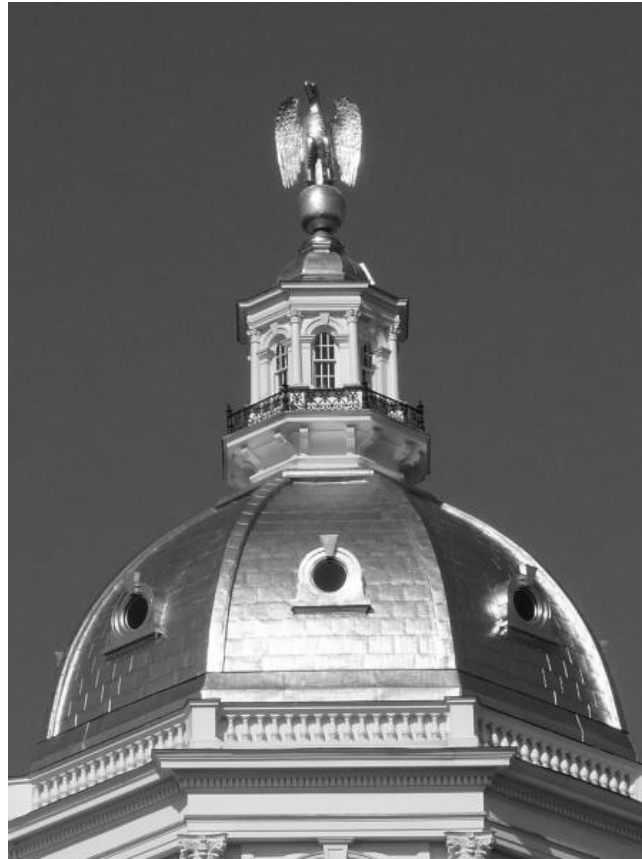


HOUSE BRIEFING ON SENATE CHANGES TO THE HOUSE BUDGET



JUNE 9, 2015

Office of Legislative Budget Assistant
Budget Division
Telephone Directory

Main Office	271-3161
Jeff Pattison	271-3161
Michael Kane	271-3085
Pamela Ellis	271-3161
Michael Hoffman	271-3089
Chris Shea	271-3086
Mickey Landrigan	271-3090
Kevin Ripple	271-3087
Steve Giovinelli	271-3068
Nathan White	271-3160

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

OVERALL SUMMARY

Revenue

- **General and Education Trust Fund (GF/ETF)** - Senate GF/ETF revenue estimates are approximately \$2.24 billion in FY 2015, an increase of approximately \$34 million over House estimates. Senate estimates are approximately \$4.62 billion for the FY 2016-2017 biennium, an increase of approximately \$118 million over House estimates.
- **Highway Fund** - Senate Highway Fund revenue estimates are approximately \$256.4 million in FY 2015, an increase of approximately \$9.6 million over House estimates. Senate estimates are approximately \$473.9 million for the FY 2016-2017 biennium, an increase of approximately \$5.3 million over House estimates, after accounting for House surplus statement adjustments.
- **Fish and Game Fund** – Senate Fish and Game Fund revenue estimates are approximately \$10.3 million in FY 2015, and approximately \$20.6 million for the FY 2016-2017 biennium. These estimates are identical to the House estimates.

Appropriations

- Accounting for all HB 1 and 2 appropriations, surplus statement adjustments, and lapse estimates, the Senate’s Budget for FY 2016-2017 appropriates approximately \$11.2 billion over the biennium, of which \$2.7 billion are general funds. This represents an increase of \$140 million over the House Budget in total funds, and an increase of approximately \$65 million over House Budget in general funds.

Revenue Stabilization Fund (Rainy Day Fund)

- The Senate’s proposed FY 2016-2017 budget plan increases the Rainy Day Fund balance from \$9.3 million to \$20.7 million at the end of FY 2015, and to \$21.1 million at the end of the FY 2016-2017 biennium.

CATEGORY 1 – GENERAL GOVERNMENT

LEGISLATIVE BRANCH

HB1 Changes

- Reduces general fund appropriations to the Legislative Branch by \$160,763 over the biennium.

HB2 Changes

- Increases the Branch’s FY 2015 transfer to the general fund from \$1 million to \$1,628,307.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

EXECUTIVE OFFICE

HB1 Changes

- Redirects general fund appropriations for the Office of Substance Use Disorders and Behavioral Health to the Governor's Commission on Alcohol and Drug Abuse Prevention, Treatment, and Recovery.

HB 2 Changes

- Removes the statutory establishment of the Office of Substance Use Disorders and Behavioral Health. HB 1 maintains the position of senior behavioral health coordinator which may be funded with gifts, grants or donations.

OFFICE OF ENERGY AND PLANNING

HB1 Changes

- Returns the responsibility for the State Data Center and Conservation Land Stewardship Program to the Office of Energy and Planning (OEP).

HB2 Changes

- Removes provisions that reduce OEP's responsibilities, and in their place establishes a study commission on the Office's planning functions.

GOVERNOR'S COMMISSION ON DISABILITY

HB 2 Changes

- Removes provisions authorizing the Commission to adopt rules, including rules to establish fees for waiver applications submitted to the Architectural Barrier-Free Design Committee.

DEPARTMENT OF INFORMATION TECHNOLOGY

HB1 Changes

- Reduces appropriations by \$100,000 per year as a result of a reduction in the Department of Safety's IT budget which was made to balance Safety's budget.

HB 2 Changes

- Restores the Department's authority to transfer funds with prior approval of the Fiscal Committee.
- Allows the incumbents in 3 classified positions slated for abolishment to retain their leave balances and salary levels in the event they are selected to fill open unclassified positions.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

DEPARTMENT OF ADMINISTRATIVE SERVICES

HB2 Changes

- Removes provisions related to changes to reporting requirements. These sections were included in HB 455, which passed the Senate on May 28, 2015.
- Requires that retirees who leave the state's health plan must remain out for at least one year before re-enrolling.
- Decreases contributions towards retiree health costs for non-Medicare eligible state retirees from 20% to 12.5%.
- Removes certain provisions relative to expansion of procurement card usage already included in SB 191, which passed the Senate on March 26, 2015.
- Prohibits the state from offering to its employees any health plan that would trigger the excise tax under the Affordable Care Act. This prohibition shall not apply to any plan in effect on the effective date of the act.
- Removes the exemption from Governor and Council approval for equipment and vehicle lease-purchase agreements.
- Establishes the Statehouse Weekend Operations Program to be funded through gifts, grants, and donations.

SECRETARY OF STATE

HB1 Changes

- Appropriates \$100,000 of HAVA funds in FY 2016 for the purchase of cameras for cities and towns in accordance with RSA 659:13, V(a), the voter ID law.

HB2 Changes

- Removes the Department's exemption from statutes that impede its ability to enforce the state's elections laws, and instead continues the same exemption provided during the FY 2014-2015 biennium from the consolidation of human resources, payroll, and other business processing functions within the Department of Administrative Services.

TREASURY DEPARTMENT

HB1 Changes

- Increases the meals and rooms distribution to municipalities by \$5 million in FY 2017.

