

Rep. Dunn, Rock. 16
Rep. Pauer, Hills. 36
February 26, 2025
2025-0600h
02/05

Amendment to HB 475-LOCAL

1 Amend the bill by replacing all after the enacting clause with the following:

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3 1 Use of Official Ballot; Definition of Default Budget. RSA 40:13, IX(b) is repealed and
4 reenacted to read as follows:

5 (b) "Default budget" as used in this subdivision means the amount of the same
6 appropriations as contained in the operating budget authorized for the previous year, reduced and
7 increased, as the case may be, by debt service, contracts, and other obligations previously incurred
8 by law or mandated by law, and reduced by one-time expenditures contained in the operating
9 budget, by salaries and benefits of positions that have been eliminated in the proposed budget, by
10 salaries and benefits of positions that were vacant before the previous year's budget was approved
11 and have remained vacant, and reflecting the actual salary and benefits of filled positions as of the
12 public hearing for the proposed budget excluding any increases subsequent to the authorization of
13 the previous year's operating budget. For the purposes of this paragraph, one-time expenditures
14 shall be appropriations not likely to recur in the succeeding budget, and eliminated positions shall
15 not include vacant positions under recruitment unless vacant before the previous year's approved
16 budget was approved, as determined by the governing body of the local political subdivision, unless
17 the provisions of RSA 40:14-b are adopted. Any budget line item in the operating budget authorized
18 for the previous year from which a transfer was made for any one-time expenditures shall be reduced
19 by the amount of the transfer in the default budget. In calculating the default budget amount, the
20 governing body, or the budget committee if the provisions of RSA 40:14-b are adopted, shall follow
21 the statutory formula which may result in a higher or lower amount than the proposed operating
22 budget.

23 2 Use of Official Ballot; Default Budget Disclosure; One-Time Expenditures. Amend RSA 40:13,
24 XI(a)(3) to read as follows:

25 (3) One-time expenditures, ***including reductions to line items for transfers***
26 ***made for one-time expenditures***, as defined under subparagraph IX(b); and

27 3 Effective Date. This act shall take effect January 1, 2026.