

Amendment to HB 243

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

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3 AN ACT relative to the form of municipal budgets, relative to municipal estimates of
4 expenditures and revenues, and relative to the requirement that certain governing
5 bodies submit recommendations to the budget committee.
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7 Amend the bill by replacing all after section 1 with the following:

8 2 Budget Preparation; Estimate of Expenditures and Revenues. Amend RSA 32:4 to read as
9 follows:

10 32:4 Estimate of Expenditures and Revenues. All municipal officers, administrative officials,
11 and department heads, including officers of such self-sustaining departments as water, sewer, and
12 electric departments, shall prepare statements of estimated expenditures and revenues for the
13 ensuing fiscal year, and shall submit such statements to their respective governing bodies, at such
14 times and in such detail as the governing body may require, **but no fewer than 30 days prior to**
15 **the public hearing for its budget. The governing body shall publish the draft budget and**
16 **revised versions, after making any updates to the budget, within 5 days. Budgets shall be**
17 **published in full line item detail, and made available in CSV and PDF formats for easy**
18 **viewing and use by common spreadsheet programs.**

19 3 Duties of Governing Bodies; Budget Committee Requirements. Amend RSA 32:17 to read as
20 follows:

21 32:17 Duties of Governing Body and Other Officials. The governing bodies of municipalities
22 adopting this subdivision, or of districts which are wholly within towns adopting this subdivision,
23 shall review the statements submitted to them under RSA 32:4 and shall submit their own
24 recommendations to the budget committee, together with all information necessary for the
25 preparation of the annual budget, including each purpose for which an appropriation is sought and
26 each item of anticipated revenue, at such ~~[time]~~ **times and in such detail** as the budget committee
27 shall fix. In the case of a special meeting calling for the appropriation of money, the governing body
28 shall submit such information not later than 5 days prior to the required public hearing.
29 Department heads and other officers shall submit their departmental statements of estimated
30 expenditures and receipts to the budget committee, if requested.

31 4 Effective Date. This act shall take effect 60 days after its passage.

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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.