**SUMMARY OF SENATE CHANGES
TO THE HOUSE PASSED BUDGET**

BOARD OF TAX AND LAND APPEALS

HB 1 Changes

- Removes funding for a vacant Tax Appraiser I position, reducing general fund appropriations by \$135,962 and other funds by \$23,993 over the biennium.

DEPARTMENT OF REVENUE ADMINISTRATION

HB1 Changes

- Abolishes 3 auditor positions and removes \$378,248 in general fund appropriations. This recommendation will decrease state revenue by \$1.1 million in FY 2017.

HB2 Changes

- Reinstates the state's obligation to reimburse municipalities for other states' unpaid shares of flood control payments under the interstate compacts contained in RSA 484.

OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION

HB 1 Changes

- Provides general fund appropriations of \$110,199 over the biennium for a program assistant II position for the newly-created Board of Medical Technicians.

HB 2 Changes

- Removes provision which would have authorized boards to recover investigatory costs of up to \$10,000 per case. These provisions were originally included in HB 216, which has been re-referred to the Senate Finance Committee.

CATEGORY 2 – ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION

JUDICIAL BRANCH

HB1 Changes

- Funds a superior court justice for six months in FY 2016 and all of FY 2017. This action resulted in no change in the Branch's appropriation and maintains the \$1 million House reduction.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

HB2 Changes

- Allows for one additional superior court justice.
- Allows sheriffs providing court security to be reimbursed at the rates provided in the collectively bargaining agreement applicable to per diem court security officers employed by the Judicial Branch in FY 2017.
- Removes sections which would have directed 50% of the revenue collected for the law library revolving fund be deposited into the general fund.

DEPARTMENT OF AGRICULTURE, MARKETS AND FOOD

HB2 Changes

- Deletes sections relative to the proposed increase in pesticide product registration fees through rules, and that statutory fees are to remain in effect until such rules are adopted. These sections were added to HB 364, which passed the Senate on May 21, 2015.

DEPARTMENT OF JUSTICE

HB2 Changes

- Clarifies the process for notifying and, if appropriate, transferring attorneys from other Departments to the Department of Justice.
- Transfers \$1,168,831 from the consumer protection escrow account to the general fund to reimburse for general fund expenditures within the consumer protection accounting unit from prior fiscal years.
- Allows the attorney general to maintain a balance up to \$5 million in consumer protection escrow account, with any amount in excess of \$5 million being deposited in the general fund. This section also instructs the attorney general not to include language in consumer protection settlements that restricts the use of these settlements.

BANKING DEPARTMENT

HB1 Changes

- Reduces the Department's budget by \$436,414 in FY 2016 and \$309,911 in FY 2017 by unfunding four positions for the biennium, and unfunding two positions and a temporary position for FY 2016, and one position for the last six months of FY 2017. Also moves funds from promotional-marketing expense line to an out of state travel expense line to more accurately reflect the use of the funds.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

PUBLIC EMPLOYEES LABOR RELATION BOARD

HB1 Changes

- Increases the Board's appropriation by \$2,250 in FY 2016 and in FY 2017 for the purpose of reimbursing travel and other costs for board members and staff.

INSURANCE DEPARTMENT

HB1 Changes

- Eliminates the appropriation of \$450,000 in FY 2016 and \$450,000 in FY 2017 for homeland security.

HB2 Changes

- Deletes sections that would have allowed for an assessment on insurers to help fund homeland security.

LIQUOR COMMISSION

HB2 Changes

- Exempts the Commission from the consolidation of human resources, payroll function and other business processing functions by the Department of Administrative Services.
- Provides the Commission flexibility related to supporting merchant card activity.
- Removes provisions which would have required the Commission to seek Fiscal Committee and Governor and Council approval for any transfer of \$75,000 or more.

PUBLIC UTILITIES COMMISSION

HB1 Changes

- Eliminates appropriations of \$450,000 in FY 2016 and \$450,000 in FY 2017 for homeland security.

HB2 Changes

- Amends provisions which allow for funding the site evaluation committee in the FY 2016-2017 biennium to reflect the same language contained in HB 614.
- Requires the Commission to obtain Fiscal Committee approval prior to expending any funds on the implementation of an energy efficiency resource standard.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

- Directs the first \$720,000 in FY 2016 and \$1.5 million in FY 2017 and each year thereafter of renewable energy fund revenue to the Division of Homeland Security and Emergency Management.
- Removes transfer of \$52.8 million of renewable energy funds to the general funds, and eliminates renewable energy appropriation reductions of \$619,751 in FY 2016 and \$712,383 in FY 2017.

DEPARTMENT OF SAFETY

HB1 Changes

- Restores 4 positions in the Road Toll Bureau not funded in the House budget.
- Restores funding in the Division of Motor Vehicles for the operation of substations in Gorham and Epping as well as for several full-time and part-time positions not funded in the House budget.
- Restores funding in the Division of State Police for multiple positions in Commercial Enforcement and the Forensic Lab, as well as for Auxiliary Police and active shooter ballistic vests.
- Focuses offset of general funds for highway funds in section 1 of HB 1, within the Division of State Police and eliminates requirement of the Department to identify over \$23 million per year in appropriations to be switched from highway funds to general funds.

HB2 Changes

- Addresses the anticipated FY 2015 shortfall in “plea-by-mail” revenue by allowing the Department to retain an additional \$1.5 million in revenue it collects that would have otherwise been credited to the general fund, rather than drawing on the motorcycle rider safety fund, the navigation safety fund, or the inventory fund for reflectorized motor vehicle plates to cover such shortfall.
- Eliminates the House proposed \$3 increase to the vanity plate fee, and appropriates general funds in place of the proposed fee revenue.
- Eliminates House proposed assessment on insurers and public utilities to offset the decline in traditional funding sources for the Division of Homeland Security and Emergency Management (HSEM) and statutorily allocates revenue from the Renewable Energy Fund in perpetuity.

DEPARTMENT OF CORRECTIONS

HB1 Changes

- Adjusts the medical dental accounting unit to correctly budget the salary and benefits for a position by reallocating \$68,501 from FY 2016 to FY 2017.

HB2 Changes

- Allows the Department to fill unfunded positions during the biennium as long as the total expenditures for the positions do not exceed the amount appropriated for personal services.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

- Reinstates transfer language for the Department.
- Establishes the transitional housing unit maintenance fund and allows the commissioner to deposit any amount over the daily \$9.00 collected from each prisoner into this fund for the purpose of general care, maintenance, repair and upkeep of the transitional housing units.
- Removes provision which would have required the Department to reduce its overtime appropriations by \$4 million over the biennium.

DEPARTMENT OF EMPLOYMENT SECURITY

HB1 Changes

- Eliminates transfer of a position from the Office of Energy and Planning to perform certain state data center functions.

HB2 Changes

- Establishes an unclassified attorney position by abolishing a classified attorney position that shall be supervised by the Department of Justice and work with the Department in the prosecution of unemployment insurance fraud.

JUDICIAL COUNCIL

HB1 Changes

- Reduces the abuse and neglect -non-CASA accounting unit by \$25,000 in each year of the biennium, as proposed by the Council.

