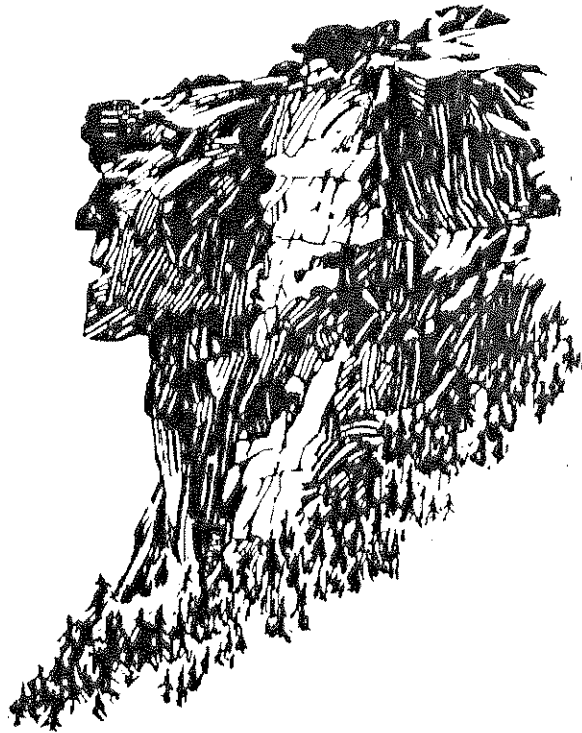


# **BUDGET ORIENTATION**

**FEBRUARY 3, 2009**



**Office of Legislative Budget Assistant**

Office of Legislative Budget Assistant  
Budget Division  
Telephone Directory

Office Main Line

271-3161

Direct Lines

Jeff Pattison	271-2389
Jack Dianis	271-3085
Pam Ellis	271-3084
Chris Shea	271-3086
Gerard Murphy	271-3087
John Beardmore	271-3089
Mike Kane	271-3090
Steve Giovinelli	271-3160
Meredith Telus	271-3068
Jamie Locke	271-3068
Cecelia Trask	271-2179

# PRESENTATION OUTLINE

Description of the Office of Legislative Budget Assistant:

Audit Division  
Budget Division  
New Budget System

Operating budget schedule:

Agency/Governor Phase - Budget Manual page 2  
Operating Budget Timeline – Orientation Package page 4  
Legislative Phase - HB1 and HB2 Docket - Orientation Package page 6

Operating budget documents:

Budget Manual (handout)

- Definitions – page 8
- Benefits – page 20
- Agency Budget Package – page 29
- Budget Organization – Appendix A
- Object Class and Class Codes – Appendix B

Agency Budget Requests:

- Summary of FY 08 and 09 - Orientation Package page 14

The Operating Budget Bill:

- Style of Presentation for FY 08-09 - Orientation Package page 20
- Style of Presentation for FY 10-11 – Orientation Package page 21
- Footnotes for FY 08-09 - Orientation Package page 22
- Sections - Orientation Package page 23

Compare Reports:

- Board of Tax & Land Appeals - (PAU 01-09-01) - Orientation Package page 34
- State Totals - Orientation Package page 36

Trailer Bill:

- Constitution Part 2 Article 18-a - Orientation Package page 37

Legislative Specials – Orientation Package page 38

Glossary of Budget Terms - Orientation Package page 41

WEBSTER - [www.nh.gov](http://www.nh.gov) - Orientation Package page 44

General Court Information Systems (GCIS) – [www.gencourt.state.nh.us](http://www.gencourt.state.nh.us) – Orientation Package page 45

## PRESENTATION OUTLINE

RSA 9 Budget and Appropriations - Orientation Package page 46

- 9:4,II Maintenance Expenditure
- 9:4-a Judicial Branch
- 9:4-e General Fund Income Accounts for Higher Education
- 9:8-a Program Appropriation Unit Format
- 9:8-b Adoption of Operating Budget
- 9:13-e Revenue Stabilization Reserve Account
- 9:16-a Transfers Authorized

General Fund:

- Summary Budget Graphs - Orientation Package page 65

Aid to Cities and Towns:

- Summary Schedule By Category - Orientation Package page 69

10 Year History of Authorized Positions:

- FY 1998 - FY 2007 - Orientation Package page 70

Comprehensive Annual Financial Report (Selected Pages) - Orientation Package page 76:

- Surplus Statement – General and Education Funds
- Summary of General and Education Funds Unrestricted Revenue
- Balance Sheet – Governmental Funds
- Notes to financial statements
- 10 year schedule of unrestricted revenue
- 10 year schedule of Undesignated Fund Balance – General Fund
- 10 year schedule of Undesignated Fund Balance – Education Fund

# OPERATING BUDGET PROCESS

## Timeline of Activity

### AGENCY PHASE:

#### May 1 – July 30:

Preliminary planning at the agency level including reviewing the budget organization structure, reviewing personnel information, identifying performance measures, and gathering performance measures.

#### July 28 – Sept 10:

Agency inputs budget data.

#### September 22:

Agency budget package due to the Department of Administrative Services.

#### October 1:

Agency budget requests available in accordance with RSA 9:4.

*(Pursuant to Chapter 177:11, I, agency budget requests for the FY2010-2011 biennium were made available on October 15 rather than October 1 due to conversion to a new state financial accounting and statewide budget system.)*

### GOVERNOR'S PHASE:

#### November – December:

The Governor holds public hearings on the agency budget requests. Agency officials attend and testify in support of their requests.

#### February 15:

The Governor submits the Operating Budget to the general court no later than February 15 of each odd numbered year.

# OPERATING BUDGET PROCESS

## Timeline of Activity

### LEGISLATIVE PHASE:

**February 16 – February 28:**

**House Finance Committee:**

The operating budget bill is written and usually incorporates the Governor's recommended Budget presented February 15. The sponsor of this bill is the Chairman of the Finance Committee, but sometimes the Chairman of Senate Finance Committee cosponsors the bill.

The Committee holds public hearings on the bill, then divides the bill by category of government and refers those sections to the Committee's Divisions.

**March 1 – March 31:**

**House Finance Divisions I – III:**

The Divisions meet with agencies to determine the Division's recommendations to the full committee. These recommendations are presented to the full committee for review and approval. When the bill passes this committee, the House votes to approve the bill and sends it to the Senate where is referred to the Senate Finance Committee.

**Early April:**

**House Finance:**

House Finance Division recommendations are presented to the full committee for review and approval. The committee bill is then passed to the full House. House Rule 48a requires a detailed briefing on the general budget bill be presented to the House at least two days before final action is taken on such a bill

**Mid April:**

**Full House:**

The full House reviews the bill that House Finance has produced and when approved, the bill is sent to the Senate.

**Mid April:**

**Senate Finance Committee:**

The Committee holds public hearings on the bill. The Committee will break into Divisions to work on the bill, with the Divisions presenting recommendations to the full Committee for review and approval.

The bill is approved by this Committee and the full Senate. If the bill has been amended, it is sent back to the House where the House can either concur, non concur, or non concur and request a Committee of Conference.

**End of May:**

**Joint House and Senate Committee of Conference:**

If a Committee of Conference is appointed, the Committee meets to work out differences between the House and Senate positions.

**Beginning of June:**

**Committee of Conference Report Adopted**

**End of June:**

**Operating Budget Bill to the Governor to sign**

# HB1 Docket – 2007 Session

**Bill Title:** making appropriations for the expenses of certain departments of the state for fiscal years ending June 30, 2008 and June 30, 2009.

Date	Body	Description
03/06/2007	H	Introduced (approved by Rules Comm) and referred to Finance; <u>HJ 20</u> , pg.454
03/08/2007	H	==LOCATION CHANGE==Public Hearing: 3/12/2007 4:00 PM PSNH Auditorium, Manchester
03/08/2007	H	==LOCATION CHANGE==Public Hearing: 3/15/2007 4:00 PM White Mt Reg High School Auditorium, Whitefield
03/08/2007	H	Division I Work Session: 3/16/2007 1:30 PM LOB 212
03/08/2007	H	Division II Work Session: 3/16/2007 2:00 PM LOB 210-211
03/08/2007	H	==TIME CHANGE==Division III Work Session: 3/16/2007 3:30 PM LOB 209
03/08/2007	H	Division II Work Session: 3/19/2007 9:30 AM LOB 210-211
03/08/2007	H	Division III Work Session: 3/19/2007 9:30 AM LOB 209
03/08/2007	H	Division I Work Session: 3/19/2007 10:30 AM LOB 209
03/09/2007	H	Divisions I, II & III Budget Work Session: 3/20/07 LOB 210-211 after Finance executive/work sess.
03/14/2007	H	Division I, II & III Work Session: 3/21/2007 LOB 212,210,209 respectively 3:00 PM or after Session
03/15/2007	H	Division II Work Session: 3/23/2007 9:30 AM LOB 210-211
03/15/2007	H	Division III Work Session: 3/23/2007 9:30 AM LOB 209
03/15/2007	H	Division III Work Session: 3/26/2007 9:30 AM LOB 209
03/15/2007	H	Division II Work Session: 3/26/2007 9:30 AM LOB 210-211
03/15/2007	H	Division I Work Session: 3/26/2007 9:30 AM LOB 212
03/15/2007	H	Division I Work Session: 3/27/2007 9:30 AM LOB 212
03/21/2007	H	Full Committee Work Session: 3/27/2007 Respective Rooms 9:30 AM or following Session
03/21/2007	H	Full Committee Work Session: 3/28/2007 Respective Rooms 3:00 PM or following Session
03/21/2007	H	Division I & II Work Session: 3/29/2007 Respective Rooms 9:30 AM

03/21/2007	H	Full Committee Work Session: 3/30/2007 Respective Rooms 9:30 AM
03/22/2007	H	Executive Session: 4/2/07 11:02 AM LOB 210-211
03/22/2007	H	Full Committee Work Session: 4/2/2007 Respective Rooms 11:30 AM or following Exec Sess if needed
03/22/2007	H	Executive Session: 4/3/07 10:00 AM LOB 210-211
03/29/2007	H	Executive Session: 4/5/07 10:00 AM LOB 210-212
03/29/2007	H	Budget Briefing: 4/9/07 1:00 PM Reps Hall
04/05/2007	H	Majority Comm Rpt: Ought to Pass with Amendment 1195h for April 11 (vote 15-10;RC); <b>HC26</b> , pg.806-807
04/05/2007	H	Minority Comm Rpt: Inexpedient to Legislate; <b>HC 26</b> , pg.807
04/05/2007	H	Proposed Committee Amendment: #1195h; <b>HC 27</b> , April 6, 2007
04/11/2007	H	Amendment {1195h}: AA <b>RC</b> 210-148; <b>HJ 37</b> , pg.1302-1304
04/11/2007	H	(Rep Major) Floor Amendment #1218h: AF <b>RC</b> 152-213; <b>HJ 37</b> , pg.1304-1307
04/11/2007	H	Ought to Pass with Amendment #1195h: MA <b>RC</b> 208-158; <b>HJ 37</b> , pg.1301-1309
04/12/2007	S	Introduced and Referred to Finance; <b>SJ 12</b> , Pg.297
04/13/2007	S	Hearing; April 17, 2007, Representatives Hall 3:00 - 5:00 p.m. HB1 and HB2
04/13/2007	S	Hearing; April 17, 2007, Representatives Hall 6:00 - 9:00 p.m. HB1 and HB2; <b>SCI7</b>
06/04/2007	S	Committee Report; Ought to Pass with Amendment{2049} [06/06/07]; <b>SC23A</b> Supplement
06/06/2007	S	Sen. Larsen Without Objection Special Order to 06/07/07; <b>SJ 20</b> , Pg.511
06/07/2007	S	Committee Amendment{2049}, AA, VV; <b>SJ 21</b> , Pg.517
06/07/2007	S	Sen. Clegg Floor Amendment{2107}, <b>RC</b> 9Y-15N, AF; <b>SJ 21</b> , Pg.518
06/07/2007	S	Ought to Pass with Amendment{2049} <b>RC</b> 16Y-8N, MA; OT3rdg; <b>SJ 21</b> , Pg.518
06/07/2007	S	Passed by Third Reading Resolution; <b>SJ 21</b> , Pg.662
06/13/2007	H	House Non Concurs with Senate AM #2049s, Request Comm of Conf, Rep M. Smith, MA VV; <b>HJ 50</b> , pg.1781
06/13/2007	H	Speaker appts Reps M. Smith, D. Eaton, Nordgren, Almy and Kurk; <b>HJ 50</b> , pg.1781
06/13/2007	H	Speaker appts Alternates: Reps Wallner, Franklin and Wendelboe; <b>HJ</b>



		<u>50</u> , pg.1781
06/14/2007	S	Sen. D'Allesandro Accede to House Request for Committee of Conference; MA, VV; <u>SJ 23</u> , Pg.692
06/14/2007	S	President Appoints Senators; D'Allesandro, Hassan, Sgambati, Odell; <u>SJ 23</u> , Pg.692
06/14/2007	S	Alternates Senators; Larsen, Janeway, Gallus; <u>SJ 23</u> , Pg.692
06/14/2007	H	==RECESSED==Committee of Conference Meeting: 6/18/07 9:30 AM LOB 210-211
06/18/2007	H	Committee of Conference Meeting==RECONVENE==: 6/19/07 1:00 PM LOB 210-211
06/19/2007	H	==RECESSED==Committee of Conference Meeting ==RECONVENE==: 6/20/07 11:00 AM LOB 210-211
06/20/2007	H	==RECESSED==Committee of Conference Meeting==RECONVENE==: 6/20/07 3:00 PM LOB 210-211
06/21/2007	H	==RECESSED==Committee of Conference Meeting==RECONVENE: 6/21/07 4:00 PM LOB 210-211
06/22/2007	H	==RECESSED==Committee of Conference Subcommittee on Revenues: 11:00 AM LOB 210-211
06/22/2007	H	==RECESSED==Committee of Conference Meeting==RECONVENE==: 12:00 PM LOB 210-211
06/22/2007	H	Committee of Conference Subcommittee on Revenues==RECONVENE==: 1:30 PM LOB 210-211
06/22/2007	H	Committee of Conference Meeting==RECONVENE==: 1:45 PM LOB 210-211
06/22/2007	H	Conferee Change: Rep Wallner replaces Rep Kurk; <u>HJ 50</u> , pg.1791
06/22/2007	S	Conference Committee Report; Senate Amendment + New Amendment (2349), Filed
06/27/2007	S	Senate Amendment + New Amendment (2349) <u>RC 16Y-8N</u> , Adopted; <u>SJ 24</u> , Pg.720-1282
06/27/2007	H	Uphold Ruling of Chair (Rep Jasper): MA <u>RC 248-108</u> ; <u>HJ 54</u> , pg.1843-1845
06/27/2007	H	Conference Committee Report #2349: Adopted, <u>RC 211-146</u> ; <u>HJ 54</u> , pg.1843-1847
06/27/2007	S	Enrolled; <u>SJ 24</u> , Pg.1401
06/27/2007	H	Enrolled; <u>HJ 54</u> , pg.1868
07/05/2007	H	Signed by the Governor on 06/29/07; I.Sec 18 Eff 06/30/07; II.Remainder Eff 07/01/07; Chapter 0262

## HB2 Docket – 2007 Session

**Bill Title:** relative to state fees, funds, revenues, and expenditures.

Date	Body	Description
03/07/2007	H	Introduced (approved by Rules Committee) and referred to Finance; <u>HJ 24</u> , pg.751
03/08/2007	H	==LOCATION CHANGE==Public Hearing: 3/12/2007 4:00 PM PSNH Auditorium, Manchester
03/08/2007	H	==LOCATION CHANGE==Public Hearing: 3/15/2007 4:00 PM White Mt Reg High School Auditorium, Whitefield
03/08/2007	H	Division I Work Session: 3/16/2007 1:31 PM LOB 212
03/08/2007	H	Division II Work Session: 3/16/2007 2:01 PM LOB 210-211
03/08/2007	H	==TIME CHANGE==Division III Work Session: 3/16/2007 3:30 PM LOB 209
03/08/2007	H	Division I Work Session: 3/19/2007 10:31 AM LOB 209
03/08/2007	H	Division II Work Session: 3/19/2007 9:31 AM LOB 210-211
03/08/2007	H	Division III Work Session: 3/19/2007 9:31 AM LOB 209
03/09/2007	H	Divisions I, II & III Budget Work Session: 3/20/07 LOB 210-211 after Finance executive/work sess.
03/09/2007	H	Division I, II & III Work Session: 3/21/2007 LOB 212 3:00 PM or immediately after House Session
03/15/2007	H	Division II Work Session: 3/23/2007 9:31 AM LOB 210-211
03/15/2007	H	Division III Work Session: 3/23/2007 9:31 AM LOB 209
03/15/2007	H	Division III Work Session: 3/26/2007 9:31 AM LOB 209
03/15/2007	H	Division II Work Session: 3/26/2007 9:31 AM LOB 210-211
03/15/2007	H	Division I Work Session: 3/26/2007 9:31 AM LOB 212
03/15/2007	H	Division I Work Session: 3/27/2007 9:31 AM LOB 212
03/21/2007	H	Full Committee Work Session: 3/27/2007 Respective Rooms 9:31 AM or following Session
03/21/2007	H	Full Committee Work Session: 3/28/2007 Respective Rooms 3:01 PM or following Session
03/21/2007	H	Division I & II Work Session: 3/29/2007 Respective Rooms 9:31 AM
03/21/2007	H	Division III Work Session: 3/29/2007 10:01 AM LOB 209
03/21/2007	H	Full Committee Work Session: 3/30/2007 Respective Rooms 9:31 AM

03/22/2007	H	Executive Session: 4/2/07 11:02 AM LOB 210-211
03/22/2007	H	Full Committee Work Session: 4/2/2007 Respective Rooms 11:31 AM or following Exec Sess if needed
03/22/2007	H	Executive Session: 4/3/07 10:00 AM LOB 210-211
03/29/2007	H	Executive Session: 4/5/07 10:00 AM LOB 210-211
03/29/2007	H	Budget Briefing: 4/9/07 1:00 PM Reprs Hall
04/05/2007	H	Majority Comm Report: Ought to Pass with Amendment #1194h for April 11 (vote 15-10; <b>HC26</b> ); <b>HC26</b> , pg.807
04/05/2007	H	Minority Comm Report: Inexpedient to Legislate; <b>HC 26</b> , pg.808
04/05/2007	H	Proposed Committee Amendment: #1194h; <b>HC 26</b> , pg.822-833
04/11/2007	H	Amendment {1194h} Adopted, VV; <b>HJ 37</b> , pg.1310-1320
04/11/2007	H	Rep Camm: Floor Amendment #1227h: AF <b>RC</b> 149-202; <b>HJ 37</b> , pg.1320-1323
04/11/2007	H	Rep Vaillancourt: Floor Amendment #1214h: AF <b>RC</b> 93-268; <b>HJ 37</b> , pg.1323-1325
04/11/2007	H	Rep Major: Floor Amendment #1226h: AF <b>RC</b> 165-197; <b>HJ 37</b> , pg.1325-1327
04/11/2007	H	Rep Kurk: Floor Amendment #1217: AF <b>RC</b> 162-197; <b>HJ 37</b> , pg.1327-1329
04/11/2007	H	Rep Hess: Floor Amendment #1220h: AF <b>RC</b> 156-207; <b>HJ 37</b> , pg.1330-1332
04/11/2007	H	Ought to Pass with Amendment #1194h: MA <b>RC</b> 202-151; <b>HJ 37</b> , pg.1309-1334
04/12/2007	S	Introduced and Referred to Finance; <b>SJ 12</b> , Pg.297
04/13/2007	S	Hearing; April 17, 2007, Representatives Hall 3:00 - 5:00 p.m. HB1 and HB2
04/13/2007	S	Hearing; April 17, 2007, Representatives Hall 6:00 - 9:00 p.m. HB1 and HB2; <b>SC17</b>
06/04/2007	S	Committee Report; Ought to Pass with Amendment{2050} [06/06/07]; <b>SC23A</b> , Pg.2-35
06/06/2007	S	Sen. Larsen Without Objection Special Order to 06/07/07; <b>SJ 20</b> , Pg.511
06/07/2007	S	Committee Amendment{2050}, AA, VV; <b>SJ 21</b> , Pg.518-551
06/07/2007	S	Sen. Foster Floor Amendment{2088}, AA, VV; <b>SJ 21</b> , Pg.551-554
06/07/2007	S	Sen. Foster Floor Amendment{2089}, AA, VV; <b>SJ 21</b> , Pg.554-560
06/07/2007	S	Sen. Roberge Floor Amendment{2070}; Withdrawn; <b>SJ 21</b> , Pg.560-563

06/07/2007	S	Sen. Estabrook Floor Amendment{2099}, AA, VV; <b><u>SJ 21</u></b> , Pg.563-566
06/07/2007	S	Sen. Gallus Floor Amendment{2106}, AA, VV; <b><u>SJ 21</u></b> , Pg.566-570
06/07/2007	S	Sen. Barnes Floor Amendment{2105} <b><u>RC</u></b> 9Y-15N, AF; <b><u>SJ 21</u></b> , Pg.570-574
06/07/2007	S	Sen. Gatsas Floor Amendment{2109} <b><u>RC</u></b> 10Y-14N, AF; <b><u>SJ 21</u></b> , Pg.574-578
06/07/2007	S	Sen. Downing Floor Amendment{2116} <b><u>RC</u></b> 9Y-15N, AF; <b><u>SJ 21</u></b> , Pg.578-581
06/07/2007	S	Sen. Letourneau Floor Amendment{2117} <b><u>RC</u></b> 8Y-16N, AF; <b><u>SJ 21</u></b> , Pg.581-585
06/07/2007	S	Ought to Pass with Ams{2050}{2088}{2089}{2099}{2106} <b><u>RC</u></b> 16Y-8N, MA; OT3rdg; <b><u>SJ 21</u></b> , Pg.585
06/07/2007	S	Sen. Foster Moved Reconsideration, MA, VV; <b><u>SJ 21</u></b> , Pg.615
06/07/2007	S	Sen. Foster Floor Amendment{2122}[Not Voted On]; <b><u>SJ 21</u></b> , Pg.615-648
06/07/2007	S	Sen. Burling Special Order; <b><u>SJ 21</u></b> , Pg.648
06/07/2007	S	Sen. Larsen Without Objection To End Of Calander; <b><u>SJ 21</u></b> , Pg.648
06/07/2007	S	Sen. Foster Floor Amendment{2122}, AA, VV; <b><u>SJ 21</u></b> , Pg.661
06/07/2007	S	Ought to Pass with Amendment{2122} <b><u>RC</u></b> 16Y-8N, MA; OT3rdg; <b><u>SJ 21</u></b> , Pg.661
06/07/2007	S	Passed by Third Reading Resolution; <b><u>SJ 21</u></b> , Pg.662
06/13/2007	H	House Non Concurs with Senate AM #2122s, Request Comm of Conf, Rep M. Smith, MA VV; <b><u>HJ 50</u></b> , pg.1781
06/13/2007	H	Speaker appts Reps M. Smith, Foster, DeJoie, Marsh and Weyler; <b><u>HJ 50</u></b> , pg.1781
06/13/2007	H	Speaker appts Alternates: Reps Leishman, McLeod and Major; <b><u>HJ 50</u></b> , pg.1781
06/14/2007	S	Sen. D'Allesandro Accede to House Request for Committee of Conference; MA,VV; <b><u>SJ 23</u></b> , Pg.693
06/14/2007	S	President Appoints Senators; D'Allesandro, Hassan, Sgambati, Odell; <b><u>SJ 23</u></b> , Pg.693
06/14/2007	S	Alternates Senators; Larsen, Janeway, Gallus; <b><u>SJ 23</u></b> , Pg.692
06/14/2007	H	==RECESSED==Committee of Conference Meeting: 6/18/07 9:30 AM LOB 210-211
06/18/2007	H	Conferee Change: Rep Lund replaces Rep Major; <b><u>HJ 50</u></b> , pg.1790
06/18/2007	H	Committee of Conference Meeting==RECONVENE==: 6/19/07 1:00

		PM LOB 210-211
06/19/2007	H	Conferee Change: Rep. Griffin replaces Rep. Lund as alternate; <b>HJ 50</b> , pg.1790
06/19/2007	H	==RECESSED==Committee of Conference Meeting ==RECONVENE==: 6/20/07 11:00 AM LOB 210-211
06/20/2007	H	==RECESSED==Committee of Conference Meeting==RECONVENE==: 6/20/07 3:00 PM LOB 210-211
06/21/2007	H	==RECESSED==Committee of Conference Meeting==RECONVENE==: 6/21/07 4:00 PM LOB 210-211
06/22/2007	H	==RECESSED==Committee of Conference Subcommittee on Revenues: 11:00 AM LOB 210-211
06/22/2007	H	==RECESSED==Committee of Conference Meeting==RECONVENE==: 12:00 PM LOB 210-211
06/22/2007	H	Committee of Conference Subcommittee on Revenues==RECONVENE==: 1:30 PM LOB 210-211
06/22/2007	H	Committee of Conference Meeting==RECONVENE==: 1:45 PM LOB 210-211
06/22/2007	H	Conferee Change: Rep McLeod replaces Rep Weyler; <b>HJ 50</b> , pg.1791
06/22/2007	S	Conference Committee Report; Senate Amendment + New Amendment (2348), Filed
06/27/2007	S	Senate Amendment + New Amendment (2348), <b>RC 16Y-8N</b> , Adopted
06/27/2007	H	Conference Committee Report #2348: Adopted, <b>RC 199-155</b> ; <b>HJ 54</b> , pg.1847-1849
06/27/2007	H	Enrolled Bill Amendment {2372} Adopted; <b>HJ 54</b> , pg.1867-1868
06/27/2007	S	Enrolled Bill Amendment{2372} Adopted; <b>SJ 24</b> , Pg.1376-1377
06/27/2007	S	Enrolled; <b>SJ 24</b> , Pg.1401
06/27/2007	H	Enrolled; <b>HJ 54</b> , pg.1868
07/05/2007	H	Signed by the Governor on 06/29/07; Chapter 0263; I. Section 5 Eff 07/01/09 at 12:01 a.m.
07/05/2007	H	II. Sections 14-22, 24, and 45-47 Eff 07/01/08
07/05/2007	H	III. Sections 25, 67, and 112-116 Eff 06/30/07
07/05/2007	H	IV. RSA 485-A:17,II(b) as inserted by Section 30 and Sections 50-51 Eff 01/01/08
07/05/2007	H	V. Section 33 Eff 07/01/10
07/05/2007	H	VI. Section 37 Eff 07/01/09
07/05/2007	H	VII. Sections 49, 65-66, and 117-119 Eff 06/29/07

