2009 HOUSE POLITICAL SUBDIVISIONS

HB 1454

2009 HOUSE STANDING COMMITTEE MINUTES

Bill No. HB 1454

House Political Subdivisions Committee

Check here for Conference Committee

Hearing Date: January 30, 2009

Recorder Job Number: 8246

Committee Clerk Signature

Minutes:

Chairman Wrangham opened the hearing on HB 1454.

Rep. Bellew: Introduced the bill. (See testimony #1).

Rep. Conrad: Were you at a budget hearing? Were there a lot of constituents there?

Rep. Bellew: No.

Wayne Papke: (see testimony #2).

Rep. Kilichowski: Once these are published with the citizen not getting involved in the process; how do they need more education than on how this process works and how these numbers came out? They are just getting a blank number off of them?

Wayne Papke: They will initiate questions. When I go and pull a hard copy of the budgets from my local government entities it then does raise questions.

Rep. Klemin: I don't see in here how the election referral works.

Wayne Papke: I am not real knowledgeable on how this would work.

Rep. Zaiser: We work with referral on all bills between the budget bill. Would that not make it more complicated and almost unreal way of being involved when you get so many people you would not get a decision.

Wayne Papke: I think it just makes people more knowledgeable.

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House Political Subdivisions Committee

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Rep. Kilichowski: being an ex county commissioner we had to have our budget done by October 1 and we are setting it on projections for the next year. You are asking that these projections be moved up almost another six months. Once they are set they can't be any

higher. Isn't that really tying the hand of the local people to make adjustments?

Oppostion:

Rep. Hawkins: I am speaking for myself and the Fargo board of education. Basically this bill

is not workable. The preliminary budget in April is six months prior to when you would have

the accurate figures. You are asking them to put together a budget that will not be accurate.

That is not good for your tax payers. You still have 3-4 months left of the last year's budget

process before you have to go on to the next year. It is not logistically not possible. At that

point in time you do not know the taxable valuation. So it would not be possible to follow the

law because you don't have the information. The referral process is extremely brothersome.

We have the best sunshine laws of any place in the country. People are very welcome in any

committee meeting; county, city, school board. Ultimately they have the ability to vote and if

those representatives aren't going what they want they can vote them out of office. Unless we

want to go down the path of everyone voting on everything. I don't believe this is a positive

move. Young people state they don't stay in the state because of the narrow mindedness of

the people who represent the state. This kind of legislation would take us backward.

Rep. Jerry Kelsh: Are all school districts on a fiscal year? Are all other subdivisions on a

calendar year?

Rep. Hawkins: I think so.

Rep. Koppelman: Would it be better to refer the budget after it is finalized it in October and

then have the referral option the November election?

Rep. Hawkins: I don't think you have enough time for the notification.

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Rep. Koppelman: It is easier to refer things in ND. But testimony we heard from the sponsor was this is the one thing that can't be referred. In other words Legislative Counsel told him budget because they are resolutions and not ordinances

Rep. Hawkins: I have a problem when we as legislatures try to tell our commissioners or our state commissioners how to do their jobs. We need to go back and look on how they are set up.

Support:

Sandy Clark: (see testimony #3).

Rep. Conrad: Not all budgets have to be put on the ballot, right? Can they pull out parts of the budget or would the whole budget be on the ballot?

Sandy Clark: I am not sure. It could certainly be an amendment. In reference to your first comment; I don't see this bill being used allot. Local officials and government are doing their job now.

Rep. Kilichowski: On the second page #3. The dollar amount could not exceed the preliminary budget. What would we say, this is what we think our budget is going to be and add twenty percent and publish it to give them a little leeway. They could be doing this just to cover themselves. There are a lot of problems I can see with this.

Sandy Clark: Not saying this could not happen but it is on your elected officials.

Rep. Jerry Kelsh: Last summer we went from \$2/gallon of gas to #4/gallon gas and fuel.

There are a lot of maintained and county roads. How would you adjust the budget under those conditions?

Sandy Clark: We all have to adjust our living every day.