HUMAN RIGHTS COMMISSION

HB1 Changes

- Removes \$4,000 in FY 2016 and FY 2017 from the Commission's appropriation for marketing-promotion purposes.

CATEGORY 3 – RESOURCE PROTECTION AND DEVELOPMENT

FISH AND GAME DEPARTMENT

HB1/HB2 Changes

- Increases general fund transfers to the Fish and Game fund from \$300,000 to \$600,000 in each year.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

- Removes sections relative to setting Fish and Game fees through administrative rulemaking. These sections were added to HB 212, which passed the Senate on 05/14/15. HB 2 contains a section which allows the current statutory fees to remain in effect until such rules are adopted.
- Appropriates \$1,136,400 in federal fisheries disaster relief funds to be disbursed to northeast multispecies commercial harvesters impacted by the federal fisheries disaster in 2012.

DEPARTMENT OF RESOURCES AND ECONOMIC DEVELOPMENT

HB1 Changes

- Increases appropriations for travel and tourism by \$3,769,914 in FY 2016 and \$3,748,072 in FY 2017.

HB2 Changes

- Maintains requirement in current law directing that 3.15% of meals and rooms revenue be used to fund travel and tourism by deleting the suspension contained in HB 2.

DEPARTMENT OF ENVIRONMENTAL SERVICES

HB1 Changes

- Restores funding of \$111,039 in FY 2016 for the dam removal coordinator position.
- Restores funding of \$258,315 in FY 2016 and \$81,683 in FY 2017 for two positions unfunded in FY 2016 only and a third position unfunded for the biennium in the solid waste program.

HB2 Changes

- Removes provision relative to establishing fees for the salt applicator certification program through rules and directing the salt applicator certification fee revenue to the general fund. Added language relative to the salt applicator program and establishing a dedicated for the program to HB 364, which passed the Senate on May 21, 2015.

**SUMMARY OF SENATE CHANGES
TO THE HOUSE PASSED BUDGET**

CATEGORY 4 – TRANSPORTATION

DEPARTMENT OF TRANSPORTATION

HB1 Changes

- Reduces the equipment class line in the Mechanical Services Bureau by approximately \$6.5 million over the biennium. An appropriation of \$10 million for construction equipment and vehicles is included in Senate passed HB 25 (capital budget) with corresponding funding added to the Department’s debt service class line in HB 1.
- Fully funds highway block grants to municipalities, including amounts associated with the \$0.042 road toll increase (SB 367).
- Restores \$3.4 million in funding for the State Aid Construction program over the biennium.
- Removes requirement for the Department to identify \$14 million over the biennium of highway fund appropriations that would be replaced with SB 367 revenue, and makes specific appropriation changes as detailed below.

HB2 Changes

- Makes several changes to the House position regarding uses of SB 367 revenue (\$0.042 road toll increase):
 - Anticipates financing for the completion of I-93 through the Federal Transportation Infrastructure Finance and Innovation Act (TIFIA) program, resulting in fewer dollars appropriated for debt service and more for the State Betterment program over the biennium.
 - Allocates \$8.3 million per year to the Department’s Highway Maintenance Bureau.
 - Incorporates revised road toll estimates, resulting in additional funding for the statutory purposes of SB 367, including increased highway block grants to municipalities.

CATEGORY 5 – HEALTH AND SOCIAL SERVICES

**DEPARTMENT OF HEALTH AND HUMAN SERVICES (DHHS)
DIVISION OF HUMAN SERVICES**

HB1 Changes

- Restores \$2 million in each year of the biennium for emergency shelter programs which serve over 4,700 individuals per year.

HB2 Changes

- Restores \$3.4 million of general funds to the Sununu Youth Services Center (SYSC), and requires the DHHS to operate the Center within the \$10.1 million amount appropriated in FY 2017.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

- Requires DHHS to develop a plan to reduce the cost of providing existing services at SYSC which shall include privatization of services, offering additional compatible services, and consider the report on the most appropriate uses of the Center issued pursuant to Chapter 249, Laws of 2013. The plan must be submitted to the Fiscal Committee by November 1, 2015 and begin implementation by January 1, 2016.

OFFICE OF MEDICAID BUSINESS AND POLICY

HB1 Changes

- Restores contract funding for the Health Insurance Premium Program (HIPP) through December 31, 2016 at a lower cost assuming a lower caseload and a renegotiated contract.
- Provides \$3.3 million in general funds, \$6.6 million in total funds, for the Medicaid Substance Use Disorder Benefit to be implemented in the traditional Medicaid program in FY 2017.
- Adjusts assumed Medicaid caseload reduction from 2.5% to 2%, and restores \$2.5 million in general funds to the Medicaid program in FY 2017.
- Increases the cap on services for mental health low utilizers from \$2,000 to \$4,000 as is contained in current law and restores the general fund appropriation of approximately \$250,000

ELDERLY AND ADULT SERVICES

HB1 Changes

- Restores Medicaid Quality Incentive Payments (MQIP) for nursing homes to 100%.
- Restores \$10.6 million in general funds, \$20.5 million in total funds for the biennium for non-Medicaid social services including home delivered and congregate meals, transportation, and in-home care.
- Restores \$2.76 million in general funds and \$5 million in total funds for the biennium for ServiceLink.
- Appropriates \$1 million in general funds and \$2 million in total funds to provide a 3% rate increase effective July 1, 2015 for personal care, home nursing, home health aide services, and homemaker services.

HB2 Changes

- Increases the cap on county billings for long-term care services by \$2.8 million per year which increases the counties' share of costs by 1.92% for FY 2016 by 1.01% for FY 2017.
- Eliminates diversion of 25% of the bed tax to pay the state share of Medicaid long-term care costs.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

DIVISION OF COMMUNITY-BASED CARE SERVICES

HB1 Changes

- Provides an additional \$3 million for the Alcohol Abuse Prevention and Treatment Fund administered by the Governor's Commission on Alcohol and Drug Abuse Prevention, Treatment, and Recovery.
- Designates \$20,000 from the Alcohol Abuse Prevention and Treatment Fund in each year to fund services provided by Communities for Alcohol and Drug Free Youth (CADY), and \$25,000 in each year to fund the Seeking Safety Program for individuals with a history of substance use disorder and trauma.
- Includes budget footnote language to protect the appropriations from being diverted for other purposes.

HB2 Changes

- Amends funding formula under RSA 176:16, III for the Alcohol Abuse Prevention and Treatment Fund, requiring 1.7% of the previous fiscal year gross Liquor Commission profits to be deposited into the Fund.

DIVISION OF PUBLIC HEALTH

HB2 Changes

- Provides that upon repeal of the certificate of need law on June 30, 2016, the unexpended balance of any fees collected shall be deposited in to the general fund.
- Ensures that the current nursing home bed moratorium provisions concerning license, replacement, transfer, or relocation of beds remain in effect.

DIVISION OF BEHAVIORAL HEALTH

HB1 Changes

- Restores reductions to existing mental health infrastructure, and non-direct service related costs, and adults with low service utilization of community mental health services.
- Provides \$16.7 million for the new services to comply with the community mental health settlement.