07/05/2007	H	VIII. Section 48 Eff 07/01/18
07/05/2007	H	IX. Section 98 Eff 06/30/11
07/05/2007	H	X. Section 123 Eff 07/01/11
07/05/2007	H	XI. Sections 128, 131, 134, 137, 140, 143, 146, 150, and 154 Eff 07/06/07
07/05/2007	H	XII. Sections 129, 132, 135, 138, 141, 144, 147, 151, and 155 Eff 01/04/08
07/05/2007	H	XIII. Sections 130, 133, 136, 139, 142, 145, 148, 152, and 156 Eff 01/02/09
07/05/2007	H	XIV. Section 166 Eff 04/01/08
07/05/2007	H	XV. Section 26 Eff 07/01/13
07/05/2007	H	XVI. Remainder Eff 07/01/07

State of New Hampshire  
 Department of Administrative Services - Budget Office  
 Analysis of Agency Requests for Budget Fiscal Years 2010 and 2011

ALL FUNDS

Department	FY 2009			FY 2010			FY 2011		
	Adj Auth	Maint	Change	Request	Change	Maint	Change	Request	
00002 EXECUTIVE OFFICE	23,559,416	43,456,516	1,238,438	44,694,954	43,180,253	1,244,172	44,424,425	44,424,425	
00003 OFFICE OF INFORMATION TECHNOLOGY	66,383,333	71,917,435	10,640,123	82,557,558	72,686,054	8,473,060	81,159,114	81,159,114	
00004 LEGISLATIVE BRANCH	16,510,424	16,510,424	0	16,510,424	16,510,424	0	16,510,424	16,510,424	
00014 DEPT ADMINISTRATIVE SERVICES	107,715,318	146,792,105	7,173,404	153,965,509	155,760,921	12,385,528	168,146,449	168,146,449	
00028 REAL ESTATE COMMISSION	827,500	744,509	22,751	767,260	764,863	5,368	770,231	770,231	
00031 JOINT BOARD OF LICENSURE & CERT	548,374	656,217	59,483	715,700	677,711	64,405	742,116	742,116	
00032 DEPARTMENT OF STATE	8,078,726	9,027,294	16,248	9,043,542	9,195,708	15,857	9,211,565	9,211,565	
00034 DEPT OF CULTURAL RESOURCES	8,101,556	8,892,592	110,603	9,003,195	9,067,235	208,353	9,275,588	9,275,588	
00038 STATE TREASURY	197,282,057	214,877,652	88,254	214,965,906	229,224,423	150,716	229,375,139	229,375,139	
00051 BOARD OF ACCOUNTANCY	301,294	330,329	0	330,329	329,163	1,456	330,619	330,619	
00059 NH RETIREMENT SYSTEM	65,096,400	72,721,532	0	72,721,532	75,809,502	0	75,809,502	75,809,502	
00064 BOARDS AND COMMISSIONS	884,245	1,033,079	101,069	1,134,148	1,057,551	75,838	1,133,389	1,133,389	
00084 DEPT OF REVENUE ADMINISTRATION	18,909,880	19,900,056	658,399	20,558,455	20,528,583	653,150	21,181,733	21,181,733	
00089 BOARD OF TAX & LAND APPEALS	1,112,592	1,189,664	25,247	1,214,911	1,226,989	32,884	1,259,873	1,259,873	
00097 DEVELOPMENT DISABILITIES COUNCIL	636,692	619,111	2,211	621,322	619,111	2,217	621,328	621,328	
<b>CATEGORY 01 - GENERAL GOVERNMENT</b>	<b>515,947,807</b>	<b>608,668,515</b>	<b>20,136,230</b>	<b>628,804,745</b>	<b>636,638,491</b>	<b>23,313,004</b>	<b>659,951,495</b>	<b>659,951,495</b>	
00007 JUDICIAL COUNCIL	25,105,811	27,405,286	835,000	28,240,286	28,474,604	1,692,184	30,166,788	30,166,788	
00010 JUDICIAL BRANCH	73,978,529	80,719,931	3,496,553	84,216,484	81,235,369	7,786,075	89,021,444	89,021,444	
00012 ADJUTANT GENERAL DEPARTMENT	22,672,012	28,904,202	2,500	28,906,702	29,317,646	2,500	29,320,146	29,320,146	
00018 AGRICULTURE	4,109,896	4,567,345	911,450	5,478,795	4,634,461	856,946	5,491,407	5,491,407	
00020 DEPARTMENT OF JUSTICE	29,084,995	39,641,016	214,482	39,855,498	29,199,922	217,743	29,417,665	29,417,665	
00023 DEPARTMENT OF SAFETY	145,422,410	221,346,034	8,648,788	229,994,822	215,124,915	6,387,353	221,512,268	221,512,268	
00024 INSURANCE DEPARTMENT	8,987,371	9,571,911	135,219	9,707,130	9,833,160	134,610	9,967,770	9,967,770	
00025 HIGHWAY SAFETY AGENCY	4,336,773	6,199,501	801	6,200,302	6,211,264	5,037	6,216,301	6,216,301	
00026 DEPARTMENT OF LABOR	21,886,032	23,056,255	416,155	23,472,410	23,334,455	371,564	23,706,019	23,706,019	
00027 DEPT OF EMPLOYMENT SECURITY	36,448,234	39,289,724	0	39,289,724	39,574,203	0	39,574,203	39,574,203	
00046 DEPARTMENT OF CORRECTIONS	110,738,374	127,180,213	452,993	127,633,206	131,012,702	358,030	131,370,732	131,370,732	
00072 BANK COMMISSION	4,963,814	5,363,000	23,613	5,386,613	5,529,412	43,471	5,572,883	5,572,883	
00073 REGULATORY BOARDS & COMM	433,156	453,844	3,750	457,594	473,823	0	473,823	473,823	
00076 HUMAN RIGHTS COMMISSION	718,064	712,557	1,851	714,408	743,999	6,731	750,730	750,730	
00077 LIQUOR COMMISSION	37,620,589	41,061,100	3,673,059	44,734,159	43,053,314	3,828,432	46,881,746	46,881,746	
00081 PUBLIC UTILITIES COMMISSION	21,621,533	50,681,625	10,158,306	60,839,931	59,764,723	11,157,765	70,922,488	70,922,488	
00086 RACING & CHARITABLE GAMING COMM	3,442,020	3,107,632	13,374	3,121,006	3,252,898	7,872	3,260,770	3,260,770	
<b>CATEGORY 02 - ADMIN OF JUSTICE AND PUBLIC PRTN</b>	<b>551,569,613</b>	<b>709,261,176</b>	<b>28,987,894</b>	<b>738,249,070</b>	<b>710,770,870</b>	<b>32,856,313</b>	<b>743,627,183</b>	<b>743,627,183</b>	
00013 PEASE DEVELOPMENT AUTHORITY	0	14,142,682	0	14,142,682	14,959,103	0	14,959,103	14,959,103	
00035 RESOURCES & ECONOMIC DEVELOPMENT	36,924,041	40,876,413	836,994	41,713,407	41,474,967	996,860	42,471,827	42,471,827	
00037 COMMUNITY DEVELOPMENT FINANCE	185,377	185,377	0	185,377	185,377	0	185,377	185,377	
00044 DEPT OF ENVIRONMENTAL SERVICES	156,188,522	234,129,070	4,748,464	238,877,534	233,870,945	4,960,314	238,831,259	238,831,259	
00075 FISH AND GAME DEPARTMENT	28,208,806	29,032,894	58,567	29,091,461	29,467,518	61,659	29,529,177	29,529,177	
<b>CATEGORY 03 - RESOURCE PROTECTION &amp; DEVELOP.</b>	<b>221,506,746</b>	<b>318,366,436</b>	<b>5,644,025</b>	<b>324,010,461</b>	<b>319,957,910</b>	<b>6,018,833</b>	<b>325,976,743</b>	<b>325,976,743</b>	

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	Adj Auth	Maint	Change	Request	Maint	Change	Request	Maint	Change	Request
00096 DEPARTMENT OF TRANSPORTATION	577,329,714	560,543,284	17,862,499	578,405,783	574,275,806	17,569,092	591,844,898	574,275,806	17,569,092	591,844,898
<b>CATEGORY 04 - TRANSPORTATION</b>	<b>577,329,714</b>	<b>560,543,284</b>	<b>17,862,499</b>	<b>578,405,783</b>	<b>574,275,806</b>	<b>17,569,092</b>	<b>591,844,898</b>	<b>574,275,806</b>	<b>17,569,092</b>	<b>591,844,898</b>
00043 VETERANS HOME	28,072,972	29,697,847	1,480,189	31,178,036	30,792,385	1,409,133	32,201,518	30,792,385	1,409,133	32,201,518
00066 VETERANS COUNCIL	415,795	445,778	0	445,778	461,265	13,406	474,671	461,265	13,406	474,671
00074 HHS ADMIN ATTACHED BOARDS	4,346,051	4,847,696	9,590	4,857,286	5,006,673	25,598	5,032,271	5,006,673	25,598	5,032,271
00095 DEPT OF HEALTH AND HUMAN SVCS	1,938,542,583	2,141,961,309	150,918,939	2,292,880,248	2,258,225,258	175,896,075	2,434,121,333	2,258,225,258	175,896,075	2,434,121,333
<b>CATEGORY 05 - HEALTH AND SOCIAL SERVICES</b>	<b>1,971,377,401</b>	<b>2,176,952,630</b>	<b>152,408,718</b>	<b>2,329,361,348</b>	<b>2,294,485,581</b>	<b>177,344,212</b>	<b>2,471,829,793</b>	<b>2,294,485,581</b>	<b>177,344,212</b>	<b>2,471,829,793</b>
00050 UNIVERSITY SYSTEM	100,000,000	109,041,000	701,000	109,742,000	119,635,000	501,000	120,136,000	119,635,000	501,000	120,136,000
00056 DEPARTMENT OF EDUCATION	1,242,046,417	1,382,532,654	13,050,249	1,395,582,903	1,397,434,895	10,876,139	1,408,311,034	1,397,434,895	10,876,139	1,408,311,034
00057 POSTSECONDARY EDUCATION COMM	5,321,081	5,458,871	4,569	5,463,440	5,149,547	9,288	5,158,835	5,149,547	9,288	5,158,835
00058 REGIONAL COMMUNITY TECH COLLEGES	119,733,732	117,193,055	931,077	118,124,132	122,347,253	1,022,311	123,369,564	122,347,253	1,022,311	123,369,564
00083 NH SWEEPSTAKES COMMISSION	8,334,967	8,538,420	19,477	8,557,897	8,655,550	19,774	8,675,324	8,655,550	19,774	8,675,324
<b>CATEGORY 06 - EDUCATION</b>	<b>1,475,436,197</b>	<b>1,622,764,000</b>	<b>14,706,372</b>	<b>1,637,470,372</b>	<b>1,653,222,245</b>	<b>12,428,512</b>	<b>1,665,650,757</b>	<b>1,653,222,245</b>	<b>12,428,512</b>	<b>1,665,650,757</b>
<b>STATE TOTAL</b>	<b>5,313,167,478</b>	<b>5,996,556,041</b>	<b>239,745,738</b>	<b>6,236,301,779</b>	<b>6,189,350,903</b>	<b>269,529,966</b>	<b>6,458,880,869</b>	<b>6,189,350,903</b>	<b>269,529,966</b>	<b>6,458,880,869</b>



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DEPARTMENTS WITH MULTIPLE AGENCIES  
 ALL FUNDS

Department - Agency/Division	FY 2009			FY 2010			FY 2011		
	Adj Auth	Maint	Change	Request	Change	Request	Maint	Change	Request
00064-BMH642310 BD. OF MANUFACTURED HOUSING	23,915	22,798	50	22,848		24,103	728	24,831	
00064-BWC642910 BOXING - WRESTLING COMMISSION	6,076	6,127	0	6,127		6,127	0	6,127	
00064-MMB643010 MARITAL MEDIATOR BOARD	9,874	8,940	0	8,940		8,942	0	8,942	
00064-PBD645810 PLUMBERS BOARD	470,451	543,120	86,621	629,741		556,586	60,345	616,931	
00064-REA642010 REAL ESTATE APPRAISER BOARD	137,336	188,432	1,058	189,490		193,312	1,765	195,077	
00064-SOW641710 COMM ON THE STATUS OF WOMEN	155,043	168,562	340	168,902		170,632	0	170,632	
00064-VEB641910 VETERINARY EXAMINERS BOARD	81,550	95,100	13,000	108,100		97,849	13,000	110,849	
<b>CATEGORY 01 - GENERAL GOVERNMENT</b>	<b>884,245</b>	<b>1,033,079</b>	<b>101,069</b>	<b>1,134,148</b>		<b>1,057,551</b>	<b>75,838</b>	<b>1,133,389</b>	
00095-040 HHS: CHILDREN AND YOUTH	147,102,597	156,081,653	3,828,703	159,910,356		160,124,957	3,779,871	163,904,828	
00095-041 HHS: JUVENILE JUSTICE SERV	28,386,504	30,833,428	1,076,718	31,910,146		31,835,653	1,020,191	32,855,844	
00095-045 HHS: TRANSITIONAL ASSISTANCE	97,587,573	95,447,173	3,384,900	98,832,073		98,138,429	3,389,398	101,527,827	
00095-048 HHS: ELDERLY - ADULT SERVICES	428,080,430	447,435,123	43,815,328	491,250,451		469,066,611	45,579,377	514,645,988	
00095-090 HHS: DIVISION OF PUBLIC HEALTH	85,811,265	99,652,756	13,864,748	113,517,504		100,381,522	13,809,180	114,190,702	
00095-091 HHS: GLENCLIFF HOME	13,396,632	15,144,980	0	15,144,980		15,671,616	0	15,671,616	
00095-092 HHS: BEHAVIORAL HEALTH- DIV OF	113,310,501	119,518,410	9,818,895	129,337,305		126,717,287	14,709,850	141,427,137	
00095-093 HHS: DEVELOPMENTAL SERV- DIV OF	232,212,822	242,641,557	38,992,887	281,634,444		252,908,853	57,505,752	310,414,605	
00095-094 HHS: NEW HAMPSHIRE HOSPITAL	74,565,482	78,732,953	936,070	79,669,023		81,512,556	940,915	82,453,471	
00095-095 HHS: COMMISSIONER	718,088,777	856,473,276	35,200,690	891,673,966		921,867,774	35,161,541	957,029,315	
<b>CATEGORY 05- HEALTH AND SOCIAL SERVICES</b>	<b>1,938,542,583</b>	<b>2,141,961,309</b>	<b>150,918,939</b>	<b>2,292,880,248</b>		<b>2,258,225,258</b>	<b>175,896,075</b>	<b>2,434,121,333</b>	
00058-058 REGIONAL COMM TECH COLLEGE	113,313,686	110,760,572	243,706	111,004,278		115,731,282	254,516	115,985,798	
00058-061 CHRISTA MCAULIFFE PLANETARIUM	2,215,394	2,079,252	680,520	2,759,772		2,141,868	759,990	2,901,858	
00058-087 POLICE STDS & TRAINING COUNCIL	4,204,652	4,353,231	6,851	4,360,082		4,474,103	7,805	4,481,908	
<b>CATEGORY 06 - EDUCATION</b>	<b>119,733,732</b>	<b>117,193,055</b>	<b>931,077</b>	<b>118,124,132</b>		<b>122,347,253</b>	<b>1,022,311</b>	<b>123,369,564</b>	
<b>STATE TOTAL</b>	<b>2,059,160,560</b>	<b>2,260,187,443</b>	<b>151,951,085</b>	<b>2,412,138,528</b>		<b>2,381,630,062</b>	<b>176,994,224</b>	<b>2,558,624,286</b>	

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00002 EXECUTIVE OFFICE	4,456,087	4,575,998	4,252	4,580,250	4,680,567	8,024	4,688,591	4,680,567	8,024	4,688,591
00003 OFFICE OF INFORMATION TECHNOLOGY	480,002	459,162	28,078	487,240	475,912	38,772	514,684	475,912	38,772	514,684
00004 LEGISLATIVE BRANCH	15,926,832	15,926,828	0	15,926,828	15,926,828	0	15,926,828	15,926,828	0	15,926,828
00014 DEPT ADMINISTRATIVE SERVICES	68,047,884	66,176,865	3,396,410	69,573,275	70,393,667	4,829,586	75,223,253	70,393,667	4,829,586	75,223,253
00028 REAL ESTATE COMMISSION	525,975	533,025	22,751	555,776	529,614	5,368	534,982	529,614	5,368	534,982
00031 JOINT BOARD OF LICENSURE & CERT	548,374	656,217	59,483	715,700	677,711	64,405	742,116	677,711	64,405	742,116
00032 DEPARTMENT OF STATE	2,080,334	1,839,006	0	1,839,006	1,875,185	0	1,875,185	1,875,185	0	1,875,185
00034 DEPT OF CULTURAL RESOURCES	4,733,620	5,215,460	102,117	5,317,577	5,327,542	207,055	5,534,597	5,327,542	207,055	5,534,597
00038 STATE TREASURY	178,571,308	192,732,734	26,047	192,758,781	205,195,320	26,049	205,221,369	205,195,320	26,049	205,221,369
00051 BOARD OF ACCOUNTANCY	301,294	330,329	0	330,329	329,163	1,456	330,619	329,163	1,456	330,619
00059 NH RETIREMENT SYSTEM	55,554,921	62,749,276	0	62,749,276	65,572,994	0	65,572,994	65,572,994	0	65,572,994
00064 BOARDS AND COMMISSIONS	858,718	982,855	101,069	1,083,924	1,007,327	75,838	1,083,165	1,007,327	75,838	1,083,165
00084 DEPT OF REVENUE ADMINISTRATION	18,255,590	19,254,288	658,399	19,912,687	19,882,544	653,150	20,535,694	19,882,544	653,150	20,535,694
00089 BOARD OF TAX & LAND APPEALS	855,415	999,322	21,207	1,020,529	1,030,670	27,622	1,058,292	1,030,670	27,622	1,058,292
00097 DEVELOPMENT DISABILITIES COUNCIL	35,000	35,000	0	35,000	35,000	0	35,000	35,000	0	35,000
<b>CATEGORY 01 - GENERAL GOVERNMENT</b>	<b>351,231,354</b>	<b>372,466,365</b>	<b>4,419,813</b>	<b>376,886,178</b>	<b>392,940,044</b>	<b>5,937,325</b>	<b>398,877,369</b>	<b>392,940,044</b>	<b>5,937,325</b>	<b>398,877,369</b>
00007 JUDICIAL COUNCIL	24,835,811	27,165,286	835,000	28,000,286	28,234,604	1,692,184	29,926,788	28,234,604	1,692,184	29,926,788
00010 JUDICIAL BRANCH	69,464,204	76,529,567	3,496,553	80,026,120	77,011,599	7,786,075	84,797,674	77,011,599	7,786,075	84,797,674
00012 ADJUTANT GENERAL DEPARTMENT	4,448,613	4,388,098	2,500	4,390,598	4,527,351	2,500	4,529,851	4,527,351	2,500	4,529,851
00018 AGRICULTURE	2,811,078	3,126,036	498,849	3,624,885	3,176,632	518,358	3,694,990	3,176,632	518,358	3,694,990
00020 DEPARTMENT OF JUSTICE	10,500,509	11,059,015	104,846	11,163,861	11,233,096	106,469	11,339,565	11,233,096	106,469	11,339,565
00023 DEPARTMENT OF SAFETY	2,881,770	9,435,603	38,039	9,473,642	9,900,645	6,225	9,906,870	9,900,645	6,225	9,906,870
00024 INSURANCE DEPARTMENT	0	0	0	0	0	0	0	0	0	0
00025 HIGHWAY SAFETY AGENCY	0	0	0	0	0	0	0	0	0	0
00026 DEPARTMENT OF LABOR	1,388,125	1,494,376	0	1,494,376	1,560,988	0	1,560,988	1,560,988	0	1,560,988
00027 DEPT OF EMPLOYMENT SECURITY	4	0	0	0	0	0	0	0	0	0
00046 DEPARTMENT OF CORRECTIONS	108,521,818	122,923,505	452,993	123,376,498	127,235,870	358,030	127,593,900	127,235,870	358,030	127,593,900
00072 BANK COMMISSION	104	201	0	201	226	0	226	226	0	226
00073 REGULATORY BOARDS & COMM	429,966	450,244	3,750	453,994	469,023	0	469,023	469,023	0	469,023
00076 HUMAN RIGHTS COMMISSION	593,107	588,576	1,529	590,105	614,548	5,560	620,108	614,548	5,560	620,108
00077 LIQUOR COMMISSION	37,346,103	40,565,902	3,673,059	44,238,961	42,558,117	3,828,432	46,386,549	42,558,117	3,828,432	46,386,549
00081 PUBLIC UTILITIES COMMISSION	0	0	0	0	0	0	0	0	0	0
00086 RACING & CHARITABLE GAMING COMM	2,182,197	1,869,572	7,424	1,876,996	1,949,782	4,370	1,954,152	1,949,782	4,370	1,954,152
<b>CATEGORY 02 - ADMIN OF JUSTICE AND PUBLIC PRTN</b>	<b>265,403,409</b>	<b>299,595,981</b>	<b>9,114,542</b>	<b>308,710,523</b>	<b>308,472,481</b>	<b>14,308,203</b>	<b>322,780,684</b>	<b>308,472,481</b>	<b>14,308,203</b>	<b>322,780,684</b>
00013 PEASE DEVELOPMENT AUTHORITY	0	0	0	0	0	0	0	0	0	0
00035 RESOURCES & ECONOMIC DEVELOPMENT	14,775,645	17,578,768	679,576	18,258,344	17,860,574	839,369	18,699,943	17,860,574	839,369	18,699,943
00037 COMMUNITY DEVELOPMENT FINANCE	185,377	185,377	0	185,377	185,377	0	185,377	185,377	0	185,377
00044 DEPT OF ENVIRONMENTAL SERVICES	34,639,781	35,366,833	531,486	35,898,319	35,875,745	491,042	36,366,787	35,875,745	491,042	36,366,787
00075 FISH AND GAME DEPARTMENT	0	137,395	0	137,395	137,395	0	137,395	137,395	0	137,395
<b>CATEGORY 03 - RESOURCE PROTECTION &amp; DEVEL.</b>	<b>49,600,803</b>	<b>53,268,373</b>	<b>1,211,062</b>	<b>54,479,435</b>	<b>54,059,091</b>	<b>1,330,411</b>	<b>55,389,502</b>	<b>54,059,091</b>	<b>1,330,411</b>	<b>55,389,502</b>

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Department	FY 2009		FY 2010		FY 2011			
	Adj	Auth	Maint	Change	Request	Maint	Change	Request
00096 DEPARTMENT OF TRANSPORTATION		1,245,632	1,630,234	0	1,630,234	1,684,172	0	1,684,172
<b>CATEGORY 04 - TRANSPORTATION</b>		<b>1,245,632</b>	<b>1,630,234</b>	<b>0</b>	<b>1,630,234</b>	<b>1,684,172</b>	<b>0</b>	<b>1,684,172</b>
00043 VETERANS HOME		11,702,040	12,768,536	931,302	13,699,838	13,294,521	774,325	14,068,846
00066 VETERANS COUNCIL		415,795	445,778	0	445,778	461,265	13,406	474,671
00074 HHS ADMIN ATTACHED BOARDS		3,795,961	4,293,235	6,517	4,299,752	4,402,336	20,803	4,423,139
00095 DEPT OF HEALTH AND HUMAN SVCS		720,399,922	806,485,809	94,682,880	901,168,689	854,190,652	107,342,617	961,533,269
<b>CATEGORY 05 - HEALTH AND SOCIAL SERVICES</b>		<b>736,313,718</b>	<b>823,993,358</b>	<b>95,620,699</b>	<b>919,614,057</b>	<b>872,348,774</b>	<b>108,151,151</b>	<b>980,499,925</b>
00050 UNIVERSITY SYSTEM		100,000,000	109,041,000	701,000	109,742,000	119,635,000	501,000	120,136,000
00056 DEPARTMENT OF EDUCATION		106,504,817	121,858,535	12,926,381	134,784,916	132,732,622	10,752,391	143,485,013
00057 POSTSECONDARY EDUCATION COMM		4,560,463	4,588,041	3,235	4,591,276	4,597,511	7,224	4,604,735
00058 REGIONAL COMMUNITY TECH COLLEGES		38,040,676	42,710,870	351,046	43,061,916	45,720,851	389,772	46,110,623
00083 NH SWEEPSTAKES COMMISSION		0	0	0	0	0	0	0
<b>CATEGORY 06 - EDUCATION</b>		<b>249,105,956</b>	<b>278,198,446</b>	<b>13,981,662</b>	<b>292,180,108</b>	<b>302,685,984</b>	<b>11,650,387</b>	<b>314,336,371</b>
<b>STATE TOTAL</b>		<b>1,652,900,872</b>	<b>1,829,152,757</b>	<b>124,347,778</b>	<b>1,953,500,535</b>	<b>1,932,190,546</b>	<b>141,377,477</b>	<b>2,073,568,023</b>

