

Amendment to HB 1224

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

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3 1 Use of an 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 RSA 40:13, IX(b) is repealed and  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 by  
8 law or mandated by law, and reduced by one-time expenditures contained in the operating budget,  
9 reduced by salaries and benefits of positions that have been eliminated in the proposed budget,  
10 reduced by salaries and benefits of positions that were vacant before the previous year's budget was  
11 approved and have remained vacant, and reflecting the actual salary and benefits of filled positions  
12 as of the public hearing for the proposed budget excluding any increases subsequent to the  
13 authorization of the previous year's operating budget. For the purposes of this paragraph, one-time  
14 expenditures shall be appropriations not likely to recur in the succeeding budget, and eliminated  
15 positions shall not include vacant positions under recruitment if vacancy occurred after the previous  
16 year's budget was approved, as determined by the governing body of the local political subdivision,  
17 unless the provisions of RSA 40:14-b are adopted. Any budget line item in the operating budget  
18 authorized for the previous year from which a transfer was made for any one-time expenditures shall  
19 be reduced by the amount of the transfer in the default budget. In calculating the default budget  
20 amount, the governing body, or the budget committee if the provisions of RSA 40:14-b are adopted,  
21 shall follow the statutory formula which may result in a higher or lower amount than the proposed  
22 operating budget.

23 2 New Subparagraph; Use of Official Ballot; Exception for Certain Vacant Positions. Amend  
24 RSA 40:13, IX by inserting after subparagraph (c) the following new subparagraph:

25 (d) The default budget may contain funding for vacant public safety positions under  
26 recruitment and vacant before the previous year's budget was approved if such positions were in the  
27 previous year's approved budget and are listed as separate line items in the budget. Such line items  
28 shall only be expended for the designated public safety positions, including expenditures for overtime  
29 and contracted services consistent with the purpose of the positions, and any unexpended funds in  
30 such line items shall not be transferred to any other line item in the budget and shall be used to  
31 reduce local taxes for the current fiscal year. Public safety positions shall include any positions for

**Amendment to HB 1224**

**- Page 2 -**

1 law enforcement, fire protection, emergency medical services, emergency management, and town  
2 positions with snow removal duties.

3 3 Use of an Official Ballot; Calculation of the Default Budget. Amend RSA 40:13, XI(a)(3)-(4) to  
4 read as follows:

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

7 (4) Reductions for eliminated positions, ***vacant positions***, and benefit expenditures  
8 as defined under subparagraph IX(b), ***subject to the exceptions in subparagraph IX(d)***.

9 4 Effective Date. This act shall take effect January 1, 2027.