HB2 Changes

- Increases cap relative to adults with low service utilization of community health services to \$4,000 per year, as is contained in current law.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

DIVISION OF DEVELOPMENTAL SERVICES

HB1 Changes

- Restores \$23 million in general funds and \$40.2 million in total funds over the biennium for Medicaid waiver services, waiting lists, early intervention and family support services.
- Eliminates the consolidation of accounting units for developmental services, acquired brain disorder services and children's services preserving the ability to make annual expenditure comparisons.

HB2 Changes

- Removes provisions which enabled DHHS to consolidate developmental services accounts.

NEW HAMPSHIRE HOSPITAL

HB1 Changes

- Restores \$1 million of general funds in FY 2016 to allow the opening of the 10-bed crisis stabilization unit on schedule.

HB2 Changes

- Restores 7 positions and general fund appropriations by \$2 million over the biennium which will enable the hospital to maintain existing staffing and bed capacity.
- Eliminates the delayed opening of the 10-bed crisis stabilization unit.

DHHS – UNFUNDED POSITIONS

HB1 Changes

Authorizes the exchange of 20 vacant funded positions for 20 filled unfunded positions, which results in a net general fund reduction of \$140,000.

CATEGORY 6 – EDUCATION

DEPARTMENT OF EDUCATION

HB1 Changes

- Restores the NH Scholars Program, and authorizes the Department to accept contributions from outside sources to fund the program.
- Restores funding for Education Consultant (School Nurse) position.

SUMMARY OF SENATE CHANGES TO THE HOUSE PASSED BUDGET

- Removes funding for 3 vacant positions in Education Credentialing, bringing appropriation for this area in line with historical expenditure levels.
- Eliminates general fund appropriations of \$200,000 over the biennium dedicated for a study of expanding kindergarten to full-day.

HB2 Changes

- Modifies determination of state education grants as follows:
 - Maintains current law in FY 2016;
 - Reduces stabilization grants starting in FY 2017 by 4% rather than 10% as proposed by the House, and continues the 4% reduction in perpetuity until the full elimination of stabilization grants.
 - Rather than removing the cap entirely in FY 2017, Senate Finance proposes to increase the cap from 108% to 140% in FY 2017, and removes the cap in FY 2018.
- Increases the additional grant for chartered public schools starting in FY 2017 to \$250, rather than \$1,000 as proposed by the House.
- Transfers \$2.5 million from Education Credentialing restricted revenue to the education trust fund rather than to the general fund as proposed by the House.
- Provides the Department with flexible budgetary transfer authority for the biennium.

COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE (CCSNH)

HB2 Changes

- Removes \$1.25 million appropriation reduction for CCSNH, bringing total funding to \$42.5 million in FY 2016 and \$43.775 million in FY 2017.

LOTTERY COMMISSION / RACING AND CHARITABLE GAMING COMMISSION

HB1 Change

- Appropriates \$15,000 in FY 2016 to cover moving expenses for the Racing and Charitable Gaming's merger into the Lottery Commission, as included in HB 2.

UNIVERSITY SYSTEM OF NEW HAMPSHIRE (USNH)

HB1 Changes

- Increases appropriation by \$5.5 million per year over the House budget, bringing total funding to \$82 million in both FY 2016 and FY 2017.

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS											
GENERAL FUND											
(Dollars in Thousands)											
	FY 2015			FY 2016			FY 2017				
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate		
1	Beginning Balance, July 1	\$ 21,890	\$ 21,890	\$ 21,890	\$ 13,000	\$ -	\$ 34,000	\$ 4,300	\$ (7,483)	\$ 11,584	1
2											2
3	Additions:										3
4	Revenue - Schedule 1	1,355,000	1,346,600	1,368,300	1,409,300	1,378,600	1,410,000	1,442,300	1,393,000	1,445,000	4
5	Revenue Adjustments - Schedule 2	13,000	-	-	48,200	48,174	14,435	52,400	34,633	(9,679)	5
6	Total Additions	1,368,000	1,346,600	1,368,300	1,457,500	1,426,774	1,424,435	1,494,700	1,427,633	1,435,321	6
7											7
8	Less Appropriations:										8
9	Appropriations Net of Estimated Revenue	(1,339,200)	(1,339,200)	(1,339,200)	(1,429,500)	(1,368,065)	(1,414,339)	(1,467,500)	(1,364,180)	(1,417,546)	9
10	Appropriation Adjustments - Schedule 2	25,803	27,587	25,887	(3,000)	(13,403)	2,650	(9,000)	(5,403)	4,497	10
11	Less Lapse Estimate	51,900	39,100	51,900	43,000	43,000	46,600	41,300	41,300	46,600	11
12	Lapse Percent	-3.95%	-2.98%	-3.95%	-3.00%	-3.11%	-3.30%	-2.80%	-3.02%	-3.30%	12
13	Net Appropriations	(1,261,497)	(1,272,513)	(1,261,413)	(1,389,500)	(1,338,468)	(1,365,089)	(1,435,200)	(1,328,283)	(1,366,449)	13
14											14
15	Adjustments:										15
16	GAAP and Other Adjustments	(14,563)	(12,000)	(12,000)	-	-	-	-	-	-	16
17	Total Adjustments	(14,563)	(12,000)	(12,000)	-	-	-	-	-	-	17
18											18
19											19
20											20
21	Current Year Balance(line6+13+17)	91,940	62,087	94,887	68,000	88,306	59,346	59,500	99,350	68,872	21
22											22
23	Cumulative Ending Balance, June 30(line1+21)	113,830	83,977	116,777	81,000	88,306	93,346	63,800	91,867	80,456	23
24											24
25	Transfer (To)/From Fish & Game Fund	(893)	(893)	(893)	(800)	-	(600)	(800)	-	(600)	25
26	Transfer (To)/From Revenue Stabilization	(2,900)	(580)	(11,380)	-	-	-	(600)	9,892	(394)	26
27	Transfer (To)/From Education Trust Fund	(97,037)	(82,504)	(70,504)	(75,900)	(95,789)	(81,162)	(62,400)	(89,522)	(79,462)	27
28											28
29											29
30											30
31	June 30 Balance After Transfers(line23+25+26+27)	\$ 13,000	\$ -	\$ 34,000	\$ 4,300	\$ (7,483)	\$ 11,584	\$ -	\$ 12,237	\$ -	31
32											32
33											33
34											34
35	Revenue Stabilization Balance	\$ 12,212	\$ 9,892	\$ 20,692	\$ 12,212	\$ 9,892	\$ 20,692	\$ 12,812	\$ -	\$ 21,086	35
36											36
37											37
38	Actual Revenue Stabilization Reserve Account (Rainy Day Fund) balance at 06/30/14 = \$9,312,000.										38