DEPARTMENTS WITH MULTIPLE AGENCIES  
GENERAL FUNDS

Department - Agency/Division	FY 2009			FY 2010			FY 2011		
	Adj Auth	Maint	Change	Request	Change	Maint	Request	Change	Request
00064-BMH642310 BD. OF MANUFACTURED HOUSING	23,915	6,866	50	6,916	8,171	728	8,899		8,899
00064-BWC642910 BOXING - WRESTLING COMMISSION	6,076	4,835	0	4,835	4,835	0	4,835		4,835
00064-MMB643010 MARITAL MEDIATOR BOARD	9,874	8,940	0	8,940	8,940	0	8,942		8,942
00064-PBD645810 PLUMBERS BOARD	470,451	543,120	86,621	629,741	556,586	60,345	616,931		616,931
00064-REA642010 REAL ESTATE APPRAISER BOARD	115,986	160,432	1,058	161,490	165,312	1,765	167,077		167,077
00064-SOW641710 COMM ON THE STATUS OF WOMEN	150,866	163,562	340	163,902	165,632	0	165,632		165,632
00064-VEB641910 VETERINARY EXAMINERS BOARD	81,550	95,100	13,000	108,100	97,849	13,000	110,849		110,849
<b>CATEGORY 01 - GENERAL GOVERNMENT</b>	<b>858,718</b>	<b>982,855</b>	<b>101,069</b>	<b>1,083,924</b>	<b>1,007,327</b>	<b>75,838</b>	<b>1,083,165</b>		<b>1,083,165</b>
00095-040 HHS: CHILDREN AND YOUTH	68,867,584	72,322,512	9,915,972	82,238,484	74,848,796	9,862,183	84,710,979		84,710,979
00095-041 HHS: JUVENILE JUSTICE SERV	21,709,879	24,834,161	403,471	25,237,632	25,638,622	367,799	26,006,421		26,006,421
00095-045 HHS: TRANSITIONAL ASSISTANCE	44,807,037	47,400,746	31,082	47,431,828	48,945,877	32,765	48,978,642		48,978,642
00095-048 HHS: ELDERLY - ADULT SERVICES	69,073,017	78,382,546	33,776,427	112,158,973	82,784,781	35,174,146	117,958,927		117,958,927
00095-090 HHS: DIVISION OF PUBLIC HEALTH	21,717,277	23,735,914	6,737,127	30,473,041	23,947,062	6,705,413	30,652,475		30,652,475
00095-091 HHS: GLENCLIFF HOME	13,311,981	15,096,544	0	15,096,544	15,622,501	0	15,622,501		15,622,501
00095-092 HHS: BEHAVIORAL HEALTH- DIV OF	54,166,821	57,043,356	6,203,950	63,247,306	60,750,047	9,077,093	69,827,140		69,827,140
00095-093 HHS: DEVELOPMENTAL SERV- DIV OF	103,400,473	108,600,350	19,616,120	128,216,470	113,738,647	28,986,666	142,725,313		142,725,313
00095-094 HHS: NEW HAMPSHIRE HOSPITAL	49,891,540	54,478,758	612,175	55,090,933	56,594,753	614,479	57,209,232		57,209,232
00095-095 HHS: COMMISSIONER	273,454,313	324,590,922	17,386,556	341,977,478	351,319,566	16,522,073	367,841,639		367,841,639
<b>CATEGORY 05 - HEALTH AND SOCIAL SERVICES</b>	<b>720,399,922</b>	<b>806,485,809</b>	<b>94,682,880</b>	<b>901,168,689</b>	<b>854,190,652</b>	<b>107,342,617</b>	<b>961,533,269</b>		<b>961,533,269</b>
00058-058 REGIONAL COMM TECH COLLEGE	37,406,617	42,154,353	105,344	42,259,697	45,139,869	115,621	45,255,490		45,255,490
00058-061 CHRISTA MCAULIFFE PLANETARIUM	634,059	556,517	245,702	802,219	580,982	274,151	855,133		855,133
00058-087 POLICE STDS & TRAINING COUNCIL	0	0	0	0	0	0	0		0
<b>CATEGORY 06 - EDUCATION</b>	<b>38,040,676</b>	<b>42,710,870</b>	<b>351,046</b>	<b>43,061,916</b>	<b>45,720,851</b>	<b>389,772</b>	<b>46,110,623</b>		<b>46,110,623</b>
<b>STATE TOTAL</b>	<b>759,299,316</b>	<b>850,179,534</b>	<b>95,134,995</b>	<b>945,314,529</b>	<b>900,918,830</b>	<b>107,808,227</b>	<b>1,008,727,057</b>		<b>1,008,727,057</b>

01 GENERAL GOVERNMENT  
 11 SOS-ATTACHED BOARDS & COMMS  
 01 REAL ESTATE COMMISSION  
 01 REAL ESTATE COMM ADMIN

10 PERSONAL SERVICES - PERMANENT			
11 SALARY OF DIRECTOR	236,248	241,498	
18 OVERTIME	64,620	64,620	
20 CURRENT EXPENSES	3,500	3,500	
22 RENTS&LEASES OTHER THAN STATE	34,109	34,609	
24 MAINT. OTHER THAN BUILD. & GRNDS	2,400	2,400	
26 ORGANIZATIONAL DUES	500	500	
27 TRANSFERS TO OIT	1,800	1,800	
28 TRANSFERS TO GENERAL SERVICES	47,787	48,177	D
30 EQUIPMENT NEW/REPLACEMENT	28,956	26,824	D
49 TRANSFRS TO OTHER STATE AGENCS	2,000	1,500	D
50 PERSONAL SERVICE-TEMP/APPOINTE	250	250	
60 BENEFITS	20,975	20,975	
70 IN-STATE TRAVEL	148,615	151,151	
80 OUT-OF STATE TRAVEL	3,483	3,981	
90 TESTING EXPENSES	6,686	7,818	
93 RSA 331-A:7.VII EXPENSES	182,600	182,600	
TOTAL	10,000	10,000	
ESTIMATED SOURCE OF FUNDS FOR			
REAL ESTATE COMM ADMIN	794,529		802,203
09 AGENCY INCOME		292,500	292,500
GENERAL FUND		502,029	509,703
TOTAL		794,529	802,203

ESTABLISHMENT OF FEES BY BOARDS & COMMISSIONS.  
 ALL BOARDS AND COMMISSIONS WHICH HAVE NOT  
 ALREADY ESTABLISHED FEES FOR EXAMINATION  
 APPLICANTS, APPLICANTS FOR A LICENSE OR  
 REGISTRATION, A PUBLICATION WHICH THEY SELL, OR  
 ANY OTHER PROGRAM FOR WHICH THEY ARE SPECIFIC-  
 ALLY AUTHORIZED TO CHARGE A FEE SHALL ADOPT  
 RULES UNDER RSA 541-A RELATIVE TO FEES FOR SUCH  
 PROGRAMS. SUCH FEES SHALL RECOVER, ON AN  
 ANNUAL OR BIENNIAL BASIS THE FULL COST OF THE  
 PROGRAM INCLUDING THE COST OF SUPPORT AND  
 ADMINISTRATIVE SERVICES PROVIDED BY OTHER  
 AGENCIES, OR 125% OF THE DIRECT COST OF THE  
 BOARD OR COMMISSION RELATING TO THE PROGRAM,  
 WHICHEVER IS GREATER. A BOARD OR COMMISSION  
 WHICH ESTABLISHES FEES FOR EXAMINATION OF  
 APPLICANTS MAY EXPEND SUCH FUNDS FOR EXAMINA-  
 TIONS, RELATED SERVICES, OR SUPPLIES, AS  
 NEEDED, BUT NOT TO EXCEED THE DIRECT COST OF  
 THE EXAMINATION.

01	GENERAL GOVERNMENT		
28	REAL ESTATE COMMISSION		
28	REAL ESTATE COMMISSION		
280010	REAL ESTATE COMMISSION		
2054	REAL ESTATE COMM ADMIN		
010	PERSONAL SERVICES - PERMANENT		
011	PERSONAL SERVICES - UNCLASSIFIED		
018	OVERTIME		
020	CURRENT EXPENSES		
022	RENTS-LEASES OTHER THAN STATE		
024	MAINT. OTHER THAN BUILD. - GRNDS		
026	ORGANIZATIONAL DUES		
027	TRANSFERS TO OIT		
028	TRANSFERS TO GENERAL SERVICES		
030	EQUIPMENT NEW/REPLACEMENT		
049	TRANSFERS TO OTHER STATE AGENCS		
050	PERSONAL SERVICE-TEMP/APPOINTED		
060	BENEFITS		
070	IN-STATE TRAVEL		
080	OUT-OF STATE TRAVEL		
104	CERTIFICATION EXPENSE		
105	REGULATORY HEARING EXPENSE		
TOTAL		236,248	241,498
ESTIMATED SOURCE OF FUNDS FOR		64,620	64,620
REAL ESTATE COMM ADMIN		3,500	3,500
009 AGENCY INCOME		34,109	34,609
GENERAL FUND		2,400	2,400
TOTAL		500	500
		1,800	1,800
		47,787	48,177
		28,955	26,824
		2,000	1,500
		250	250
		20,975	20,975
		148,615	151,151
		3,483	3,981
		6,686	7,818
		182,600	182,600
		10,000	10,000
		794,529	802,203
		292,500	292,500
		502,029	509,703
		794,529	802,203

\* CLASS 027, 028, AND 049 - D. THE FUNDS IN THIS APPROPRIATION SHALL NOT BE TRANSFERRED OR EXPENDED FOR ANY OTHER PURPOSE.

CLASS 009 - I. IN THE EVENT THAT ESTIMATED REVENUE IS LESS THAN BUDGETED, THE TOTAL APPROPRIATION SHALL BE REDUCED BY THE AMOUNT OF THE SHORTFALL IN EITHER ACTUAL OR PROJECTED BUDGETED REVENUE. THE AGENCY HEAD SHALL NOTIFY THE BUREAU OF ACCOUNTING SERVICES FORTHWITH, IN WRITING, AS TO PRECISELY WHICH LINE ITEM APPROPRIATION AND IN WHAT SPECIFIC AMOUNTS REDUCTIONS ARE TO BE MADE IN ORDER TO FULLY COMPENSATE FOR THE TOTAL REVENUE DEFICITS. THE PROVISIONS OF THIS FOOTNOTE DO NOT APPLY TO FEDERAL FUNDS COVERED BY RSA 124:14.

ACCOUNTING UNIT FOOTNOTE  
 ESTABLISHMENT OF FEES BY BOARDS & COMMISSIONS. ALL BOARDS AND COMMISSIONS WHICH HAVE NOT ALREADY ESTABLISHED FEES FOR EXAMINATION APPLICANTS, APPLICANTS FOR A LICENSE OR REGISTRATION, A PUBLICATION WHICH THEY SELL, OR ANY OTHER PROGRAM FOR WHICH THEY ARE SPECIFICALLY AUTHORIZED TO CHARGE A FEE SHALL ADOPT RULES UNDER RSA 541-A RELATIVE TO FEES FOR SUCH PROGRAMS. SUCH FEES SHALL RECOVER, ON AN ANNUAL OR BIENNIAL BASIS, THE FULL COST OF THE PROGRAM INCLUDING THE COST OF SUPPORT AND ADMINISTRATIVE SERVICES PROVIDED BY OTHER AGENCIES, OR 125% OF THE DIRECT COST OF THE BOARD OR COMMISSION RELATING TO THE PROGRAM, WHICHEVER IS GREATER. A BOARD OR COMMISSION WHICH ESTABLISHES FEES FOR EXAMINATION OF APPLICANTS MAY EXPEND SUCH FUNDS FOR EXAMINATIONS, RELATED SERVICES, OR SUPPLIES, AS NEEDED, BUT NOT TO EXCEED THE DIRECT COST OF THE EXAMINATION.

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1 A. Data Processing Services. The department of administrative services and the department of  
2 health and human services shall, prior to performing data processing services for any department,  
3 board, commission, institution or other agency, enter into a written agreement specifying in detail  
4 the services to be performed and the cost to the agency. Said agreement shall be binding on both  
5 agencies. Any change or modification in the services to be performed shall likewise be agreed to in  
6 writing and shall specify the change and the adjustment to the cost. Any dispute relative to such  
7 agreements shall be resolved by the department of justice. The provisions of this paragraph shall  
8 not permit any state department, board, commission, institution or other agency to contract for data  
9 processing services without the approval of the department of administrative services.

10 B. Revenue shall be deposited with the state treasurer as unrestricted revenue.

11 C. Revenue in excess of the estimate may be expended with prior approval of the fiscal  
12 committee and the approval of the governor and council.

13 D. The funds in this appropriation shall not be transferred or expended for any other purpose.

14 E. The funds in this appropriation are for general overhead state charges and such sums shall  
15 be transferred by the agency to the general fund of the state consistent with federal requirements.

16 F. This appropriation shall not lapse until June 30, 2009.

17 G. The funds in this appropriation shall not be transferred or expended for any other purpose  
18 and shall not lapse until June 30, 2009.

19 H. The funds in this appropriation shall not be transferred or used for any other purpose and  
20 shall not lapse until June 30, 2009. No additions or deletions may be made from those projects  
21 authorized for funding from the original maintenance survey except in an emergency situation and  
22 then only after consultation with the administrator of the department of transportation and approval  
23 by the commissioner of the department of administrative services.

24 I. In the event that estimated revenue is less than budgeted, the total appropriation shall be  
25 reduced by the amount of the shortfall in either actual or projected budgeted revenue. The agency  
26 head shall notify the bureau of accounting services forthwith, in writing, as to precisely which line  
27 item appropriation and in what specific amounts reductions are to be made in order to fully  
28 compensate for the total revenue deficits. The provisions of this footnote do not apply to federal  
29 funds covered by RSA 124:14.

30 J. This appropriation, to be administered by the commissioner, is for the necessary equipment  
31 needs of the department and shall be expended at the commissioner's discretion.

32 K. The funds in this appropriation are for the lease of state-owned equipment from the  
33 department of transportation operations division, mechanical services bureau, and shall not be  
34 transferred or expended for any other purpose. Transfers may be made between funds appropriated  
35 in class 25 in other PAU's with prior approval of the capital budget overview committee and  
36 thereafter the fiscal committee and governor and council.

GENERAL SECTIONS

1  
2       262:2 General Fund and Total Appropriation Limits. The amount included in PAU 06-06  
3 (higher education fund) under estimated source of funds from general funds shall be the total  
4 appropriation from general funds for such PAU that may be expended for the purpose of section 1 of  
5 this act. Any funds received by said agency from other than general funds are hereby appropriated  
6 for the use of the agency and may be expended by said agency whether or not this will result in an  
7 appropriation and expenditure by the agency in excess of the total appropriation therefore.

8       262:3 Assignment of Office Space. If, during the biennium ending June 30, 2009, because of  
9 program reductions, consolidations, or any other reason, office space becomes available in the health  
10 and human services complex, the Hayes building, or any other state building, except office space  
11 under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative  
12 services shall, with the prior approval of the fiscal committee, and with the approval of the governor  
13 and council, require that any agency renting private space be required to occupy such available space  
14 in said building or buildings forthwith. Such funds as have been allocated or committed by any  
15 agency affected by this section for outside rental shall be transferred by the director of the division of  
16 accounting services to the bureau of general services, PAU 01-04-04-05-01 for maintenance of state  
17 buildings.

18       262:4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2009, in order  
19 to provide sufficient funding to the lottery commission to carry out lottery programs that will provide  
20 funds for distribution in accordance with RSA 284:21-J, the commission shall apply to the fiscal  
21 committee of the general court for approval of any new lottery programs or for the purchase of any  
22 tickets for new or continuing games. Additionally, no expenditures for consultants shall be made  
23 without prior approval by the fiscal committee. If approved, the commission may then apply to the  
24 governor and council to transfer funds from the sweepstakes revenue special account. The total of  
25 such transfers shall not exceed \$5,000,000 for the biennium ending June 30, 2009.

26       262:5 Appropriation of Unrestricted Motor Vehicle Revenue. All sums received by the division of  
27 motor vehicles or the division of state police, department of safety, from any source, which are not  
28 derived from registration fees, drivers licenses, gasoline road tolls, or any other special charges or  
29 taxes with respect to the operation of motor vehicles or the sale or consumption of motor vehicle fuel,  
30 including revenue received from fines and forfeitures assessed against any violator of any law of the  
31 state, other than RSA 266:18 through 266:26, or of any political subdivision thereof relative to the  
32 use and operation of motor vehicles, whether the violator is apprehended or prosecuted by an  
33 employee of the state or any political subdivision thereof, shall be paid to the state treasurer and  
34 shall, for the biennium ending June 30, 2009, be available for expenditure as unrestricted general  
35 fund revenues of the state. Fines and forfeitures assessed against any violator of RSA 266:18  
36 through 266:26 shall be available as unrestricted highway fund revenue.



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1           262:6 Positions Abolished. The following positions are hereby abolished forthwith effective at  
2 the close of business on June 30, 2007, or later, as specifically indicated:  
3 Office of Information Technology  
4 01-03-06-01-00                   9U387, 9U462  
5 01-03-06-03-00                   9U511, 9U514, 9U515,  
6 01-03-06-05-00                   11334, 12314, 14252  
7 Department of Administrative Services  
8 01-04-04-02-01                   10073, 42530, 41873  
9 01-04-04-05-03                   41301  
10 Secretary of State  
11 01-05-04-00-00                   11356  
12 Department of Cultural Resources  
13 01-06-02-01-00                   11420  
14 Department of Revenue Administration  
15 01-07-03-02-01                   14456, 9U510  
16 Treasury Department  
17 01-08-01-00-00                   11590  
18 01-08-02-00-00                   11592  
19 Adjutant General  
20 02-02-01-05-01                   41826, 42517, 42518, 42522  
21 Department of Justice  
22 02-04-04-02-00                   41887  
23 Department of Safety  
24 02-15-01-04-00                   41940  
25 02-15-01-05-00                   42566, 42567, 42568  
26 02-15-04-11-03                   9U481  
27 02-15-05-01-00                   41991  
28 02-15-06-02-01                   9U519  
29 02-15-08-03                   9U498  
30 Department of Corrections  
31 02-16-02-02-00                   16920, 16925  
32 02-16-03-01-05                   12799  
33 02-16-03-02-01                   16870  
34 02-16-03-04-01                   16919  
35 02-16-04-01-00                   12867, 18564, 19936, 30355  
36 02-16-04-03-02                   42239

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1	02-16-05-02-01	19919
2	02-16-05-02-02	30835, 9U493
3	02-16-07-01-00	40759
4	02-16-08-01-00	41381
5	Department of Employment Security	
6	02-17-01-00-00	11012, 11028, 11070, 11071, 11085, 11091, 11126, 11191, 11199,
7		11224, 11225, 11231, 11241, 11272, 11298, 11310, 11322, 30098,
8		30137, 40980, 41001, 41002, 41605, 42008, 42015, 42020, 42023,
9		42024, 42588, 11301, 40594, 42021, 30110, 11016
10	Fish and Game Department	
11	03-01-05-01-00	42423
12	03-01-01-03-04	13864, 13932
13	03-01-01-02-02	13927, 19854
14	03-01-01-03-06	43028
15	Community Development Finance Authority	
16	03-02-01-00-00	10018, 10021, 16674, 18497, 18498, 18499, 40470
17	Department of Resources and Economic Development	
18	03-03-01-02-00	42032, 42064
19	03-03-02-05-00	42591
20	03-03-02-09-00	42053
21	03-03-04-04-00	11531, 30192, 40057, 11546
22	Department of Environmental Services	
23	03-04-01-01-00	18560
24	03-04-01-02-00	12125
25	03-04-01-19-01	42221
26	03-04-02-03-05	42168
27	03-04-02-04-01	30246, 19811, 19502, 18764, 16772
28	03-04-02-06-14	42176
29	03-04-02-06-21	42154, 40504
30	03-04-02-06-23	42718
31	03-04-02-08-03	42188, 40159, 19734
32	03-04-03-02-07	42729
33	03-04-04-01-01	14757
34	03-04-04-01-03	18160
35	03-04-04-01-13	42180
36	03-04-04-02-01	18651

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1	03-04-04-03-01	18158
2	03-04-04-03-04	19138
3	03-04-04-04-01	40502, 19520
4	03-04-04-04-03	19132
5	Department of Transportation	
6	04-01-02-01-01	21434, 21438, 21855, 20206, 20221
7	04-01-02-03-01	20424, 20432, 21804
8	04-01-02-04-01	20276
9	04-01-03-01-00	20207, 20215, 20511, 21807
10	04-01-03-06-00	21297
11	04-01-03-07-00	19824, 20117, 20134, 21201, 21508
12	04-01-03-08-00	17186, 17196
13	Department of Health and Human Services	
14	05-01-01-01-01	16574, 43073, 9U399
15	05-01-01-01-03	12301, 12334, 12347, 12358, 12423, 40457
16	05-01-01-02-02	18605, 19454
17	05-01-01-05-02	14652, 40326
18	05-01-01-05-03	43011, 43014
19	05-01-02-01-02	12462, 30815, 14643, 16588, 19155, 43009, 43013
20	05-01-03-02-02	30551
21	05-01-03-03-00	12416
22	05-01-03-04-00	17121
23	05-01-04-01-00	19786
24	05-01-05-01-01	42867
25	05-01-05-01-02	17376
26	05-01-05-01-04	42929, 42960
27	05-01-05-02-07	42949
28	05-01-05-03-01	19186
29	05-01-05-03-06	30553
30	05-01-05-03-07	16595, 42930
31	05-01-05-03-11	19040
32	05-01-05-04-05	42962
33	05-01-05-04-09	42889, 42932
34	05-01-05-05-01	42914, 42915
35	05-01-07-02-02	19755
36	05-01-08-04-03	9U476

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1	05-01-09-02-01	14966
2	05-01-09-04-01	16373, 41108
3	05-01-10-01-00	14983, 15433, 17164, 15572, 30696
4	05-01-10-02-00	15185, 15196, 15314
5	05-01-11-03-03	42631, 11688
6	05-01-11-03-04	16540
7	05-01-11-04-01	30949
8	05-01-12-02-00	16427
9	05-01-12-03-00	15821
10	05-01-13-03-00	15281
11	Veterans Home	
12	05-02-01-00-00	42652
13	HHS Administratively Attached Boards	
14	05-05-06-03-00	42834
15	Department of Education	
16	06-03-02-01-02	13156, 13172
17	06-03-03-01-27	18580
18	06-03-04-01-05	13313
19	06-03-05-01-04	40577
20	06-03-05-01-06	30382
21	06-03-05-02-01	18182
22	06-03-05-02-02	13111, 13129, 19794
23	06-03-05-02-03	13221, 13234, 13246, 13249, 13251, 13262, 13274
24	06-03-05-02-10	13112
25	06-03-05-02-16	13067
26	Lottery Commission	
27	06-05-01-00-00	14394, 18352, 40460

28       262:7 Department of Health and Human Services; Reduction in Appropriation. The department  
29 of health and human services is hereby directed to reduce state general fund appropriations for  
30 salary and benefits, administrative expenses, office of information technology direct expenses, and  
31 consultants by \$2,200,000 for the fiscal year ending June 30, 2008, and \$2,500,000 for the fiscal year  
32 ending June 30, 2009. Any direct services to New Hampshire citizens shall be excluded from these  
33 reductions. Direct care positions shall be exempt from any internal hiring freeze imposed by the  
34 commissioner in order to meet these reductions. The department shall provide a bimonthly report of  
35 reductions made under this section to the fiscal committee of the general court and the governor and  
36 council.

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1       262:8 Department of Health and Human Services; Reduction in Appropriation. In the event  
2 that estimated revenues in the aggregate are less than budgeted, during the biennium ending June  
3 30, 2009, the total appropriations to the department of health and human services shall be reduced  
4 by the amount of the shortfall in either actual or projected revenue. The commissioner of the  
5 department of health and human services shall notify the bureau of accounting, forthwith, in  
6 writing, as to precisely which line item appropriation and in what specific amount reductions are to  
7 be made in order to fully compensate for the total revenue deficits.

8       262:9 Department of Health and Human Services; Division of Child Support Services; Payments  
9 to the Administrative Office of the Courts. The appropriation in PAU 05-01-04-01, class 49, includes  
10 funds for payment to the administrative office of the courts in accordance with the cooperative  
11 agreement between the division of child support services and the administrative office of the courts.  
12 The division of child support services and the administrative office of the courts shall, prior to  
13 payment of such funds, enter into a cooperative agreement specifying in detail the services to be  
14 performed by the administrative office of the courts and the estimated costs of such services. Any  
15 change or modification in the services to be performed shall likewise be agreed to in writing and  
16 specify the change and the adjustment to the costs. Funds appropriated for these purposes shall be  
17 paid only after demonstration by the administrative office of the courts that it consistently transmits  
18 court orders to the division of child support services in accordance with the cooperative agreement.

