

HB 243 - AS AMENDED BY THE HOUSE

9Apr2021... 0546h

2021 SESSION

21-0241

06/11

HOUSE BILL

243

AN ACT relative to the form of municipal budgets, relative to municipal estimates of expenditures and revenues, and relative to the requirement that certain governing bodies submit recommendations to the budget committee.

SPONSORS: Rep. Piemonte, Rock. 4; Rep. Yakubovich, Merr. 24; Rep. Weyler, Rock. 13; Rep. J. Osborne, Rock. 4; Rep. Edwards, Rock. 4; Rep. True, Rock. 4; Rep. Torosian, Rock. 14; Rep. Sylvia, Belk. 6; Rep. Verville, Rock. 2; Sen. Gannon, Dist 23

COMMITTEE: Municipal and County Government

AMENDED ANALYSIS

This bill requires:

I. Municipal, district, and administrative unit budgets to use full line item detail.

II. Governing bodies to publish statements of estimated expenditures and revenues for the next fiscal year in full line item detail.

III. Governing bodies to submit to the budget committee information necessary for the preparation of the annual budget in whatever detail the budget committee requires.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears ~~[in brackets and struckthrough]~~.
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT relative to the form of municipal budgets, relative to municipal estimates of expenditures and revenues, and relative to the requirement that certain governing bodies submit recommendations to the budget committee.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Budget Preparation; Line Item Detail. Amend RSA 32:5, I to read as follows:

2 I. The governing body, or the budget committee if there is one, shall hold at least one public
3 hearing on each budget, not later than 25 days before each annual or special meeting, public notice
4 of which shall be given at least 7 days in advance, and after the conclusion of public testimony shall
5 finalize the budget to be submitted to the legislative body. ***All municipal, district, and school***
6 ***administrative unit budgets shall use a full line item detail in industry-standard***
7 ***electronic spreadsheet format, which shall include all the budget lines used to comprise***
8 ***the complete budget.*** One or more supplemental public hearings may be held at any time before
9 the annual or special meeting, subject to the 7-day notice requirement. If the first hearing or any
10 supplemental hearing is recessed to a later date or time, additional notice shall not be required for a
11 supplemental session if the date, time, and place of the supplemental session are made known at the
12 original hearing. Public hearings on bonds and notes in excess of \$100,000 shall be held in
13 accordance with RSA 33:8-a, I. Days shall be counted in accordance with RSA 21:35.

14 2 Budget Preparation; Estimate of Expenditures and Revenues. Amend RSA 32:4 to read as
15 follows:

16 32:4 Estimate of Expenditures and Revenues. All municipal officers, administrative officials,
17 and department heads, including officers of such self-sustaining departments as water, sewer, and
18 electric departments, shall prepare statements of estimated expenditures and revenues for the
19 ensuing fiscal year, and shall submit such statements to their respective governing bodies, at such
20 times and in such detail as the governing body may require, ***but no fewer than 30 days prior to***
21 ***the public hearing for its budget. The governing body shall publish the draft budget and***
22 ***revised versions, after making any updates to the budget, within 5 days. Budgets shall be***
23 ***published in full line item detail, and made available in CSV and PDF formats for easy***
24 ***viewing and use by common spreadsheet programs.***

25 3 Duties of Governing Bodies; Budget Committee Requirements. Amend RSA 32:17 to read as
26 follows:

27 32:17 Duties of Governing Body and Other Officials. The governing bodies of municipalities
28 adopting this subdivision, or of districts which are wholly within towns adopting this subdivision,
29 shall review the statements submitted to them under RSA 32:4 and shall submit their own

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1 recommendations to the budget committee, together with all information necessary for the
2 preparation of the annual budget, including each purpose for which an appropriation is sought and
3 each item of anticipated revenue, at such ~~time~~ ***times and in such detail*** as the budget committee
4 shall fix. In the case of a special meeting calling for the appropriation of money, the governing body
5 shall submit such information not later than 5 days prior to the required public hearing.
6 Department heads and other officers shall submit their departmental statements of estimated
7 expenditures and receipts to the budget committee, if requested.

8 4 Effective Date. This act shall take effect 60 days after its passage.