Lynn Bergman: Retired civil engineer: Property taxes are a real dilemma. I don't think any of the elected officials in ND at the local level have raised property taxes because of some

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Unfortunately as they have done that there has been very little fiscal restraint. Because of that we have law enforcement centers with no prisoners in and all kinds of things in local government; ballrooms are proposed in Bismarck. We have lots of things going on that are a little on the edge as far as fiscal responsibility. These things have happened in the last 15 years or so are because the budget method they use right now is they have climbed up property taxes and how much is there. Discussed the need to have prioritized needed items and work from there. Our local budgets are 20-25% greater than they really should be. I know they are 20-25% over the consumer price index so local officials are not spending within the constraints that are according to their budgets. Voters are just too busy to go to all the meeting and try to make a difference. If we would exempt the first \$50,000 value of your home you would solve a lot of the problems that elderly and poor that are really hurting from these taxes. You would give a little break to the people who are making under \$50,000. I think with the surplus we have there is no reason why we couldn't do that for our citizens.

Rep. Zaiser: What would happen to the community of Northwood; how could they survive in terns if budgeting, if they were held to the CPI?

Lynn Bergman: I am not ashamed of what the state and federal government did for Northwood today. The local communities suffer.

Dustin Gawrylow, **Executive Director: ND Taxpayers Association:** (see testimony #4)

Rep. Koppelman: Why are townships not listed? Do they budget differently?

Dustin Gawrylow: Everyone some be included.

Rep. Koppelman: The only reasons budgets are not referable is that they are adopted by resolution, not by ordinance? Would it be simpler to say they need to be adopted by ordinance and leave the other referral methods that are in law?

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Dustin Gawrylow: That very well could be the better approach. I think if you allow the local voters to review the preliminary budget, that will still gives local voters six months to come up with better budgets.

Rep. Wrangham: I don't think the bill is totally workable in its present form. Let's take a look at township budgets. Township budgets are worked on locally and everyone comes that is interested; they vote on a project. If they vote nay they don't do the project and it doesn't go into their budget. I don't think counties have abused their taxing authority. I don't know if there are any services offered that the citizens don't want; yet the citizens are complaining profusely about property tax. Why, probably because they don't understand what services they are paying for. We know as legislatures, if we pass something they don't like, they can take it to the voters. I have never served as county commissioner. Discussed referral method and how they could do it. I think this bill would lead to a lot more involvement.

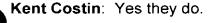
Rep. Klemin: There seems to be a lot of fixing mechanically that needs to be done to this bill. We don't have any time table and it might be different for different political subdivisions or school district depending on the time of their budgets. How would we be able to do anything with this bill?

Rep. Wrangham: It designates a little amount of Legislative Counsel of drafting the bill. I think this bill needs work and it is up to this committee to decide.

Opposition:

Kent Costin, Director of Finance, City of Fargo: (see testimony #5). The timing is not good. Mechanics of the process is an issue.

Rep. Kretschmar: do the citizens of Fargo have the right of initiative of a city ordinance?



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Rep. Conrad: Even number of years we could defer the budget but on even number of years we would have to have a special election. What would the cost of a special election?

Kent Costin: The cost is approximately \$40-\$50 thousand. Multi year budget is something that we have not been charged to do in the past. The cities and counties do it for a single year, but you may have to reinvest in how to do single year budgeting so there is a soft ware cost and a technical cost so if you add that and the software and other issues I think the costs would be somewhat greater.

Rep. Koppelman: Transparency is a good idea? The only action that a political subdivisions at any level, including the state, cannot do is local political subdivision budgets because they are adopted by resolution, not ordinance? Do you think it is appropriate to have that kind of carbon? How do ordinances work?

Kent Costin: They go up to the voters and they get a certain percentage of the last election? I don't remember what that number is; put in a partition and put it on the ballot.

Rep. Koppelman: Why is it so much more complex?

Kent Costin: It is simply the calendar. We could get a done, but it is going to come at a cost. I think it could be solves by making it available over the internet. I don't think the citizens have the time or interest or expertise to formulate their own decisions about it.

Rep. Klemin: I still am not sure about the timing of the deadlines.

Kent Costin: We are required by law by September 15th and we are required to make an accounting by October 7th. So the public comment is really only September 15-October 7th which is really a pretty narrow window. That is the current law.