19       262:10 Department of Health and Human Services; Direct Care Training Initiative. The  
20 department shall, after consultation with the area agencies and their subcontractors, develop a plan  
21 to implement a system wide training program and a process to insure that direct care workers who  
22 have completed the approved training receive an enhanced hourly rate. To qualify for the wage  
23 enhancement, employees must be employed for a minimum of 30 hours per week and must have  
24 satisfactorily completed all of the training modules and received a certificate from the college of  
25 direct support or any other training program approved by the department. Funds appropriated in  
26 the operating budget in PAU 05-01-10-01-00, bureau of developmental services shall be used, in part,  
27 to implement this direct care training initiative. The commissioner shall submit the direct care  
28 training initiative plan to the legislative fiscal committee for approval before implementation.

29       262:11 Liquor Commission; Authority Granted. For the biennium ending June 30, 2009, the  
30 fiscal committee of the general court and governor and council may authorize additional funds  
31 necessary for the opening of new retail and wine stores if a cost benefit analysis supports such  
32 efforts, the most recent surplus estimated by the legislative budget assistant is not less than  
33 \$3,000,000, and the liquor commission budget is not sufficiently funded to do so. If approved, the  
34 governor is authorized to draw a warrant from funds not otherwise appropriated.

35       262:12 Department of Transportation; Highway Fund Reporting. For the biennium ending June  
36 30, 2009, the commissioner of the department of transportation shall submit a report detailing the

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1 status of the highway fund balance to the joint fiscal committee of the general court and governor  
2 and council on a quarterly basis.

3 262:13 Office of Information Technology; General Fund Appropriation Reductions; Vacant  
4 Positions. I. The office of information technology, in consultation with the department of  
5 administrative services, shall reduce personnel, benefit, overtime, contractors, new or replacement  
6 equipment, and personal computer replacement lines of the office by an amount that will result in a  
7 reduction of state general fund appropriations for class 27 by \$1,000,000 for the fiscal year ending  
8 June 30, 2008 and \$1,000,000 for the fiscal year ending June 30, 2009. Any personnel and benefit  
9 reductions shall be attributable to vacant positions at the office of information technology.

10 II. The office of information technology, in consultation with the department of  
11 administrative services, shall allocate \$366,103 for the fiscal year ending June 30, 2008 and  
12 \$432,702 for the fiscal year ending June 30, 2009, recognized as agency income, to the appropriate  
13 state agencies as required to maintain the integrity of their cost allocation plan. The department of  
14 administrative services is authorized to distribute the additional expenses within each budget of the  
15 state agencies affected by the allocation, and increase expenditure class 27, along with the associated  
16 revenue classes, for each impacted PAU. The commissioner of administrative services is hereby  
17 authorized to draw a warrant from any funds not otherwise appropriated to support this increase in  
18 appropriations.

19 III. The office of information technology shall reduce its operating budget by \$366,103 for  
20 the fiscal year ending June 30, 2008 and by \$432,702 for the fiscal year ending June 30, 2009. The  
21 general funds reduced shall be equal to or exceed the general funds allocated in paragraph II.

22 IV. The office shall provide a bimonthly report of position, benefit, and other reductions  
23 made under this section to the fiscal committee of the general court.

24 262:14 Department of Corrections; General Fund Appropriation Reductions; Vacant  
25 Positions. The department of corrections shall reduce state general fund appropriations to personnel  
26 lines by \$367,500 for the fiscal year ending June 30, 2008, and by \$367,500 for the fiscal year ending  
27 June 30, 2009. Such reductions shall be attributable to vacant positions at the department. The  
28 department shall provide a bimonthly report of position reductions made under this section to the  
29 fiscal committee of the general court and the house and senate finance committees.

30 262:15 Department of Revenue Administration; General Fund Appropriation Reductions;  
31 Vacant Positions. The department of revenue administration shall reduce state general fund  
32 appropriations to personnel and benefit lines by \$300,000 for the fiscal year ending June 30, 2008.  
33 Such reductions shall be attributable to vacant positions at the department. The department shall  
34 provide a bimonthly report of position and benefit reductions made under this section to the fiscal  
35 committee of the general court.

36 262:16 Department of Transportation; Highway Fund Appropriation Reductions; Vacant

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1 Positions. The department of transportation shall reduce state highway fund appropriations to  
2 personnel and benefit lines by \$1,290,500 for the fiscal year ending June 30, 2008, and by \$1,347,300  
3 for the fiscal year ending June 30, 2009. Such reductions shall be attributable to vacant positions at  
4 the department. The department shall provide a bimonthly report of position and benefit reductions  
5 made under this section to the fiscal committee of the general court and the house and senate  
6 finance committees.

7 262:17 Department of Safety; Appropriation. For the biennium ending June 30, 2009, the  
8 commissioner of the department of safety may request, with prior approval of the joint legislative  
9 fiscal committee, that the governor and council authorize funds of up to \$250,000 for the fiscal year  
10 ending June 30, 2008, and \$250,000 for the fiscal year ending June 30, 2009 for deposit into the New  
11 Hampshire emergency response and recovery fund under RSA 21-P:46 for the purpose of paying  
12 individual assistance match to the federal emergency management agency. Of funds requested and  
13 approved, the governor is authorized to draw a warrant for said sums out of any money in the  
14 treasury not otherwise appropriated.

15 262:18 Department of Health and Human Services; Appropriation. The sum of \$2,002,785 is  
16 hereby appropriated for the fiscal year ending June 30, 2007 to the department of health and human  
17 services for the purpose of purchasing 135,305 federally subsidized antiviral treatment courses to  
18 prevent the outbreak of a potential epidemic or pandemic of avian influenza. Such amount shall be  
19 nonlapsing. The governor is authorized to draw a warrant for such amount out of any money in the  
20 treasury not otherwise appropriated.

21 262:19 Department of Health and Human Services; Specialty Hospitals; Pediatric Care. By  
22 November 1, 2007, the department of health and human services shall submit to the fiscal committee  
23 of the general court various options for a new rate structure for intensive neonatal care, pediatric  
24 cardiac care, and other specialty care for Children's Hospital Boston, Dartmouth-Hitchcock Medical  
25 Center, and other providers of specialty care. The fiscal committee of the general court shall approve  
26 one of the options submitted by the department prior to the implementation of a new rate structure.  
27 The new rate structure shall become effective no later than January 1, 2008.

28 262:20 Department of Administrative Services; General Fund Appropriation Reductions. The  
29 department of administrative services shall reduce state general fund appropriations by \$742,685 for  
30 the fiscal year ending June 30, 2008 and by \$806,490 for the fiscal year ending June 30, 2009. The  
31 department shall provide a bimonthly report of reductions made under this section to the fiscal  
32 committee of the general court.

33 262:21 Fish and Game Department; Wildlife Program; Additional Appropriation. The sum of  
34 \$87,395 in fiscal year 2008 and the sum of \$87,395 in fiscal year 2009 are hereby appropriated for  
35 nongame species management within PAU 03-01-02-08, fish and game department, wildlife  
36 program. Said sums are to match the moneys donated or federal grants obtained for the nongame

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1 species management act. The governor is authorized to draw a warrant for said sums out of any  
2 money in the treasury not otherwise appropriated.

3 262:22 Department of Transportation; Appropriation. The sum of \$1,500,000 for the biennium  
4 ending June 30, 2009, is hereby appropriated from the highway fund to the department of  
5 transportation for the purpose of retaining an independent third party auditor to conduct an  
6 environmental compliance audit of its division of operations, retaining an independent third party  
7 consultant to assist the department in the development and implementation of environmental  
8 management systems for each of the bureaus in the division of operations, payment of civil penalties  
9 assessed to the hazardous waste cleanup fund, and to provide payment for the department to  
10 investigate and fully remediate all sites described in the Administrative Order by Consent (No. 07-  
11 004).

12 262:23 Department of Justice; Appropriation. The sum of \$50,000 for the fiscal year ending  
13 June 30, 2008, and the sum of \$120,000 for the fiscal year ending June 30, 2009, are hereby  
14 appropriated to the department of justice for the purpose of funding merit-based salary adjustments  
15 for attorneys in the department. These appropriations are in addition to any other funds  
16 appropriated to the department of justice. The governor is authorized to draw a warrant for said  
17 sums out of any money in the treasury not otherwise appropriated.

18 262:24 Fish and Game Department; Results of Performance Audit. After the performance audit  
19 of the fish and game department has been completed, the legislature shall review the results of the  
20 performance audit and may make changes to the fish and game department's fiscal year 2009  
21 operating budget.

22 262:25 Department of Labor; Field Auditor Position; Appropriation. An additional position of  
23 field auditor is hereby established in the department of labor, PAU 02-12-03, at labor grade 22. In  
24 addition to any other sums appropriated to the department, there is appropriated to the department  
25 of labor the sum of \$77,964, for the fiscal year ending June 30, 2008, and the sum of \$63,401, for the  
26 fiscal year ending June 30, 2009, for the purpose of funding the salary, benefits, expenses,  
27 equipment, and in-state travel costs of the field auditor position. The sums so appropriated shall be  
28 a charge against the workers' compensation administration fund, established in RSA 281-A:58.

29 262:26 General Fund; Transfer to Highway Fund. The commissioner of administrative services  
30 shall cause to have transferred \$6,750,000 from the general fund to the highway fund on January 1,  
31 2008 and January 1, 2009.

32 262:27 Appropriation; Pari-Mutuel Commission; Positions Established. If HB 229 of the 2007  
33 regular legislative session becomes law, the sum of \$108,000 for the fiscal year ending June 30, 2008  
34 and the sum of \$111,000 for the fiscal year ending June 30, 2009 are hereby appropriated to the pari-  
35 mutuel commission to fund one internal auditor III position at labor grade 23 and one supervisor II



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1 position at labor grade 21 within the pari-mutuel commission. The governor is authorized to draw a  
 2 warrant for said sums out of any money in the treasury not otherwise appropriated.

3 262:28 Estimates of Unrestricted Revenue.

<u>GENERAL FUND</u>	<u>FY 2008</u>	<u>FY 2009</u>
5 Business Profits Tax	\$ 301,100,000	\$ 320,000,000
6 Business Enterprise Tax	<u>90,800,000</u>	<u>95,100,000</u>
7 Subtotal for the Business Taxes	\$ 391,900,000	\$ 415,100,000
8 Meals and Rooms Tax	212,200,000	221,800,000
9 Tobacco Tax	62,800,000	60,300,000
10 Real Estate Transfer Tax	93,300,000	97,100,000
11 Liquor Sales & Distribution	137,000,000	146,100,000
12 Interest and Dividends	117,000,000	126,000,000
13 Insurance Tax	99,500,000	98,300,000
14 Communications Tax	79,900,000	82,900,000
15 Other	70,650,000	75,050,000
16 Tobacco Settlement	7,700,000	9,300,000
17 Securities Revenue	33,000,000	34,000,000
18 Court Fines and Fees	32,100,000	32,900,000
19 Board and Care	16,000,000	16,400,000
20 Beer Tax	12,800,000	12,900,000
21 Utility Consumption Tax	6,400,000	6,600,000
22 Racing	<u>3,000,000</u>	<u>3,000,000</u>
23 Subtotal	\$ 1,375,250,000	\$ 1,437,750,000
24 Medicaid Enhancement Revenue	91,000,000	91,800,000
25 Medicaid Recoveries	<u>14,100,000</u>	<u>14,600,000</u>
26 Total	<u>\$ 1,480,350,000</u>	<u>\$ 1,544,150,000</u>
27 <u>HIGHWAY FUND</u>	<u>FY 2008</u>	<u>FY 2009</u>
28 Gasoline Road Toll	\$ 137,900,000	\$ 139,900,000
29 Motor Vehicle Fees	102,300,000	103,900,000
30 Miscellaneous	<u>13,600,000</u>	<u>13,700,000</u>
31 Total	<u>\$ 253,800,000</u>	<u>\$ 257,500,000</u>
32 <u>FISH AND GAME FUND</u>	<u>FY 2008</u>	<u>FY 2009</u>
33 Fish and Game Licenses	\$ 8,300,000	\$ 8,300,000
34 Fines and Penalties	144,500	144,500
35 Miscellaneous	1,180,500	880,500
36 Indirect Costs	<u>875,000</u>	<u>875,000</u>

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1	Total	<u>\$ 10,500,000</u>	<u>\$ 10,200,000</u>
2	<u>EDUCATION TRUST FUND</u>	<u>FY 2008</u>	<u>FY 2009</u>
3	Business Profits Tax	64,500,000	68,600,000
4	Business Enterprise Tax	181,600,000	190,300,000
5	Meals and Rooms Tax	7,800,000	8,200,000
6	Real Estate Transfer Tax	46,700,000	48,500,000
7	Tobacco Tax	120,600,000	115,600,000
8	Tobacco Settlement	40,000,000	40,000,000
9	Utility Property Tax	22,900,000	23,600,000
10	Lottery Revenue	85,800,000	87,800,000
11	Bingo/Lucky 7	1,500,000	1,500,000
12	State Property Tax	<u>363,000,000</u>	<u>363,000,000</u>
13	Total	<u>\$ 934,400,000</u>	<u>\$ 947,100,000</u>

14 262:29 Effective Date.

15 I. Section 18 of this act shall take effect June 30, 2007.

16 II. The remainder of this act shall take effect July 1, 2007.

17 Approved: June 29, 2007

18 Effective: I. Section 18 shall take effect June 30, 2007.

19 II. Remainder shall take effect July 1, 2007.

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 STATE OF NEW HAMPSHIRE  
 OFFICE OF LEGISLATIVE BUDGET ASSISTANT

	FY07	* - - - - -	-HB1-INTRO-	F Y 0 8 - - -	HOUSE-PASSED	DIFFERENCE	* - - - - -	-HB1-INTRO-	F Y 0 9 - - -	HOUSE-PASSED	DIFFERENCE
	ADJ AUTH	331,992	323,118	323,118	323,118			332,549	332,549	332,549	
10 PERSONAL SERVICES - PERMANENT	267,615	270,324	270,324	270,324	270,324			270,324	270,324	270,324	
11 SALARY OF BOARD MEMBERS	26,460	33,045	43,800	43,800	43,800	10,755		29,045	32,500	32,500	3,455
20 CURRENT EXPENSES	3,400	3,000	3,000	3,000	3,000			3,000	3,000	3,000	
22 RENTS&LEASES OTHER THAN STATE	1,000	500	500	500	500			500	500	500	
24 MAINT.OTHER THAN BUILD.& GRNDS	1,400	750	750	750	750			750	750	750	
26 ORGANIZATIONAL DUES	36,353	48,584	48,584	48,584	48,584		D	52,779	52,779	52,779	
27 TRANSFERS TO OIT	44,470	56,670	56,670	56,670	56,670		D	60,293	60,293	60,293	
28 TRANSFERS TO GENERAL SERVICES	679	3,041	4,262	4,262	4,262	1,221		3,041	5,450	5,450	2,409
30 EQUIPMENT NEW/REPLACEMENT	2,175	5,800	5,800	5,800	5,800		E	5,900	5,900	5,900	
40 INDIRECT COSTS	6,000	6,000	6,000	6,000	6,000		D	6,000	6,000	6,000	
42 ADDITIONAL FRINGE BENEFITS	791	400	400	400	400		D	400	400	400	
46 CONSULTANTS	255,375	286,689	286,689	286,689	286,689			291,244	291,244	291,244	
49 TRANSFERS TO OTHER STATE AGENCS	3,600	3,600	3,600	3,600	3,600			3,600	3,600	3,600	
50 PERSONAL SERVICE-TEMP/APPOINTE	981,310	1,042,771	1,054,747	1,054,747	1,054,747	11,976		1,060,675	1,067,539	1,067,539	6,864
60 BENEFITS	192,054	242,362	245,116	245,116	245,116	2,754		245,670	247,249	247,249	1,579
70 IN-STATE TRAVEL	789,256	800,409	809,631	809,631	809,631	9,222	I	815,005	820,290	820,290	5,285
80 OUT-OF STATE TRAVEL											
TOTAL EXPENSES											
ESTIMATED SOURCE OF FUNDS FOR											
BOARD OF TAX & LAND APPEALS											
02 TRS FROM DEPT TRANSPORTATION											
GENERAL FUND											

COMPARE -HB1-INTRO- TO HOUSE-PASSD BUDGET  
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 STATE OF NEW HAMPSHIRE  
 OFFICE OF LEGISLATIVE BUDGET ASSISTANT

CATEGORY 01 GENERAL GOVERNMENT  
 DEPARTMENT 09 BOARD OF TAX & LAND APPEALS  
 PAU 01 BOARD OF TAX & LAND APPEALS

DATE 04/11/07

	FY07	-HB1-INTRO-	F Y 0 8 -	DIFFERENCE	-HB1-INTRO-	F Y 0 9 -	DIFFERENCE
	ADJ AUTH	HOUSE-PASSD	HOUSE-PASSD		HOUSE-PASSD	HOUSE-PASSD	
TOTAL REVENUES	981,310	1,042,771	1,054,747	11,976	1,060,675	1,067,539	6,864
TOTAL EXPENSES	981,310	1,042,771	1,054,747	11,976	1,060,675	1,067,539	6,864
ESTIMATED SOURCE OF FUNDS FOR							
BOARD OF TAX & LAND APPEALS							
GENERAL FUND	789,256	800,409	809,631	9,222	815,005	820,290	5,285
OTHER FUNDS	192,054	242,362	245,116	2,754	245,670	247,249	1,579
TOTAL REVENUES	981,310	1,042,771	1,054,747	11,976	1,060,675	1,067,539	6,864

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 DATE 04/11/07

CATEGORY 00

STATE OF NEW HAMPSHIRE  
 OFFICE OF LEGISLATIVE BUDGET ASSISTANT

	FY07	-HB1-INTRO-	HOUSE-PASSD	DIFFERENCE	-HB1-INTRO-	HOUSE-PASSD	DIFFERENCE
TOTAL EXPENSES	ADJ AUTH	5046,688,586	5129,067,948	82,379,362	5155,233,204	5251,246,249	96,013,045
ESTIMATED SOURCE OF FUNDS FOR							
STATE OF NEW HAMPSHIRE							
FEDERAL FUNDS	1422,396,958	1465,564,005	1481,166,171	15,602,166	1490,840,985	1508,200,401	17,359,416
GENERAL FUND	1421,469,309	1567,105,903	2387,643,877	820,537,974	1625,158,545	2451,640,582	826,482,037
HIGHWAY FUND	278,531,155	274,309,848	274,811,800	501,952	283,834,091	284,643,400	809,309
FISH AND GAME FUND	12,564,115	11,442,260	12,076,700	634,440	11,713,708	12,511,558	797,850
OTHER FUNDS	1578,472,327	1643,026,280	888,072,393	754,953,887-	1656,472,091	906,950,381	749,521,710-
SWEETSTAKES FUNDS	8,059,804	8,785,363	8,811,202	25,839	8,779,213	8,810,152	30,939
TURNPIKES FUNDS	72,748,828	76,454,927	76,485,805	30,878	78,434,571	78,489,775	55,204
TOTAL REVENUES	4794,242,496	5046,688,586	5129,067,948	82,379,362	5155,233,204	5251,246,249	96,013,045

## New Hampshire State Constitution

[Art.] 18-a [Budget Bills.] All sections of all budget bills before the general court shall contain only the operating and capital expenses for the executive, legislative and judicial branches of government. No section or footnote of any such budget bill shall contain any provision which establishes, amends, or repeals statutory law, other than provisions establishing, amending, or repealing operating and capital expenses for the executive, legislative and judicial branches of government.

November 28, 1984

ALL SENATE and HOUSE BILLS WITH APPROPRIATIONS  
CURRENT STATUS  
EXCLUDES HB 1 & HB 25

LBAA CURRENT STATUS  
DATE GCIS THROUGH 06/08/07 3:00 pm

G = GENERAL  
O = OTHER  
H = HIGHWAY  
F&G = FISH & GAME  
FED = FEDERAL  
BG = BONDS - GENERAL  
BO = BONDS - OTHER  
BH = BONDS - HIGHWAY  
BF&G = BONDS - FISH & GAME  
N/S = NO APPROPRIATION

BILL PRFX.	BILL NO.	BRIEF TITLE	COMMITTEE	SOF	FY 2007	FY 2008	FY 2009	TOTAL	COMMENTS
HB	2	relative to state fees, funds, revenues, and expenditures.	S Passed	G	\$0	\$220,000	\$200,000	\$420,000	
				O		\$28,000	\$28,000	\$56,000	amount appropriated from telecommunications relay service fund
HB	46	making an appropriation to fund kindergarten programs in the Merrimack, Hampstead, Goffstown, Fremont, and Timberlane regional school districts.	H Concurr	O	\$2,004,000	\$0	\$0	\$2,004,000	amount appropriated from the education trust fund
HB	118	reducing a prior appropriation to the department of transportation to purchase flood damaged property and extending the commission to determine the appropriate public use of the property.	Chapter 7, L'07	G	-\$680,000	\$0	\$0	-\$680,000	
HB	239	appropriating funds to the barn preservation fund matching grants program.	SLOT	G	\$0	\$1	\$1	\$2	committee report filed - OTP/A - no change to appropriation - amendment contains funding mechanism for LCHIP
HB	407	relative to assistance for milk producers.	S Passed	G	\$2,100,000	\$0	\$0	\$2,100,000	
HB	426	relative to workers' compensation rates and resolution of disputes relative to classification of employees or independent contractors.	H Concurr	O	\$0	\$55,443	\$55,024	\$110,467	amount appropriated from workers compensation administrative account
HB	498	appropriating certain number plates revolving funds for department of safety employee benefits and building projects.	S Passed	O	\$0	\$1,400,000	\$600,000	\$2,000,000	
HB	517	establishing a commission to investigate cost drivers in providing health care and establishing the New Hampshire Rx advantage program and continually appropriating a special fund and making an appropriation therefor	S Passed	G	\$0	\$1	\$1	\$2	
HB	663	relative to the comprehensive shoreland protection act and making an appropriation therefor.	S Passed	G	\$0	\$375,000	\$0	\$375,000	transfer from general fund to be reimbursed

ALL SENATE and HOUSE BILLS WITH APPROPRIATIONS  
CURRENT STATUS  
EXCLUDES HB 1 & HB 25

LBAD CURRENT STATUS  
DATE GCIS THROUGH 06/08/07 3:00 pm

G = GENERAL  
O = OTHER  
H = HIGHWAY  
F&G = FISH & GAME  
FED = FEDERAL

BG = BONDS - GENERAL  
BO = BONDS - OTHER  
BH = BONDS - HIGHWAY  
BF&G = BONDS - FISH & GAME  
N/S = NO APPROPRIATION

BILL PRFX.	BILL NO.	BRIEF TITLE	COMMITTEE	SOF	FY 2007	FY 2008	FY 2009	TOTAL	COMMENTS
HB	685	prohibiting New Hampshire from participating in a national identification card system, and establishing a death benefit to be paid to the family of a police officer or firefighter killed in the line of duty and establishing a committee to study the eligibility for and award of the benefit.	H Concurrs		\$0	\$0	\$0	\$0	Open ended warrant language, \$100,000 per incident
HB	704	relative to the commission on the status of men and relative to appropriations to the STARC armory and making appropriations for state matching funds for federal emergency management agency disaster assistance grants and energy expense shortfalls.	Chapter 4, L'07	G	\$2,875,193	\$0	\$0	\$2,875,193	
				BG	\$57,631	\$0	\$0	\$57,631	
				Fed	\$158,970	\$0	\$0	\$158,970	
				H	\$524,823	\$0	\$0	\$524,823	
				O	\$856,238	\$0	\$0	\$856,238	
HB	749	relative to positions within the department of safety and making an appropriation therefor.	SLOT	H	\$0	\$82,277	\$78,747	\$161,024	committee report filed - OTP
HB	753	relative to the electronic toll collection transponder inventory fund.	Enrolled	G	\$0	\$35,249	\$33,749	\$68,998	
HB	876	establishing a commission to make recommendations to ensure the long-term viability and sustainability of the New Hampshire retirement system.	C of C	G	\$0	\$100,000	\$0	\$100,000	amount appropriated from turnpike funds not otherwise appropriated
SB	35	making an appropriation for disaster relief assistance in response to the May 2006 and April 2007 floods and establishing a committee to study the distribution of financial disaster assistance.	H Passed	G	\$3,700,000	\$0	\$0	\$3,700,000	
SB	47	making a supplemental appropriation for school building aid.	H Passed	G	\$2,252,356	\$0	\$0	\$2,252,356	
SB	60	relative to compensations for injuries and illnesses suffered by national guard members on state active duty.	H Passed	G	\$0	\$0	\$0	\$0	open ended warrant language



ALL SENATE and HOUSE BILLS WITH APPROPRIATIONS  
CURRENT STATUS  
EXCLUDES HB 1 & HB 25

LBAAO CURRENT STATUS  
DATE GCIS THROUGH 06/08/07 3:00 pm

G = GENERAL  
O = OTHER  
H = HIGHWAY  
F&G = FISH & GAME  
FED = FEDERAL

BG = BONDS - GENERAL  
BO = BONDS - OTHER  
BH = BONDS - HIGHWAY  
BF&G = BONDS - FISH & GAME  
N/S = NO APPROPRIATION

BILL PRFX.	BILL NO.	BRIEF TITLE	COMMITTEE	SOF	FY 2007	FY 2008	FY 2009	TOTAL	COMMENTS
SB	67	relative to implementation of the recommendations of the YDC master plan and making an appropriation therefor.	H Passed	G	\$200,000	\$0	\$0	\$200,000	
SB	68	making an appropriation to the department of environmental services to implement the New Hampshire estuaries project's comprehensive conservation and management plan.	H Passed	G	\$0	\$1	\$1	\$2	
SB	169	establishing a death benefit to be paid to the family of a police officer or firefighter killed in the line of duty and establishing a committee to study the feasibility of establishing a state death benefit for emergency medical technicians killed in the line of duty.	H Passed	G	\$0	\$0	\$0	\$0	open ended warrant language, \$100,000 per incident
SB	191	relative to the nongame species account in the fish and game fund.	H LOT	G	\$0	\$0	\$0	\$0	committee report filed - ITL - open ended warrant language - increases potential general fund appropriation from \$50,000 up to \$350,000 in FY 2008 and each year thereafter
SB	204	relative to collection of debts owed the state.	H Passed	G	\$0	\$100,000	\$0	\$100,000	general fund appropriation of \$100,000 to be reimbursed by a percentage of debt collection amounts
SB	222	relative to health insurance for national guard members.	H Passed	G	\$0	\$0	\$0	\$0	open ended warrant language
					\$10,447,549	\$830,252	\$233,752	\$11,511,553	
GENERAL					\$158,970	\$0	\$0	\$158,970	
FEDERAL					\$3,860,238	\$1,483,443	\$683,024	\$6,026,705	
OTHER					\$524,823	\$82,277	\$78,747	\$685,847	
HIGHWAY					\$0	\$0	\$0	\$0	
FISH & GAME					\$57,631	\$0	\$0	\$57,631	
BONDS - GENERAL					\$0	\$0	\$0	\$0	
BONDS - HIGHWAY					\$0	\$0	\$0	\$0	
BONDS - FISH & GAME					\$0	\$0	\$0	\$0	
BONDS - OTHER					\$0	\$0	\$0	\$0	
TOTAL					\$15,049,211	\$2,395,972	\$995,523	\$18,440,706	

## GLOSSARY OF BUDGET TERMS

**Accounting Unit:** An Accounting Unit represents the organization structure within the State of New Hampshire used to divide the budget into basic units. For instance, Accounting Unit 010404 is the General Court. Accounting Units have similar structure to a PAU (see definition below).

