

State of New Hampshire Budget Orientation

January 2015



Office of Legislative Budget Assistant

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HOUSE FINANCE COMMITTEE
BUDGET ORIENTATION
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State of New Hampshire The Operating Budget Process...EXPLAINED

(The State's Operating Budget Process begins during an even-numbered year, and ends during an odd-numbered year)

AGENCY PHASE

March - October

State agencies are required under RSA 9:4 to prepare a budget for the upcoming biennium. Often referred to as the "Agency Budget Request", this includes a level of funding to provide the same level of services in the upcoming biennium, as well as any proposed new programs or other changes.

GOVERNOR'S PHASE

November - February

In November, the Governor holds hearings where state agencies explain their Agency Budget Request. The Governor is required to submit a recommended budget to the Legislature for their consideration by February 15th. The Governor's recommended budget is typically introduced as House Bills 1 and 2.

HOUSE PHASE

February - April

The budget bills, HB1 (operating budget) and HB2 ("trailer bill"), are referred to the House Finance Committee. The Committee splits into three "divisions", each with assigned budget categories, to ultimately craft amendments to HB1 and HB2 for the full Committee and the House to consider and act upon.

SENATE PHASE

April - June

Once the House has acted upon HB1 and HB2, the bills are referred to the Senate Finance Committee. The Committee considers changes to the House passed HB1 and HB2 and proposes its final recommendation on the two bills to the full Senate for action.

COMMITTEE OF CONFERENCE AND SUBMISSION TO THE GOVERNOR

June

Typically, the House will request and the Senate will accede to a Committee of Conference on HB1 and HB2. These Committees, usually comprised of members of House and Senate Ways and Means and Finance Committees, will ultimately negotiate the final versions of HB1 and HB2 (including revenue estimates). If the House and Senate adopt the recommendations from the Committees of Conference on HB1 and HB2, the bill is then submitted to the Governor for action.

HB 1 Docket - 2013 Session

Bill Title: making appropriations for the expenses of certain departments of the state for fiscal years ending June 30, 2014 and June 30, 2015.

Date	Body	Description
2/27/2013	H	Late Drafting and Introduction Approved by Rules Committee; HJ 24, PG.646
2/27/2013	H	Introduced and Referred to Finance; HJ 24, PG.646
3/5/2013	H	Public Hearing: 3/7/2013 4:00-7:00 PM, Representatives Hall, State House, 107 North Main St, Concord
3/5/2013	H	Public Hearing: 3/11/2013 5:00-8:00 PM, White Mountains Regional High School, 127 Regional Rd, Whitefield
3/5/2013	H	Public Hearing: 3/11/2013 5:00-8:00 PM, Nashua Community College, 505 Amherst St, Nashua
3/6/2013	H	Division I Work Session: 3/14/2013 9:30 AM LOB 212
3/6/2013	H	Division III Work Session: 3/14/2013 10:00 AM LOB 210-211
3/6/2013	H	Division III Work Session: 3/14/2013 10:30 AM LOB 210-211
3/6/2013	H	Division II Work Session: 3/14/2013 1:00 PM LOB 209
3/6/2013	H	Division III Work Session: 3/14/2013 1:00 PM LOB 210-211
3/6/2013	H	Division III Work Session: 3/15/2013 9:30 AM LOB 210-211
3/6/2013	H	Division I Work Session: 3/15/2013 11:00 AM LOB 212
3/6/2013	H	Division II Work Session: 3/15/2013 11:00 AM LOB 209
3/6/2013	H	Division III Work Session: 3/15/2013 1:00 PM LOB 210-211
3/7/2013	H	Division I Work Session: 3/18/2013 9:30 AM LOB 212
3/7/2013	H	Division III Work Session: 3/18/2013 9:30 AM LOB 210-211
3/7/2013	H	Division II Work Session: 3/18/2013 11:00 AM LOB 209 ==TIME CHANGE (Orig 10:00 AM)==
3/7/2013	H	Division III Work Session: 3/18/2013 1:00 PM LOB 210-211
3/7/2013	H	Public Hearing: 3/18/2013 5:00-8:00 PM, Sugar River Valley Regional Technical Center, 111 South St, Claremont
3/7/2013	H	Public Hearing: 3/18/2013 5:00-8:00 PM, Rochester Community Center, 150 Wakefield St, Rochester
3/13/2013	H	Division I Work Session: 3/19/2013 1:00 PM LOB 212
3/13/2013	H	Division II Work Session: 3/19/2013 1:00 PM LOB 209
3/13/2013	H	Division III Work Session: 3/19/2013 1:00 PM LOB 210-211
3/19/2013	H	Division I Work Session: 3/25/2013 9:30 AM LOB 212
3/19/2013	H	Division II Work Session: 3/25/2013 9:30 AM LOB 209
3/19/2013	H	Division III Work Session: 3/25/2013 9:30 AM LOB 210-211
3/19/2013	H	Executive Session: 3/26/2013 10:00 AM LOB 210-211 ==RECESSED==

