

Amendment to SB 342

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT requiring identification of specific items in the default budget.

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5 Amend the bill by replacing section 1 with the following:

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7 1 Default Budget. Amend RSA 40:13, XI(a) to read as follows:

8 XI.(a) The default budget shall be disclosed at the first budget hearing held pursuant to
9 RSA 32:5 or RSA 197:6. The governing body, unless the provisions of RSA 40:14-b are adopted,
10 shall complete a default budget form created by the department of revenue administration to
11 demonstrate how the default budget amount was calculated. ***The line item details for changes***
12 ***under subparagraph (2) shall be available for inspection by voters.*** The form and associated
13 calculations shall, at a minimum, include the following:

14 (1) Appropriations contained in the previous year's operating budget;

15 (2) Reductions and increases to the previous year's operating budget ***including***
16 ***identification of specific items that constitute a change by account code, and the reasons***
17 ***for each change***; and

18 (3) One-time expenditures as defined under subparagraph IX(b).

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AMENDED ANALYSIS

This bill requires identification in the default budget of specific items that constitute a reduction or increase to the previous year's budget.