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**Agency:** Any department, commission, board, institution, bureau, office, or other entity established by the state constitution, statute, session law, or executive order.

**Agency Maintenance Costs:** For budgetary purposes, the amount necessary for an agency to perform existing duties without expanding services or programs.

**Biennial Budget:** A plan of financial operation embodying an estimate of proposed expenditures and the proposed means of financing them. New Hampshire's operating budget covers a two year period called a biennium.

**Bureau:** The principal unit within a division of state government. It is directly responsible to the division and is concerned with the individual program management. Bureaus are headed by administrators. Example: Bureau of Children and Families.

**Class Line:** Each line of the budget is headed by a number which refers to an object of expenditure. For instance, a reference to "class 10" means appropriations for full time employee salaries.

**Compare Reports:** A budget document showing the amount of the most recent prior action on the appropriation for a department or agency, the current action and the difference between the two amounts.

**Department:** The principal administrative unit within the executive branch of state government, concerned with broad functional responsibilities. Departments are headed by commissioners. Example: Department of Health and Human Services.

**Designated Surplus:** A GAAP term for that portion of fund equity that is reserved for a specific purpose such as for the Rainy Day Fund.

**Discretionary Funds:** Expenditures authorized by the legislature but not required by the state or federal constitution, federal law or regulation or a court.

**Division:** The principal unit within a department of state government, directly responsible to the department and concerned with related major functional activities. Example: Division for Children, Youth and Families. Also a subcommittee of the House Finance Committee. There are three divisions, each responsible for different budget categories.

**Fiscal Year:** A 12 month period of time covered by the annual budget. New Hampshire's fiscal year begins on July 1 and ends on June 30 of the next calendar year. The federal fiscal year begins on October 1<sup>st</sup> and ends on September 30<sup>th</sup>. The fiscal year is designated by the calendar year which includes the last six months.

**Footnote:** A note for explanation or comment in the budget bill that appears (1) on a line in the budget as a letter or asterisk with the explanation below or in a separate section (2) below the PAU addressing the PAU generally, or (3) above the department's Total Estimated Source of Funds addressing the department generally.

**GAAP:** Generally Accepted Accounting Principles as promulgated by the Government Accounting Standards Board.

**General Fund:** A fund used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenue.

**General Obligation Bonds:** Bonds issued by the treasurer that are to be paid for from the general fund revenues of the state.

**Lapse:** The automatic termination of an appropriation. Except for indeterminate and continuing appropriations, an appropriation is made for a specific period of time. At the end of the period, any unexpended or unencumbered balance is said to lapse. The total appropriations not spent at the end of the fiscal year is commonly referred to as "the lapse".

**Legislative Special:** House or Senate bills, other than the operating budget, which appropriate funds for a special need.

**125% Rule:** Requirement of RSA 332-G and operating budget footnotes that self-supporting boards and commissions such as the Real Estate Board, raise 25% more in revenues than is expended in operations.

**PAU:** The Program Appropriation Unit is a numbering system used to divide the budget into basic program units. For instance, PAU 010201 is the General Court. PAU's have similar structure to an Accounting Unit (see definition above).

**Revenue Bonds:** Bonds issued by the treasurer that are to be paid for from revenues generated by the project for which the bonds were issued.

**Section:** Subdivisions of a budget bill, as in any other bill, which amend, establish or repeal operating or capital appropriations. Budget bill sections are often confused with footnotes.

**Source of Funds:** A term used to delineate where the funding will come from when a bill contains an appropriation.

**Trailer Bill:** A companion bill to the budget that contains all necessary language to change statutory law as it applies to the budget bill.

**Undesignated Surplus:** A GAAP term for that portion of fund equity which is not encumbered, reserved or dedicated to any specific purpose, and therefor, available for appropriation.

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## **§ 9:1 Terms Used. -**

In this chapter, the term "department" or "establishment" means any executive department, commission, board, institution, bureau, office, or other agency of the state government, by whatever name called, other than the legislature and the state judicial branch, that uses, expends or receives any state funds; the term "state funds" means any and all moneys appropriated by the legislature, or money collected by or for the state, or any agency thereof, pursuant to authority granted in any of its laws; the term "budget" means the budget document by this chapter required to be transmitted to the legislature; the term "stakeholder" means a person and/or group which can affect or is affected by the development, design, and/or development of information technology systems.



**§ 9:2 Transmission to the Legislature. –**

Not later than February 15 of the year of each biennial legislative session, the governor shall transmit to the legislature a document to be known as a budget setting forth the governor's financial program for each of the fiscal years of the ensuing biennium and having the character and scope hereinafter set forth.

§ 9:3 Form and Contents. – The budget shall consist of 3 parts, the nature and contents of which shall be as follows:

I. Part I shall consist of the governor's budget message, which shall set forth:

(a) The governor's program for meeting all the expenditure needs of the government for each of the years of the biennium to which the budget relates, indicating the classes of funds, general or special, from which such appropriations are to be made and the means through which such expenditures shall be financed;

(b) Financial statements giving in summary form:

(1) The condition of the treasury at the end of the last completed fiscal year, the estimated condition of the treasury at the end of the year in progress, and the estimated condition of the treasury at the end of each of the 2 years to which the budget relates if the budget proposals are put into effect;

(2) Statements showing the bonded indebtedness of the state, debt authorized and unissued, debt redemption and interest requirements, and condition of the sinking funds, if any;

(3) A summary of appropriations recommended for each of the years of the biennium to which the budget relates for each department and for the state as a whole in comparison with actual expenditures for the last completed fiscal year and estimated expenditures for the year in progress;

(4) A summary of the revenue estimated to be received by the state during each of the 2 years of the biennium to which the budget relates, classified according to sources in comparison with the actual revenue received by the state during the last completed fiscal year and estimated income during the year in progress; and

(5) Such other financial statements, data, and comments as in the governor's opinion are necessary or desirable in order to make known in all practicable detail the financial condition and operations of the state and the effect that the budget as proposed will have on such condition and operations.

(6) [Repealed.]

(c) If the estimated revenues of the state for the ensuing biennium as set forth in the budget on the basis of existing laws, plus the estimated amounts in the treasury at the close of the year in progress available for expenditure in the ensuing biennial period is less than the aggregate recommended for the ensuing biennial period as contained in the budget, the governor shall make recommendations to the legislature in respect to the manner in which such deficit shall be met, whether by an increase in the state tax or the imposition of new taxes, increased rates on existing taxes, or otherwise; and if the aggregate of such estimated revenues, plus estimated balances in the treasury is greater than such recommended appropriations for the ensuing biennial period, the governor shall make such recommendations in reference to the application of such surplus to the

reduction of debt or otherwise, to the reduction in taxation, or to such other action as in the governor's opinion is in the interest of the public welfare. The governor's operating budget shall not use bonded indebtedness to fund operating appropriations. Nothing contained herein shall prohibit the use of projected lapses in determining compliance with this section.

II. Part II shall present in detail recommendations for appropriations to meet the expenditure needs of the state from each general class of funds, classified by departments, and indicating for each the appropriations recommended for meeting the cost of administration, operation, and maintenance of such departments.

III. Part III shall embrace a draft or drafts of appropriation bills having for their purpose to give legal sanction to the appropriations recommended to be made in parts I and II. Such appropriation bills shall indicate the funds, general or special, from which such appropriations shall be paid, but such appropriations need not be in greater detail than to indicate the total appropriation to be made for administration, operation, and maintenance of each department for each fiscal year of the biennium.

[Paragraph III-a effective July 1, 2009.]

III-a. The governor shall comply with RSA 9:9-b in the formulation of the budget for the ensuing biennium.

IV. The budget shall be available in printed format and at least one electronic computer file format in common use at the time.

### **§ 9:3-a Capital Expenditure Requests. –**

Prior to the adoption of the 6-year capital budget, the requests for appropriation of funds shall be as follows:

I. All departments seeking funds for capital expenditures shall submit their requests to the commissioner of administrative services no later than the May 1 before the opening of the biennial legislative session. Requests shall be made on forms supplied by the commissioner of administrative services. Each request shall list estimates of the costs of land, construction, furnishings, and equipment and shall identify projects which are expected or planned to require funding in subsequent bienniums of the 6-year capital budget in order to be completed. In addition, each request shall include the square footage, estimates of annual operating and maintenance costs, program descriptions, and number of people involved.

II. The commissioner of administrative services shall submit a summary of the requests and any supporting detail to the governor by May 31.

III. The governor shall hold public hearings on the requests no later than June 30. The governor may require officials of those departments submitting requests to attend and testify.

IV. There shall be a governor's advisory committee on the capital budget consisting of the following, or their designees: commissioner of administrative services, commissioner of transportation, chairperson of the senate capital budget committee, and chairperson of

the house public works and highway committee. Members of the advisory committee may attend the hearings on capital budget requests, question those testifying, and contribute their opinions.

V. The governor shall select those projects which the governor considers worthy of further evaluation, and send the requests for the selected projects to the commissioner of transportation no later than August 1. The governor may hold additional hearings on capital requests at the time of the operating budget hearings. If any additional hearing is held after election day, the governor shall invite the governor-elect to attend.

VI. The commissioner of transportation shall prepare schematic drawings, cost estimates, and program descriptions and present these, along with any recommendations, to the governor no later than December 1.

VII. The governor shall submit the capital budget to the general court no later than February 15 of each odd numbered year. The capital budget submitted shall identify all projects which are expected or planned to require funding in the first biennium and in subsequent bienniums of the 6-year capital budget in order to be completed.

#### **§ 9:3-b Review and Update of Capital Budget. –**

In the first year of each biennium the legislature shall review the 6-year capital budget and update the extended projects, and may approve new projects over the next 6 years. The general court intends that once a capital budget project has been approved it shall be funded through each phase of the project unless some extreme and significant event makes further funding inappropriate.

#### **§ 9:4 Requests for Appropriations and Statement of Objectives. –**

I. On or before October 1 prior to each biennial legislative session, all departments of the state shall transmit to the commissioner of administrative services, on blanks to be furnished by the commissioner, estimates of their expenditure requirements for each fiscal year of the ensuing biennium for administration, operation, maintenance expenditure, and program services, including costs for workers' compensation and unemployment compensation. In case of the failure of any department to submit such estimates within the time above specified, the commissioner of administrative services shall cause to be prepared such estimates for such department as in the commissioner's opinion are reasonable and proper.

II. In this section "maintenance expenditure" means:

(a) The cost of providing the same level of service authorized and funded in the preceding fiscal year, incorporating changes in the population, economic conditions, and other factors outside the control of the PAU. The governor shall provide criteria for the development of maintenance expenditures which may include the following:

(1) Any increases or decreases in the cost of purchased goods or services due to general price changes in the economy at large;

(2) Salary steps within grade;

(3) New positions necessary to provide the same level of service;

(4) Additional operating costs associated with previously authorized capital improvement projects to be completed during the biennium;

(5) Reductions for non-recurring costs of the prior fiscal year.

(b) The maintenance level shall not include new programs or changes in the kind, quantity, or quality of service when the change is at the agency's discretion or is the result of changes in federal or state law or regulation.

(c) Within the meaning of this section, the governor shall make the final determination as to whether a particular cost shall be deemed to be a maintenance expenditure.

**§ 9:4-a Judicial Branch Budget. –**

The supreme court, the superior court, and the probate judges shall prepare their own budgets and the budgets of their respective components, which they shall deliver to the chief justice of the supreme court for transmittal to the speaker of the house, the president of the senate, the house finance committee, and the senate finance committee, for review and processing by the legislature according to the same time schedule for budgetary review and analysis required of executive agencies. A copy of said transmittal shall be forwarded to the superior court and probate judges. The judicial branch budgets shall be prepared upon forms and according to procedures prescribed by the commissioner of administrative services. The budget request documents and such additional information as may be requested shall be submitted to the commissioner of administrative services to be included in the governor's budget in the amounts requested, and with such comments as the governor deems appropriate.

**§ 9:4-b Information Technology Plan. –**

Each executive department, with the necessary assistance of the chief information officer, shall prepare an information technology plan and submit it to the information technology council. The portion of each plan which addresses the upcoming biennium shall define the capital and operating budgets necessary for implementing the plan. The budget data in the information technology plan shall provide for both new information technology initiatives and existing operations and shall be consistent with the budget data submitted under RSA 9:4 and 9:4-a. In the case of the failure of any executive department to submit an information technology plan, the chief information officer shall cause a plan to be prepared as in his or her opinion is reasonable and proper. Each information technology plan shall identify a process for collaborative involvement of stakeholders representing other levels of government within the state in the development, design, and deployment of information technology systems that involve or impact such other political subdivisions of the state.

**§ 9:4-c Department of Resources and Economic Development Requests for Appropriations. –**

[Repealed 2008, 177:16, I, eff. June 11, 2008.]

**§ 9:4-d Requests for Appropriations From the Highway Fund. –**

I. On or before October 1 prior to each biennial legislative session, all departments of the state, except the department of transportation, and the judicial branch requesting

appropriations from the highway fund shall transmit to the commissioner of administrative services, on blanks to be furnished by the commissioner, appropriate program measures which support the use of highway funds being requested. This data shall reflect the volume of activity within each PAU directly related to highway activity.

II. All departments of the state subject to paragraph I shall develop and implement a cost allocation plan and maintain such records as are necessary to support their expenditures of highway funds. These records shall include, but not be limited to, revising the integrated system of government cost accounting and financial reporting which accurately and systematically accounts for all expenditures of highway funds within budget and appropriations and from which it shall be possible to obtain accurate annual and interim financial statements and other reports which present fairly and with full disclosure the use of highway funds.

**§ 9:4-e General Fund Income Accounts for Higher Education. –**

Beginning with fiscal year 2000, for the higher education fund (06-06) the state operating budget shall show only the class 90 general fund income accounts. Nothing in this section shall prevent a legislative or executive request for detailed budgets of the institutions included in higher education.

**§ 9:5 Estimates of Income. –**

I. On or before October 1 next prior to each biennial legislative session, the commissioner of administrative services shall prepare an estimate of the total income of the state for each fiscal year of the ensuing biennium, in which the several items of income shall be listed and classified according to sources or character, departments or establishments producing said funds and brought into comparison with the income actually received during the last completed fiscal year and the estimated income to be received during the year in progress.

II. On or before January 15 of each even numbered year, the commissioner of administrative services shall present to the legislature an updated estimate of the total income of the state for the current fiscal year, in which the several items of income shall be listed and classified according to sources or character, departments or establishments producing said funds and brought into comparison with the income actually received and projected to be received during the current fiscal year and an updated estimate of the income to be received during the next fiscal year. These updated estimates shall require ratification by the legislature by the end of the regular legislative session of such even numbered year.

**§ 9:6 Tentative Budget. –**

[RSA 9:6 effective until July 1, 2009; see also RSA 9:6 set out below.]

Upon the receipt of the estimates of expenditure requirements called for by RSA 9:4 and the preparation of the estimates of income called for by RSA 9:5, and not later than November 1 next succeeding, the commissioner of administrative services shall cause to be prepared a tentative budget conforming as to scope, contents, and character to the

requirements of RSA 9:3 and containing the estimates of expenditure and revenue as called for by RSA 9:4 and 5, which tentative budget shall be transmitted to the director of the budget for submittal to the governor. The budget shall be made available in printed format and in at least one electronic computer file format in common use at the time.

**§ 9:6 Tentative Budget. –**

[RSA 9:6 effective July 1, 2009; see also RSA 9:6 set out above.]

Upon the receipt of the estimates of expenditure requirements called for by RSA 9:4 and the preparation of the estimates of income called for by RSA 9:5, and not later than November 1 next succeeding, the commissioner of administrative services shall cause to be prepared a tentative budget conforming as to scope, contents, and character to the requirements of RSA 9:3 and containing the estimates of expenditure and revenue as called for by RSA 9:4 and RSA 9:5, which tentative budget shall be transmitted to the director of the budget for submittal to the governor. The tentative budget shall comply with the requirements of RSA 9:9-b. The budget shall be made available in printed format and in at least one electronic computer file format in common use at the time. The sections of the budget that state: gross appropriations from the highway fund, the highway block grant aid appropriation, the highway fund appropriation to the department of safety, and highway fund appropriations that are transferred to other agencies that comply with part II, article 6-a of the New Hampshire constitution relative to the use of highway funds, shall be reported to the president of the senate, the speaker of the house of representatives, and the chairmen of the house and senate standing committees on finance.

**§ 9:7 Hearings on Tentative Budget. –**

Upon the receipt by the governor of the tentative budget provided for by RSA 9:6, the governor shall make provision for public hearings thereon not later than the ensuing month of December, at which the governor may require the attendance of the heads and other officers of all departments, and other persons receiving or requesting the grant of state funds and the giving by them of such explanations and suggestions as they may be called upon to give or as they may desire to offer in respect to items of requested appropriations in which they are interested. The governor shall also extend invitations to the governor-elect, the commissioner of administrative services, and the chairpersons of the finance committees of the house and senate to be present at such hearings and to participate in the hearings through the asking of questions or the expression of opinion in regard to the items of the tentative budget. The chairpersons of the finance committees of the house and senate, while sitting at such hearings, shall hold the office of budget advisors and shall receive the same per diem allowance and expenses as are provided for members of the governor's council. If either chairperson shall be unable to sit, the vice chairperson of the committee shall act in the chairperson's place and receive the same compensation and expenses.

**§ 9:8 Formulation of the Budget. –**

Following his inauguration, the governor shall proceed to the formulation of the budget provided for by RSA 9:2 and 3. In doing so he shall give such weight to the estimates of income as prepared by the commissioner of administrative services and to the estimates of expenditure requirements as submitted by the departments and to the testimony elicited at the hearings thereon as he deems proper, but the proposals contained in the budget shall represent his judgment and recommendations in respect to the provision to be made for meeting the revenue and expenditure needs of the state for each of the fiscal years of the ensuing biennium.

**§ 9:8-a Program Appropriation Unit Format. –**

I. All budgets provided for by this subdivision shall be in program appropriation unit format consistent with the chart of accounts of the state integrated financial accounting system. For expository purposes, the budget may be presented as a summarized 3 class line document consisting of personnel services, operating expenses, and other expenses; provided, however, that the final budget as passed and the warrants issued by the commissioner of administrative services shall be classified into at least the following classes as appropriate: personnel services, current expense, equipment, other personnel services, benefits, travel in-state, travel out-of-state, individual and departmental dues to national and regional organizations, and other expenditures.

II. [Repealed.]

**§ 9:8-b Adoption of Operating Budget. –**

The general court shall not adopt an operating budget for any fund, or any other legislation which provides for appropriations, which exceed the state's total estimated revenues from existing, increased, or new taxes, fees, operating income and other sources. If the estimated revenues of the state for the ensuing biennium as set forth in the budget on the basis of existing laws, plus the estimated amounts in the treasury at the close of the year in progress available for expenditure in the ensuing biennial period is less than the aggregate recommended for the ensuing biennial period as contained in the budget, the general court shall adopt a budget in which such deficit shall be met, whether by an increase in the state tax or the imposition of new taxes, increased rates on existing taxes, or otherwise; and if the aggregate of such estimated revenues, plus estimated balances in the treasury is greater than such recommended appropriations for the ensuing biennial period, the general court shall adopt a budget applying such surplus to the reduction of debt or otherwise, to the reduction in taxation, or to such other action as is in the interest of the public welfare. Such operating budget shall not use bonded indebtedness to fund operating appropriations. Nothing contained herein shall prohibit the use of projected lapses in determining compliance with this section.

**§ 9:9 Supplemental Estimates. –**

The governor shall transmit to the legislature supplemental estimates for such appropriations as in his judgment may be necessary on account of laws enacted after the transmission of the budget, or as he deems otherwise in the public interest. He shall

accompany such estimates with a statement of the reasons therefor, including the reasons for their omission from the budget. Whenever such supplemental estimates amount to an aggregate which, if they had been contained in the budget, would have required the governor to make a recommendation for the raising of additional revenue, he shall make such recommendation.

**§ 9:9-a Collection of Highway Fund Revenue; Reporting Requirement. –**

Pursuant to part II, article 6-a of the New Hampshire constitution, any costs associated with the collection and administration of highway funds by the department of safety shall be deducted by the department before such funds are credited to the highway fund. On or before January 1, the department shall provide an annual accounting of such administration and collection costs to the president of the senate and the speaker of the house of representatives. No current fiscal year collection or administration costs shall be expended until the previous year's collection cost report has been received.

**§ 9:9-b Allocation of Unrestricted Revenue From Highway Fund. –**

[RSA 9:9-b effective until July 1, 2009; see also RSA 9:9-b set out below.]

In each biennium, all unrestricted revenue from the highway fund, including any surplus but excluding any betterment funds and highway block grant aid, as estimated by the commissioner of the department of administrative services in RSA 9:6, and subject to the requirements of RSA 9:4-d, shall be allocated in the operating budget as follows:

- I. Department of transportation: Not less than 74 percent of unrestricted revenue.
- II. Department of safety: Not to exceed 24 percent of unrestricted revenue.
- III. Other projects that comply with part 2, article 6-a of the New Hampshire constitution, relative to the use of highway funds: Not to exceed 2 percent of unrestricted revenue.

**§ 9:9-b Allocation of Gross Appropriations From Highway Fund. –**

[RSA 9:9-b effective July 1, 2009 until July 1, 2011; see also RSA 9:9-b set out above and RSA 9:9-b set out below.]

For each fiscal year of the biennium, gross highway fund appropriations net of highway block grant aid, shall be allocated in the operating budget as follows:

- I. Department of transportation, including the office of information technology: Not less than 68.5 percent.
- II. Department of safety: Not to exceed 30 percent.
- III. Other projects that comply with part 2, article 6-a of the New Hampshire constitution, relative to the use of highway funds: Not to exceed 1.5 percent.



**§ 9:9-b Allocation of Gross Appropriations From Highway Fund. –**

[RSA 9:9-b effective July 1, 2011 until July 1, 2013; see also RSA 9:9-b set out above and RSA 9:9-b set out below.]

For each fiscal year of the biennium, gross highway fund appropriations net of highway block grant aid, shall be allocated in the operating budget as follows:

I. Department of transportation, including the office of information technology: Not less than 70.75 percent.

II. Department of safety: Not to exceed 28 percent.

III. Other projects that comply with part 2, article 6-a of the New Hampshire constitution, relative to the use of highway funds: Not to exceed 1.25 percent.

**§ 9:9-b Allocation of Gross Appropriations From Highway Fund. –**

[RSA 9:9-b effective July 1, 2013; see also RSA 9:9-b set out above.]

For each fiscal year of the biennium, gross highway fund appropriations net of highway block grant aid, shall be allocated in the operating budget as follows:

I. Department of transportation, including the office of information technology: Not less than 73 percent.

II. Department of safety: Not to exceed 26 percent.

III. Other projects that comply with part 2, article 6-a of the New Hampshire constitution, relative to the use of highway funds: Not to exceed 1 percent.

**§ 9:9-c Reporting Requirement for Departments That Receive Highway Funds. –**

All departments of the executive branch and the judicial branch that receive highway fund transfers for any purpose shall file a report with the commissioner of administrative services on or before January 1 of each year for the preceding fiscal year. The format of the report shall be determined by the commissioner and shall be in a format similar to reports filed pursuant to RSA 9:4-d.

I. The report shall include:

(a) A description of each of the programs supported by highway funds.

(b) Actual expenditures incurred by programs supported in whole or in part by the highway fund transfers compared to amounts budgeted for those purposes.

II. No highway fund transfers shall be disbursed to a department of the executive branch or the judicial branch if the department or judicial branch has not filed the report required under this section for the preceding fiscal year.