3/26/2013	H	Continued Executive Session: 3/27/2013, 15 Minutes Following House Session, LOB 210-211
3/28/2013	H	Majority Committee Report: Ought to Pass with Amendment #1166h for April 3 (Vote 14-8; RC); HC 28, PG.902-903
3/28/2013	H	Proposed Majority Committee Amendment #2013-1166h; HC 28A
3/28/2013	H	Minority Committee Report: Inexpedient to Legislate; HC 28, PG.902-903
4/3/2013	H	Amendment #1166h: AA VV; HJ35, PG.1127-1128
4/3/2013	H	Lay on Table (Rep Vaillancourt): MF RC 132-225; HJ35, PG.1128-1130
4/3/2013	H	Ought to Pass with Amendment #1166h: MA RC 194-172; HJ35, PG.1127-1132
4/5/2013	S	Introduced 3/28/13 and Referred to Finance
4/25/2013	S	Hearing: 05/09/13, Representatives Hall, SH 3:00 p.m.-5:00 p.m.; and 6:00 p.m.-8:00 p.m. HB1 and HB2; SC18
4/25/2013	S	Please note: The following hearing will be streamed live via the internet at the following web address: mms://gencourt.state.nh.us/wmtencoder/housemedia.wmv
5/29/2013	S	Committee Report: Ought to Pass with Amendment #2013-1953s, 6/6/13; SC23A
6/6/2013	S	Without Objection, HB 1 is Special Ordered to the beginning of the Regular Calendar, 2/3 Necessary, MA;
6/6/2013	S	Committee Amendment 1953s, RC 13Y-11N, AA
6/6/2013	S	Sen. Larsen Floor Amendment #2013-2014s, RC 11Y-13N, AF
6/6/2013	S	Sen. D'Allesandro Floor Amendment #2013-1977s, RC 11Y-13N, AF
6/6/2013	S	Sen. D'Allesandro Floor Amendment #2013-1985s, RC 9Y-15N, AF
6/6/2013	S	Sen. D'Allesandro Floor Amendment #2013-1986s, RC 10Y-14N, AF
6/6/2013	S	Sen. D'Allesandro Floor Amendment #2013-1982s, RC 4Y-20N, AF
6/6/2013	S	Ought to Pass with Amendment 1953s, RC 13Y-11N, MA; OT3rdg
6/11/2013	H	House Non-Concurs with Senate AM #1953s and Requests C of C (Rep Shurtleff): MA VV [Recess of 6/5/13]; HJ49, PG.1649
6/11/2013	H	Speaker Appoints: Reps Wallner, Rosenwald, D.Eaton, Almy, and Kurk; Alternates: Reps Benn, Bucu, Lovejoy, and Weyler [Recess of 6/5/13]; HJ49, PG.1649
6/12/2013	S	Sen. Morse moved accede to House Request for Committee of Conference, MA, VV
6/12/2013	S	President Appoints: Senators Morse, Odell, Forrester, D'Allesandro
6/12/2013	H	Committee of Conference Meeting: 6/14/2013 10:00 AM LOB 210-211
6/14/2013	S	Conferee Change; Senator Bragdon Replaces Senator Odell
6/14/2013	S	Conferee Change; Senator Odell Replaces Senator Bragdon
6/14/2013	H	Committee of Conference Meeting: 6/17/2013 9:00 AM LOB 210-211 ==RECESSED==
6/17/2013	S	Conferee Change; Senator Bragdon Replaces Senator Forrester
6/17/2013	H	==RECONVENE== Committee of Conference Meeting: 6/18/2013 10:00 AM LOB 210-211 ==RECESSED==
6/18/2013	S	Conferee Change; Senator Forrester Replaces Senator Bragdon
6/19/2013	H	==RECONVENE== Committee of Conference Meeting: 6/19/2013 10:00 AM LOB 210-211 ==RECESSED==

6/20/2013	H	==RECONVENE== Committee of Conference Meeting: 6/20/2013 10:00 AM LOB 210-211 ==Recessed to 11:00 AM==
6/20/2013	S	Conference Committee Report #2013-2175c; Senate Amendment + New Amendment, Filed
6/26/2013	S	Sen. Bradley and Sen. Larsen Moved that the Senate Rules be Suspended in order to allow HB 1-A to be acted on as the Committee of Conference Report was signed after the Senate Deadline, 2/3 necessary, MA, VV
6/26/2013	S	Conference Committee Report 2175c; RC 24Y-0N, Adopted
6/26/2013	H	Conference Committee Report #2175c Adopted, RC 337-18; HJ52, PG.1681-1683
6/26/2013	S	Enrolled Bill Amendment #2184e Adopted
6/26/2013	H	Enrolled Bill Amendment #2013-2184e Adopted; HJ52, PG.1711-1712
6/26/2013	S	Enrolled
6/26/2013	H	Enrolled; HJ52, PG.1712
7/2/2013	H	Signed By Governor 06/28/2013; Effective 07/01/2013; Chapter 0143

