

2026 NHMA Budget and Finance Workshops
Derryfield Country Club, Manchester - September 17th
Sponsors: HealthTrust and Bank of New Hampshire

9:00am	Introduction
9:05am	HealthTrust (Sponsor)
9:10am – 10:30 am	Fundamentals of the Municipal Budget Process Using NHMA's <i>Basic Law of Budgeting</i> 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. <i>Presented by:</i> Christine Johnston, Legal Services Counsel, NHMA Jonathan Cowal, Legal Services Counsel, NHMA
10:30am	Bank of NH (Sponsor)
10:35am – 10:45am	Morning Break
10:45am – 12:00noon	Fundamentals of the Municipal Budget Process (continued)
12:00pm – 1:00pm	Lunch Break
1:00pm – 2:15pm	Property Taxes and Federal and State Aid to Municipalities This session will explain the property tax rate setting process, including how to estimate budgetary impacts on the property rate for your municipality. It will explore both federal and state aid to municipalities and how it may impact local budget concerns. <i>Presented by:</i> Tammy Letson, NHMA Government Finance Specialist
2:15pm- 2:30pm	Afternoon Break
2:30pm – 3:30pm	Entering Budgets in the DRA Portal Have you ever struggled with entering your budget and warrant in the NH DRA Municipal Tax Rate Setting Portal? This session will review the steps of successfully entering the budget into the portal and discuss common issues that slow this process down. Tips, tricks, and recommendations for other areas of the portal will also be discussed. <i>Presented by:</i> Tammy Letson, Government Finance Specialist, NHMA
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. <i>Presented by:</i> Christine Johnston, Legal Services Counsel, NHMA Jonathan Cowal, Legal Services Counsel, NHMA Tammy Letson, NHMA Government Finance Specialist