**§ 9:10 Appropriations. –**

The appropriations made shall be available for expenditure on July 1, unless otherwise provided.

**§ 9:11 Monthly Statements. –**

Once each month the director, division of accounting services shall make a report to each state agency showing in detail the total amount expended during the previous month and

the accumulated amount expended to date from July 1. The report shall also show the total encumbrances outstanding and the balance available for the remainder of the fiscal year. Whenever it appears that a department is spending at a rate which will deplete its appropriation before June 30 the director, division of accounting services shall immediately report the fact to the governor who shall thereupon investigate and may, if necessary, order the department head to reduce expenditures in proportion to the balance available and the remaining time in the fiscal year. When such an order has been made by the governor the director, division of accounting services shall establish a limit of expenditures for the department and shall not allow any expenditure by said department in excess of said limit unless and until said order has been modified by the governor. Provided, however, that the provisions of this section shall not apply to appropriations made for land, permanent improvements, and other capital projects.

**§ 9:12 Investigatory Powers. –**

The governor or the governor and council and the commissioner of administrative services and any officer of the department of administrative services, when so authorized by the governor, or the governor and council, are hereby authorized to make such inquiries regarding the receipt, custody, and application of state funds, existing organization, activities, and methods of business of the departments, assignments of particular activities to particular services, and the regrouping of such services, as in the opinion of the governor will enable him to make recommendations, and, within the scope of the powers possessed by him, to order action to be taken, having for their purpose to bring about increased economy and efficiency in the conduct of the affairs of the state.

**§ 9:13 Fiscal Year. –**

The fiscal year of the state shall commence on the first day of July and end on the thirtieth day of June. This fiscal year shall be used for purposes of making appropriations and of financial reporting and shall be uniformly adopted by all departments of the state.

**§ 9:13-a to 9:13-c Repealed. –**

[Repealed 1987, 416:1, eff. July 1, 1987.]

**§ 9:13-d Civil Emergency. –**

Should it be determined by the governor that a civil emergency exists, the governor may, with the advice and consent of the fiscal committee, authorize such expenditures, by any department or agency, as may be necessary to effectively deal with said civil emergency and may draw his warrants in payment for the same from any money in the treasury not otherwise appropriated. In determining whether a civil emergency exists, the governor shall consider whether there is such imminent peril to the public health, safety and welfare of the inhabitants of this state so as to require immediate action to remedy the situation. This section shall not be construed to enlarge any of the powers which the governor may possess under the constitution or other statutes.

**§ 9:13-e Revenue Stabilization Reserve Account. –**

I. Notwithstanding the definition of "budget" in RSA 9:1, for purposes of this section the term "budget" means the operating budget in effect for the appropriate fiscal biennium.

II. There is hereby established within the general fund general ledger a revenue stabilization reserve account. At the close of the fiscal biennium ending June 30, 2001, and at the close of each fiscal biennium thereafter, any surplus, as determined by the official audit performed pursuant to RSA 21-I:8, I(h) shall be transferred by the comptroller to a special nonlapsing revenue stabilization reserve account; provided, however, that in any single fiscal year the total of such transfer shall not exceed 1/2 of the total potential maximum balance allowable under paragraph V. The comptroller is hereby directed to establish the revenue stabilization reserve account in which to deposit any money received from a general fund operating budget surplus. The state treasurer shall invest funds in this account as authorized by RSA 6:8. The interest so earned shall be deposited as unrestricted general fund revenue.

III. In the event of a general fund operating budget deficit at the close of any fiscal biennium as determined by the official audit performed pursuant to RSA 21-I:8, I(h), the comptroller shall notify the fiscal committee and the governor of such deficit and request that sufficient funds, to the extent available, be transferred from the revenue stabilization reserve account to eliminate such deficit. Such transfer may be made only when both of the following conditions have been met:

(a) A general fund operating budget deficit occurred for the most recently completed fiscal biennium; and

(b) Unrestricted general fund revenues in the most recently completed fiscal biennium were less than the budget forecast.

The amount of said transfer shall not exceed a sum equal to the lower of the amount of the deficit in subparagraph (a) or the revenue shortfall in subparagraph (b). Upon receipt of approval from both the fiscal committee and the governor, the comptroller shall immediately transfer the sums so approved to the general fund surplus account.

IV. No available balance in the revenue stabilization reserve account shall be utilized for any purpose other than those authorized by paragraphs II and III, without the specific approval of 2/3 of each house of the general court and the governor.

V. If, after the requirements of paragraphs II-IV have been met and the balance remaining in the revenue stabilization reserve account is in excess of an amount equal to 10 percent of the actual general fund unrestricted revenues for the most recently completed fiscal year, then such excess shall be transferred, without further action, to the general fund surplus account.

**§ 9:13-f Debt Redemption; State Treasurer Required to Report. –**

I. The state treasurer shall report annually to the legislature, prior to the beginning of each session, on the state's outstanding bond obligations. The report shall describe in detail the bond issues which, in the state treasurer's judgment, could be redeemed prior to their stated date of maturity; the value of such issues; and the reasons why the state treasurer believes such issues should be redeemed prior to maturity.

II. The state treasurer shall make recommendations for appropriate legislation relative to early redemption of the state's outstanding bond obligations.

III. The legislature, upon receipt of the state treasurer's report, may appropriate funds for the purpose of debt redemption.

**§ 9:13-g Educational Funding Commitments to Local Communities. –**  
[Repealed 1999, 17:58, X, eff. July 1, 1999.]

**§ 9:14 Working Capital. –**  
[Repealed 1959, 37:2, eff. July 1, 1959.]

**§ 9:14-a Working Capital. –**  
The governor is hereby authorized to draw his warrant with the advice and consent of the council, upon any money in the general fund of the treasury, including special and capital funds, for departments other than transportation or fish and game, for such sums to be set apart from time to time to the credit of the state treasurer as a working capital fund as may appear to the governor and council necessary and proper upon recommendation of the commissioner of administrative services for payment of all proper charges against said departments other than transportation and fish and game. The governor is likewise (for working capital) hereby authorized to draw his warrant, with the advice and consent of the council, upon any money in the highway fund for expenditures for the department of transportation, or upon any money in the fish and game fund for expenditures for the fish and game department. The provisions of this section shall not authorize the manifesting, approval or payment of any claim in excess of appropriations or for the purposes for which appropriations do not exist. A warrant duly executed under the provisions hereof shall be a sufficient warrant under RSA 6:10.

**§ 9:15 Creation. –**  
The governor is hereby authorized to draw his warrant, with the advice and consent of the council, upon any money in the general fund of the treasury for sums to be delivered into the custody of the responsible heads of departments and institutions for their use as petty cash revolving funds within their departments or institutions. The authorized balances and number of revolving funds shall be kept at minimum levels consistent with efficiency, and shall be carried as a charge against the departments or institutions concerned. No revolving fund shall be authorized by the governor and council except upon written application establishing the necessity for such fund consistent with the efficient operation of the applicant department. Any revolving fund authorized hereunder for the department of transportation or for the fish and game department shall be established from the highway fund or the fish and game fund, respectively. The heads of such departments and institutions shall be personally responsible for such moneys while in revolving funds, and shall be authorized to use the same as a petty cash fund only for such departmental purposes as are authorized by law. No payment from a revolving fund shall bind the state unless and until the specific payment has been pre-audited by the director, division of accounting services and warranted by the governor with the advice

and consent of the council. After such audit and warrant, the treasurer shall be authorized to issue out public funds to restore the authorized balance of the revolving fund concerned. Department heads responsible for revolving funds shall be bonded in sums sufficient to protect the state against loss of any revolving funds the authorized balances of which exceed \$1,000. All existing revolving funds shall lapse upon the date of the first meeting of the governor and council in 1953, unless renewed at that meeting and revolving funds thereafter authorized hereunder shall similarly lapse on the date of the first meeting of the governor and council in each biennium thereafter, unless then renewed and unless sooner reduced or lapsed by resolution of the governor and council. Upon such reduction or lapse, the responsible head of the department or institution concerned shall pay the revolving fund moneys into the treasury and the treasurer shall credit the same against the amount standing as a charge to the department or institution concerned.

**§ 9:16 Transfers of Appropriations. –**

[Repealed 2008, 177:16, II, eff. June 11, 2008.]

**§ 9:16-a Transfers Authorized. –**

Notwithstanding any other provision of law, every department as defined in RSA 9:1 is hereby authorized to transfer funds within and among all PAUs within said department, provided that any transfer of \$2,500 or more shall require prior approval of the fiscal committee and the governor and council, and provided that no funds may be transferred in violation of the provisions of RSA 9:17-a, 17-b, or 17-c or in violation of any restrictions otherwise provided by law or to or from any account, except accounts in the department of health and human services, which is not composed of the same funding source mix.

**§ 9:16-b Reductions Authorized. –**

I. Notwithstanding any other provision of law, the governor may, with the prior approval of the fiscal committee, order reductions in any or all expenditure classes within any or all departments, as defined in RSA 9:1, if he determines at any time during the fiscal year that:

(a) Projected state revenues will be insufficient to maintain a balanced budget and that the likelihood of a serious deficit exists; or

(b) The actual lapse for each fiscal year is not going to equal the level estimated in the forecast of funds, unappropriated surplus, as issued by the legislative budget assistant.

II. The governor shall make available a summary report every 60 days to the presiding officers and to the chairman of the fiscal committee about any actions under this section.

**§ 9:17 Transfer Within Division or Functional Unit. –**

The governor and council, with the prior approval of the fiscal committee of the general court, may authorize the commissioner of administrative services to make such transfers of appropriation items and changes in allocation of funds available for operational purposes within any division or functional unit of a department or institution as may be

necessary or desirable to best carry out the purpose of such division or functional unit of such department or institution.

**§ 9:17-a Limitations. –**

Notwithstanding the provisions of RSA 9:17, no transfer shall be made:

I. From appropriation items for equipment to any other use or purpose.

II. To or from any out of state travel appropriation and the state treasurer and state commissioner of administrative services shall maintain separate appropriation accounts for all out of state travel appropriations.

II-a. From any appropriation items for permanent personal services to any other use or purpose, provided however that this provision shall not supersede the provisions of RSA 99:4.

III. [Repealed.]

IV. The provisions of this section shall apply to transfers in general appropriations, capital budget appropriations and in any other special appropriations.

**§ 9:17-b Fish and Game Limitation. –**

Notwithstanding the provisions of RSA 9:17, no transfers shall be made into the appropriation for the fish and game department for land acquisition.

**§ 9:17-c Employee Benefit Adjustment Account. –**

Whereas the appropriations for employee benefits in state departments and institutions may upon occasion not be totally needed for each position due to vacancies and personnel turnover, the department of administrative services shall transfer said amount quarterly from the departmental or institutional appropriation to a special account to be known as the employee benefit adjustment account. This fund shall lapse at the end of each fiscal year and revert to the appropriate fund. Upon the certification of the commissioner of administrative services, subject to the approval of governor and council, the employee benefit account shall be available for transfer to departments and institutions in amounts that are deemed necessary to pay the state's required proportionate share of any legally authorized employee benefit. Notwithstanding the provisions of RSA 9:17, no transfer shall be made from any appropriation for employee benefits to any other appropriation for any other use or purpose except as provided in this section.

**§ 9:17-d Transfer of Appropriations, Supreme Court. –**

The supreme court may transfer funds for any specific purposes to funds for other purposes in the general appropriations for the supreme court and the probate court and may transfer funds within any functional unit of the courts, and shall certify such transfers to the commissioner of administrative services. The certification shall state that the transfers are necessary to efficiently carry out the functions of the courts and that the legislative fiscal committee has approved the transfers. The provisions of this section shall not supersede the provisions of RSA 99:4, 9:17-a, I, II, and II-a and IV, and 9:17-c.

**§ 9:17-e Audit of Judicial Branch. –**

Other provisions of law notwithstanding, the chief justice of the supreme court shall pre-audit all claims of the judicial branch to be presented for the issuance of warrants and this certification shall be sufficient evidence for the director, division of accounting services, to fulfill his responsibilities under the provisions of RSA 8:13, VII relative to debt incurred by the judicial branch.

**§ 9:17-f Transfer of Appropriations, Superior Court. –**

The chief justice of the superior court, with the approval of the superior court budget committee, may transfer funds for any specific purposes to funds for other purposes in the general appropriations for the superior court and may transfer funds within any functional unit of the court, and shall certify such transfers to the commissioner of administrative services. The certification shall state that the transfers are necessary to efficiently carry out the functions of the court and that the chief justice of the supreme court has been consulted about the transfers and the transfer has been approved by the legislative fiscal committee. The provisions of this section shall not supersede the provisions of RSA 99:4, 9:17-a, I, II, II-a and IV, and 9:17-c.

**§ 9:18 Lapsed Appropriations. –**

I. Except for capital appropriations under paragraph I-a or as otherwise specially provided, all unexpended portions of special appropriations shall lapse when the object for which the appropriation was made has been accomplished and, in any event, at the end of 2 years from the date when the act creating the appropriation first took effect, unless there are obligations incurred by contract thereunder, made within said period, in which case there shall be no lapse until the satisfaction or fulfillment of such contractual obligations.

I-a. All unexpended portions of appropriations made by the 6-year capital budget shall lapse when the project for which the appropriation was made has been accomplished and, in any event, at the end of 6 years from the date when the act creating the appropriation first took effect, unless there are obligations incurred by contract thereunder, made within said period, in which case there shall be no lapse until the satisfaction or fulfillment of such contractual obligations

II. Except as otherwise specially provided, all unexpended portions of general appropriations for which a legally enforceable obligation has not been incurred during the fiscal year for which they were appropriated shall lapse at the end of each fiscal year.

**§ 9:19 Exceeding Appropriations. –**

No state official, commissioner, trustee, or other person having control of public funds appropriated by the general court shall use any part of such funds for any other purpose than that for which they were appropriated, or expend any money or make any contract or bargain, or in any way bind the state in excess of the amount voted by the legislature.

**§ 9:20 Personal Liability. –**

Any person who violates the provisions of RSA 9:19 individually or as a member of a board shall be personally liable for the amount of the excess expended, contracted, or bargained above the appropriation.

**§ 9:21 Removal for. –**

Any commissioner, trustee or agent who shall violate said provisions shall be removed by the governor, and his successor shall be appointed in conformity to the law providing for filling vacancies in such positions.

**§ 9:22 Dissenting Officials Not Liable. –**

RSA 9:20 and 9:21 shall not apply to members of boards or commissions who do not aid in, sanction, or assent to a violation thereof by other members of such boards or commissions, and who, when such violations come to their knowledge, shall indicate their dissent by entry thereof in the records of the respective board or commission or in the office of the secretary of state.

**§ 9:23 Certificates of Service. –**

No bill of a state officer or employee for services or expenses, except salaries provided by statute, shall be approved by the governor and council or paid by the state treasurer unless it is accompanied by a certificate under oath of said officer or employee that the service has been actually performed and the expense actually incurred.

**§ 9:24 Exception. –**

If a state officer or employee dies prior to the filing of his account, the account may be paid by the state treasurer if the governor and council are satisfied that the service was performed and the expense incurred.

**§ 9:25, 9:26 Repealed. –**

[Repealed 1999, 225:22, eff. Sept. 7, 1999.]

**§ 9:26-a Prohibited Changes. –**

No change shall be made in the plan, location, or design of a project in the capital budget after the project has been approved and funds appropriated, unless the change is ratified by the office space study committee.

**§ 9:27 Insurance. –**

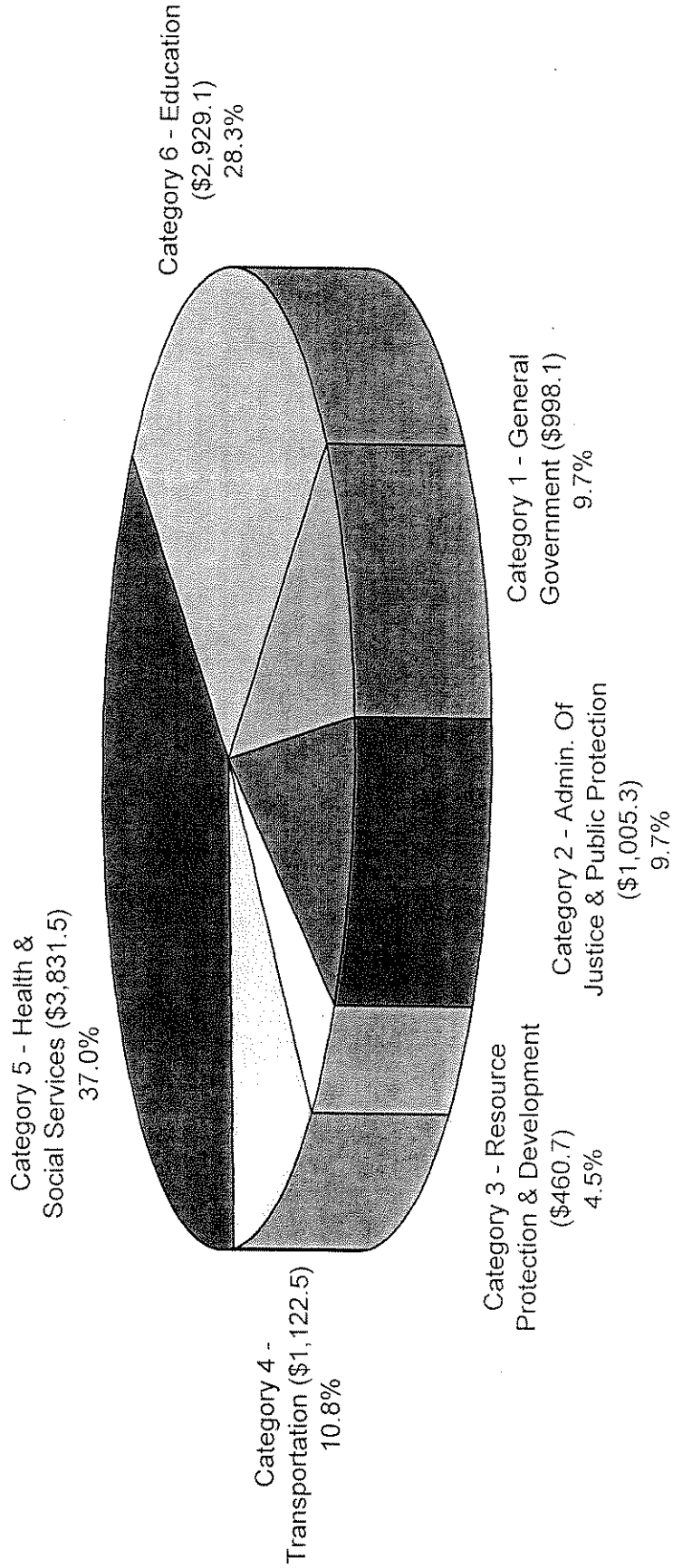
Any agency or department of the state may, with the approval of the governor and council and within the limits of its appropriation, secure casualty or liability insurance on any property owned by the state or in connection with any program or activity of the state; provided, however, that any insurance specifically required by law shall be carried.



**§ 9:28 Financing Gubernatorial Transition. –**

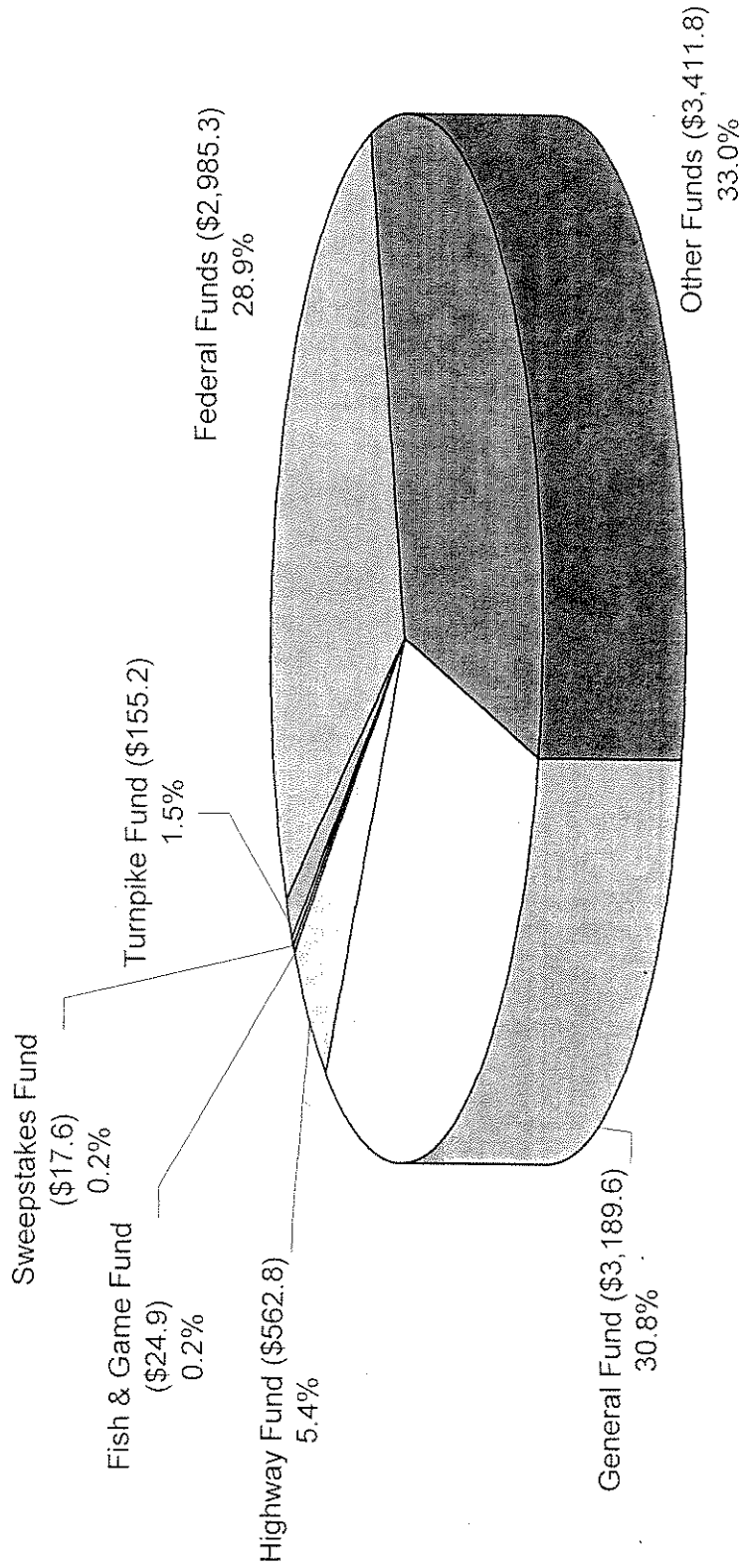
Funds which are appropriated to the department of administrative services for a gubernatorial transition shall not be used to finance the transition expenses for an incumbent governor-elect. No other funds, either public or private, shall be expended for this purpose. The governor-elect may, however, accept and use in-kind services for transition expenses. In order to accept and use in-kind services for transition expenses, the governor shall file a report with the secretary of state no later than March 1 following the election which details all the in-kind services which were accepted and used for transition expenses.