PROPOSED HOUSE DEADLINES FOR 2015 SESSION

Friday, January 9, 2015 (12PM)	Last day to sign off all House Bills
Friday, January 30, 2015	Last day to introduce House Bills
	Last day to amend rules by majority vote
Thursday, February 12, 2015	Last day to report House Bills going to a second committee
Thursday, February 19, 2015	Last day to act of House Bills going to a second committee
Thursday, March 5, 2015	Last day to report House Bills not in a second committee, except budget bills
Thursday, March 12, 2015	Last day to act on House Bills not in a second committee, except budget bills
Thursday, March 19, 2015	Last day to report all House Bills, except budget bills
	Last day to report list of retained House Bills
Thursday, March 26, 2015	Last day to report budget bills
	Last day to act on all House Bills, except budget bills
Thursday, April 2, 2015	CROSSOVER Last day to act on budget bills
Thursday, April 30, 2015	Last day to report Senate Bills going to a second committee
Thursday, May 7, 2015	Last day to act on Senate Bills going to a second committee
Thursday, May 28, 2015	Last day to report all remaining Senate Bills
	Last day to report list of retained Senate Bills
Thursday, June 4, 2015	Last day to act on Senate Bills
Thursday, June 11, 2015	Last day to form Committee of Conferences
Thursday, June 18, 2015	Last day to sign Committee of Conference reports
Thursday, June 25, 2015	Last day to act on Committee of Conference reports

PROPOSED SENATE DEADLINES FOR 2015 SESSION

Friday, January 2, 2015 (4PM)	Last day for sponsors to sign off on legislation
Wednesday, January 7, 2015	Last day for co-sponsors to sign off on legislation
Monday, February 23-	
Friday, February 27, 2015	Senate Break
Thursday, March 5, 2015	Last day for Policy Committees to act on all Senate Bills with a fiscal impact
Thursday, March 26, 2015	CROSSOVER Last day to act on all Senate Bills
Thursday, May 14, 2015	Last day for Policy Committees to act on all House Bills with a fiscal impact
Thursday, June 4, 2015	Last day to act on all House Bills
Thursday, June 11, 2015	Last day to form Committee of Conferences
Thursday, June 18, 2015	Last day to sign Committee of Conference reports
Thursday, June 25, 2015	Last day to act on Committee of Conference reports

GLOSSARY OF BUDGET TERMS

Accounting Unit: An Accounting Unit is an eight digit number representing the organization structure within the State of New Hampshire used to divide the budget into basic units.

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. RSA 9:4 allows the incorporation of changes in the population, economic conditions, and other factors outside of the agency's control in determining a maintenance budget.

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.

Branch: New Hampshire State Government is modeled after the federal government and consists of three branches: executive, legislative, and judicial. Each branch is independent, has a separate function, and may not usurp the functions of another branch.

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. Per RSA 9:13, 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 1st and ends on September 30th. 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 accounting unit addressing the accounting unit 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 Federal Accounting Standards Advisory Board and 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.

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.

CHAPTER 9: BUDGET AND APPROPRIATIONS; REVOLVING FUNDS

Definitions

Section 9:1 Terms Used.

The Budget

Section 9:2 Transmission to the Legislature.

Section 9:3 Form and Contents.

Section 9:3-a Capital Expenditure Requests.

Section 9:3-b Review and Update of Capital Budget.

Section 9:4 Requests for Appropriations and Statement of Objectives.

Section 9:4-1 Requests for Appropriations and Statement of Objectives; Efficiency Expenditure Requests.

Section 9:4-a Judicial Branch Budget.

Section 9:4-b Information Technology Plan.

Section 9:4-c Department of Resources and Economic Development Requests for Appropriations.

Section 9:4-d Requests for Appropriations From the Highway Fund.

Section 9:4-e General Fund Income Accounts for Higher Education.

Section 9:5 Estimates of Income.

Section 9:6 Tentative Budget.

Section 9:6-1 Tentative Budget.

Section 9:7 Hearings on Tentative Budget.

Section 9:8 Formulation of the Budget.

Section 9:8-a Accounting Unit Format.

Section 9:8-b Adoption of Operating Budget.

Section 9:9 Supplemental Estimates.

Section 9:9-a Collection of Highway Fund Revenue; Reporting Requirement.

Section 9:9-b Allocation of Gross Appropriations From Highway Fund.

Section 9:9-c Reporting Requirement for Departments That Receive Highway Funds.

Execution of the Budget

Section 9:10 Appropriations.

Section 9:11 Monthly Statements.

Section 9:12 Investigatory Powers.

