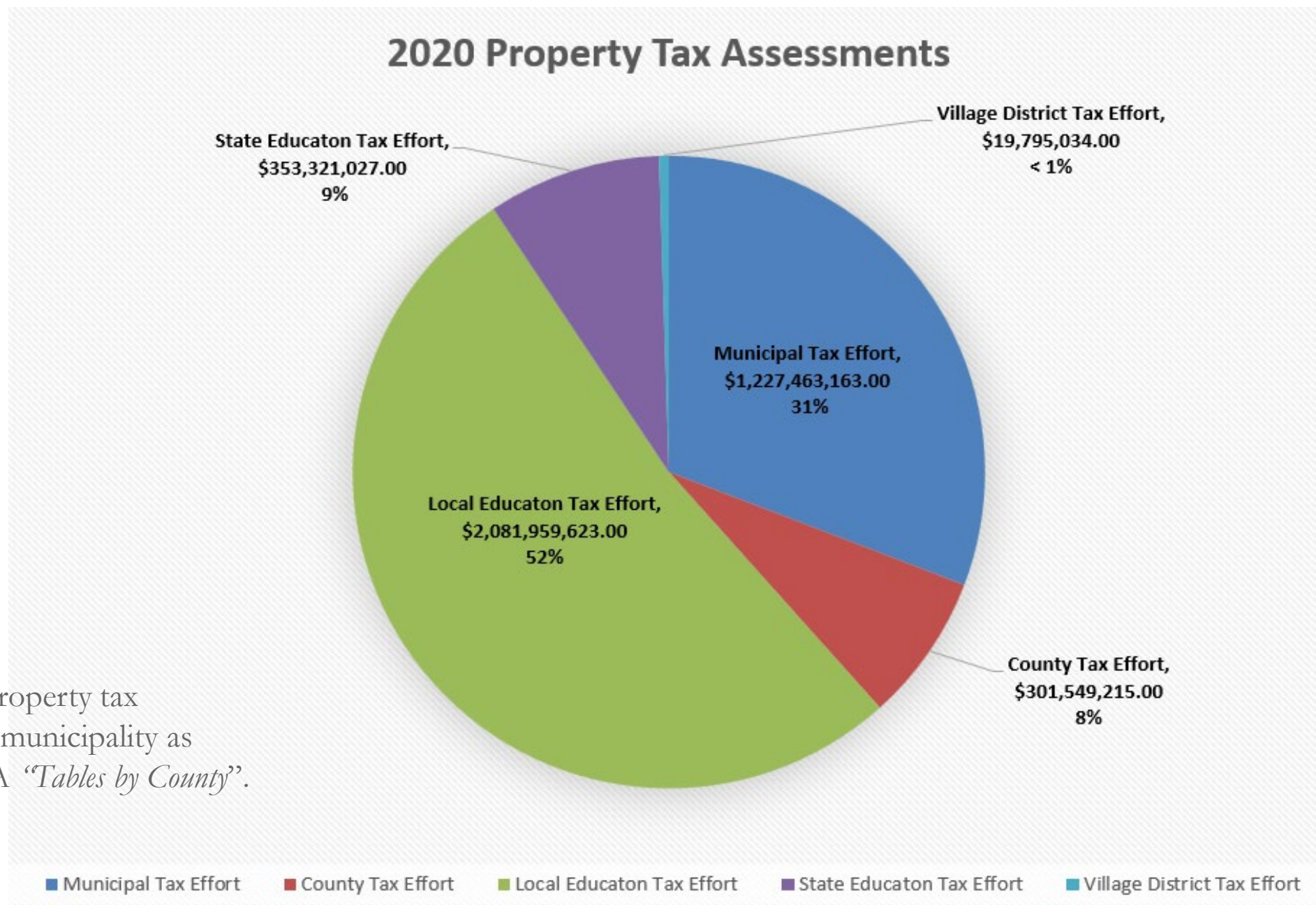


Source: US Census, Fiscal Year 2020.

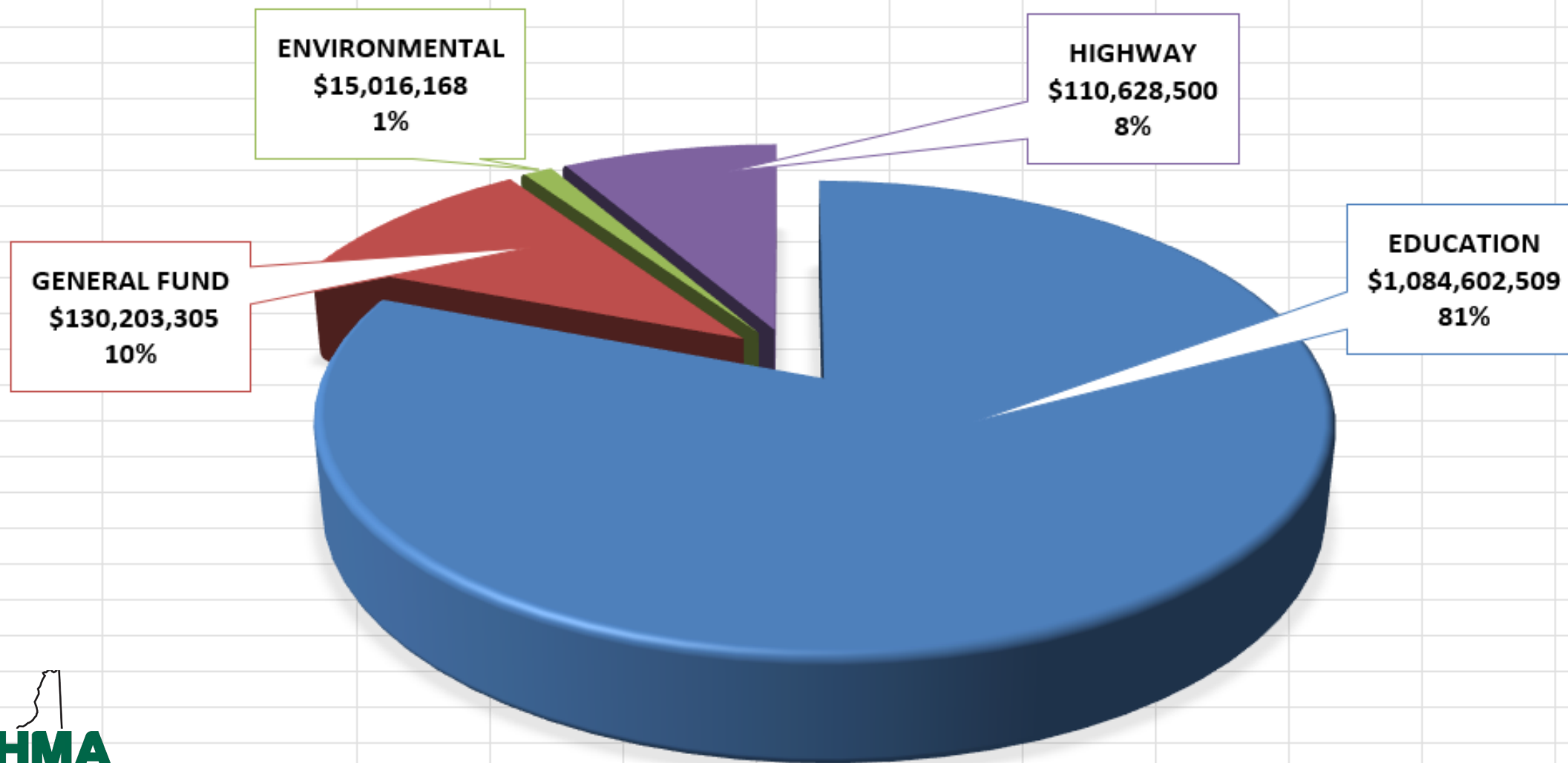




Source: 2020 Total property tax commitment for the municipality as reported on the DRA *"Tables by County"*.