STATE OF NEW HAMPSHIRE		SCHEDULE 1									
COMPARATIVE STATEMENT OF REVENUE											
GENERAL FUND											
(Dollars in Thousands)											
		FY 2015			FY 2016			FY 2017			
		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
1	Business Profits Tax	\$ 270,500	\$ 265,300	\$ 268,400	\$ 276,300	\$ 270,600	\$ 275,100	\$ 283,800	\$ 275,700	\$ 282,000	1
2	Business Enterprise Tax	72,100	70,700	72,000	79,700	72,100	73,800	80,300	73,500	75,600	2
3	Subtotal	\$ 342,600	\$ 336,000	\$ 340,400	\$ 356,000	\$ 342,700	\$ 348,900	\$ 364,100	\$ 349,200	\$ 357,600	3
4	Meals & Rooms	270,000	265,400	268,600	285,000	278,700	284,700	298,400	291,200	301,800	4
5	Tobacco Tax	120,800	127,400	124,700	122,000	126,800	125,300	123,200	126,100	125,900	5
6	Interest & Dividends Tax	82,600	81,500	91,600	84,200	81,500	93,000	85,500	81,500	94,400	6
7	Insurance Tax	113,600	115,100	118,300	117,600	116,800	118,300	115,700	104,300	114,400	7
8	Communications Tax	59,000	60,000	58,400	61,400	61,500	59,900	62,900	63,000	61,400	8
9	Real Estate Transfer Tax	77,700	72,800	78,700	83,900	71,900	81,200	89,700	74,800	86,500	9
10	Court Fines & Fees	13,500	13,500	13,100	13,800	13,800	13,800	13,800	13,800	13,800	10
11	Securities Revenue	41,600	41,800	41,800	42,200	42,200	42,200	42,800	42,800	42,800	11
12	Utility Consumption Tax	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	12
13	Beer Tax	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13
14	Other	68,900	69,100	69,100	69,900	69,800	69,800	70,300	70,200	70,200	14
15	Transfers from Liquor Sales	136,900	136,900	136,900	141,800	141,400	141,400	146,100	146,300	146,400	15
16	Tobacco Settlement	2,200	2,300	1,900	2,300	2,300	2,300	-	-	-	16
17	Subtotal	\$ 1,348,800	\$ 1,341,200	\$ 1,362,900	\$ 1,399,500	\$ 1,368,800	\$ 1,400,200	\$ 1,431,900	\$ 1,382,600	\$ 1,434,600	17
18	Medicaid Recovery	6,200	5,400	5,400	9,800	9,800	9,800	10,400	10,400	10,400	18
19	Subtotal	\$ 6,200	\$ 5,400	\$ 5,400	\$ 9,800	\$ 9,800	\$ 9,800	\$ 10,400	\$ 10,400	\$ 10,400	19
20	Total	\$ 1,355,000	\$ 1,346,600	\$ 1,368,300	\$ 1,409,300	\$ 1,378,600	\$ 1,410,000	\$ 1,442,300	\$ 1,393,000	\$ 1,445,000	20
21											21
22											22

STATE OF NEW HAMPSHIRE		SCHEDULE 2									
ADJUSTMENTS - SCHEDULE 2											
GENERAL FUND											
(Dollars in Thousands)											
		FY 2015			FY 2016			FY 2017			
		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
1	REVENUE ADJUSTMENTS:										1
2	Intent to excavate administration & enforcement fee to the general fund - HB2:83 House passed - HB2:40 Senate passed	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ 54	\$ -	\$ 54	\$ 54	2
3	Tax Amnesty - HB2:113-115 introduced - HB2:84-85 House passed - HB2:250-252 Senate passed	13,000	-	-	-	13,000	13,000	-	-	-	3
4	Tobacco Tax increase - HB2:105-110 introduced	-	-	-	20,600	-	-	18,600	-	-	4
5	BPT Reasonable Comp - HB2:111-112 introduced	-	-	-	21,700	-	-	22,200	-	-	5
6	Lakes Region Facility Sale - HB2:222 House passed - HB2:115 Senate passed	-	-	-	2,000	2,000	2,000	-	-	-	6
7	BPT Offshore Loophole - HB2:100-104 introduced	-	-	-	3,500	-	-	8,000	-	-	7
8	Department of Revenue Administration - revenue from funding auditor positions - HB1	-	-	-	400	400	400	3,600	7,650	6,550	8
9	Renewable Energy Funds to the General Fund - HB2:363-364 House passed	-	-	-	-	26,220	-	-	25,929	-	9
10	Education Credentialing Fund - transfer to the general fund - HB2:369 House passed	-	-	-	-	2,500	-	-	-	-	10
11	MTBE - settlement general fund reimbursement - HB2:370 House passed	-	-	-	-	4,000	-	-	-	-	11
12	Legislative Branch - transfer to the general fund - HB2:371 House passed - HB2:218 Senate passed	-	-	-	-	-	-	-	1,000	1,000	12
13	DH&HS - Governor's Commission - transfer from Liquor fund	-	-	-	-	-	(3,188)	-	-	(3,283)	13
14	Department of Justice - Consumer Protection funds to reimburse for prior year general fund costs - HB2:222 Senate passed	-	-	-	-	-	1,169	-	-	-	14
15	BPT/BET rate reduction (SB1/SB2) - HB2:242-248 Senate passed	-	-	-	-	-	-	-	-	(14,000)	15
16	Sale of Salem liquor store	-	-	-	-	-	1,000	-	-	-	16
17	TOTAL REVENUE ADJUSTMENTS	\$ 13,000	\$ -	\$ -	\$ 48,200	\$ 48,174	\$ 14,435	\$ 52,400	\$ 34,633	\$ (9,679)	17
18											18
19	APPROPRIATION ADJUSTMENTS:										19
20	Judicial Branch General Fund appropriation reduction - Ch143:9,L'13	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20
21	Department of Health & Human Services General Fund appropriation reduction - Ch143:10,L'13	3,500	7,000	7,000	-	-	-	-	-	-	21
22	Department of Information Technology General Fund appropriation reduction - Ch143:11,L'13	-	25	25	-	-	-	-	-	-	22
23	Legislative Branch General Fund appropriation reduction - Ch143:12,L'13	1,000	1,000	1,000	-	-	-	-	-	-	23
24	Veterans Home General Fund appropriation reduction - Ch143:13,L'13	250	250	250	-	-	-	-	-	-	24
25	Department of Health & Human Services - Sununu Center General Fund appropriation reduction - Ch143:14,L'13	750	750	750	-	-	-	-	-	-	25
26	Department of Revenue Administration General Fund appropriation reduction - Ch143:15,L'13	500	500	500	-	-	-	-	-	-	26