Bev Nielson: NDSBA: I want to talk some about the things that are unique to political subdivisions. To my knowledge we don't have ordinances in the school board. All our action is by resolution or motion. We go from July to July and we are actually finalizing our budget

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House Political Subdivisions Committee

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after we get the money in October; we are already three months into that fiscal years

spending. We have already completed our collective bargaining, which we are the only ones

required to do, our contracts are signed and we are three months into our budget before we

finalize our budget. We run on State dollars from August through December and then on local

dollars for the other part of the year. We are also restricted on how much we can keep on

reserve. Explained how the school meetings and budgeting works. This bill would not work for

us due to timing. After April 15th we cannot change our budget. We don't know until after the

session what the new laws are and how they will affect us. If your preliminary budget is

approved you can spend a penny more than that and the word preliminary is there for a

reason. It is because all the things haven't come together yet.

Rep. Wrangham: sounds like the way the school board adopts the budget and actually

carries out their fiscal year is a mess. Would you support a total rewrite of the way that is

done?

Bev Nielson: I don't know how to change it because we work the school year and our

teachers come to work in August and they work 9 months over two separate tax years. It

seems because of our school year that is it unique compared to other political subdivisions.

Rep. Koppelman: Is any action the school board takes subject to referral by the voters?

Bev Nielson: I don't think actions as far as school policy is subject to the referral process

Kevin J. Glatt: Burleigh County Auditor/Treasurer: (see testimony #6)

Rep. Kretschmar: Is Burleigh County a home rule county?

Kevin Glatt: No sir.

Connie Sprynczynatky: ND League of Cities: Thought there should be more transparency.

Discussed the smallest city of Belford. Read a letter from the city auditor on paper. Do not

have any money in the reserve fund. We just have enough to pay our monthly bills and that is

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it. We are supposed to pay \$60/hr for someone to come in clean the streets. We do not have the money and we owe \$2,500 for street cleaning. Majority of our cities are not home rule; it is major, city council.

Warren Larson: (see testimony #7).

No neutral.

Hearing closed.

2009 HOUSE STANDING COMMITTEE MINUTES

Bill No. HB 1454

House Political Subdivisions Committee

Check here for Conference Committee

Hearing Date: February 6, 2009

Recorder Job Number: 8918

Committee Clerk Signature

Minutes:

Chairman Wrangham reopened the hearing on HB 1454.

Rep. Nancy Johnson: I suggest we do not pass them both.

Chairman Wrangham: I think the sponsors do possess a huge concern in that the public awareness of property taxes is something we question.

Rep. Nancy Johnson: Having been a school board member and president of a city commission; both of those meetings there is ample notice given. I think the opportunity is there. The city commission meetings are broadcasted.

Rep. Hatlestad: What I have found is a lot of the budget and subcommittee's meet during the day and bring kind of a finished product to the commissioner or school board and during the day you are not going to get people. Seconded, I think this is so complex that maybe this would be better as a study.

Rep. Jerry Kelsh: we start about the middle of July publish our budgets and we continue that until the middle of September. We advertise that anyone is welcome to come. One time in six years someone came in because the county owns a park and allows the people that live around the lake in that park. I think this is a solution looking for a problem. If people are

Hearing Date: February 6, 2009

interested they are going to be there. If people aren't happy there is an election every two years.

Rep. Kilichowski: The city of Grafton, everything is talked about. Our commissioners traveled to 5 cities in one day in our area just to give some of the residence information and we have some communities where we stop that no one shows up. The folks that are interested will be there.

Rep. Corey Mock: I agree. I think these two bills are more than we need.

Rep. Zaiser: I see both of these bills unworkable due to the timeframes. I support the project of the budget. That is just a minor part of one of these bills.

Chairman Wrangham: I do have a message to share with the committee. Some of the sponsors said if the committee feels they are unworkable; they think the problem needs to be addressed and asked that the committee consider a study on the issue. If you like I would have the Legislative Counsel draft a study resolution if there is support for looking at it?

Rep. Kretschmar: I would think we have time enough for a resolution. Feb. 17 is the last day for resolutions.

Rep. Headland: I will check with Rep. Berg about a resolution study bill.

Rep. Jerry Kelsh Made a Motion of DO NOT PASS. Seconded By Rep. Nancy Johnson Vote: 10 Yes 2 No 1 Absent Carrier: Rep. Nancy Johnson Hearing closed.