FY 2023 BUDGETED STATE AID TO SCHOOL DISTRICTS VS. MUNICIPALITIES



CHANGES TO MEDICAID REIMBURSEMENT RATES

- Extends the Granite Advantage program, Medicaid Expansion under the Affordable Care Act, through the end of 2025 .
- Expands postpartum coverage to 12 months.
- Encumbers \$28.6 million in developmental services expected lapse .
- Total increase to Medicaid reimbursement rates -
 - \$94.2 million in General Funds appropriated through HB2, not including matching Federal Funds (at least doubles funding)
 - \$24 million for all providers (except hospitals)
 - \$70.2 million for targeted increases

Funding that impacts Residents and Workforce

Child Care

- assistance eligibility set to 85 percent of median income, significant increase in access to aid
- provider reimbursement rates to 75th percentile of “true cost of care”
- temporary assistance for needy families
- increases \$28.1 million to support behavioral children’s residential rates

Housing

- \$15 million for InvestNH Fund, targeted at municipalities

Education Related Funding

Increases per-student adequacy funding to \$4,700 per student

- (21.6% increase over current FY2024 amounts)

Increasing per-student funding for students who participate in the federal Free and Reduced Lunch Program to \$2,500

- (29.3% increase over current FY2024 amounts)

Eliminating stabilization grants that have been in place since 2012 (\$157 million per year)

Increases extraordinary need grants for school districts with high concentrations of student poverty and low property wealth. (\$9.7 million in FY2024, gradually increasing to \$73.7 million per year in FY2034)

Increasing per-student adequacy funding by 2% annually

Expands eligibility for Education Freedom Accounts to 350 % of poverty & one-time income test

Boosts additional per pupil aid to charter schools to \$4,300

Adds \$4.4 million for tuition and transportation aid

Adds Medicaid direct certification for free meal students



MUNICIPAL REVENUE SHARING and STATE AID SOURCES

Types of State Aid to Cities & Towns

https://www.das.nh.gov/accounting/revenue_reports.aspx

General Funds:

- Meals and Rooms Tax Revenue Distribution
- State Revenue Sharing (Suspended 2010-2023)
- State Normal Retirement Contribution (Repealed 2013)
- Railroad Tax Distribution
- State Municipal Aid Grants (One-Time Revenue: Added 2020-21 and 2022)

Environmental:

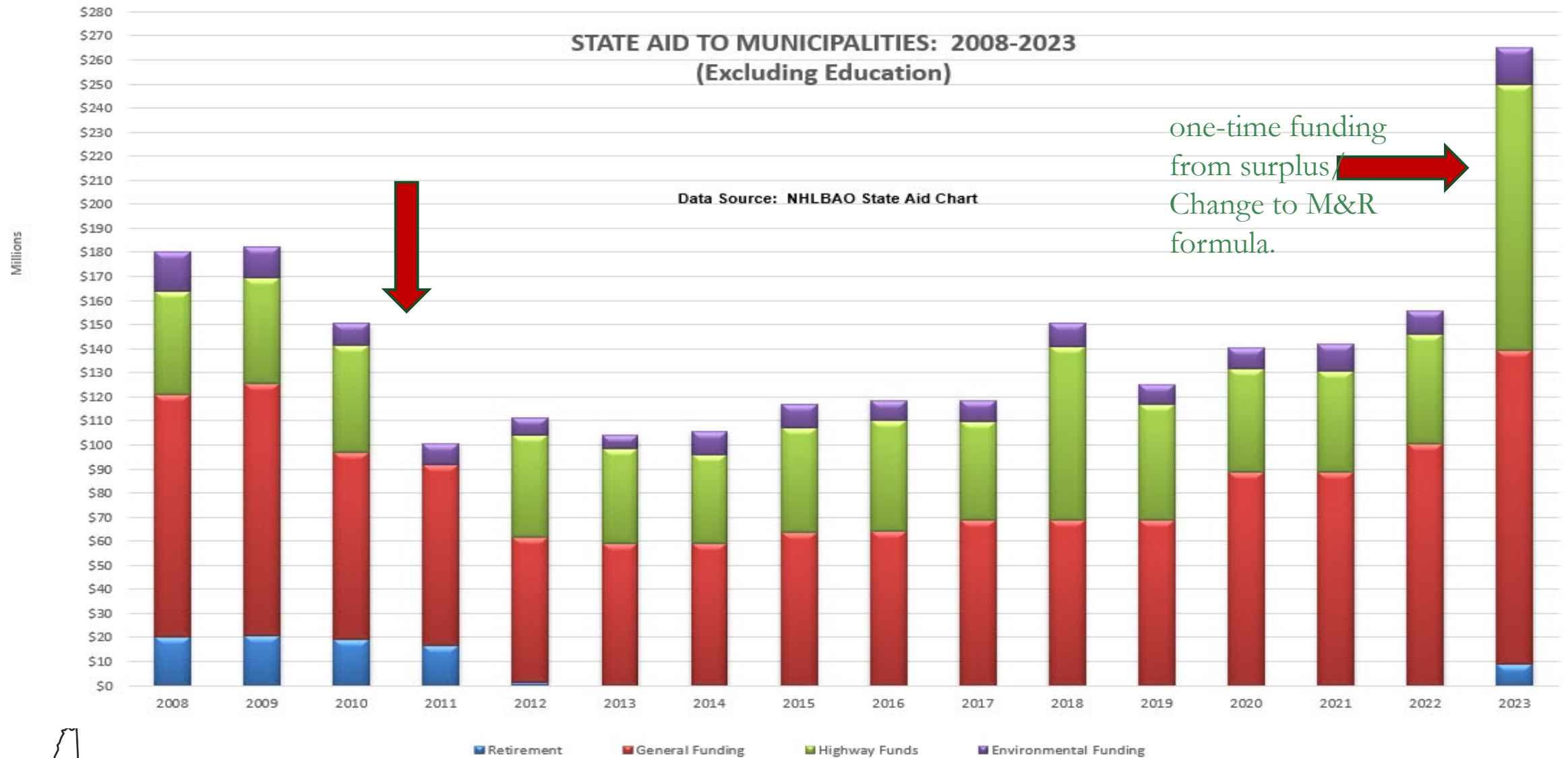
- Flood Control
- Landfill Closure Grants
- Public Water System Grants/Water Supply Land Protection Grants
- Pollution Control Grants – State Aid Grants (SAGs)

Highway:

- Highway Block Grants
- Highway Construction Aid
- State Municipal Bridge Aid

STATE AID TO MUNICIPALITIES: 2008-2023 (Excluding Education)

Data Source: NHLBAO State Aid Chart



General Funding: Meals & Rooms (catch-up formula suspended FYs10-14,16,18-21, New Formula FY22), Revenue Sharing (suspended FY10-23),
Municipal Aid One-Time Surplus (added FY20-21),
State Retirement Contributions (Reduced FY10, Discontinued in 2013, One-time payment FY23)
Environmental Funding: Excludes Grants from the Drinking Water and Groundwater Trust Fund

SIGNIFICANT CHANGES MADE - 2021

MEALS & ROOMS (RENTALS) TAX DISTRIBUTION



PREVIOUS DISTRIBUTION

9% tax levied on food or beverages from restaurants, hotel rooms, and car rentals; The tax was raised from 8% in 2010.



Funds the General Fund, Education Trust Fund (car rentals portion), certain school building aid, and municipalities.



Municipal Distribution: set by law at 40% of revenue, but the formula enacted in 1993 to reach that percentage has been suspended – 10 of the last 14 years

CURRENT DISTRIBUTION

- What changed? House Bill 2:
- *Suspends revenue sharing with cities and towns for the biennium.*
- *Suspends the crediting of meals and rooms tax revenue to the division of travel and tourism.*
- *Establishes the meals and rooms municipal revenue fund for the distribution of meals and rooms tax revenues by the state treasurer to towns, cities, and places.*
- The Meals and Rooms tax levy dropped from **9% to 8.5 %** which took effect on October 1, 2021.
- Distributed of 30 percent of the revenue to municipalities and moved the funds to a dedicated fund, based on percentage of actual revenue collected in the prior fiscal year, rather than the previous distribution which was a set number in the budget based on estimated revenues.
- Due to the creation of the dedicated fund, if the state continues to exceed revenue projections for Meals and Rooms, municipalities will continue to see an increased benefit.

Changes to Meals and Rooms Revenue Sharing

FY 19 - FY 21
Meals and Rooms
Tax Distribution –

\$68.8 million per
year (distributed
based on population
estimates).

FY 22 ESTIMATED

The *ESTIMATED* Meals and Rooms Tax Distribution – **\$92.5 Million**

FY 22 ACTUAL - Under the New Dedicated Fund

✓ **\$100.5 million was distributed based on population estimates.**

✓ **A 45% +/- Increase over 2021 Distribution**

FY 23 ESTIMATED

The *ESTIMATED* Meals and Rooms Tax Distribution – **\$95.6 Million**

FY 23 ACTUAL- Under the New Dedicated Fund

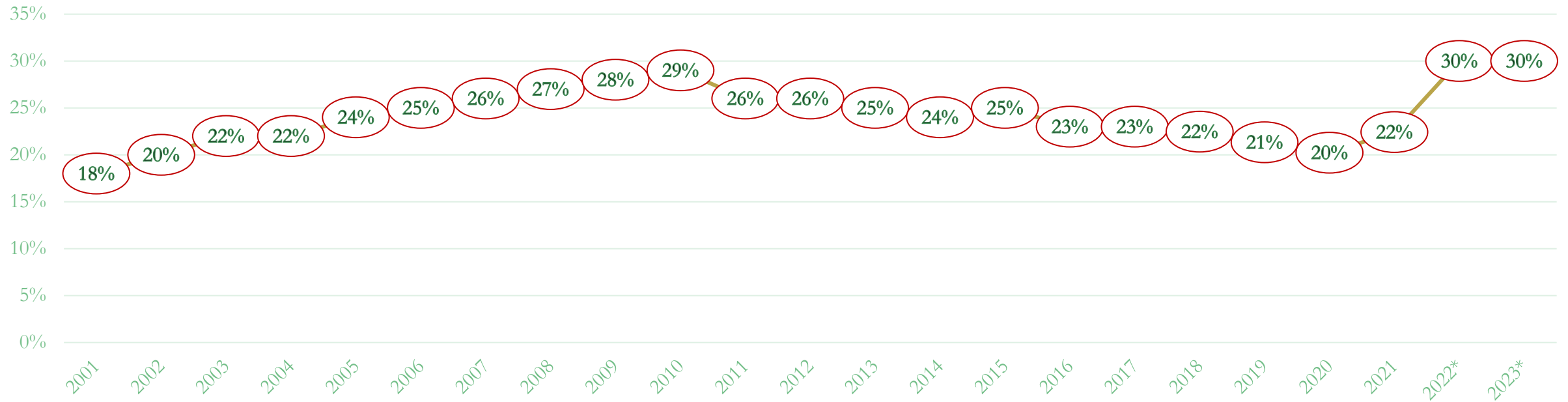
✓ **\$121.5 million was distributed based on population estimates.**