**CHAPTER 262, L'07 - THE OPERATING BUDGET  
 BIENNIAL 08/09 - TOTAL APPROPRIATIONS BY CATEGORY  
 TOTAL APPROPRIATIONS: \$10,347.2**



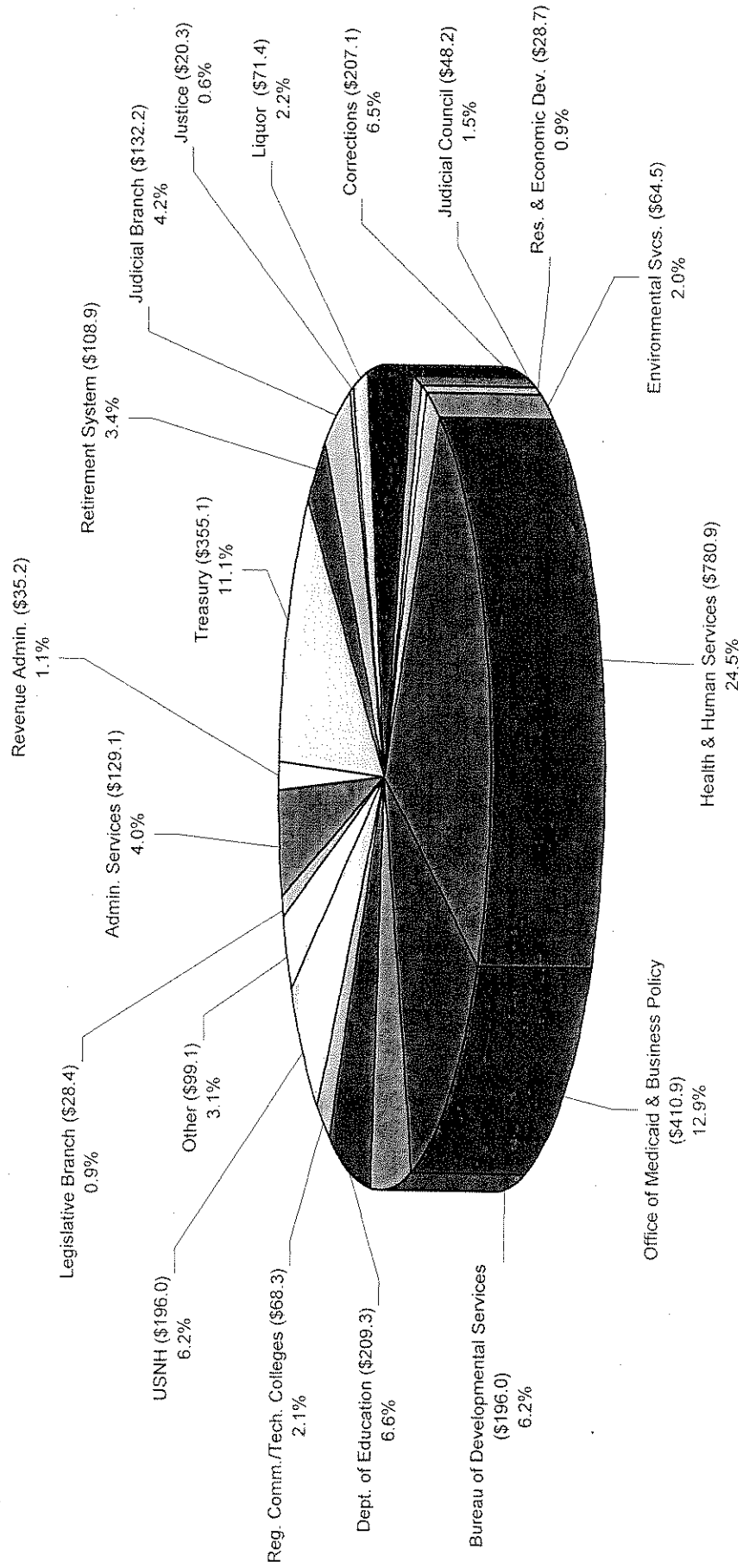
Amounts in Millions  
 LBAO  
 August 14, 2007

CHAPTER 262, L'07 - THE OPERATING BUDGET  
 BIENNIAL 08/09 - TOTAL APPROPRIATIONS BY SOURCE OF FUNDS  
 TOTAL APPROPRIATIONS: \$10,347.2



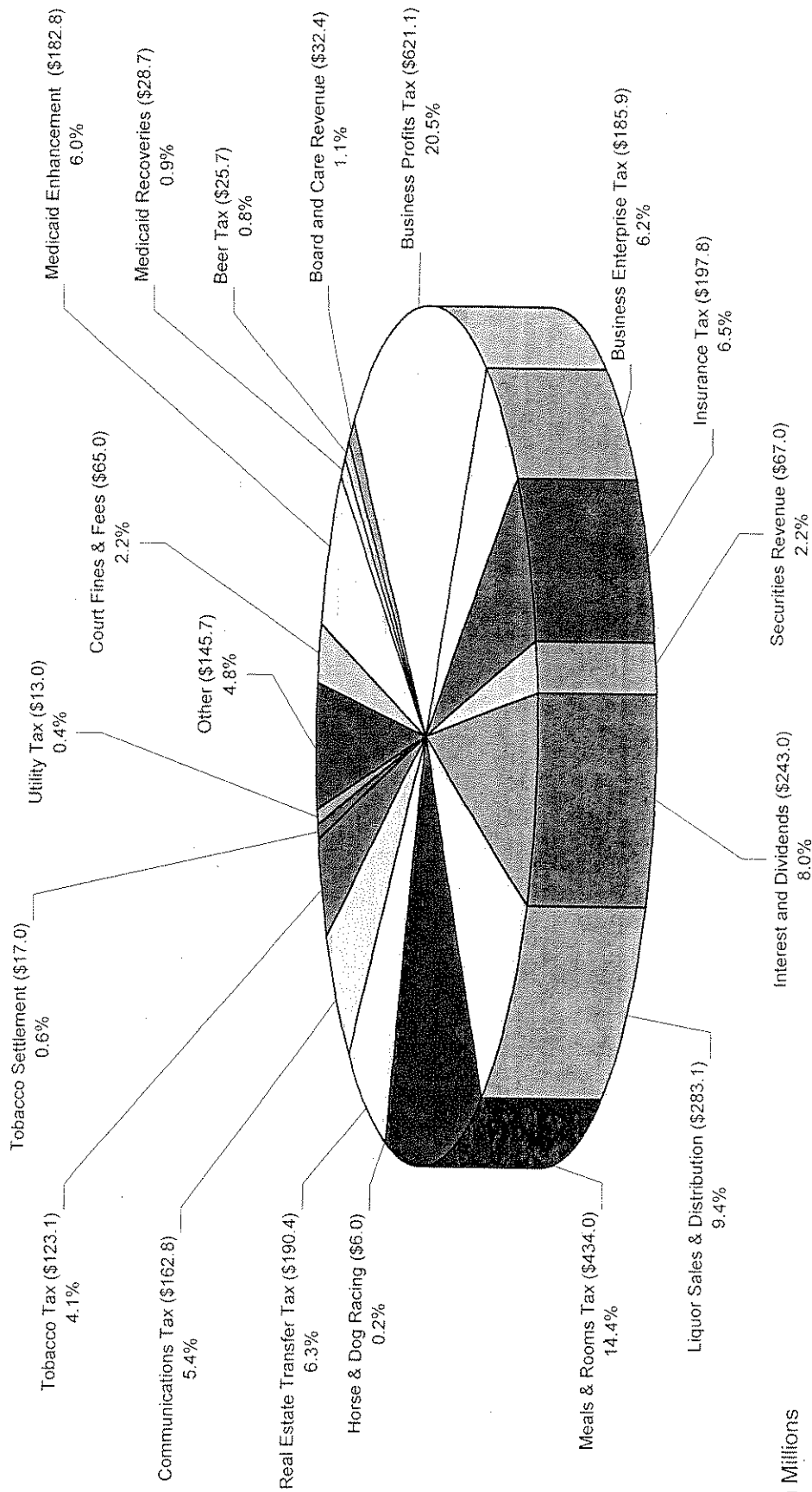
Amounts in Millions  
 LBAO  
 August 14, 2007

**CHAPTER 262, L'07 - THE OPERATING BUDGET  
 BIENNIAL 08/09 - GENERAL FUND APPROPRIATIONS BY DEPARTMENT  
 TOTAL GENERAL FUND APPROPRIATIONS: \$3,189.6**



Amounts in Millions  
 LBAO  
 August 14, 2007

**CHAPTER 262, L'07 - THE OPERATING BUDGET**  
**BIENNIAL 08/09 - GENERAL FUND UNRESTRICTED REVENUES**  
**TOTAL GENERAL FUND UNRESTRICTED REVENUES: \$3,024.5**



Amounts in Millions  
 LBAO  
 August 14, 2007

SCHEDULE OF STATE AID TO CITIES, TOWNS AND SCHOOL DISTRICTS

AID BY CATEGORY	FY 1999		FY 2000		FY 2001		FY 2002		FY 2003		FY 2004		FY 2005		FY 2006		FY 2007		FY 2008		
	Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		
<b>EDUCATION</b>																					
1 Building Aid	18,548,866		18,944,900		19,505,100		23,461,337		25,273,513		31,052,475		35,995,812		37,770,926		41,735,035		46,487,244		
2 Cost of Adequacy	-		824,657,539		824,657,539		880,657,284		896,869,535		895,141,619		804,800,238		836,204,501		836,147,136		890,426,556		
3 Court Ordered Placements	2,709,739		3,050,757		3,840,248		5,050,390		5,203,336		5,152,012		4,566,482		3,468,627		2,578,967		1,379,288		
4 Driver Education	1,604,400		1,494,850		1,402,100		1,476,550		1,548,289		1,801,513		1,802,985		1,681,172		1,659,150		1,599,575		
5 Dropout Prevention <sup>1</sup>	-		-		-		-		-		722,400		265,200		246,032		297,176		956,918		
6 Foundation Aid	68,505,188		-		-		-		-		-		-		-		-		-		
7 Kindergarten Aid	6,540,000		725,057		926,057		1,534,800		1,086,000		722,400		265,200		567,600		750,000		850,800		
8 Kindergarten Construction Aid	4,462,695		2,970,615		6,138,635		5,874,933		2,123,206		995,110		1,190,659		208,469		2,402,060		1,131,221		
9 Local Education Improvement <sup>1</sup>	316,491		491,519		2,711,893		294,107		258,844		(4,089)		525,933		90,268		427,535		366,419		
10 Reading Recovery <sup>1</sup>	306,736		248,084		369,914		277,753		359,445		200,921		415,303		341,780		342,035		318,306		
11 Retirement Normal Contribution - Teachers <sup>2</sup>	-		-		-		-		-		-		-		-		-		-		
12 School Breakfast <sup>3</sup>	-		-		-		-		-		-		-		-		-		-		
13 School Lunch <sup>1</sup>	832,003		832,003		832,003		832,003		832,003		832,003		832,003		832,003		832,003		832,003		
14 Special Education	15,138,490		16,278,187		17,855,087		19,400,630		17,861,880		19,299,990		20,374,363		28,355,251		30,442,213		32,012,334		
15 State Revenue Sharing - District Allocation	22,083,928		-		-		-		-		-		-		-		-		-		
16 Tuition & Transportation	3,780,421		3,903,407		3,494,567		3,634,824		3,843,531		4,150,191		4,779,745		5,159,555		5,393,771		6,552,172		
<b>Education Total</b>	144,828,957		873,596,918		881,733,143		942,494,611		955,259,582		960,066,545		875,813,323		914,926,184		941,681,087		1,013,197,572		
<b>ENVIRONMENTAL</b>																					
17 Flood Control	571,480		585,496		585,496		573,274		573,274		659,150		659,150		729,712		729,712		912,884		
18 Landfill Closure Grants	1,540,374		1,483,552		2,244,724		1,929,971		1,906,773		1,413,182		2,292,073		2,067,751		2,030,802		1,944,036		
19 Public Water System Grants	1,914,358		1,774,908		1,722,368		1,743,275		1,720,503		1,706,979		1,644,905		1,484,582		1,741,982		1,494,664		
20 State Aid Grants - Pollution Control	14,247,045		12,977,710		12,848,021		12,373,846		12,720,836		12,485,769		12,891,357		11,826,356		12,195,029		10,820,000		
21 Water Supply Land Protection Grants	-		-		-		1,353,125		483,446		1,696,811		92,200		577,301		373,750		1,398,942		
<b>Environmental Total</b>	18,273,257		16,821,666		17,400,609		17,973,491		17,404,832		17,961,891		17,579,685		16,685,702		17,071,275		16,570,526		
<b>OTHER GEN. FUNDS</b>																					
22 Meals & Rooms Distribution	17,427,183		22,427,183		27,427,183		32,200,710		35,889,124		37,722,807		42,686,666		47,104,777		50,903,052		55,513,020		
23 Railroad Tax	176,545		171,436		183,330		182,102		167,164		119,137		137,013		127,218		46,520		101,460		
24 State Revenue Sharing	47,300,000		25,216,057		25,216,057		25,216,057		25,216,057		25,216,057		25,216,057		25,216,057		25,216,057		25,216,054		
less: District Allocation	(22,083,928)		-		-		-		-		-		-		-		-		-		
Net State Revenue Sharing	25,216,072		25,216,057		25,216,057		25,216,057		25,216,057		25,216,057		25,216,057		25,216,057		25,216,057		25,216,054		
25 Retirement Normal Contribution <sup>2</sup>	12,338,672		14,544,763		15,097,784		14,739,079		18,141,136		22,717,956		25,917,965		32,917,007		35,091,224		50,229,497		
less: Teacher Normal Contribution	55,158,472		62,359,439		67,924,354		72,337,948		79,413,481		85,775,957		93,957,701		105,365,059		118,588,116		165,032,728		
<b>Other General Funds Total</b>	22,637,086		23,433,173		25,012,047		25,566,257		27,292,299		27,238,546		29,450,081		28,819,381		28,456,617		29,600,000		
26 Block Grants	240,897,772		976,211,196		992,070,153		1,058,372,307		1,079,370,194		1,091,042,939		1,016,800,790		1,065,796,326		1,079,877,713		1,160,231,360		
<b>GRAND TOTAL</b>	240,897,772		976,211,196		992,070,153		1,058,372,307		1,079,370,194		1,091,042,939		1,016,800,790		1,065,796,326		1,079,877,713		1,160,231,360		

NOTES:  
1 Specific amounts distributed to school districts currently available for FY 2007 and FY 2008 only.  
2 Specific amounts distributed to school districts and municipalities currently available for FY 2007 and FY 2008 only. For FY 1999 - FY 2006, teacher contribution not distinguished from police & fire contribution.  
3 Program established in FY 2007.

State of New Hampshire  
10 Year History of Authorized Positions  
(Fiscal Years 1998 through 2007)

Agency Name	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07
1										
2 Adjutant General	111	112	113	114	120	121	123	123	133	129
3 Class 10 Positions	108	108	108	108	113	113	120	120	130	127
4 Class 59 Positions	3	4	5	6	7	8	3	3	3	2
5										
6 Administrative Services	346	355	365	378	404	408	248	252	292	326
7 Class 10 Positions	316	319	324	324	338	338	245	250	285	316
8 Class 59 Positions	30	36	41	54	66	70	3	2	7	10
9										
10 Agriculture	33	33	33	33	32	33	33	33	33	33
11 Class 10 Positions	32	32	32	32	31	31	33	33	33	33
12 Class 59 Positions	1	1	1	1	1	2	0	0	0	0
13										
14 Banking Department	27	27	28	28	29	29	41	42	42	45
15 Class 10 Positions	27	27	27	27	27	27	41	41	42	45
16 Class 59 Positions	0	0	1	1	2	2	0	1	0	0
17										
18 Board of Tax and Land Appeals	8	8	8	7	9	10	10	10	8	8
19 Class 10 Positions	8	8	8	7	9	10	10	10	8	8
20 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
21										
22 Christa McAuliffe Planetarium	10	11	12	12	13	13	12	13	13	13
23 Class 10 Positions	6	6	6	6	8	8	12	12	13	13
24 Class 59 Positions	4	5	6	6	5	5	0	1	0	0
25										
26 Community Dev. Finance Authority	0	0	0	0	0	0	8	7	8	0
27 Class 10 Positions	0	0	0	0	0	0	7	7	7	0
28 Class 59 Positions	0	0	0	0	0	0	1	0	1	0
29										
30 Corrections	874	928	1,147	1,153	1,149	1,155	1,119	1,104	1,105	1,076
31 Class 10 Positions	813	869	1,088	1,088	1,083	1,083	1,096	1,081	1,081	1,065
32 Class 59 Positions	61	59	59	65	66	72	23	23	24	11
33										
34 Cultural Resources	69	69	72	74	74	74	69	70	72	71
35 Class 10 Positions	66	66	67	67	69	69	69	70	70	69
36 Class 59 Positions	3	3	5	7	5	5	0	0	2	2
37										

State of New Hampshire  
10 Year History of Authorized Positions  
(Fiscal Years 1998 through 2007)

Agency Name	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07
<b>38 Education</b>										
Class 10 Positions	302	306	313	316	325	336	331	326	340	305
Class 59 Positions	300	303	304	306	312	312	316	305	316	297
	2	3	9	10	13	24	15	21	24	8
<b>41 Employment Security</b>										
Class 10 Positions	394	395	397	405	421	431	373	377	387	349
Class 59 Positions	385	385	385	385	385	385	367	367	372	338
	9	10	12	20	36	46	6	10	15	11
<b>46 Environmental Services</b>										
Class 10 Positions	483	490	504	518	531	541	531	565	558	520
Class 59 Positions	429	429	429	429	435	436	528	549	540	515
	54	61	75	89	96	105	3	16	18	5
<b>50 Executive Office</b>										
Class 10 Positions	47	47	49	50	51	51	39	30	22	22
Class 59 Positions	44	44	44	44	44	44	33	26	22	22
	3	3	5	6	7	7	6	4	0	0
<b>54 Fish &amp; Game</b>										
Class 10 Positions	180	186	197	198	209	211	201	202	217	197
Class 59 Positions	171	171	171	171	173	173	165	164	200	194
	9	15	26	27	36	38	36	38	17	3
<b>58 Health and Human Services (HHS)</b>										
Class 10 Positions	3,339	3,343	3,328	3,369	3,436	3,455	3,335	3,291	3,316	3,228
Class 59 Positions	3,206	3,206	3,191	3,191	3,194	3,183	3,067	3,028	3,281	3,197
	133	137	137	178	242	272	268	263	35	31
<b>62 HHS - Admin. Attached Boards</b>										
Class 10 Positions	33	33	36	36	37	37	38	38	40	37
Class 59 Positions	27	27	30	30	31	31	32	32	39	37
	6	6	6	6	6	6	6	6	1	0
<b>66 Highway Safety Agency</b>										
Class 10 Positions	6	6	6	6	6	6	6	6	6	6
Class 59 Positions	3	3	3	3	3	3	3	3	3	3
	3	3	3	3	0	0	0	0	0	0
<b>70 Human Rights Commission</b>										
Class 10 Positions	10	10	10	10	10	10	9	9	9	9
Class 59 Positions	7	7	7	7	7	7	9	9	9	9
	3	3	3	3	3	3	0	0	0	0
<b>74 Office of Information Technology</b>										
Class 10 Positions	0	0	0	0	0	0	347	411	412	409
Class 59 Positions	0	0	0	0	0	0	335	397	411	408
	0	0	0	0	0	0	12	14	1	1



State of New Hampshire  
10 Year History of Authorized Positions  
(Fiscal Years 1998 through 2007)

Agency Name	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07
77 Insurance	50	51	52	52	71	72	72	70	70	70
79 Class 10 Positions	50	50	51	51	53	71	72	70	70	70
80 Class 59 Positions	0	1	1	1	18	1	0	0	0	0
81										
82 Judicial Council	2	2	2	2	2	2	2	2	2	2
83 Class 10 Positions	2	2	2	2	2	2	2	2	2	2
84 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
85										
86 Justice	60	60	63	64	65	66	62	62	63	62
87 Class 10 Positions	54	54	54	54	56	56	61	61	62	61
88 Class 59 Positions	6	6	9	10	9	10	1	1	1	1
89										
90 Labor	80	81	86	87	85	84	83	77	80	80
91 Class 10 Positions	80	81	82	82	82	82	83	77	80	80
92 Class 59 Positions	0	0	4	5	3	2	0	0	0	0
93										
94 Liquor Commission	312	314	315	315	316	317	319	305	305	304
95 Class 10 Positions	311	312	314	314	313	313	315	304	304	304
96 Class 59 Positions	1	2	1	1	3	4	4	1	1	0
97										
98 Lottery Commission	60	60	60	60	60	60	60	52	52	49
99 Class 10 Positions	60	60	60	60	60	60	60	52	52	49
100 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
101										
106 PDA - Port Authority	4	4	5	5	5	5	5	5	6	6
107 Class 10 Positions	4	4	5	5	5	5	5	5	5	5
108 Class 59 Positions	0	0	0	0	0	0	0	0	1	1
109										
110 Police Standards & Training	24	24	24	24	25	25	25	25	25	25
111 Class 10 Positions	24	24	24	24	25	25	25	25	25	25
112 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
113										
114 Postsecondary Education Comm.	6	6	6	6	6	6	6	6	6	7
115 Class 10 Positions	6	6	6	6	6	6	6	6	6	6
116 Class 59 Positions	0	0	0	0	0	0	0	0	0	1
117										

State of New Hampshire  
10 Year History of Authorized Positions  
(Fiscal Years 1998 through 2007)

Agency Name	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07
118 Public Utilities Commission	74	74	73	73	72	72	72	69	69	69
119 Class 10 Positions	74	74	73	73	72	72	72	69	69	69
120 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
121										
102 Racing and Gaming Commission	26	26	26	26	26	26	22	31	30	34
103 Class 10 Positions	11	11	11	11	11	11	11	20	21	21
104 Class 59 Positions	15	15	15	15	15	15	11	11	9	13
105										
122 Real Estate Commission	7	7	7	7	8	8	8	8	8	8
123 Class 10 Positions	7	7	7	7	8	8	8	8	8	8
124 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
125										
126 Regional Community Tech Colleges	637	654	680	687	712	754	757	764	792	802
127 Class 10 Positions	611	611	619	619	629	629	707	707	753	753
128 Class 59 Positions	26	43	61	68	83	125	50	57	39	49
129										
130 Regulatory & Licensing Boards	23	23	24	24	25	25	26	26	19	24
131 Class 10 Positions	21	21	22	22	23	23	23	23	19	24
132 Class 59 Positions	2	2	2	2	2	2	3	3	0	0
133										
134 Resources & Economic Devlpmnt	231	228	218	224	234	237	253	248	248	239
135 Class 10 Positions	153	154	142	142	149	150	184	177	185	177
136 Class 59 Positions	78	74	76	82	85	87	69	71	63	62
137										
138 Retirement System*	45	45	48	51	53	54	54	54	0	0
139 Class 10 Positions	41	41	43	45	48	49	54	54	0	0
140 Class 59 Positions	4	4	5	6	5	5	0	0	0	0
141 *Retirement System classified employees became non-classified employees in FY06.										
142										
143 Revenue Administration	153	168	171	177	191	215	175	174	181	180
144 Class 10 Positions	153	168	171	177	191	215	175	174	181	180
145 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
146										
147 Safety	843	855	885	895	949	968	1,086	1,096	1,132	1,137
148 Class 10 Positions	809	819	840	840	859	865	1,027	1,036	1,092	1,094
149 Class 59 Positions	34	36	45	55	90	103	59	60	40	43
150										

State of New Hampshire  
10 Year History of Authorized Positions  
(Fiscal Years 1998 through 2007)

Agency Name	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07
151 Secretary of State	44	49	49	49	64	78	79	78	82	81
152 Class 10 Positions	30	30	30	30	33	43	43	41	41	40
153 Class 59 Positions	14	19	19	19	31	35	36	37	41	41
154										
155 Status of Women	1	1	1	1	2	2	2	2	2	2
156 Class 10 Positions	1	1	1	1	2	2	2	2	2	2
157 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
158										
159 Transportation	1,980	1,979	1,978	1,978	1,979	1,979	1,918	1,889	1,862	1,841
160 Class 10 Positions	1,914	1,914	1,913	1,913	1,913	1,913	1,868	1,868	1,841	1,820
161 Class 59 Positions	66	65	65	65	66	66	50	21	21	21
162										
163 Treasury	21	21	21	21	21	21	21	21	19	18
164 Class 10 Positions	21	21	21	21	21	21	21	21	19	18
165 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
166										
167 Veteran's Council	4	4	4	4	4	4	4	4	5	5
168 Class 10 Positions	4	4	4	4	4	4	4	4	5	5
169 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
170										
171 Veteran's Home	148	148	150	150	168	237	251	253	332	369
172 Class 10 Positions	148	148	150	150	168	237	251	251	328	369
173 Class 59 Positions	0	0	0	0	0	0	0	2	4	0
174										
175 Total Authorized Positions	11,107	11,243	11,566	11,689	11,999	12,238	12,235	12,230	12,403	12,197
176 Total Class 10 Positions	10,537	10,627	10,869	10,878	10,998	11,118	11,570	11,564	12,035	11,881
177 Total Class 59 Positions	570	616	697	811	1,001	1,120	665	666	368	316
178	Source: Department of Administrative Services, 10 Year Personnel Analysis.									

State of New Hampshire  
10 Year History of Authorized Positions  
(Fiscal Years 1998 through 2007)

Agency Name	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07
179										
180										
181	29,464	29,153	32,212	31,358	33,320	33,201	36,316	37,394	38,161	40,024
182	Source: Average salary calculated by dividing the total amounts appropriated for class 10 and 59 in Section 1 of the State's Operating Budget as taken from the Report of Totals by Class by the number of total authorized positions.									
183										
184										
185										
186	2,770	2,820	2,724	2,773	3,854	3,944	4,469	4,446	4,641	4,698
187	Source: State Operating Budget, various years.									
188										
189										
190										
191										
192	1,185	1,201	1,236	1,259	1,275	1,288	1,306	1,315	1,315	1,315
193	Source: Office of State Planning, NH State Data Center Estimates, Population Estimates.									
194										
195										
196										
197										
198										
199										
200										
201										
202										
203			1,090 / 11,107 =		10%					
204										
205			10,560 / 29,464 =		36%					
206										
207			1,928 / 2,770 =		70%					
208										
209			130 / 1,185 =		11%					
210										
211										

Employee COLA's	
01/02/09	5.50%
01/04/08	3.50%
07/06/07	0.51 per hour
06/16/06	2.00%
01/06/06	2.00%
07/08/05	2.00%
12/27/02	2.00%
12/28/01	1 labor grade
10/01/00	3.00%
10/01/99	3.00%
06/05/98	5.00%
07/11/97	\$1,400/\$350
07/08/94	4.75%
08/06/93	3.50%

Source: Collective Bargaining Agreements, various years.