STATE OF NEW HAMPSHIRE		SCHEDULE 2								
ADJUSTMENTS - SCHEDULE 2		FY 2015			FY 2016			FY 2017		
GENERAL FUND		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate
(Dollars in Thousands)										
27	Department of Administrative Services - Consolidation of Payroll/HR functions - Ch144:28,L'13	571	-	-	-	-	-	-	-	-
28	Compensation and Benefit cost reductions - Ch144:127,L'13	5,924	5,924	5,924	-	-	-	-	-	-
29	State employee contract - Ch144:175,L'13	(13,261)	(12,831)	(12,831)	-	-	-	-	-	-
30	Executive Order 2014-9	18,269	18,269	18,269	-	-	-	-	-	-
31	SB233 - Relative to state revenue and expenditures for FY15	3,300	-	-	-	-	-	-	-	-
32	State employee contract - HB2:8 and 257 introduced	-	-	-	(3,000)	-	-	(9,000)	-	-
33	Department of Revenue Administration implement tax amnesty program - HB2:86 House passed - HB2:250-252 Senate passed	-	-	-	-	(50)	(50)	-	-	-
34	Cost of Ch229,L14 disaster assistance match - HB2:357 introduced - HB2:282 House passed	-	-	-	-	-	-	-	-	-
35	Fish & Game Department return general funds - included in SB233 - HB2:359 introduced	-	-	-	-	-	-	-	-	-
36	Reduction in state self-insured health plan reserve - HB2:284 House passed - HB2:167 Senate passed	-	1,700	-	-	-	1,700	-	-	-
37	Increase non Medicare eligible retiree health contribution from 12.5% to 20% - HB2:15-17 House passed	-	-	-	-	1,284	-	-	1,347	-
38	Department of Health & Human Services; Sununu Youth Center; Reduction in Appropriation - HB2:349 House passed - HB2:208 Senate passed	-	-	-	-	3,443	-	-	3,497	3,497
39	Department of Health & Human Services; Consolidation of District Offices - HB2:359 House passed - HB2:214 Senate passed	-	-	-	-	1,000	1,000	-	1,000	1,000
40	Department of Safety - Offset Highway Funds with General Funds - HB1:8 House passed	-	-	-	-	(23,030)	-	-	(23,030)	-
41	Department of Fish & Game - general funds to Fish & Game - search and rescue and F&G fund - HB1:10 House passed	-	-	-	-	(300)	-	-	(300)	-
42	Chief Operating Officer general fund appropriation reduction - HB2:227 House passed	-	-	-	-	-	-	-	333	-
43	Department of Education - Catastrophic Aid - general fund appropriation reduction - HB2:251(II) House passed	-	-	-	-	-	-	-	7,500	-
44	CCSNH - general fund appropriation reduction - HB2:366 House passed	-	-	-	-	1,250	-	-	1,250	-
45	Department of Corrections - general fund appropriation reduction - HB2:367 House passed	-	-	-	-	2,000	-	-	2,000	-
46	New Hampshire Hospital - general fund appropriation reduction - HB2:368 House passed	-	-	-	-	1,000	-	-	1,000	-
47	Crotched Mountain Foundation - general fund appropriation of \$1 in FY16 and \$1 in FY17 - HB2:236 Senate passed	-	-	-	-	-	-	-	-	-
48	TOTAL APPROPRIATION ADJUSTMENTS	\$ 25,803	\$ 27,587	\$ 25,887	\$ (3,000)	\$ (13,403)	\$ 2,650	\$ (9,000)	\$ (5,403)	\$ 4,497
49										
50										

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF FUND BALANCE											
EDUCATION TRUST FUND											
(Dollars in Thousands)											
	FY 2015			FY 2016			FY 2017				
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate		
1	Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	
2										2	
3	Additions:									3	
4	Revenue - Schedule 3	864,700	864,200	876,200	871,100	861,800	877,600	881,900	868,700	888,000	4
5	Revenue Adjustments - Schedule 4	-	-	-	8,000	3,673	2,500	18,000	8,403	-	5
6	Total Additions	864,700	864,200	876,200	879,100	865,473	880,100	899,900	877,103	888,000	6
7											7
8	Appropriations:										8
9	Adequate Education Aid	(572,464)	(572,464)	(572,464)	(561,185)	(561,065)	(567,916)	(563,095)	(535,653)	(567,933)	9
10	State Property Tax raised & retained locally	(363,600)	(363,600)	(363,600)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	10
11	Total Adequacy	(936,064)	(936,064)	(936,064)	(924,285)	(924,165)	(931,016)	(926,195)	(898,753)	(931,033)	11
12	Hardship Grants	(2,900)	(2,900)	(2,900)	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)	12
13	Charter School Tuition	(21,078)	(21,078)	(21,078)	(26,597)	(26,115)	(26,115)	(30,207)	(33,250)	(30,516)	13
14	Charter School Tuition - New Schools	(1,695)	(1,695)	(1,695)	(1,968)	(1,981)	(1,981)	(3,748)	(4,245)	(3,763)	14
15	Total Appropriations	(961,737)	(961,737)	(961,737)	(955,000)	(954,411)	(961,262)	(962,300)	(938,398)	(967,462)	15
16											16
17	Adjustments:										17
18	Adjustments - Schedule 4	-	15,033	15,033	-	(6,851)	-	-	(28,227)	-	18
19	Total Adjustments	-	15,033	15,033	-	(6,851)	-	-	(28,227)	-	19
20											20
21											21
22											22
23	Current Year Balance (line6+15+19)	(97,037)	(82,504)	(70,504)	(75,900)	(95,789)	(81,162)	(62,400)	(89,522)	(79,462)	23
24											24
25	Cumulative Ending Balance, June 30 (line1+23)	(97,037)	(82,504)	(70,504)	(75,900)	(95,789)	(81,162)	(62,400)	(89,522)	(79,462)	25
26											26
27	Transfer (To)/From General Fund	97,037	82,504	70,504	75,900	95,789	81,162	62,400	89,522	79,462	27
28											28
29											29
30											30
31	June 30 Fund Balance After Transfers (line25+27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31
32											32
33											33
34											34

STATE OF NEW HAMPSHIRE		SCHEDULE 3								
COMPARATIVE STATEMENT OF REVENUE		FY 2015			FY 2016			FY2017		
EDUCATION TRUST FUND		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate
(Dollars in Thousands)										
1	Business Profits Tax	\$ 57,400	\$ 56,300	\$ 58,900	\$ 60,800	\$ 57,400	\$ 60,400	\$ 62,100	\$ 58,500	\$ 61,900
2	Business Enterprise Tax	146,500	143,700	146,200	144,700	146,600	149,800	148,000	149,300	153,600
3	Subtotal	\$ 203,900	\$ 200,000	\$ 205,100	\$ 205,500	\$ 204,000	\$ 210,200	\$ 210,100	\$ 207,800	\$ 215,500
4	Meals & Rooms	8,000	8,400	8,300	8,000	8,800	8,800	8,800	9,200	9,300
5	Tobacco Tax	94,200	87,800	98,000	95,200	87,400	98,500	96,100	86,900	99,000
6	Real Estate Transfer Tax	38,800	42,000	38,800	41,900	41,500	40,000	44,900	43,200	42,600
7	Transfer from Charitable Gaming/Pari-Mutuel	3,000	3,000	3,000	3,000	2,500	2,500	3,000	2,500	2,500
8	Transfer from Lottery	70,900	77,100	77,100	73,100	73,200	73,200	75,100	75,200	75,200
9	Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	39,000	39,000	39,000
10	Utility Property Tax	42,500	42,500	42,500	41,300	41,300	41,300	41,800	41,800	41,800
11	Statewide Property Tax	363,400	363,400	363,400	363,100	363,100	363,100	363,100	363,100	363,100
12	Total	\$ 864,700	\$ 864,200	\$ 876,200	\$ 871,100	\$ 861,800	\$ 877,600	\$ 881,900	\$ 868,700	\$ 888,000