✓ **A 75% +/- Increase over 2021 Distribution**

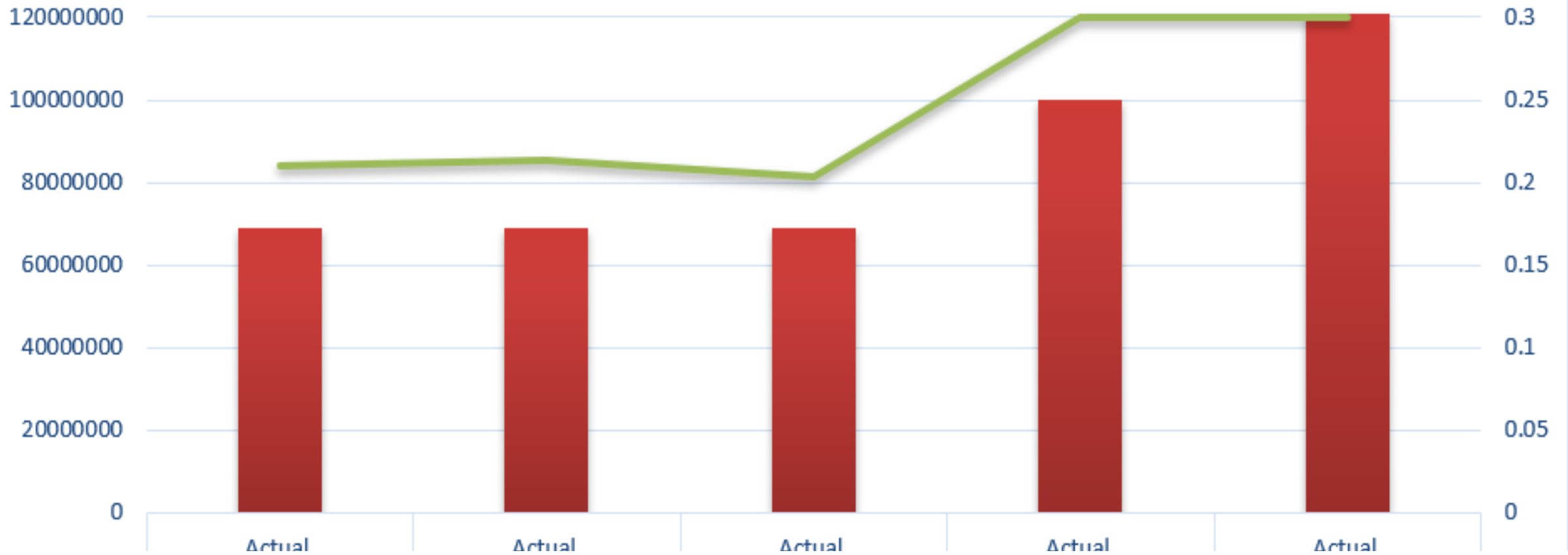
HB 1 - FY 24/25- ESTIMATES ONLY

✓ **\$121.1 million in FY 24 & \$123.5 million in FY 25**

Meals & Rooms Tax: Municipal Percentage



MEALS & ROOMS TAX... MUNICIPAL SHARE
20 YEARS: 2001 - 2023



MEALS AND ROOMS DISTRIBUTION 5 YEAR TREND
FY 22 AND FY 23 - NEW FORMULA

HB 2 *SUSPENDS* REVENUE SHARING – RSA 31-A

- In 1969, the state reformed how businesses were taxed . . .
- Business Profits Tax (BPT) was implemented, REPLACING:
- Antiquated Taxes: Eliminated
 - Assessed and Collected by Municipalities
 - including tax on machinery, stock in trade, taxes on studhorses, poultry, domestic rabbits, fuel pumps/tanks and other taxes...which were part of the Property Tax Base for municipalities, school districts, and counties

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.

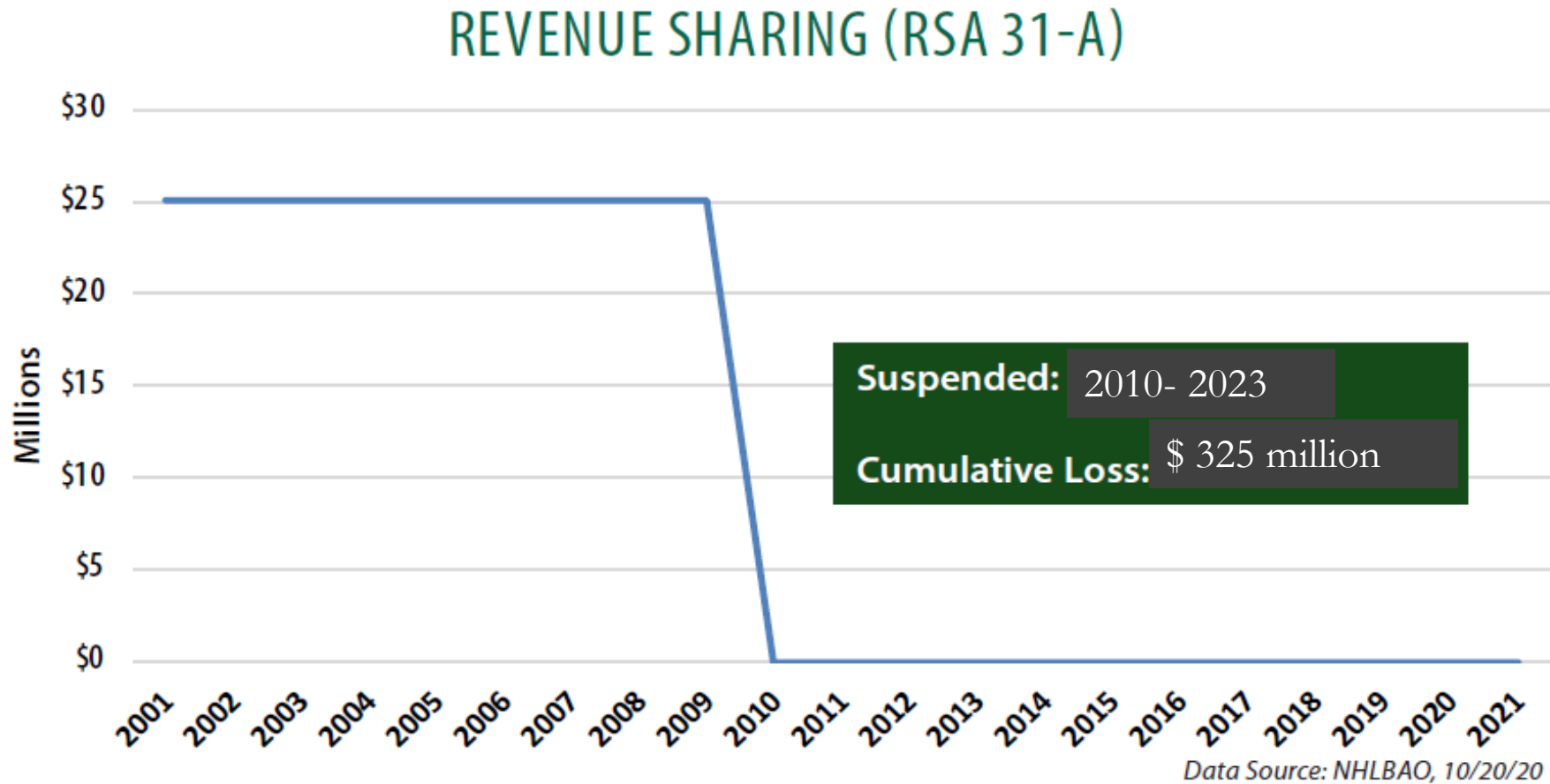
CHAPTER 31-A

RETURN OF REVENUE TO CITIES AND TOWNS

31-A:1 Return of Revenue. – Commencing in 1970 and in each year thereafter, a portion of the general revenue of the state shall be returned to each city and town of the state.