Section 9:13 Fiscal Year.

Deficit Control

Section 9:13-a-13-c Repealed.

Section 9:13-d Civil Emergency.

Section 9:13-e Revenue Stabilization Reserve Account.

Debt Redemption

Section 9:13-f Debt Redemption; State Treasurer Required to Report.

Educational Funding Commitments

Section 9:13-g Educational Funding Commitments to Local Communities.

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Section 9:14 Working Capital.

Section 9:14-a Working Capital.

Section 9:15 Creation.

Appropriations

Section 9:16 Transfers of Appropriations.

Section 9:16-a Transfers Authorized.

Section 9:16-b Reductions Authorized.

Section 9:16-c Transfer of Federal Grant Funds.

Section 9:17 Transfer Within Division or Functional Unit.

Section 9:17-a Limitations.

Section 9:17-b Fish and Game Limitation.

Section 9:17-c Employee Benefit Adjustment Account.

Section 9:17-d Transfer of Appropriations, Judicial Branch.

Section 9:17-e Audit of Judicial Branch.

Section 9:17-f Transfer of Appropriations, Superior Court.

Section 9:18 Lapsed Appropriations.

Section 9:19 Exceeding Appropriations.

Section 9:20 Personal Liability.

Section 9:21 Removal for.

Section 9:22 Dissenting Officials Not Liable.

Regulation of Certain Payments and Expenditures

Section 9:23 Certificates of Service.

Section 9:24 Exception.

Section 9:25,-26 Repealed.

Section 9:26-a Prohibited Changes.

Section 9:27 Insurance.

Section 9:28 Financing Gubernatorial Transition.

Section 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.

Source. RL 23:1. RSA 9:1. 1979, 403:1. 2000, 320:6, eff. Aug. 20, 2000.

Section 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.

Source. RL 23:2. RSA 9:2. 1998, 313:1, eff. Aug. 25, 1998.

Section 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.

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.

Source. RL 23:3. RSA 9:3. 1957, 173:1, 2. 1998, 222:1; 313:12. 2000, 296:2. 2008, 237:4, eff. July 1, 2009.

Section 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, the manager of the division of public works design and construction in the department of administrative services, chairperson of the senate capital budget committee, and chairperson of the house public works and highways 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 administrative services 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 department of administrative services through its division of public works design and construction shall prepare schematic drawings, cost estimates, and program descriptions and the commissioner of administrative services shall 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.

Source. 1957, 173:3. 1981, 540:1. 1985, 399:3, I; 415:6. 1995, 9:1. 2004, 138:1. 2009, 162:3, eff. Sept. 6, 2009. 2014, 327:40, eff. Aug. 2, 2014.

Section 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.

Source. 2004, 138:2, eff. May 24, 2004.

[RSA 9:4 effective until June 30, 2015; see also RSA 9:4 set out below.]

Section 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 accounting unit. 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.

III. [Repealed.]

Source. RL 23:4. RSA 9:4. 1955, 337:16. 1957, 173:4. 1977, 436:2. 1985, 399:3, I. 1994, 189:1. 1998, 222:2. 2000, 296:1. 2011, 229:1. 2012, 247:3, eff. Aug. 17, 2012. 2014, 168:3, eff. July 11, 2014.

[RSA 9:4 effective June 30, 2015; see also RSA 9:4 set out above.]

Section 9:4 Requests for Appropriations and Statement of Objectives; Efficiency Expenditure Requests. –

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 forms to be furnished by the commissioner, an efficiency expenditure request for each fiscal year of the following biennium for administration, operation, and program services, including costs for workers' compensation and unemployment compensation. In case of the failure of any department to submit such requests within the time specified, the commissioner of administrative services shall cause to be prepared such requests for such department as in the commissioner's opinion are reasonable and proper.

II. In this section, "efficiency expenditure request" means the cost of providing the services authorized and funded in the preceding biennium, considering and incorporating changes in the population and other factors outside the control of the department, consistent with the objectives in paragraph III. The governor shall communicate additional parameters, including desired departmental organization chart content and formats, and the total expenditure target for the development of efficiency expenditure requests, on or before August 1 prior to each biennial legislative session.

III. The primary objective of the efficiency expenditure request is to identify expenditure requests to fund current statutory requirements, and those additional statutes and rules, consistent with parameters and expectations as defined in paragraph IV, that will provide improved quality of services to the citizens of New Hampshire as a result of improved department efficiencies and performance. Additional objectives of the efficiency expenditure request are to embed a management culture of continuous improvement, prudence, and accountability and to provide the governor and department heads with a fiscal management work product that extends and emphasizes these objectives.