STATE OF NEW HAMPSHIRE		SCHEDULE 4									
ADJUSTMENTS - SCHEDULE 4											
EDUCATION TRUST FUND											
(Dollars in Thousands)											
		FY 2015			FY 2016			FY 2017			
		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
1	REVENUE ADJUSTMENTS:										1
2	Keno - HB2:305-308 introduced - HB2:373-375 House passed	\$ -	\$ -	\$ -	\$ 8,000	\$ 3,673	\$ -	\$ 18,000	\$ 8,403	\$ -	2
3	Teacher Credentialing funds deposited into the Education Trust Fund - HB2:217 Senate passed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	3
4	TOTAL REVENUE ADJUSTMENTS	\$ -	\$ -	\$ -	\$ 8,000	\$ 3,673	\$ 2,500	\$ 18,000	\$ 8,403	\$ -	4
5											5
6	APPROPRIATION ADJUSTMENTS:										6
7	Adequate Education Aid and Public Charter School Aid - excess appropriation	\$ -	\$ 15,033	\$ 15,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7
8	Adequate Education - additional appropriation - HB2:251, House passed	\$ -	\$ -	\$ -	\$ -	\$ (6,851)	\$ -	\$ -	\$ (28,227)	\$ -	8
9	TOTAL APPROPRIATION ADJUSTMENTS	\$ -	\$ 15,033	\$ 15,033	\$ -	\$ (6,851)	\$ -	\$ -	\$ (28,227)	\$ -	9
10											10
11											11

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS											
HIGHWAY FUND											
(Dollars in Thousands)											
	FY 2015			FY 2016			FY 2017				
	Governor	H Passed	S Passed	Governor	H Passed	S Passed	Governor	H Passed	S Passed		
1	Beginning Balance, July 1 (Budgetary)	\$ 55,613	\$ 55,613	\$ 55,613	\$ 38,913	\$ 22,047	\$ 33,547	\$ 33,313	\$ 26,346	\$ 28,407	1
2											2
3	Additions:										3
4	Revenue:										4
5	Road Toll	125,600	121,800	125,600	122,900	121,200	125,900	122,900	120,600	125,900	5
6	Motor Vehicle Fees & Fines	111,700	110,000	115,800	129,000	106,300	106,400	135,100	112,900	113,500	6
7	Miscellaneous	15,600	15,000	15,000	600	1,300	1,300	600	900	900	7
8	Total Revenue	252,900	246,800	256,400	252,500	228,800	233,600	258,600	234,400	240,300	8
9	Revenue Adjustments:										9
10	Additional Title Fee Revenue (Ch. 262, L'14)	-	-	-	-	1,500	-	-	2,000	-	10
11	Dept. of Safety Costs of Collection/Administration (HB 1)	-	-	-	-	(27,818)	(28,841)	-	(28,652)	(29,749)	11
12	Dept. of Safety Costs of Coll./Admin. Lapse Estimate	-	-	-	-	1,110	1,309	-	1,142	1,363	12
13	Fine Revenue from Penalty Assessment Clarification (HB 2)	-	-	-	-	950	-	-	950	-	13
14	Total Revenue Adjustments	-	-	-	-	(24,258)	(27,532)	-	(24,560)	(28,386)	14
15	Total Additions	252,900	246,800	256,400	252,500	204,542	206,068	258,600	209,840	211,914	15
16											16
17	Less Appropriations:										17
18	Appropriations (HB 1)	(275,325)	(275,325)	(275,325)	(264,000)	(238,908)	(218,699)	(269,000)	(244,067)	(222,702)	18
19	Appropriation Adjustments:										19
20	FY 2015 Appropriation Adjustments	(4,075)	(4,075)	(4,075)	-	-	-	-	-	-	20
21	Transfers from Highway Surplus (RSA 228:12)	(1,200)	(10,066)	(10,066)	-	-	-	-	-	-	21
22	Dept. of Safety Appropriation Reduction (HB 1)	-	-	-	-	23,030	-	-	23,030	-	22
23	Dept. of Transportation Appropriation Reduction (HB 1)	-	-	-	-	10,000	-	-	4,763	-	23
24	Employee Pay Raise (HB 2)	-	-	-	(1,000)	-	-	(3,100)	-	-	24
25	Retiree Health Cost Savings (HB 2)	-	-	-	-	435	-	-	455	-	25
26	Health Plan Reserve Reduction (HB 2)	-	-	-	-	-	591	-	-	-	26
27	Total Appropriation Adjustments	(5,275)	(14,141)	(14,141)	(1,000)	33,465	591	(3,100)	28,248	-	27
28	Lapse Percent	5.0%	4.2%	4.8%	3.7%	4.0%	4.5%	3.7%	4.0%	4.6%	28
29	Less: Lapse Estimate	14,000	12,100	14,000	9,900	8,200	9,900	10,200	8,600	10,200	29
30	Net Appropriations	(266,600)	(277,366)	(275,466)	(255,100)	(197,243)	(208,208)	(261,900)	(207,219)	(212,502)	30
31	Other Debits	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	31
32	Total Deductions	(269,600)	(280,366)	(278,466)	(258,100)	(200,243)	(211,208)	(264,900)	(210,219)	(215,502)	32
33											33
34											34
35											35
36	Current Year Balance	(16,700)	(33,566)	(22,066)	(5,600)	4,299	(5,140)	(6,300)	(379)	(3,588)	36
37											37
38	Balance, June 30 (Budgetary)	\$ 38,913	\$ 22,047	\$ 33,547	\$ 33,313	\$ 26,346	\$ 28,407	\$ 27,013	\$ 25,967	\$ 24,819	38
39											39
40											40
41											41
42	GAAP Adjustments	(21,995)	(21,995)	(21,995)	(24,995)	(24,995)	(22,546)	(24,995)	(24,995)	(22,610)	42
43											43
44	Balance, June 30 (GAAP)	\$ 16,918	\$ 52	\$ 11,552	\$ 8,318	\$ 1,351	\$ 5,861	\$ 2,018	\$ 972	\$ 2,209	44

Note: Beginning FY 2015 budgetary balance and GAAP adjustments do not include \$295,005,000 of bonds authorized and unissued