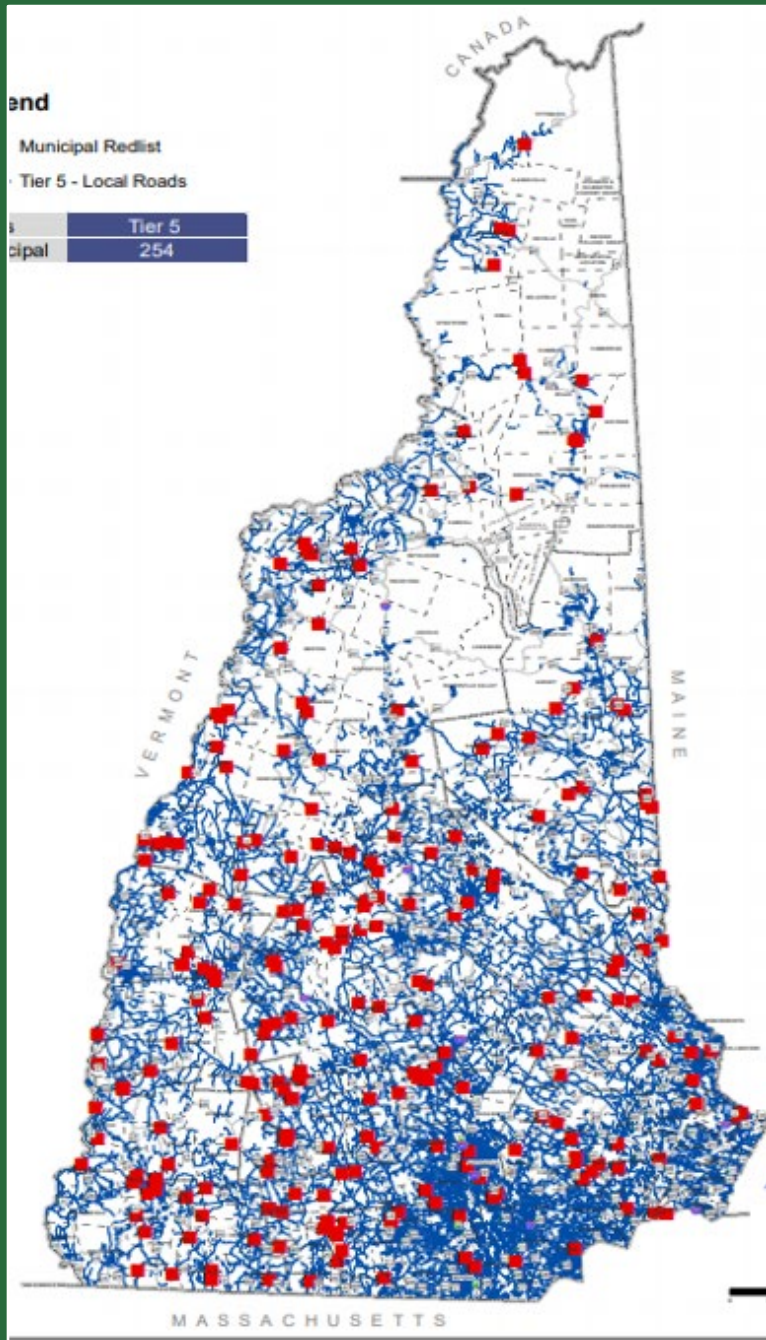
On March 31, 1970, in testimony on House Bill 1, then New Hampshire Attorney General Warren Rudman responded to concerns that future legislators may choose not to honor this commitment to municipalities to fund revenue sharing, stating:

...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."



This allocation has been dropped from the state charts due to over a decade of inactivity.

HB proposes to suspend this form of state revenue sharing in HB 2 for the FY 24/25 biennium budget.



HB1/HB2 - FY 24/25 Budget

Highway Block Grants

\$34.3 Million FY22

\$32.5 Million FY24

\$35.4 Million FY23

\$32.6 Million FY25

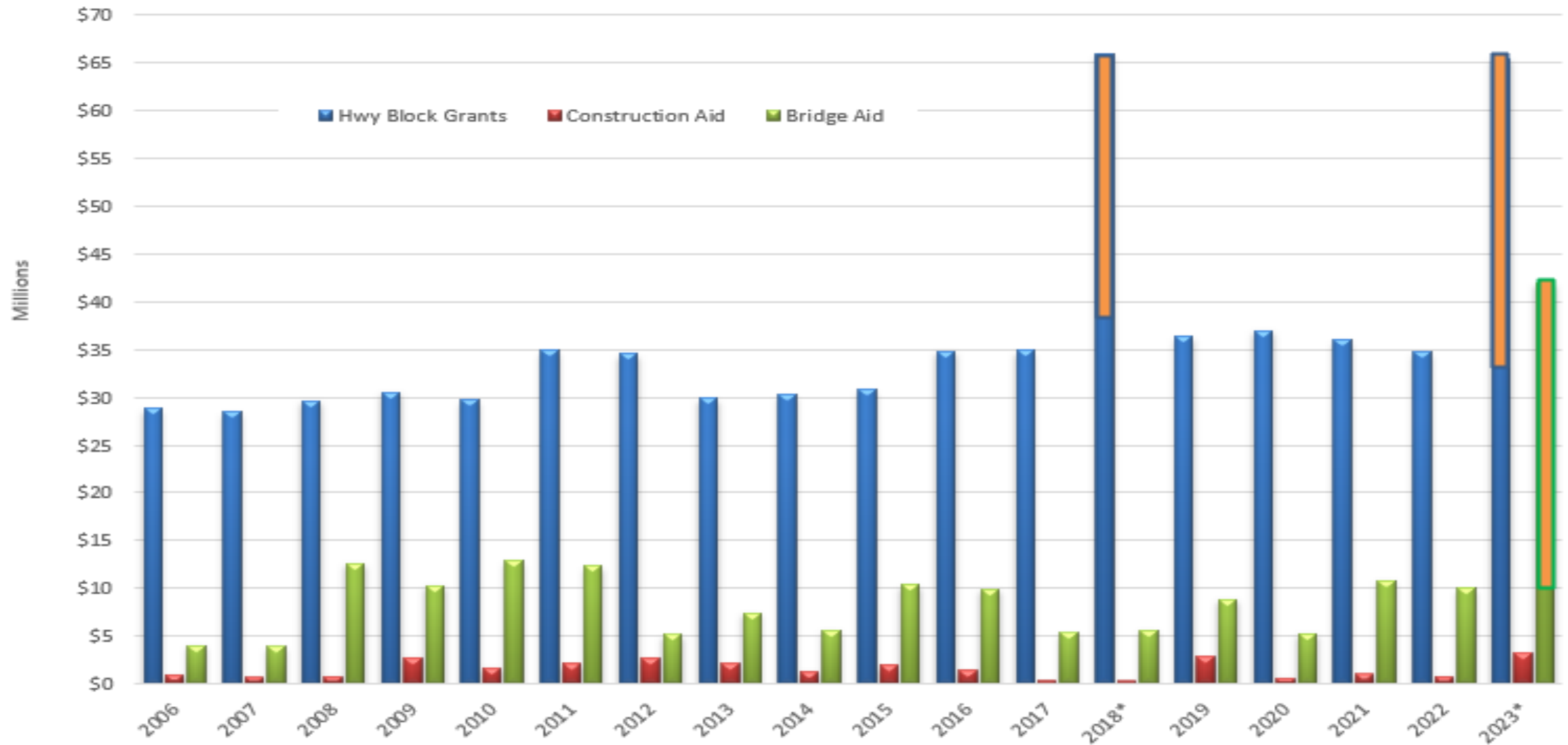
***ESTIMATED** decrease of \$4.6 Million in the next budget cycle- waiting on updated Revenue estimates.

Municipal Bridge Aid

\$6.8 million/year -from 2016 to 2034.

10 year waiting list based on priority need and acceptance of aid.