IV. The efficiency expenditure request shall include:

(a) An expenditure estimate for the first year of the next biennium. In accordance with this paragraph, the governor shall provide a total expenditure target for each department which shall be a percentage of the adjusted authorized budget for the second year of the current biennium. The adjusted authorized budget is the level of funding for the second year of the current operating budget including budget footnote adjustments, executive orders, and adjustments by law including additional appropriations and any changes in laws that affect revenues and expenses outside of the operating budget. The target shall have as its basis revenue and economic forecasts and the forecasted financial condition of the state for the first year of the next biennium.

(b) An estimate for the second year of the next biennium. In accordance with this paragraph, the governor shall provide a total expenditure target for each department which is a percentage of the estimate developed for the first year of the next biennium. The target shall have as its basis revenue and economic forecasts for the second year of the next biennium and the financial condition of the state and shall reflect any changes in law that affect both revenues and expenses.

(c) The current mission statement of the department and its divisions.

(d) The goals of the department and its divisions for the next biennium.

(e) The impact of salary grade and steps for each authorized and requested position.

(f) The identification of special or problematic needs to be funded or supported, consistent with department goals, which will support improved department efficiencies and deliverables. The department shall identify the risks or implications associated with not funding or supporting these special or problematic needs. Such needs are expected to be few and prioritized.

(g) Outcome and output performance measures, displaying trends over time, and the data used by the department to create those measures, to evaluate the quality and consequence of services it delivers; and the identification of performance measures it may develop and implement in the following biennium.

(h) Planned reorganization or restructuring initiatives that promise performance improvement and savings.

(i) The identification of information technology or other technology investments, and the linkage for which the net effect is process improvement, improved quality of deliverables, and the resultant cost reduction.

(j) The results of innovation initiatives in process improvement and delivery of services executed in the past biennium, if any, and those innovations planned for the following biennium that hold promise of improved efficiencies.

(k) Investments in staff training and development consistent with department goals, and with the objectives in paragraph III, that show promise of improved productivity, service, and results within a specific time frame.

(l) Inclusion of additional operating costs associated with previously authorized capital improvement projects to be completed during the biennium.

(m) The source of funding for all expenditures.

V. Within the meaning of this section, the governor shall make the final determination as to whether a particular cost shall be deemed to be an efficiency expenditure.

VI. The efficiency expenditure request shall incorporate recommendations for any necessary changes to state statutes and administrative rules which are barriers to the mission of the department, barriers to the attainment of goals, and barriers to enabling delivery of improved quality of services or services which have not been funded and have a financial burden on the department and/or taxpayers.

VII. Subsequent to submission to the commissioner of administrative services, requests and estimates submitted pursuant to this section shall be made publicly available by each department under RSA 91-A.

Source. RL 23:4. RSA 9:4. 1955, 337:16. 1957, 173:4. 1977, 436:2. 1985, 399:3, I. 1994, 189:1. 1998, 222:2. 2000, 296:1. 2011, 229:1. 2012, 247:3, eff. Aug. 17, 2012. 2014, 168:1, eff. June 30, 2015; 168:3, eff. July 11, 2014.

Section 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.

Source. 1969, 21:1. 1979, 403:2. 1983, 381:6. 1985, 399:3, I. 1995, 9:2, eff. June 11, 1995.

Section 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.

Source. 1991, 346:3. 2000, 320:1. 2003, 223:20, eff. July 1, 2003.

Section 9:4-c Department of Resources and Economic Development Requests for Appropriations. –
[Repealed 2008, 177:16, I, eff. June 11, 2008.]

Section 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 accounting unit 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.

Source. 1993, 358:105. 2007, 133:1. 2012, 247:3, eff. Aug. 17, 2012.

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

I. 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.

II. (a) Beginning with fiscal year 2012, for the community college system of New Hampshire (06-58), the state operating budget shall show only general fund income accounts. This subparagraph shall not apply to the police standards and training council established in RSA 188-F:24 or the McAuliffe-Shepard discovery center established in RSA 12-L.

(b) Nothing in this paragraph shall be construed to prevent a legislative or executive request for detailed budgets of the institutions included in higher education.

Source. 1998, 115:1. 2010, 199:3, eff. Aug. 20, 2010.

Section 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.

Source. RL 23:5. RSA 9:5. 1985, 399:3, I. 1986, 18:2, eff. July 1, 1986.

[RSA 9:6 effective until June 30, 2015; see also RSA 9:6 set out below.]

Section 9:6 Tentative Budget. –

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.

Source. RL 23:6. RSA 9:6. 1970, 6:2. 1985, 399:3, I. 1998, 222:3. 2008, 237:7, eff. July 1, 2009.

[RSA 9:6 effective June 30, 2015; see also RSA 9:6 set out above.]

Section 9:6 Tentative Budget. –

Upon the receipt of the efficiency expenditure requests 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 efficiency expenditure requests and estimates of 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.

Source. RL 23:6. RSA 9:6. 1970, 6:2. 1985, 399:3, I. 1998, 222:3. 2008, 237:7, eff. July 1, 2009. 2014, 168:2, eff. June 30, 2015.

