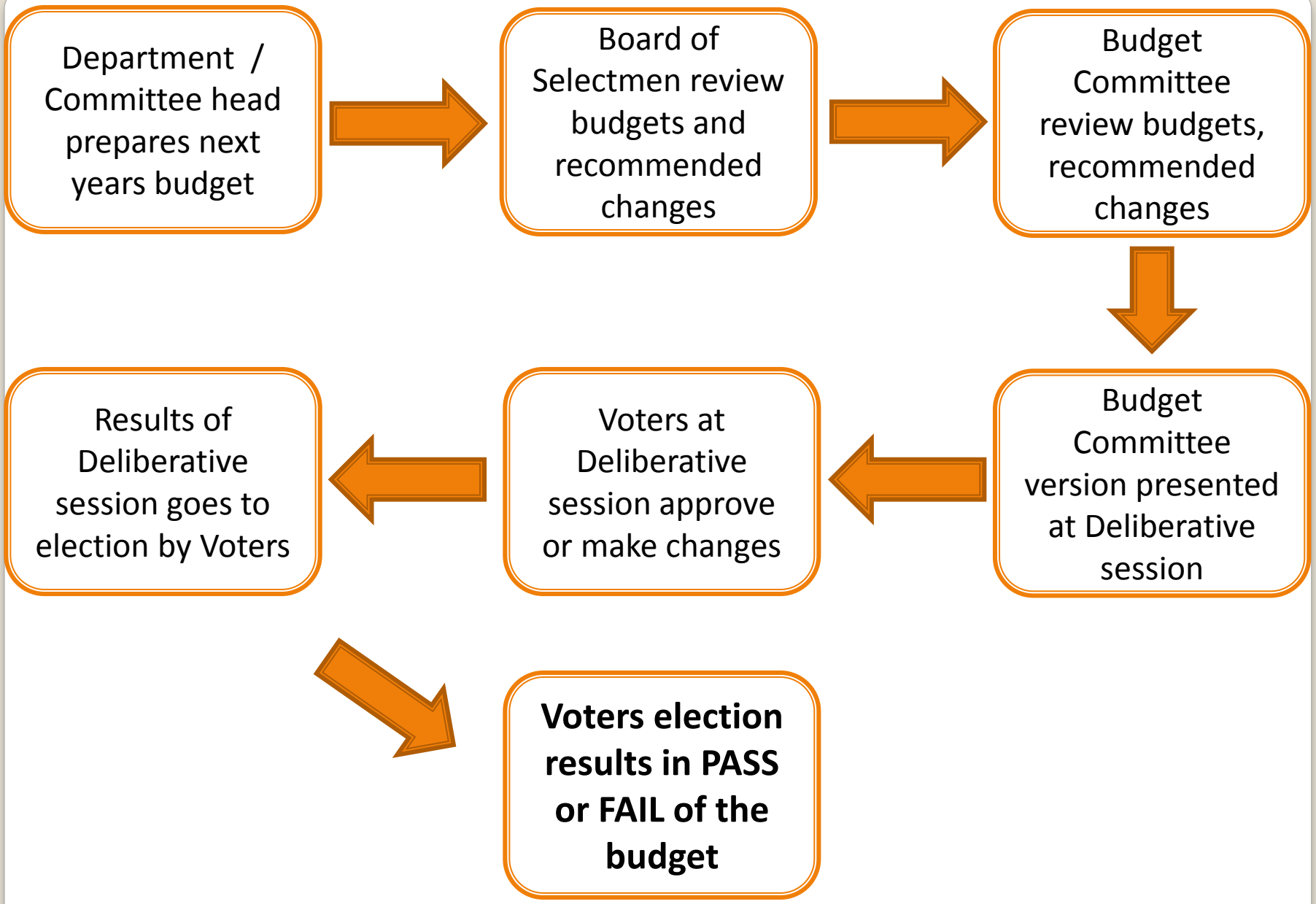
Typical SB2 Town Budget Process Outline

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
Budget Committee version presented at Deliberative session
Voters at Deliberative session approve or make changes
Results of Deliberative session goes to election by Voters
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