Highway Block Grant and Bridge Aid Funding



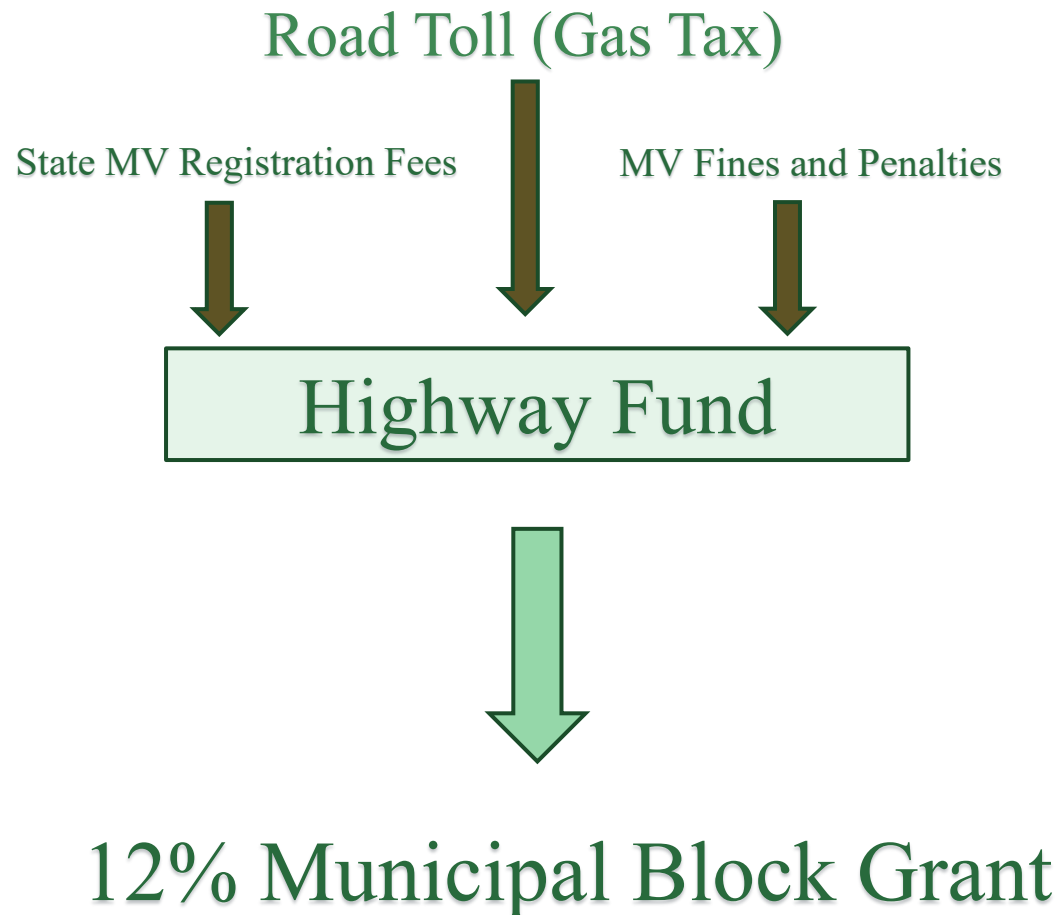
Data Source: NHLBAO, 10/01/22

*2018 Includes \$30M, one-time surplus (CH 227, Laws of 2018)

*2023 includes \$66M, one-time surplus (CH 338, Laws of 2022)



Highway Block Grant Distribution Formula - RSA 235:23



RSA 235:23 - 1/2 of the grant based on mileage of regularly maintained class IV and class V highways in each municipality, and

1/2 of the amount is based on the proportion which the Office of Planning & Development population estimate of each municipality bears to the latest estimate of the total population of the state as of July 1 of the year of the estimate

Updated highway maintenance mileage information sought each year by NHDOT. Did the town reclassify, accept, and/or discontinue streets or highways in the past year?

Highway Block Grant - Eligible Uses - RSA 235:25

Highway construction, reconstruction or maintenance purposes

Unused balance may be carried over to the following municipal fiscal year

Funding for paving, sidewalks, traffic signals, guardrails, bridges

Purchase of equipment necessary for a dedicated to maintenance of local highways

Cannot be used for municipal needs other than highways

Municipal Bridge Aid

Red-Listed Bridge Program

- \$6.8 million/year

Level funding from 2016 to 2034 based on 2014 legislative policy to raise the Road Toll by 4.2 cents per gallon.

As of 2022 14% of municipally owned bridges are classified as “red listed.”

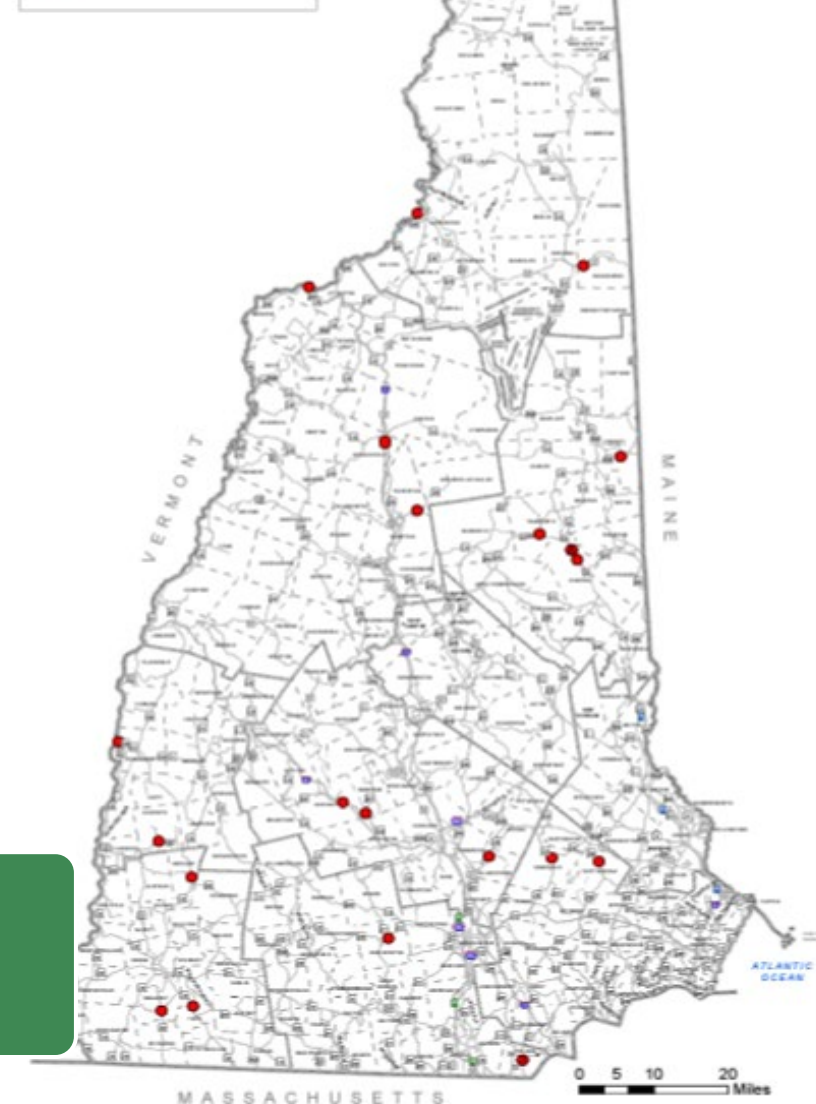
RSA 234 consists of an 80% rate of all qualifying costs that are found in compliance with the process, which includes costs incurred for design, construction, and construction engineering.

Reimbursement will occur after approval of the finalized plans and specifications and submittal of “municipality-paid” invoices.



State of New Hampshire Proposed SB367 TIFIA Strategy Pledged Red List Bridges

Legend
● TIFIA Pledged Bridges (23)





Red-listed Bridges

- Historically, a 10-year waiting list
- One-time state and federal funding have decreased wait time.
- Fiscal Year 2022 - 17 bridges were removed from the Municipal “Red List,” while 16 bridges were added.
- *NHDOT Notice #2023-02*: Local bridge funding available for 65 poor condition red list bridges beginning 2027-2032.

NHDOT Red-listed Bridges:

<https://www.nh.gov/dot/org/projectdevelopment/bridgedesign/documents/municipal-red-list.pdf>

2021 Municipally-Owned Red List Progress Chart

Year	Year Start Total	Number Added	Number Removed	Year End Total
2004	397	5	29	373
2005	373	2	10	364
2006	364	33	34	363
2007	363	34	27	370
2008	370	21	33	358
2009	358	30	22	366
2010	366	25	32	359
2011	359	27	33	353
2012	353	26	27	352
2013	352	15	23	351
2014	351	20	27	344
2015	344	27	33	338
2016	338	15	29	324
2017	324/253*	16	17	252
2018	252	7	18	241
2019	241	15	13	243
2020	243	7	27	223
2021	223	16	17	222
2022	222			

* 71 bridges were removed from the 2017 Municipal Red List to comply with the amendment (known as Senate Bill 38) made to *RSA 234:25-a Red List Bridges*.

Bridge Aid - Process



Municipality requests a preliminary cost estimate

DOT completes estimate and identifies potential funding

NHDOT prioritizes projects and extends opportunity for municipality to apply for construction project

Municipality hires consultant to complete design

Design costs reimbursed at 80% upon completion

Municipality advertises project for construction 50% payment made with award of contract

50% (final) payment made at contract completion

Additional Road and Bridge Funding Proposals in 2023

2022 Legislative Session

- **SB 401** - Using state general fund surplus generated in fiscal year 2022:
 - \$36 million in municipal bridge aid;
 - \$30 million in municipal highway block grants;
 - \$1 million toward the body worn and dashboard camera fund.*

2023 Legislative Session

- **SB 270 – Additional budget request:**
 - \$20 million in municipal bridge aid;
 - (45% of 2022 distribution)
 - \$20 million in municipal highway block grants;
 - (2/3 of 2022 distribution)

Contact your state senators and representatives to support SB 270!

One-Time State Aid Payments – Guidance

RSA 31:95-b, II-IV - Categorized as “unanticipated revenue,” governing body must hold a public hearing for amounts of \$10,000 or more, to accept and expend the funds.