Date: 2/4/09
Roll Call Vote #: ____

2009 HOUSE STANDING COMMITTEE ROLL CALL VOTES BILL/RESOLUTION NO. 145 17

House Political Subdivisions					Committee	
☐ Check here for Conference C	ommitte	ee				
Legislative Council Amendment Nur	mber _		0/17		<u>.</u>	
Action Taken Do Pass		Do 1	Pass Amende	ed		
Motion Made By	1	Se	econded By N John		<u> </u>	
Representatives	Yes	No	Representatives	Yes	No	
Rep. Dwight Wrangham, Chairman		:/	Rep. Kari Conrad	V		
Rep. Craig Headland, Vice Chairman		1/	Rep. Jerry Kelsh	1		
Rep. Patrick Hatlestad	1		Rep. Robert Kilichowski	V		
Rep. Nancy Johnson	+		Rep. Corey Mock	V		
Rep. Lawrence Klemin			Rep. Steve Zaiser	V		
Rep. Kim Koppelman	6					
Rep. William Kretschmar	1					
Rep. Vonnie Pietsch	V					
Total (Yes)/)	N ₀	. 2		<u> </u>	
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Bill Carrier:	oh	ns	511			
If the vote is on an amendment, brief						

REPORT OF STANDING COMMITTEE (410) February 6, 2009 12:15 p.m.

Module No: HR-24-1945 Carrier: N. Johnson Insert LC: Title:

REPORT OF STANDING COMMITTEE

HB 1454: Political Subdivisions Committee (Rep. Wrangham, Chairman) recommends DO NOT PASS (10 YEAS, 2 NAYS, 1 ABSENT AND NOT VOTING). HB 1454 was placed on the Eleventh order on the calendar.

2009 TESTIMONY

HB 1454

#1

House Political Subdivisions Committee

Testimony on HB 1454

Referral of Preliminary Budgets for Cities, Counties, School Districts, and Park Districts

Mr. Chairman, members of the House Political Subs Committee, my name is Representative Larry Bellew from District 38 in Minot. Thank you for allowing me to introduce HB 1454 and to support it.

This is a very simple bill. This bill would create a new section in chapter 57-15 of the NDCC. It would allow the citizens of a political sub-division to refer the preliminary budget of a city, county, school district, or park district.

Currently, there is no statutory authority under existing law for referral of budget and tax levy actions of political subdivisions. Currently, political subdivision budgets and tax levies are considered "resolutions". Because the budgets tax levies are "resolutions", they are not referable. Only ordinances can be referred.

If this bill is passed, political subdivision budgets will become ordinances. It is my hope this bill will generate public interest in their local budgeting processes and get the local taxpaying citizens more involved in that process. This bill will also allow voters more direct control, through the referral process, governing increases in property taxes.



Mr. Chairman and members of this committee, as far as I know, all legislative actions are referable, including budget bills. Thank you for your positive consideration of this bill and for your time.

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Mr. Chairman and members of Political subdivision committee.

My name is Wayne Papke; I am a financial advisor by profession. Today, I'll be speaking on behalf of Citizens for responsible government, a volunteer group based here in Bismarck that seeks to provide taxpayers with information on public policy.

I am here in support of HB 1454.

Unlike local elected officials who sought their positions, the average citizen doesn't have the time or resources to follow each and every hearing and budget meeting of each and every local government entity. Thus, taxpayer input is often limited or restricted by time constraints.

Making public and easily accessible, these preliminary budget numbers each year would increase public awareness and lead to more public input in the process.

The right of referral is another way of needed taxpayer input.

This bill goes a long way to solving much of the anger expressed at our local government entities. People feel helpless and often feel that the first notices they are given are their tax bills which is far too late to change and give input into the process. An educated voter is the best voter. Unfortunately a great number of voters go to the booth with limited information. This will improve that situation.

I encourage you to support HB 1454 which will go a long way in providing valuable information to the taxpayers in a timely fashion.



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4023 State St., Bismarck, ND 58503 P.O. Box 2793, Bismarck, ND 58502-2793 Phone: 701-224-0330 • 1-800-932-8869 • Fax: 701-224-9485

*3

House Political Subdivisions Committee

January 30, 2009

Testimony on HB 1454 by North Dakota Farm Bureau

presented by Sandy Clark, public policy team

Good morning, Chairman Wrangham and members of the Political Subdivision Committee. My name is Sandy Clark and I represent the members of North Dakota Farm Bureau.