Section 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.

Source. RL 23:7. RSA 9:7. 1985, 399:3, I. 1995, 9:3, eff. June 11, 1995.

Section 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.

Source. RL 23:8. RSA 9:8. 1985, 399:3, I, eff. July 1, 1985.

Section 9:8-a Accounting Unit Format. –

I. All budgets provided for by this subdivision shall be in accounting 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.]

Source. 1973, 376:76. 1981, 568:143. 1983, 469:3. 1985, 399:3, I. 1998, 10:1; 222:4. 2003, 319:41, II. 2008, 177:5. 2012, 247:4, eff. Aug. 17, 2012.

Section 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.

Source. 1998, 313:3, eff. Aug. 25, 1998.

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.

Source. RL 23:9.

Section 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.

Source. 2003, 263:1. 2005, 177:3, eff. July 1, 2005.

[RSA 9:9-b suspended for the biennium ending June 30, 2015 as provided by 2013, 144:17.]

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

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.

Source. 2003, 263:1. 2008, 237:1, eff. July 1, 2009; 237:2, eff. July 1, 2011; 237:3, eff. July 1, 2013.

Section 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.

Source. 2003, 263:1. 2007, 32:1, eff. July 13, 2007.

Section 9:10 Appropriations. – The appropriations made shall be available for expenditure on July 1, unless otherwise provided.

Source. RL 23:10. 1957, 112:1, eff. July 1, 1957.

Section 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.

Source. RL 23:11. RSA 9:11. 1957, 112:2. 1985, 399:3, III, eff. July 1, 1985.

Section 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.

Source. RL 23:12. RSA 9:12. 1985, 399:3, I, eff. July 1, 1985.

Section 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.

Source. RL 23:16.

Section 9:13-a to 9:13-c Repealed. – [Repealed 1987, 416:1, eff. July 1, 1987.]

Section 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.

Source. 1978, 52:15. 1987, 416:2, eff. July 1, 1987.

Section 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, II(a) 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, II(a), the comptroller shall notify the fiscal committee of the general court 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.

Source. 1986, 18:3. 1987, 416:3. 1992, 289:2. 1993, 358:73. 1998, 109:1, 2. 2001, 158:41. 2012, 247:1, eff. Aug. 17, 2012.

Section 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.

Source. 1986, 18:3, eff. July 1, 1987.

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

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

Section 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.

Source. 1959, 37:1. 1985, 399:3, I, eff. July 1, 1985.

Section 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.

Source. 1951, 252:3. RSA 9:15. 1985, 399:3, III, eff. July 1, 1985.

Section 9:16 Transfers of Appropriations. – [Repealed 2008, 177:16, II, eff. June 11, 2008.]

Section 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 accounting units within said department, provided that any transfer of \$75,000 or more shall require prior approval of the fiscal committee of the general court and the governor and council, and provided that no funds may be transferred in violation of the provisions of RSA 9:17-a, 9:17-b, or 9:17-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.

Source. 1986, 207:2. 1987, 416:4. 1990, 3:35. 2006, 96:1. 2012, 247:2, eff. Aug. 17, 2012.

Section 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.

Source. 1990, 3:36, eff. Feb. 20, 1990.

Section 9:16-c Transfer of Federal Grant Funds. –

I. In order to maximize the use of federal grant funds and to avoid lapsing such funds where changes in the state or federal accounting systems, changes in federal grant guidelines, or overestimation or underestimation of funds required in various class codes due to program needs or requirements have occurred subsequent to the passage of the budget, every department as defined in RSA 9:1 may, subject to the prior approval of the fiscal committee of the general court and the approval of governor and council, transfer funds in or out of any class code and to create new class codes within federally funded areas of the department's operating budget if such transfers do not result in an over-expenditure of any grant.

II. In order to maximize the use of federal grant funds and not lapse such funds, every department as defined in RSA 9:1 may, subject to the approval of the commissioner of the department of administrative services, carry forward into future state fiscal years any budgeted appropriation balances in class from federal grants for the duration of the federal grant award.

Source. 2012, 192:7, eff. July 1, 2012.

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.

Source. 1950, 5, part 2:1. RSA 9:17. 1985, 399:3, I. 2008, 177:12, eff. June 11, 2008.

Section 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.

Source. 1967, 292:1. 1969, 367:6. 1974, 40:75. 1977, 600:50. 1985, 399:3, I. 2008, 177:13, eff. June 11, 2008.

Section 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.

Source. 1969, 146:3. 2008, 177:13, eff. June 11, 2008.

Section 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.

Source. 1973, 376:67. 1975, 505:18. 1985, 399:3, I, II. 2008, 177:13, eff. June 11, 2008.