- For unanticipated money less than \$10,000, the governing body must post notice of the funds in the agenda and include notice in the minutes of the public meeting at which the money is discussed.

RSA 32:7, IV provides that money from a state grant for a specific purpose is non-lapsing;

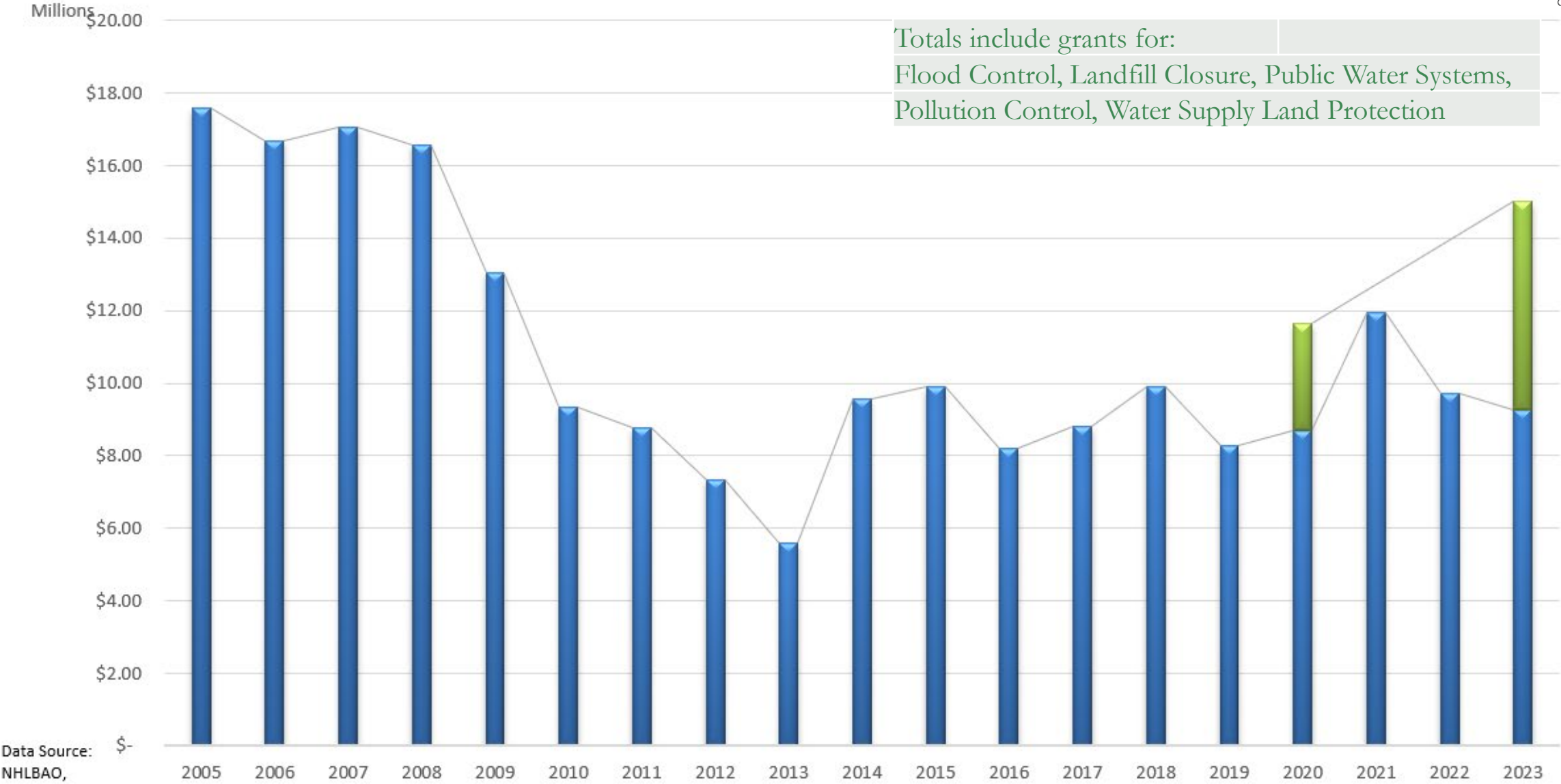
- This additional grant was not reported as “Highway Block Grant Revenue” on the municipalities 2022 MS-434 Report of Revised Estimated Revenue;

As dedicated state grant funds with a specific purpose outlined in the law, the additional funds will not become part of the unassigned fund balance;

Not recommended to place into a capital reserve Fund: funds are already restricted in their eligible use and may not be redesigned at any point in time.

Should be spent to follow the intent of the legislation, for immediate repair and maintenance and to reduce taxation.

STATE AID TO MUNICIPALITIES: ENVIRONMENTAL GRANTS



State Aid Grants – Water Pollution Control (RSA 486)



- 10-year average grant payments: \$7,000,000;

Public Water System Grants (RSA 486-A)

- Water Supply Land Protection (WSLP) Grant Program
 - 10-year average grant payments: \$953,000;
 - *(No appropriations for "new" projects since 2008- decline in funding)*

Landfill Closure Grants (RSA 149-M:41-50)

- 10-year average grant payments: \$778,000; (2020: \$388,936 vs 2023: \$368,194)

Flood Control (RSA 122:1)

- 10 year average grant payments: \$700,000

NH Drinking Water and Groundwater Trust Fund (RSA 6-D, 485-F)

- Created in 2016 - \$276 Million from MtBE lawsuit against Exxon-Mobil

PFAS Remediation Loan Fund (RSA 485-H:9)

- Created in 2020 - \$50 Million for low-interest loans
- \$25 Million added in 2022

STATE AID GRANTS (SAG) RSA 486

Provides no funding in the state budget for the state's 20% share of the costs for wastewater projects beyond those that were approved in FY 23.

The SAG program to provide grants to municipalities of 20% to 30% of the principal and interest payments on completed and eligible environmental infrastructure projects.

Governor's executive summary calls for \$27.9 million in state surplus to be used to fund wastewater state aid grants to municipalities.

SB 230 and HB 311, companion bills, each appropriate \$15 million in non-lapsing funds for each of the 2024 and 2025 fiscal years to fund the state share of eligible and completed wastewater projects under the State Aid Grant (SAG) program.

STATE BUDGET ENVIRONMENTAL GRANTS



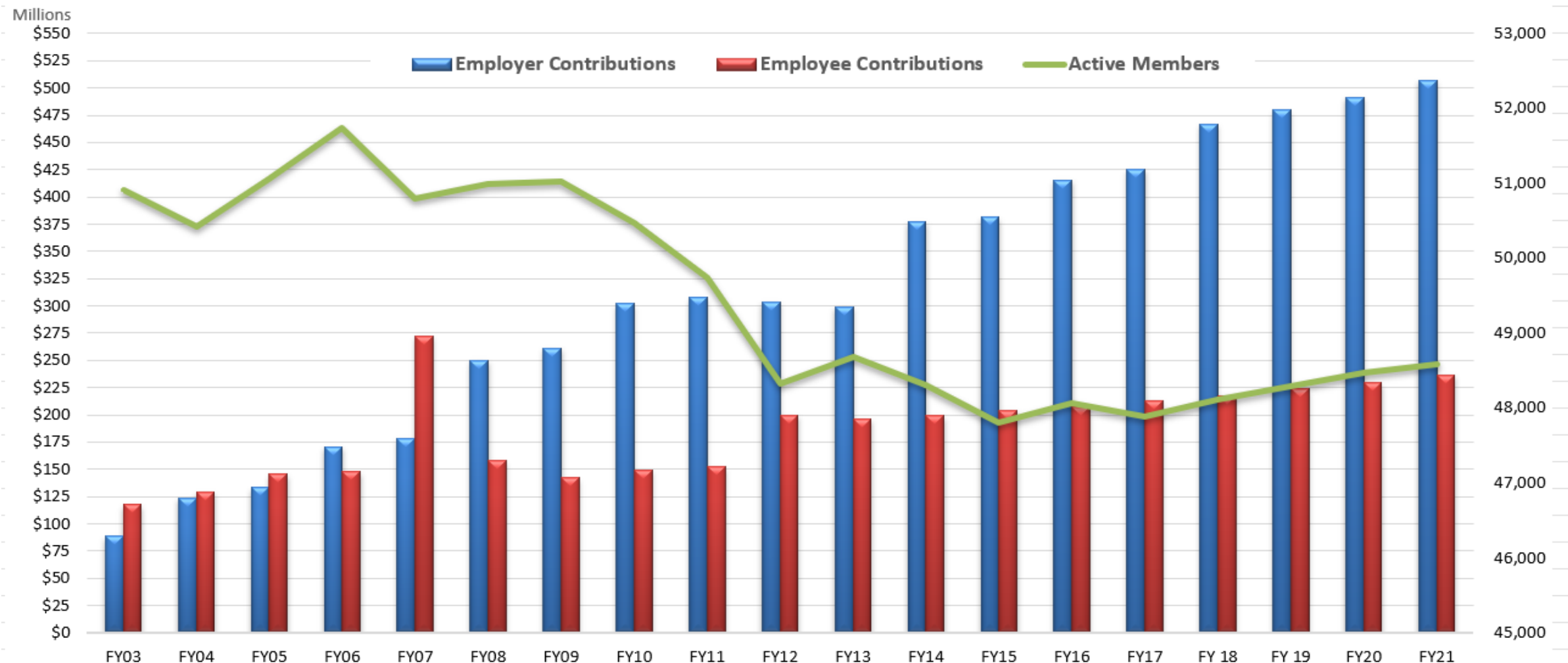
HB 2 funds reimbursements to municipalities involved in flood control compacts at \$830,000 each year.

