

Amendment to SB 342

1 Amend the bill by replacing sections 1 and 2 with the following:

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3 1 Use of Official Ballot; Default Budget. Amend RSA 40:13, IX(b) to read as follows:

4 (b) "Default budget" as used in this subdivision means the amount of the same
5 appropriations as contained in the operating budget authorized for the previous year, reduced and
6 increased, as the case may be, by debt service, contracts, and other obligations previously incurred
7 or mandated by law, and reduced by one-time expenditures contained in the operating budget **and**
8 **by salaries and benefits of positions that have been eliminated in the proposed budget.** For
9 the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in
10 the succeeding budget, **and eliminated positions shall not include vacant positions under**
11 **recruitment or positions redefined in the proposed operating budget,** as determined by the
12 governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.
13 **In calculating the default budget amount, the governing body shall follow the statutory**
14 **formula which may result in a higher or lower amount than the proposed operating**
15 **budget.**

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

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

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

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

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

29 (4) **Reductions for eliminated positions and benefit expenditures as defined**
30 **under subparagraph IX(b).**