We stand today in support of HB 1454.

NDFB members believe taxpayers should have the ability to refer local budgets.

The referral process puts local citizens in control of their taxpayer dollars and can turn the tide on escalating property taxes. The onus is placed on taxpayers to pursue the referral if they want to protest increases in their property taxes.

Current law allows taxpayers to refer actions of the State Legislature, and we believe we should have the same opportunity on a local level. Why would the State Legislature hold themselves to higher voter standard than they expect from local political subdivisions?

Although we don't have a particular preference regarding the timing of budget preparation, we support the ability to refer county, city, school and park district budgets that is included in HB 1454.

We also like the provision on lines 19 through 23 that require the budget report to include the increase or decrease over last year's budget, as well as the impact it would have on an average property owner.

We support the requirements on page two that provide actions to be taken as a result of the defeat or approval of the budget referral.

Throughout our testimony this Session, NDFB has been talking about the three R's of property tax. Property tax RELIEF. Property tax REFORM. Spending RESTRAINT. Relief. Reform. Restraint.

HB 1454 is a major leap forward in property tax reform. We encourage you to give a taxpayers a ballot box vote on local budgets by giving this bill a "do pass" recommendation.

Thank you and I would try to answer any questions you may have.

North Dakota Taxpayers' Association - PAC

Friday, January 30th, 2009

HB 1454

Mr. Chairman, and Members of the Committee,

One of the biggest complaints that I have heard from property owners is that by the time their hear what their local government is planning to do, it's too late for them to do anything.

HB 1454 helps address this issue by extending the timeline and public review process.

The more time local residents have to review and comment on local government actions, the more local officials can be confident that the public approves of their actions.

Additionally, unless I am not mistaken, this bill essentially creates uniformity between the state fiscal year and local government. I have had experience with this problem, specifically when it comes to school district budgets. DPI collects data based on one fiscal calendar, and school districts' official budget is on a different calendar. It would certainly help the administrative process to sync these calendars up.

In the end, this bill really does help local government officials just as much as it helps the taxpayers and voters.

-Dustin Gawrylow, Executive Director (Lobbyist # 198)



1 North Dakota House of Representatives

2 Political Subdivision Committee Hearing 1/30/2009

City of Fargo Testimony on HB 1454 by Kent Costin, Director of Finance

4 Honorable Chair Wrangham and members of the Political Subdivision Committee. The City of

5 Fargo would like to state that we are opposed to House Bill 1454 and would like to share a few

thoughts and concerns about the impact of this bill.

First and foremost, our local city leaders have been elected and entrusted by our citizens to represent them on all City issues. We fail to see the logic in creating a more burdensome process involving voter approval of preliminary budgets. Fiscal administration, long term planning, and development of annual budgets are just one of many responsibilities that are local leaders are charged to complete. Voters clearly have the right to re-elect new City Commissioners if they feel that existing leaders are not being good stewards of taxpayer

commissioners if they reel that existing leaders are not being good stewards of taxpayer

dollars, or disagree with any other issue where critical decisions need to be made for the better

good of the community. That is the ultimate check and balance in favor of the citizens.

Under current law municipal budgets must be approved by October 7th each year. There is a public hearing process indoctrinated into NDCC 40-40 that requires a public hearing and notification in the newspaper. We believe that our citizens understand the importance of the essential services Cities provide and that adequate resources need to be allocated to assure their needs are being met. Existing law has a very efficient method for citizens to weigh in on budgets and to impact final budget decisions. Fargo has taken the next step in taxpayer transparency by posting our entire preliminary budget document on our web page so that citizens can spend time reviewing budget, if they so choose. Not all of our local political subdivisions have committed to that standard of transparency. We have concerns about a public vote on such an important item, in light of the fact that your average voter may not be skilled in budget development, the many interrelationships between funding levels and basic



service, and the overall complexity of governmental accounting. General fund capital improvements drive up our budget percentages giving an illusion that we are overspending on operations. Taxpayers may not understand that these costs are one-time costs and simply vote based on the overall rate of budget growth vs. the actual projects funded.