SB 138 proposes to add \$10 million to the existing perfluorinated chemical (PFAS) remediation loan fund. This bill would provide state financial assistance toward the costs of meeting water and wastewater quality standards associated with PFAS.

- The PFAS Remediation Loan Fund is a low-interest loan program, offering 10 percent loan forgiveness for disadvantaged communities and up to 50 percent conditional reimbursement for all loan recipients if the state receives sufficient funds from PFAS contamination judgments or settlements.

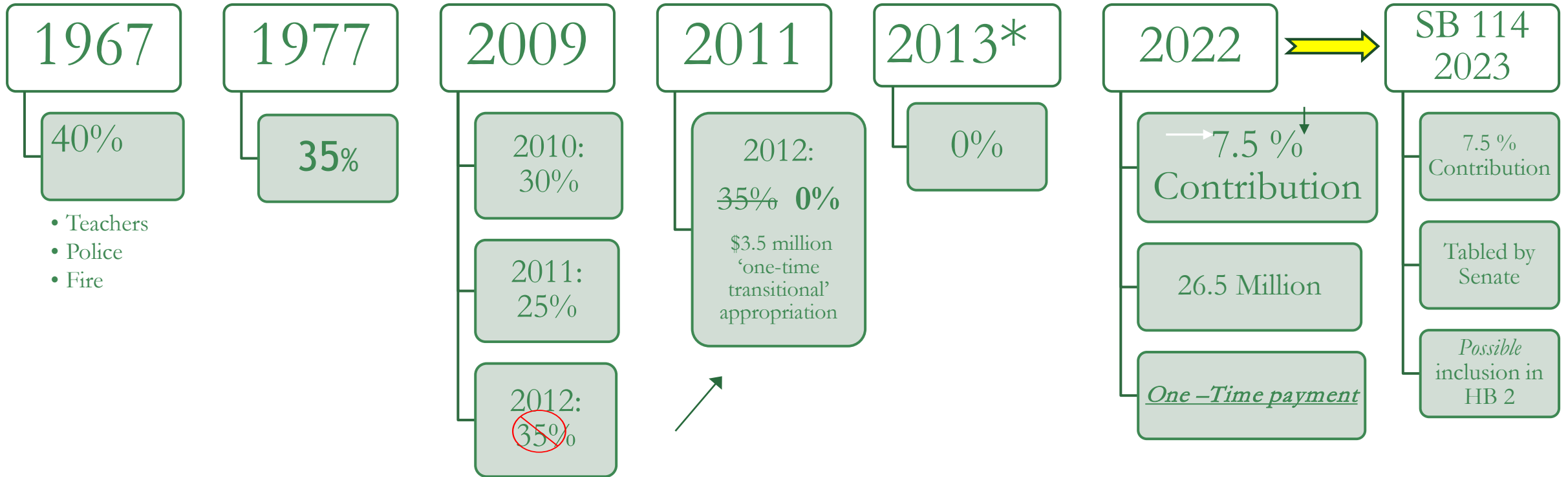
NEW HAMPSHIRE RETIREMENT SYSTEM

Employer and Employee NHRS Contributions and Active Members



Note: Member contributions increased 84% in FY07 due primarily to voluntary purchases of nonqualified service.

New Hampshire Retirement System State Contribution History



Legislative Proposals with Impact on Employer Rates

➤ Since 2010 over 100 changes have been made to RSA 100-A (NHRS).

➤ 75% of employer costs are attributed to the Unfunded liability (\$5.69 billion)

FY 22: 16 bills filed-

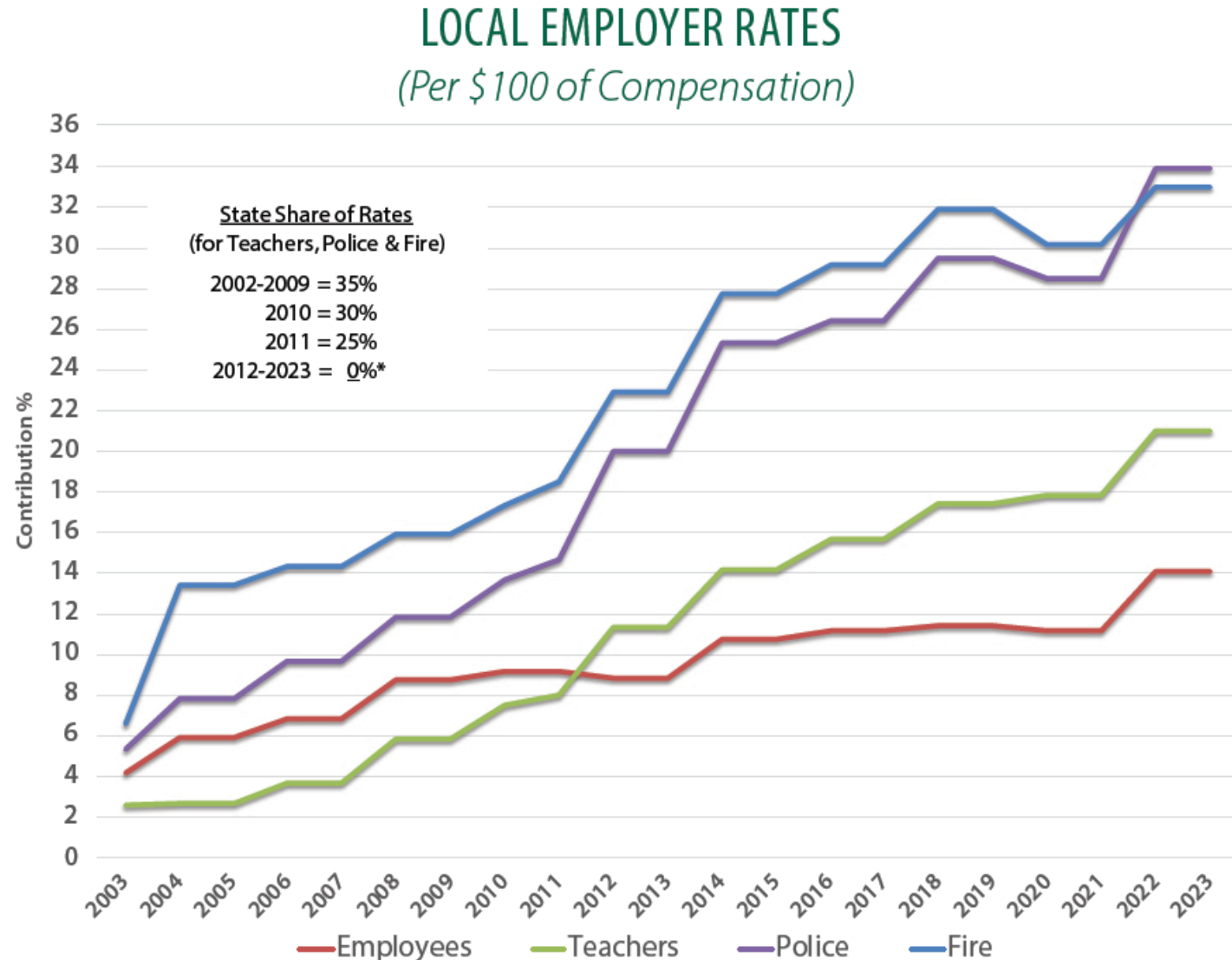
- HB 1221 = one time 7.5% state contribution to the employer's share of Group I, teachers, and Group II Police and Fire .

FY 23 using FY 22 state surplus (\$26.5 million)

FY 23- 17 bills filed

4 with a concerning impact on employer rates
SB 205, HB 461, HB 250, HB 436

SB 114 - restoration of state contribution at 7.5% has been TABLED.