Section 9:17-d Transfer of Appropriations, Judicial Branch. – The supreme court may transfer funds for any specific purposes to funds for other purposes in the general appropriations for any accounting unit within the judicial branch, provided that any transfer of \$75,000 or more shall require prior approval of the fiscal committee of the general court, and provided that no funds may be transferred in violation of the provisions of RSA 9:17-a, 491-A:2, or any other restriction provided by law. The judicial branch 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 491-A:2.

Source. 1979, 403:3. 1985, 399:3, I. 2012, 247:38, eff. Aug. 17, 2012.

Section 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.

Source. 1979, 403:3. 1985, 399:3, III, eff. July 1, 1985.

Section 9:17-f Transfer of Appropriations, Superior Court. – [Repealed 2012, 247:39, eff. Aug. 17, 2012.]

Section 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.

Source. 1913, 66:1. 1925, 169:1. PL 15:34. 1927, 9:1. 1929, 97:1. RL 22:29. RSA 9:18. 1967, 77:1. 1971, 424:1. 1973, 493:6. 1982, 38:12. 2004, 138:3, 4, eff. May 24, 2004.

Section 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.

Source. 1903, 71:1. PL 15:35. RL 22:30.

Section 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.

Source. 1903, 71:2. PL 15:36. RL 22:31.

Section 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.

Source. 1903, 71:3. PL 15:37. RL 22:32.

Section 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.

Source. 1903, 71:4. PL 15:38. RL 22:33.

Section 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.

Source. 1905, 78:1. PL 15:39. RL 22:34.

Section 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.

Source. 1905, 78:1. PL 15:40. RL 22:35.

Section 9:25, 9:26 Repealed. – [Repealed 1999, 225:22, eff. Sept. 7, 1999.]

Section 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 capital budget overview committee.

Source. 1981, 540:2. 2010, 29:1, eff. July 12, 2010.

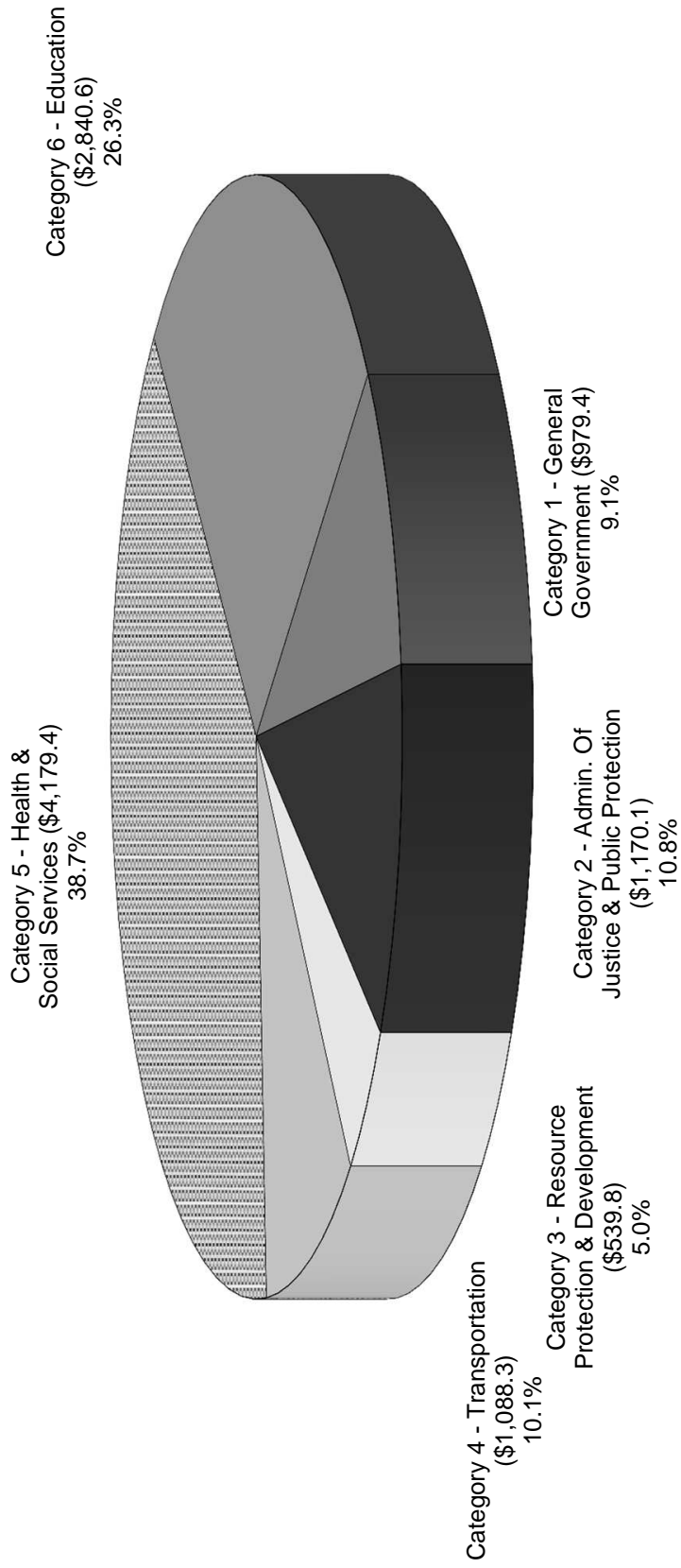
Section 9:27 Insurance. – Any agency or department of the state may, with the approval of the governor and council and within the limits of its appropriation, secure casualty or liability insurance on any property owned by the state or in connection with any program or activity of the state; provided, however, that any insurance specifically required by law shall be carried.

