

Floor 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.

4
5 Amend the bill by replacing all after the enacting clause with the following:

6
7 1 Use of Official Ballot; Default Budget. Amend RSA 40:13, IX(b) to read as follows:

8 (b) "Default budget" as used in this subdivision means the amount of the same
9 appropriations as contained in the operating budget authorized for the previous year, reduced and
10 increased, as the case may be, by debt service, contracts, and other obligations previously incurred
11 or mandated by law, and reduced by one-time expenditures contained in the operating budget **and**
12 **by salaries of positions that have been eliminated.** For the purposes of this paragraph, one-
13 time expenditures shall be appropriations not likely to recur in the succeeding budget, as
14 determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local
15 political subdivision.

16 2 Default Budget. Amend RSA 40:13, XI(a) to read as follows:

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

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

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

27 (3) One-time expenditures as defined under subparagraph IX(b); **and**

28 (4) **Appropriations contained in the previous year's operating budget minus**
29 **salaries of positions that have been eliminated.**

30 3 Effective Date. This act shall take effect 60 days after its passage.

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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.