

Typical SB2 Town Budget Process Outline

Towns with Official Budget Committees

NEW HAMPSHIRE USA

- This overview is designed to be an informative outline of the high level key steps regarding the annual budgeting process in a New Hampshire SB2 town with an officially established Budget Committee and is not meant to be a legal document in any way.
- Please reference RSA:32 Municipal Budget Law for legal specifics.

Department /
Committee head
prepares next
years budget



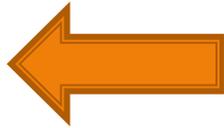
Board of
Selectmen review
budgets and
recommended
changes



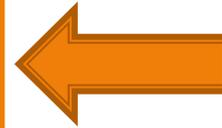
Budget
Committee
review budgets,
recommended
changes



Results of
Deliberative
session goes to
election by Voters



Voters at
Deliberative
session approve
or make changes



Budget
Committee
version presented
at Deliberative
session



**Voters election
results in PASS
or FAIL of the
budget**

Department /
Committee head
prepares next years
budget

- Next year's budget forecast is created.
- Back up data attached e.g. quotes & estimates along with historical revenue & expense data.

Board of Selectmen
review budgets and
recommended
changes

- BOS reviews information presented, asks questions.
- Votes to make line or overall changes to budget (up or down).
- These are recommendations.

Budget Committee
review budgets,
recommends
changes

- Budget Committee reviews information presented, asks questions.
- Votes to make line or overall changes to budget (up or down).
- These are the “official” recommendations that will go to the Deliberative session.

Budget Committee
version presented
at Deliberative
session

**Voters at
Deliberative session
approve or make
changes**

- Governing Body (Voters present) reviews information presented, asks questions.
- Voters can vote to make line or overall changes to budget (up or down).
- Special rules may apply to amounts.
- Result of the Deliberative session is what goes on ballot to Voters on Election day

**ELECTION DAY
VOTING RESULTS IN
PASS OR FAIL OF
THE BUDGET**