Roll Back of 2011 Pension Reform

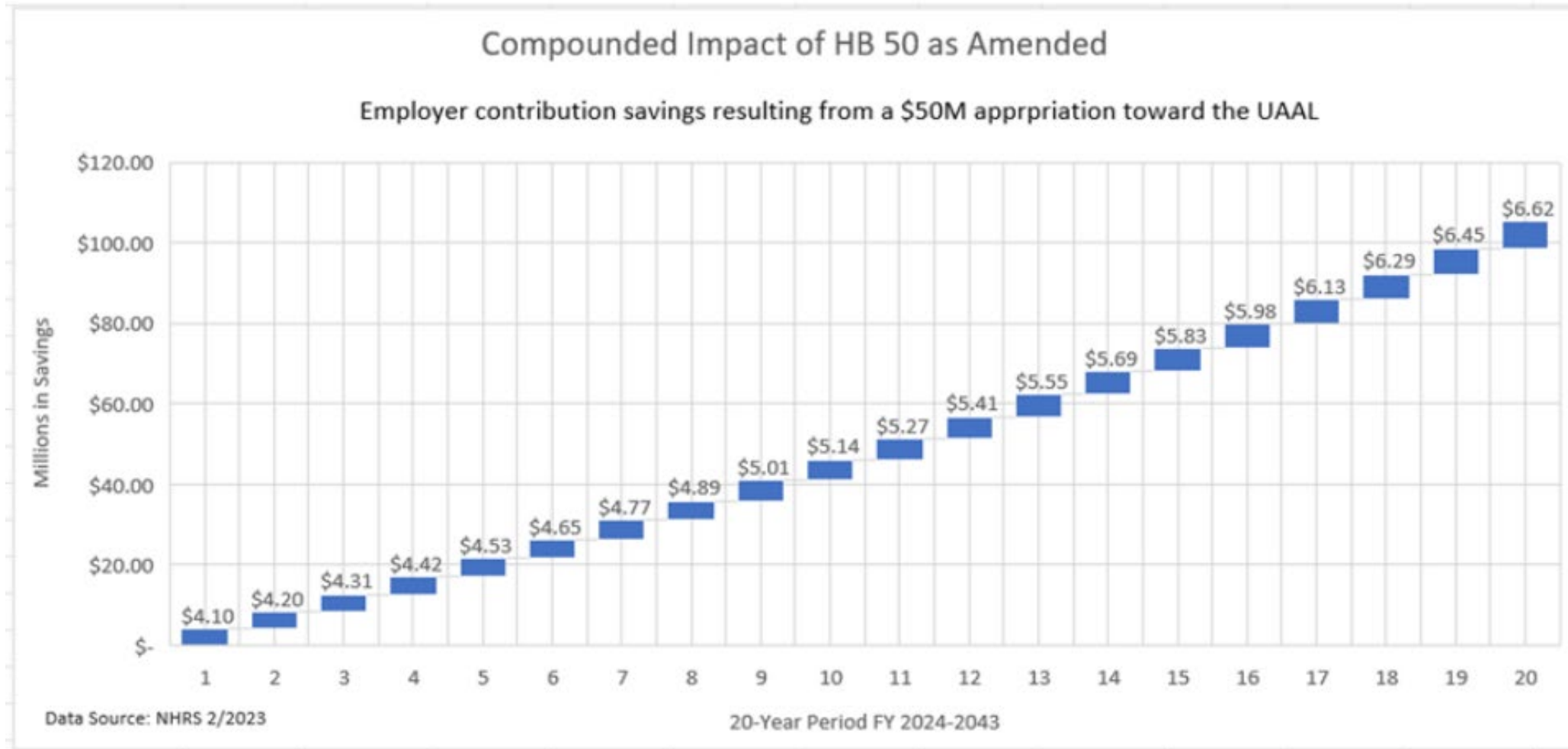
- HB 436 (HB 2)

Policy proposal to appropriate \$25 million per year through State FY 2033 (\$50 million total during next biennium- \$ 250 million total) to fund retirement contributions for certain state and local police and fire employees who were not vested prior to 2012 but would have been prior to 2013. (approx. 1, 800 Group II members eligible)

Requires the state to fund the municipal portion of this policy change- estimated at an additional \$3.2 million per year in normal costs for the next 10 years.

Policy would decrease the UAAL but will have costs assessed against employers past the 10-year state payment commitment.

NHRS Legislative Proposals



- HB 50 would appropriate \$50 million to pay off the UAAL
- HB 555 policy change would use state surplus to pay down the UAAL

State Surplus Related Legislation



From January to June 2022, the Legislature spent **\$261.7 million** — or 60% — of the **\$430.1 million** surplus.

Almost \$150 million was made available to municipalities in the 2022 Legislative Session.

Next Budget Proposal:

- Calls for a one-time appropriation of \$15 million to InvestNH for housing and \$25 million to the Affordable Housing Fund using state surplus.
- Governor's executive summary calls for \$27.9 million in state surplus to be used to fund wastewater state aid grants to municipalities.
- Adds \$94 million to the Rainy Day Fund (Stabilization Fund)

Funds \$5 million each year for the Land and Community Heritage Investment Program (LCHIP).

- Maintaining the current funding level.

Creates a State and Local Cybersecurity Grant Program.

- Appropriates \$1.2 million for FY 24 and
- \$1.6 million for FY 25 for the state and local cybersecurity grant program.

Proposes elimination of the Second Injury Fund (SIF) after September 1, 2024:

- The SIF serves to equalize the compensation costs that an employer must pay for impaired and non-impaired workers, removing a potential cost barrier to the employment of impaired workers. Elimination of the SIF creates additional costs for municipal employers, especially in a tight labor market.

Additional HB 2 Highlights



Stay Informed & Get Involved

The Legislative Bulletin is NHMA's primary means of communicating legislative information to member towns and cities.

- Sent via email and posted on the NHMA website.
- Using NHMA's Online Bill Tracker.
 - Watching Senate and House Committee hearings and Full Sessions.
 - **NH Senate Livestream**
 - **NH House Livestream**

It also serves as a communication vehicle for action needed from your municipality, including:

- Requests for letters or calls in support or opposition.
 - In person testimony.
- *If you would like to speak on a bill, you do need to sign up in-person on the day of the hearing at the noticed time and location.*
 - If you do not wish to speak on the legislation but would like to have your position registered in the official record of the bill you may do so.
- **Register Position for Senate Bills/Hearings**
- **Register Position for House Bills/Hearings**

How to Participate in New Hampshire Legislative Hearings:

- For the NH HOUSE, a link to sign in and register a position or to submit a PDF of written testimony, can be found here:
- **NH House of Representatives Upload Testimony**
- **Submit emailed/written testimony to House committees**
- *For NH Senate bills*, a copy of your written testimony may be emailed to the committees.
 - If you do not wish to speak on the legislation would like to have your position registered in the official record of the bill you may do so using the following links:
- **Submit emailed/written testimony to Senate committees**

NHMA Bill Tracker: FastDemocracy

The New Hampshire Municipal Association (NHMA) represents the interests of cities and towns before the New Hampshire General Court (House and Senate) and various state agencies based on its member-adopted [principles and policies](#). The New Hampshire legislative session happens each year between the months of January and June. Each legislative cycle, NHMA tracks state actions that could significantly affect New Hampshire's 234 municipalities.

In addition to the weekly Legislative Bulletin, NHMA provides members access to FastDemocracy, an online bill tracking platform, for efficient, real-time updates to legislative activity of interest to members. Members do not need to create a FastDemocracy account to access this information, but they are able to create an account if they wish.

Click on the subgroups below to see information on bills from either the previous, or current legislative cycle within each category, and view the NHMA's stance on the measures. Subscribe to the bill list(s) to receive daily or weekly email updates, including new bill actions and upcoming hearings.

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NH 2023 LSR 200 relative to the operation

Laurel Stavis

Track Bill

NH 2023 LSR 200 relative to the transfer of

Joshua Adjutant

Track Bill

NH 2023 LSR 200 enabling municipalities

Ellen Read

Track Bill

NH 2023 LSR 2023-0081

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QUESTIONS?

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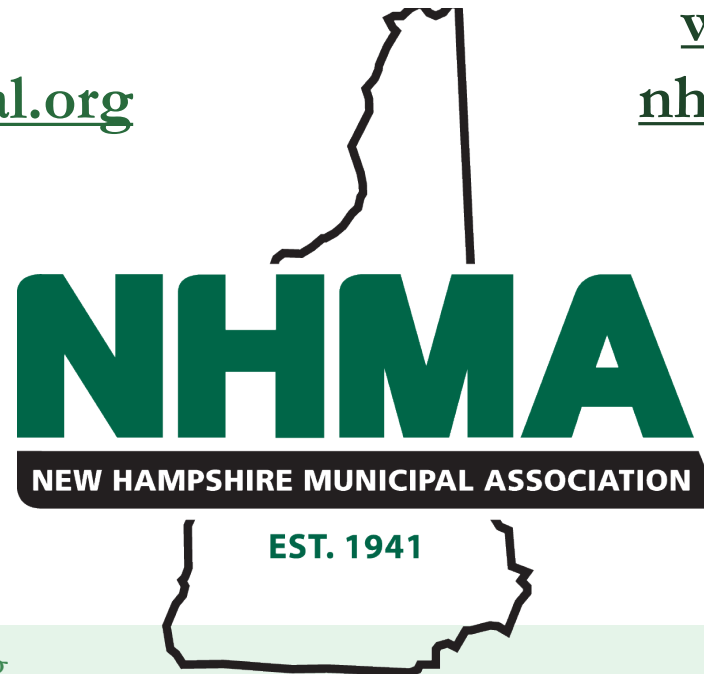
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Thank you for attending today's webinar!



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