This bill will drive up administrative costs at the local level. Costly computers system updates, and potentially even replacement of existing systems might be needed if current software providers do not provide multi-year budget functionality. State leaders are aware of the huge fiscal impacts of changing software systems and the overall disruption that this can cause. We have concerns about the additional cost of special elections as well. The most profound impact would be on staffing, as the shifting the deadline up by five months would double workloads. Typically, all of our Finance staff work full time on the preparation of comprehensive annual financial reports from December through May. It would be impossible to complete both audit reports and budgets concurrently without adding more professional staff.

We believe that taxpayer transparency could be improved by requiring political subdivisions to post their detailed budget documents on their web sites. This is a very efficient means of transmitting information and could serve as a minimum standard of disclosure for political subdivisions. This would be a very productive way to enhance taxpayer knowledge about our budgets by giving them the information they need and making it easy to access.

Thank you for the opportunity to provide testimony. We urge a DO NOT pass vote on this bill. I would be happy to answer any questions about the City of Fargo's testimony.



TESTIMONY TO THE HOUSE POLITICAL SUBDIVSIONS COMMITTEE Prepared by Kevin J. Glatt, Burleigh County Auditor\Treasurer

HOUSE BILL 1454

Mr. Chairman and members of the committee, I appear before you to express my opposition to HB1454.

- Developing a budget by October of the previous year can be challenging as it stands right now. In order to complete our budget by October we start budget work in July. This requires a great deal of estimation and speculation – especially on big ticket items such as FUEL COSTS & HEALTH INSURANCE. Moving to April makes these estimates even more difficult and less valid.
- Throughout the year the Burleigh County budget is discussed in open, public meetings that are TELEVISED LIVE. The Preliminary Budget is published along with a NOTICE of PUBLIC HEARING. Burleigh County welcomes public input at any or all stages of our budget preparation.
- Burleigh County has combined the offices of auditor, treasurer, and tax
 equalization into one (1) functional office. This combination has reduced
 the total staff of the combined offices by three (3) full time employees at
 an annual savings in excess of \$100,000. With this reduction in staff,
 Burleigh County does not have the capability of completing a prelim
 budget in February & March (during tax collections) without hiring
 additional employees.
- If a preliminary budget is referred (city, county, school, park) it is likely that one
 or more special elections will be required. As the bill does not place a
 deadline for the referral petition, it is possible that Burleigh County could
 see multiple elections if petitions came in at different times. The last
 election held in Burleigh County cost \$82,000 to conduct. ALL
 PROPERTY TAXES.

Mr. Chairman, members of the House Political Subdivisions Committee I respectfully request a do not pass for HB1454.

Thank You.

Kevin J. Glatt
Burleigh County Auditor\Treasurer

HB 1454 - January 30, 2009 - Warren Larson - NDCEL

HB 1454 would assuredly create an undue and unnecessary burden on already overly bureaucratically ruled school districts. School districts are run by duly elected hard working school boards. At times, the people of a school district may be displeased with the work of a school board. At those times, there are processes in place to make the necessary changes that they may feel are needed. We have a system in place that works well, as school districts have boards, which make tough decisions, but make them in the best interest of meeting the needs of kids.

Public School districts are now reaching an area of equitable and adequate school funding in North Dakota, in thanks to the hard work of the legislators. This bill has the potential to undue much of that work.

School Districts have financially regressed over the past twenty (20) or so years. They are now finally beginning to dig themselves out of the financial hole that many of them have been digging for years. This bill could hamstring school districts at a time when the textbook costs are skyrocketing, fuel and utility costs are rising, and we are just starting to meet the needs of appropriate staff salaries.

We have school buildings in North Dakota that have many, many unmet needs. Now, is the time that schools can finally begin to meet those needs and repair science labs that have been neglected due to the lack of funds; and to upgrade vocational facilities to meet the ever increasing needs and growth in vocational training. Many, many needs exist in North Dakota's schools today.

This bill, HB1454 could potentially create budgetary issues, constraints and unnecessary roadblocks that would hamper the real work of educational professionals. Educating kids is not an easy business. Ozzie and Harriet no longer exist. Kids rarely go home to milk and cookies, or even go home at all. Schools must now have after and before school programs to meet the needs of rapidly evolving societal changes. Changes that most people cannot understand, but educators deal with every day. As administrators we must concentrate every working minute on helping, guiding, and training our staffs in the most effective way to meet the needs of the kids.

Every precious penny for education today is used to meet the needs of kids.

This is not a bill that would do more for North Dakota's most precious natural resource, our kids.