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS											
FISH AND GAME FUND											
(Dollars in Thousands)											
	FY 2015			FY 2016			FY 2017				
	Governor	H Passed	S Passed	Governor	H Passed	S Passed	Governor	H Passed	S Passed		
1	Beginning Balance, July 1 (Budgetary)	\$ 2,187	\$ 2,187	\$ 2,187	\$ 887	\$ 788	\$ 988	\$ 987	\$ 840	\$ 993	1
2											2
3	Additions:										3
4	Revenue:										4
5	Fish and Game Unrestricted Revenues	10,200	10,100	10,100	11,600	10,300	10,300	11,700	10,300	10,300	5
6	Total Revenue	10,200	10,100	10,100	11,600	10,300	10,300	11,700	10,300	10,300	6
7											7
8	Revenue Adjustments:										8
9	Other Credits (Unrefunded Road Toll)	1,400	1,400	1,400	1,500	1,500	1,500	1,500	1,500	1,500	9
10	Transfer from General Fund (HB 2)	900	893	893	800	-	600	800	-	600	10
11	\$5 Surcharge on Boat Registrations (HB 2)	-	-	-	-	-	-	-	-	-	11
12	Authority for Executive Director to Set Fees (HB 2 / HB 212)	-	-	-	-	1,100	1,100	-	1,100	1,100	12
13	Total Revenue Adjustments	2,300	2,293	2,293	2,300	2,600	3,200	2,300	2,600	3,200	13
14	Total Additions	12,500	12,393	12,393	13,900	12,900	13,500	14,000	12,900	13,500	14
15											15
16	Less Appropriations:										16
17	Operating Budget Appropriations (HB 1)	(13,962)	(13,962)	(13,962)	(14,100)	(14,130)	(14,137)	(14,500)	(14,493)	(14,500)	17
18	Appropriation Adjustments:										18
19	FY 2015 Appropriation Adjustments	(238)	(230)	(230)	-	-	-	-	-	-	19
20	General Fund Appropriation Savings (HB 1)	-	-	-	-	150	-	-	150	-	20
21	Retiree Health Cost Savings (HB 2)	-	-	-	-	32	-	-	34	-	21
22	Employee Pay Raise (HB 2)	-	-	-	(100)	-	-	(200)	-	-	22
23	Health Plan Reserve Reduction (HB 2)	-	-	-	-	-	42	-	-	-	23
24	Lapse Percent	2.82%	2.82%	4.23%	2.82%	7.89%	4.26%	2.72%	7.69%	4.14%	24
25	Less: Lapse Estimate	400	400	600	400	1,100	600	400	1,100	600	25
26	Net Appropriations	(13,800)	(13,792)	(13,592)	(13,800)	(12,848)	(13,495)	(14,300)	(13,209)	(13,900)	26
27											27
28											28
29											29
30	Current Year Balance	(1,300)	(1,399)	(1,199)	100	52	5	(300)	(309)	(400)	30
31											31
32	Balance, June 30 (Budgetary)	\$ 887	\$ 788	\$ 988	\$ 987	\$ 840	\$ 993	\$ 687	\$ 531	\$ 593	32
33											33
34											34
35											35
36	GAAP Adjustments	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	36
37											37
38	Balance, June 30 (GAAP)	\$ 387	\$ 288	\$ 488	\$ 487	\$ 340	\$ 493	\$ 187	\$ 31	\$ 93	38

SCHEDULE OF STATE AID TO CITIES, TOWNS, AND SCHOOL DISTRICTS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017
AID BY CATEGORY	Actual	Budget	Gov Rec	Gov Rec	H Passed	H Passed	S Passed	S Passed
EDUCATION								
1 Adequate Education Aid	929,874,227	936,064,198	924,165,465	926,051,919	931,015,998	926,979,904	931,015,998	931,033,025
2 Building Aid	44,178,887	42,800,000	42,800,000	37,000,000	42,800,000	37,000,000	42,800,000	37,000,000
3 Court Ordered Placements	1,168,277	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
4 Driver Education	-	-	-	-	-	-	-	-
5 Dropout Prevention	373,782	600,000	600,000	600,000	600,000	600,000	600,000	600,000
6 Kindergarten Aid ¹	-	-	-	-	-	-	-	-
7 Kindergarten Construction Aid	-	-	-	-	-	-	-	-
8 Local Education Improvement	-	-	-	-	-	-	-	-
9 Reading Recovery	-	-	-	-	-	-	-	-
10 Retirement Normal Contribution - Teachers ³	-	-	-	-	-	-	-	-
11 School Breakfast	122,053	184,000	184,000	184,000	184,000	184,000	184,000	184,000
12 School Lunch	832,003	832,003	832,003	832,003	832,003	832,003	832,003	832,003
13 Catastrophic Aid (Special Education)	22,552,381	22,637,308	22,400,000	22,400,000	22,400,000	22,400,000	22,400,000	22,400,000
14 Tuition & Transportation	7,422,619	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000
Education Total	1,006,524,229	1,013,017,509	999,881,468	995,967,922	1,006,732,001	996,895,907	1,006,732,001	1,000,949,028
ENVIRONMENTAL								
15 Flood Control	787,898	787,898	825,000	825,000	825,000	825,000	825,000	825,000
16 Landfill Closure Grants	1,080,206	954,316	792,116	776,245	792,116	776,245	792,116	776,245
17 Public Water System Grants	1,170,678	1,202,272	903,592	771,750	903,592	771,750	903,592	771,750
18 State Aid Grants - Pollution Control	6,519,872	7,006,698	6,349,067	6,105,316	5,922,493	5,705,957	5,922,493	5,705,957
19 Water Supply Land Protection Grants	-	-	-	-	-	-	-	-
Environmental Total	9,558,654	9,951,184	8,869,775	8,478,311	8,443,201	8,078,952	8,443,201	8,078,952
OTHER GEN. FUNDS								
20 Meals & Rooms Distribution	58,805,057	63,805,057	65,377,080	73,740,828	63,805,057	63,805,057	63,805,057	68,805,057
21 Railroad Tax ²	35,822	35,822	35,822	35,822	35,822	35,822	35,822	35,822
22 State Revenue Sharing	-	-	-	-	-	-	-	-
23 Retirement Normal Contribution ³	-	-	-	-	-	-	-	-
less: Teacher Normal Contribution	-	-	-	-	-	-	-	-
Net Police & Fire Normal Contribution	-	-	-	-	-	-	-	-
Other General Funds Total	58,840,879	63,840,879	65,412,902	73,776,650	63,840,879	63,840,879	63,840,879	68,840,879
HIGHWAY FUNDS								
24 Block Grants	30,233,035	30,000,000	30,868,000	32,100,000	26,868,000	28,100,000	31,268,000	30,200,000
25 Block Grants Apportionment A - SB 367	-	-	4,017,357	4,005,706	4,017,357	4,005,706	4,121,250	4,131,094
Highway Funds Total	30,233,035	30,000,000	34,885,357	36,105,706	30,885,357	32,105,706	35,389,250	34,331,094
GRAND TOTAL	1,105,156,797	1,116,809,572	1,109,049,502	1,114,328,589	1,109,901,438	1,100,921,444	1,114,405,331	1,112,199,953

NOTES: 1 Beginning in FY 2014, kindergarten aid is now included as part of adequate education aid.
2 Amounts for FY 2015, FY 2016, FY 2017 is estimated based on FY 2014 actual expenditure.
3 This contribution is no longer made.

List of Helpful Websites

gencourt.state.nh.us/lba/

Office of Legislative Budget Assistant

- Operating Budget Documents
- Capital Budget Documents
- Audit Reports

admin.state.nh.us/accounting/

Department of Administrative Services -Division of Accounting Services – Bureau of Financial Management

- Comprehensive Annual Financial Reports (CAFR)
- Revenue Reports
- Dedicated Funds Report

admin.state.nh.us/budget/

Department of Administrative Services – Budget Office

- Agency Budget Submissions
- Governor’s Recommended Operating Budget

nh.gov/transparentnh/

Department of Administrative Services

- State Expenditure Register
- State Employee Pay Search
- State Authorized Positions