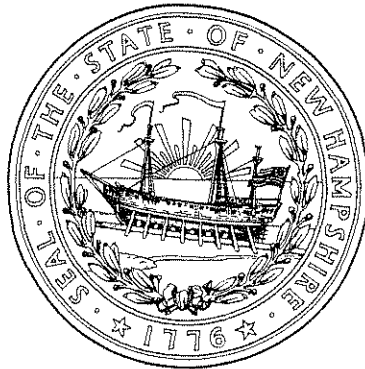
STATE OF NEW HAMPSHIRE

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**COMPREHENSIVE  
ANNUAL  
FINANCIAL REPORT**

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For the Fiscal Year Ended  
June 30, 2008



**Prepared by the Department of Administrative Services**

Linda M. Hodgdon, Commissioner

Stephen C. Smith, Administrator

Diana L. Smestad

Kelly J. Brown

**Division of Accounting Services**

This document and related information can be accessed at <http://admin.state.nh.us/accounting>

# FINANCIAL INFORMATION

## Surplus Statement General and Education Funds (In Millions)

	FY 2006	FY 2007			FY 2008			
	Total	General	Education	Total	General	Education	Total	
<b>Undesignated Fund Balance, July 1</b>	\$ 82.2	\$ 26.0	\$ 8.4	\$ 34.4	\$ 61.7	\$ -	\$ 61.7	A
<b>Additions:</b>								
Unrestricted Revenue	2,182.3	1,421.6	869.6	2,291.2	1,483.9	882.8	2,366.7	
Transfers of Appropriation from General Fund	-							
<b>Total Additions</b>	2,182.3	1,421.6	869.6	2,291.2	1,483.9	882.8	2,366.7	B
<b>Deductions:</b>								
Appropriations Net of Estimated Revenues	(2,222.1)	(1,432.6)	(843.1)	(2,275.7)	(1,575.8)	(897.1)	(2,472.9)	C
Less Lapses	29.4	41.6	4.5	46.1	61.6	(0.3)	61.3	D
<b>Total Net Appropriations</b>	(2,192.7)	(1,391.0)	(838.6)	(2,229.6)	(1,514.2)	(897.4)	(2,411.6)	E
<b>GAAP and Other Adjustments</b>	14.3	(15.5)	1.2	(14.3)	7.9	(0.7)	7.2	F
<b>Current Year Balance</b>	3.9	15.1	32.2	47.3	(22.4)	(15.3)	(37.7)	G
<b>Fund Balance Transfers (To)/From:</b>								
Rainy Day Fund	(51.7)	(20.0)		(20.0)				
Health Care Fund								
Highway Fund					(6.8)		(6.8)	
Education Trust Fund		40.6	(40.6)		(15.3)	15.3		
<b>Undesignated Fund Balance, June 30,</b>	\$ 34.4	\$ 61.7	\$ -	\$ 61.7	\$ 17.2	\$ (0.0)	\$ 17.2	H
<b>Reserved for Rainy Day Account</b>	69.0	89.0		89.0	89.0		89.0	
<b>Total Equity</b>	\$ 103.4	\$ 150.7	\$ -	\$ 150.7	\$ 106.2	\$ (0.0)	\$ 106.2	

The combined General and Education Fund balance, including the Revenue Stabilization Account (Rainy Day Fund) at June 30, 2008 was \$106.2 million. The Rainy Day Balance remained at \$89.0 million at June 30, 2008. The combined General and Education Fund activity for fiscal year 2008 resulted in an aggregate operating deficit of \$37.7 million (including a \$15.3 million deficit in the Education Fund). With a \$61.7 million surplus carry forward from 2007, and a \$6.8 million budgeted transfer from the General Fund to the Highway Fund, the fiscal year 2008 operating deficit of \$37.7 million brought the combined General and Education Funds surplus down to \$17.2 million.

In response to the revenue shortfalls explained on the next page, the Governor issued three executive orders during fiscal year 2008 to reduce spending:

- Executive Order 2008-1, issued on February 22, 2008, reduced expenditures by approximately \$3.4 million by freezing vacant positions, equipment, and out of state travel.
- Executive Order 2008-2, issued on February 22, 2008, targeted savings of approximately \$46.4 million, which included \$44.4 million of appropriation reductions plus a \$2.0 million payment from the University System in lieu of reduction in appropriation. This order targeted cuts across all State agencies, with approximately \$22.5 million coming from the Department of Health and Human Services. The actual fiscal year 2008 savings realized by this order totaled approximately \$40.9 million.
- Executive Order 2008-5, issued on April 29, 2008, froze state purchases except those considered an emergency.

General and Education Fund total net appropriations for fiscal year 2008, including budget reductions and lapses, were \$2,411.6 million, \$182.0 million (8%) above the prior year primarily due to increases in education grants, health and social services and aid to cities & towns. Lapses for fiscal 2008 for the General and Education Funds were \$61.3 million as compared to \$46.1 million for fiscal year 2007. Salaries and benefit lapses accounted for slightly over half of this increase as a result of the hiring freezes and employee health benefit savings. Fiscal 2008 lapses attributable to the Executive Orders and other targeted savings initiatives totaled approximately \$35.3 million for fiscal 2008.

Summary of General and Education Funds Unrestricted Revenue  
GAAP Basis (In Millions)

Revenue Category	FY 2006	FY 2007			FY 2008			FY 2008
		General	Education	Total	General	Education	Total	Combined
								Plan
Business Profits Tax.....	\$ 320.6	\$ 287.4	\$ 57.8	\$ 345.2	\$ 317.4	\$ 68.0	\$ 385.4	\$ 365.6
Business Enterprise Tax.....	225.6	79.3	174.2	253.5	77.7	155.0	232.7	272.4
<b>Subtotal.....</b>	<b>546.2</b>	<b>366.7</b>	<b>232.0</b>	<b>598.7</b>	<b>395.1</b>	<b>223.0</b>	<b>618.1</b>	<b>638.0</b>
Meals & Rooms Tax.....	200.9	202.6	7.2	209.8	206.7	7.6	214.3	220.0
Tobacco Tax.....	150.8	65.3	78.3	143.6	57.1	109.3	166.4	183.4
Liquor Sales and Distribution.....	120.6	124.7		124.7	133.1		133.1	137.0
Interest & Dividends Tax.....	80.5	108.1		108.1	118.7		118.7	117.0
Insurance Tax.....	90.5	97.9		97.9	95.9		95.9	99.5
Communications Tax.....	70.5	73.0		73.0	80.9		80.9	79.9
Real Estate Transfer Tax.....	158.7	91.7	45.7	137.4	77.7	38.6	116.3	140.0
Estate and Legacy Tax.....	3.2	0.6		0.6	0.2		0.2	-
Transfers from Lottery Commission.....	80.4		79.0	79.0		75.5	75.5	85.8
Transfers from Pari-Mutuel Commission.....	1.6		1.5	1.5		1.5	1.5	1.5
Tobacco Settlement.....	39.0		40.8	40.8	8.4	40.0	48.4	47.7
Utility Property Tax.....	20.9		21.8	21.8		24.2	24.2	22.9
Property Tax Retained Locally.....	363.4		363.3	363.3		363.1	363.1	363.0
Other.....	157.0	191.8		191.8	196.9		196.9	174.0
<b>Subtotal.....</b>	<b>2,084.2</b>	<b>1,322.4</b>	<b>869.6</b>	<b>2,192.0</b>	<b>1,370.7</b>	<b>882.8</b>	<b>2,253.5</b>	<b>2,309.7</b>
Net Medicaid Enhancement								
Revenues.....	73.6	83.3		83.3	93.1		93.1	91.0
Recoveries.....	24.5	15.9		15.9	20.1		20.1	14.1
<b>Subtotal.....</b>	<b>2,182.3</b>	<b>1,421.6</b>	<b>869.6</b>	<b>2,291.2</b>	<b>1,483.9</b>	<b>882.8</b>	<b>2,366.7</b>	<b>2,414.8</b>
Other Medicaid Enhancement								
Revenues to Fund Net Appropriations.....								
<b>Total.....</b>	<b>\$ 2,182.3</b>	<b>\$ 1,421.6</b>	<b>\$ 869.6</b>	<b>\$ 2,291.2</b>	<b>\$ 1,483.9</b>	<b>\$ 882.8</b>	<b>\$ 2,366.7</b>	<b>\$ 2,414.8</b>

**ACTUAL**      **BUDGET**

\$ (48.1) MIL.

With the ongoing housing market downturn and credit crisis weakening the overall economy, revenue collections came in much weaker than estimates. General and Education Fund unrestricted revenue for fiscal year 2008 totaled \$2,366.7 million, which was \$48.1 million (2%) below plan and \$75.5 million (3%) above the prior year. The shortfall from plan was driven primarily from Business Taxes, the Tobacco Tax, and the Real Estate Transfer Tax.

- Real Estate Transfer Tax collections totaled \$116.3 million, which were \$23.7 million (17%) below plan and \$21.1 million (15%) below the prior year.
- Business Taxes totaled \$618.1 million, which were \$19.9 million (3%) below plan and \$19.4 million (3%) above the prior year.
- The Tobacco Tax collected \$166.4 million, which was \$17.0 million (9%) below plan and \$22.8 million (16%) above the prior year due to the tax increase implemented at the beginning of the year.

Reflecting the impact that higher energy costs and economic weakness had on discretionary spending, the Meals and Rooms Tax (M&R), Liquor Sales and Lottery Transfers were all below plan for the year.

M&R totaled \$214.3 million or \$5.7 million short of plan but were \$4.5 million above prior year. Liquor sales totaled \$133.1 million or \$3.9 million below plan but were \$8.4 million above prior year. Lottery transfers were \$75.5 million or \$10.3 million short of plan and \$3.5 million below the prior year.

The Other category saw receipts of \$196.9 million, which were \$22.9 million above plan, reflecting a \$2.0 million contribution from the University System per Executive Order 2008-2, a \$10.0 million repayment from Pease Development Authority and better than anticipated revenues from both escheats and post retirement health reimbursements.

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 STATE OF NEW HAMPSHIRE  
 BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 JUNE 30, 2008  
 (Expressed in Thousands)

	General	Highway	Education	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents .....	\$ 367,153	\$ 29,554	\$	\$ 15,155	\$ 411,862
Investments .....	18,550			9,044	27,594
Receivables (Net of Allowances for Uncollectibles)....	504,488	32,209	35,404	1,622	573,723
Due from Other Funds .....	56,859	513	15,350		72,722
Due from Component Units.....	24,471				24,471
Inventories.....	5,573	6,250		914	12,737
Loans and Notes Receivables .....	264,279				264,279
Total Assets .....	<u>\$ 1,241,373</u>	<u>\$ 68,526</u>	<u>\$ 50,754</u>	<u>\$ 26,735</u>	<u>\$ 1,387,388</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ 241,660	\$ 23,233	\$ 2,194	\$ 10,308	\$ 277,395
Accrued Payroll.....	42,361	5,327		856	48,544
Due to Other Funds .....	26,934		33,064	23,795	83,793
Due to Component Unit.....	9,610				9,610
Deferred Revenue .....	557,246	452	11,800		569,498
Unclaimed Property and Prizes.....	16,197				16,197
Other Liabilities.....	117				117
Total Liabilities.....	<u>894,125</u>	<u>29,012</u>	<u>47,058</u>	<u>34,959</u>	<u>1,005,154</u>
<b>FUND BALANCES</b>					
Reserved for Encumbrances.....	174,907	42,129		81,849	298,885
Reserved for Inventories.....	5,573	6,250		914	12,737
Reserved for Unexpended Appropriations.....	60,538	18,643	3,696	136,182	219,059
Reserved for Revenue Stabilization.....	89,046				89,046
Reserved for Permanent Trust .....				14,773	14,773
Unreserved, Undesignated (Deficit) (Note 14).....	17,184	(27,508)			(10,324)
Unreserved, Fish & Game Fund.....				3,997	3,997
Unreserved (Deficit), Capital Project Fund.....				(245,939)	(245,939)
Total Fund Balances.....	<u>347,248</u>	<u>39,514</u>	<u>3,696</u>	<u>(8,224)</u>	<u>382,234</u>
Total Liabilities and Fund Balances.....	<u>\$ 1,241,373</u>	<u>\$ 68,526</u>	<u>\$ 50,754</u>	<u>\$ 26,735</u>	<u>\$ 1,387,388</u>

The notes to the financial statements are an integral part of this statement



# Notes to the Basic Financial Statements

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STATE OF NEW HAMPSHIRE  
 SCHEDULE OF UNRESTRICTED REVENUE - GAAP BASIS  
 GENERAL FUND  
 FOR THE LAST TEN FISCAL YEARS  
 (Expressed in Thousands)

	Fiscal Year Ended June 30									
	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Beer Tax.....	\$ 12,720	\$ 12,728	\$ 12,805	\$ 12,413	\$ 12,445	\$ 12,281	\$ 12,157	\$ 11,656	\$ 12,090	\$ 11,783
Board and Care Revenue.....	19,937	18,354	13,261	15,583	12,384	11,197	10,692	13,333	11,953	11,196
Business Profits Tax.....	317,439	287,423	264,027	196,647	131,585	137,757	128,574	179,615	146,443	164,833
Business Enterprise Tax.....	77,710	79,291	75,190	114,110	118,538	96,574	121,016	122,165	94,354	93,021
Estate and Legacy Tax.....	214	617	3,224	11,659	26,971	59,074	56,958	59,348	56,368	54,744
Insurance Tax.....	95,876	97,909	90,462	88,706	86,246	82,161	76,094	66,441	59,336	62,914
Securities Revenue.....	34,700	32,964	30,064	27,904	26,344	25,778	26,060	28,023	25,513	22,465
Interest and Dividends Tax.....	118,693	108,086	80,543	67,896	55,630	55,129	70,334	76,651	65,522	63,134
Liquor.....	133,052	124,742	120,644	112,555	106,676	98,996	96,237	89,344	86,016	77,444
Meals and Rooms Tax.....	206,726	202,595	193,788	166,486	178,480	168,722	164,045	157,202	149,777	137,258
Dog Racing.....	525	703	559	1,112	1,516	1,572	1,487	1,262	1,058	1,026
Horse Racing.....	2,440	2,398	2,313	2,401	2,474	2,459	2,701	2,592	2,429	2,427
Real Estate Transfer Tax.....	77,690	91,704	106,161	117,821	95,162	78,859	66,393	59,488	56,779	52,925
Telephone/Communications Tax.....	80,932	72,986	70,496	70,039	65,781	62,522	64,663	49,045	47,794	46,219
Tobacco Tax.....	57,060	65,337	69,892	73,159	71,471	67,066	60,294	61,007	68,381	73,784
Tobacco Settlement.....	8,404			2,441	1,816	5,862	5,725		442	
Utilities Tax.....	6,285	5,757	6,385	6,265	5,121	7,078	5,565	9,656	9,974	10,402
Courts Fines and Fees.....	31,300	30,452	29,500	25,517	24,673	22,114	23,234	23,218	22,845	21,917
Flexible Grant.....					25,000	25,000				
Other:										
Corporate Returns.....	682	678	744	733	748	750	711	681	676	659
Interstate Vehicle Registrations.....	1,362	167	2,411	2,334	2,253	2,310	2,377	2,602	2,860	2,858
Motor Boat Registrations.....										1,779
Corporate Filing Fees.....	3,346	3,414	3,716	3,231	2,947	3,346	3,341	3,427	3,436	3,229
Interest on Surplus Funds.....	5,352	7,776	4,868	1,712	174	75	1,250	3,754	3,201	5,978
Reimbursement of Indirect Costs.....	6,858	6,822	6,265	6,724	6,671	5,675	5,511	4,255	4,094	4,903
Miscellaneous.....	7,142	69,612	44,092	44,878	44,258	40,409	32,403	32,917	27,877	26,192
Subtotal.....	1,370,715	1,322,515	1,231,410	1,182,326	1,105,363	1,072,766	1,037,822	1,057,682	959,217	953,090
Net Medicaid Enhancement										
Revenues (MER).....	93,111	83,257	73,617	147,209	149,831	116,979	98,208	85,217	74,230	70,411
Recoveries.....	20,108	15,875	24,462	22,989	20,374					
Subtotal.....	1,483,934	1,421,647	1,329,489	1,352,524	1,275,568	1,189,745	1,136,030	1,142,899	1,033,447	1,023,501
Other MER Transferred to/(from)										
Uncompensated Care Pool.....				39,062	35,143	16,594	16,263	12,966	12,915	15,839
Total Unrestricted Revenue.....	\$ 1,483,934	\$ 1,421,647	\$ 1,329,489	\$ 1,391,586	\$ 1,310,711	\$ 1,206,339	\$ 1,152,293	\$ 1,155,865	\$ 1,046,362	\$ 1,039,340

A

**STATE OF NEW HAMPSHIRE  
SCHEDULE OF UNDESIGNATED FUND BALANCE - GENERAL FUND  
FOR THE LAST TEN FISCAL YEARS  
(Expressed in Thousands)**

	Fiscal Year Ended June 30									
	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Balance, July 1 (Budgetary Method)	\$ 92,966	\$ 80,329	\$ 123,174	\$ 73,757	\$ 20,047	\$ 23,309	\$ 136,349	\$ 62,450	\$ 19,484	\$ 13,167
Additions:										
Unrestricted Revenue	1,483,934	1,421,647	1,329,489	1,352,524	1,275,568	1,189,745	1,136,030	1,142,899	1,033,447	1,023,501
(1) Unrestricted Revenue - UCP				39,062	35,143	16,594	16,263	12,966	12,915	15,839
Total Unrestricted Revenue	1,483,934	1,421,647	1,329,489	1,391,586	1,310,711	1,206,339	1,152,293	1,155,865	1,046,362	1,039,340
Transfer from Other Funds	47,409	1,938	27,013	8,709	9,161	517	3,358	1,787	778	2,334
Bonds Authorized and Unissued				42,800			5,130			(7,337)
Additional Lottery Transfer										8,579
Other Credits	437	116	137	1,126	821	35	247	48	214	7,541
Total Additions	1,531,780	1,423,701	1,356,639	1,444,221	1,320,693	1,206,891	1,161,028	1,157,700	1,047,354	1,050,457
Deductions:										
Appropriations Net of Estimated Revenues:										
General Government	338,358	297,294	281,005	303,522	248,390	233,118	228,190	227,278	226,440	203,368
Administration of Justice and Public Protection	222,982	200,236	195,145	172,289	168,515	163,516	161,406	154,450	149,503	136,298
Resource Protection and Development	45,674	43,078	42,056	41,454	41,673	41,161	41,511	38,764	37,753	38,483
Transportation	1173	2,704	6,021	2,885	2,759	3,286	3,399	2,920	3,034	2,882
Health and Social Services	695,610	633,792	614,948	608,735	589,392	516,550	498,534	242,393	242,442	218,549
Education	236,560	223,498	210,520	256,466	247,543	265,552	242,657	175,520	166,644	163,335
Liquor Commission	35,465	31,949	30,585	27,562	28,879	24,943	25,035	22,860	23,417	22,550
(2) Special Fund								238,823	231,867	205,086
Subtotal	1,575,822	1,432,551	1,380,280	1,412,913	1,327,151	1,248,126	1,200,732	1,103,008	1,081,100	983,551
Uncompensated Care Pool				39,062	35,143	16,594	16,263	12,966	12,915	15,839
Health Care Transition Fund (HCTF)										
Total Appropriations Net of Estimated Revenues	1,575,822	1,432,551	1,380,280	1,451,975	1,362,294	1,264,720	1,216,995	1,115,974	1,094,015	999,390
Less: Lapses	(61,628)	(41,582)	(34,045)	(57,969)	(57,491)	(20,650)	(26,179)	(33,010)	(22,913)	(42,794)
Lapses - HCTF								(95)	(342)	(485)
Total Lapses	(61,628)	(41,582)	(34,045)	(57,969)	(57,491)	(20,650)	(26,179)	(33,105)	(23,255)	(43,279)
Net Appropriations	151,194	1,390,969	1,346,235	1,394,006	1,304,803	1,244,070	1,190,816	1,082,869	1,070,760	956,111
Transfers to Other Funds	6,887			757					65	872
Other Debits	171	95	1,547	41	37			105	1,037	2,704
Transfer to (from) Fund Equity										
Designation or Reserve Accounts		20,000	51,702	-	(37,857)	(33,917)	83,252	827	32,526	102,653
Total Deductions	152,1252	1,411,064	1,399,484	1,394,804	1,266,983	1,211,153	1,274,068	1,083,801	1,104,388	1,062,340
Balance, June 30 (Budgetary Method)	103,494	92,966	80,329	123,174	73,757	20,047	23,309	136,349	62,450	19,484
GAAP Adjustments:										
Receivables	4,1090	33,647	39,098	34,313	32,722	29,676	26,254	4,121	2,845	4,827
Accounts Payable and Accrued Liabilities	(106,756)	(100,451)	(88,809)	(93,773)	(94,872)	(88,271)	(67,704)	(44,552)	(48,721)	(62,111)
Transfer from General to Liquor Fund	(5,322)	(5,030)	(4,562)	(4,012)	(4,111)	(4,324)	(3,148)	(2,738)	(2,686)	(3,628)
Transfer from General to Special Fund								(9,833)	(9,889)	(27,488)
Additional Transfers (to) from Reserve Accounts						37,857		(83,347)		(31,004)
Total GAAP Adjustments	(70,988)	(71,834)	(54,273)	(63,472)	(66,341)	(25,062)	(44,598)	(136,349)	(58,451)	(119,484)
Year-End Transfer to/from the										
Education Trust Fund	(15,322)	40,581		22,500	7,871	5,015	(16,580)			
Balance (Deficit), June 30 (GAAP)	\$ 17,184	\$ 61,133	\$ 26,056	\$ 82,202	\$ 5,287	\$	\$ (37,869)	\$	\$ 3,999	\$

(1) UCP = Uncompensated Care Pool

(2) In fiscal year 2002, the special fund, which was used to capture federal grants and state match, was combined with the general fund.

**STATE OF NEW HAMPSHIRE  
SCHEDULE OF UNDESIGNATED FUND BALANCE  
EDUCATION FUND  
FOR FISCAL YEARS 1999 TO 2008  
(Expressed in Thousands)**

**A**

	Fiscal Year Ended June 30										Description	
	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999		
Balance July 1.....	\$	\$ 8,357	\$	\$	\$	\$	\$	\$ 66,348	\$ 124,783			
<b>Additions</b>												
Unrestricted Revenue												
Statewide Property Tax.....	363,066	363,335	363,392	350,368	443,350	452,997	454,135	417,964	417,975			\$2.515/1000, retained locally
Statewide Property Tax.....	58	-	-	20,934	29,844	32,666	28,987	24,194	24,150			\$2.515/1000, not retained locally
Utility Property Tax.....	24,196	21,847	20,881	20,102	20,160	18,834	18,170	15,821	31,167			\$6.60/1000
BPT Increase.....	67,961	57,755	56,578	50,748	41,000	37,100	32,645	15,800	22,400			15% increase from 7% to 8.5%
BET Increase.....	154,990	174,208	150,380	130,600	116,900	121,400	101,215	36,700	54,100			.50% increase from .25% to .75%
Meals & Rooms.....	7,632	7,218	7,138	7,153	6,875	6,701	6,604	6,859	6,350			Extension of 8% tax to motor vehicle rentals
Real Estate Tax Increase.....	38,616	45,663	52,545	51,980	47,515	39,426	33,073	29,735	28,231			\$2.50 increase from \$5.00/1000 to \$7.50
Tobacco Tax Increase.....	108,260	78,283	80,902	28,214	28,582	26,977	23,968	25,356	26,649			\$0.43/pack increase from \$0.37 to \$0.80
Tobacco Settlement.....	40,000	40,781	38,961	40,000	40,000	40,000	40,000	38,745	37,750			Annual payment
Initial Tobacco												
Settlement Payment.....									15,000			One-time payment
Lottery Proceeds.....	77,010	80,548	81,987	70,263	73,745	66,569	66,125	59,348	61,517			Net Profit
Other.....								175	2,924			Interest
Total Revenue.....	882,789	869,638	852,764	770,342	847,971	842,670	804,922	670,497	729,213			
General Fund												
Budgeted Appropriations.....				61,378	62,590	83,420	65,690	40,559	39,584			Formerly Revenue Sharing, Foundation Aid & Kindergarten Aid
Total Additions.....	882,789	869,638	852,764	831,720	910,561	926,090	870,612	711,056	768,797			
<b>Deductions</b>												
Appropriations												
Adequate Education Grant..	529,075	472,783	473,534	441,610	451,840	443,873	426,523	406,817	406,817			State Education Grant Disbursed by State
Adequate Education Grant..	363,066	363,335	363,392	350,368	443,350	452,997	454,135	417,964	417,975			State Education Grant Retained Locally
Total Grants.....	892,141	836,118	836,926	791,978	894,990	896,870	880,658	824,781	824,792			
DOE-Hardship Grants.....	5,000	5,000	5,000	1,000		5,000	5,000	769	1,162			
DRA-Property Tax Relief.....	700	(1,200)	(2,100)	(2,800)	7,700							GAAP Adj. for Low & Moderate Income Relief
DRA-Tax Relief Admin.....									200			
DOE-Kindergarten Aid.....		2,004				2,625	1,972		950			
DOE-Admin. & Computers... Total Appropriations.....	897,841	841,922	839,826	790,178	902,690	904,495	887,630	825,550	827,273			
Less Lapses.....	270	(4,508)	4,581	19,042			(438)	(25)	(41)			
Net Appropriations.....	898,111	837,414	844,407	809,220	902,690	904,495	887,192	825,525	827,232			
Current Year Balance.....	(15,322)	32,224	8,357	22,500	7,871	21,595	(16,580)	(114,469)	(58,435)			
<b>End of Year</b>												
<b>Transfers From(To)</b>												
General Fund.....												
FY 2000.....									\$ 24,783			Beginning Balance from Education Betterment
FY 2001.....								48,121				Chapter 158 : 42 Laws of 2001
FY 2002.....							16,580					Eliminate Negative Cash
FY 2003.....						(16,580)						Reimburse Prior Year Transfer
FY 2004.....					(7,871)	(5,015)						Eliminate Current Year Surplus
FY 2005.....			(22,500)									Eliminate Current Year Surplus
FY 2007.....		(40,581)										Eliminate Current Year Surplus
FY 2008.....	15,322											Eliminate Current Year Surplus
Balance June 30.....	\$	\$	\$ 8,357	\$	\$	\$	\$	\$	\$ 66,348	\$ 124,783		Eliminate Current Year Deficit

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