Source. 1909, 176:1. 1917, 10:1. PL 19:29. RL 27:35. 1950, 5, part 24:1. RSA 9:27. 1972, 24:1. 1985, 412:14, eff. July 3, 1985.

Section 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.

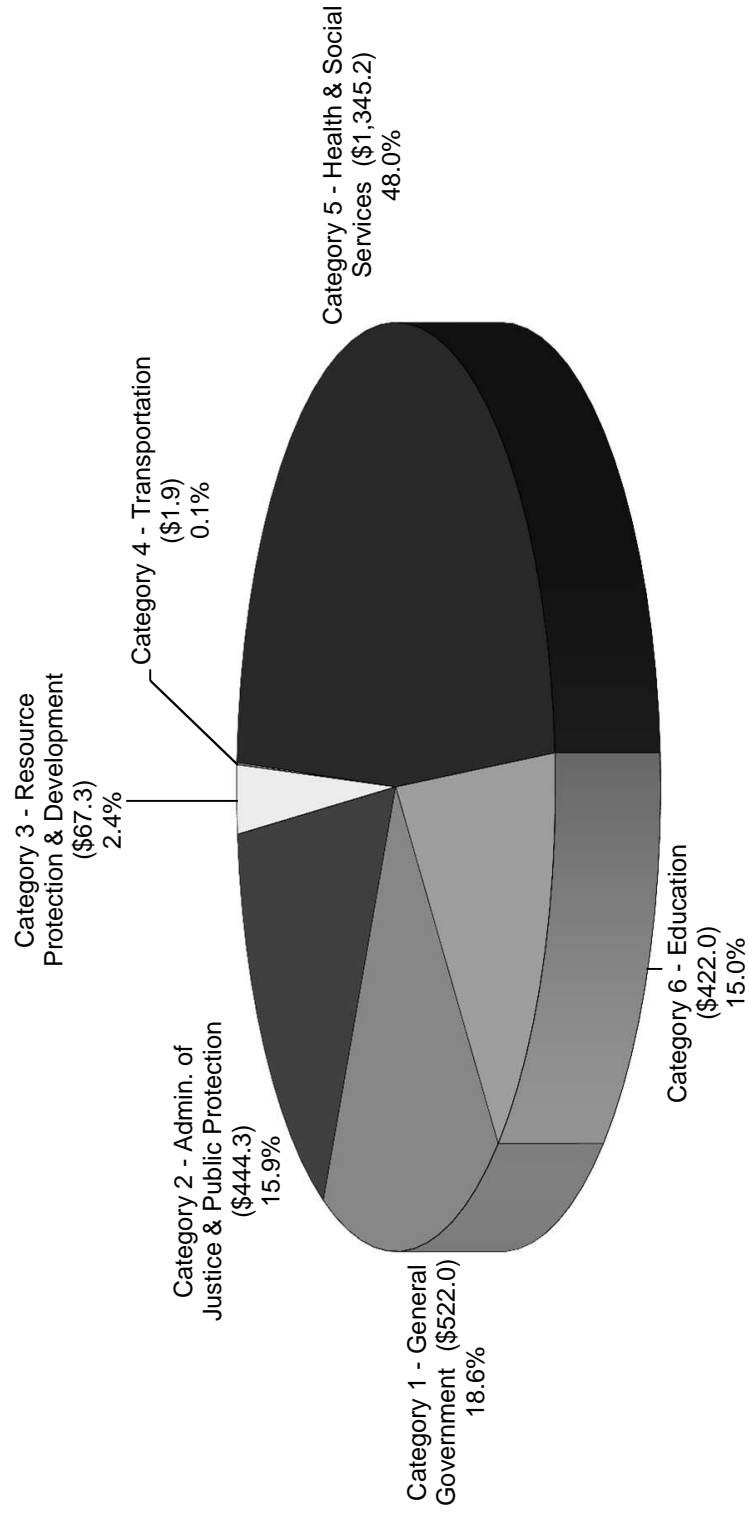
Source. 1994, 330:2, eff. June 8, 1994.

**CHAPTER 143, LAWS OF 2013
THE OPERATING BUDGET FOR FY 14/15
TOTAL APPROPRIATIONS BY CATEGORY \$10,797.6**



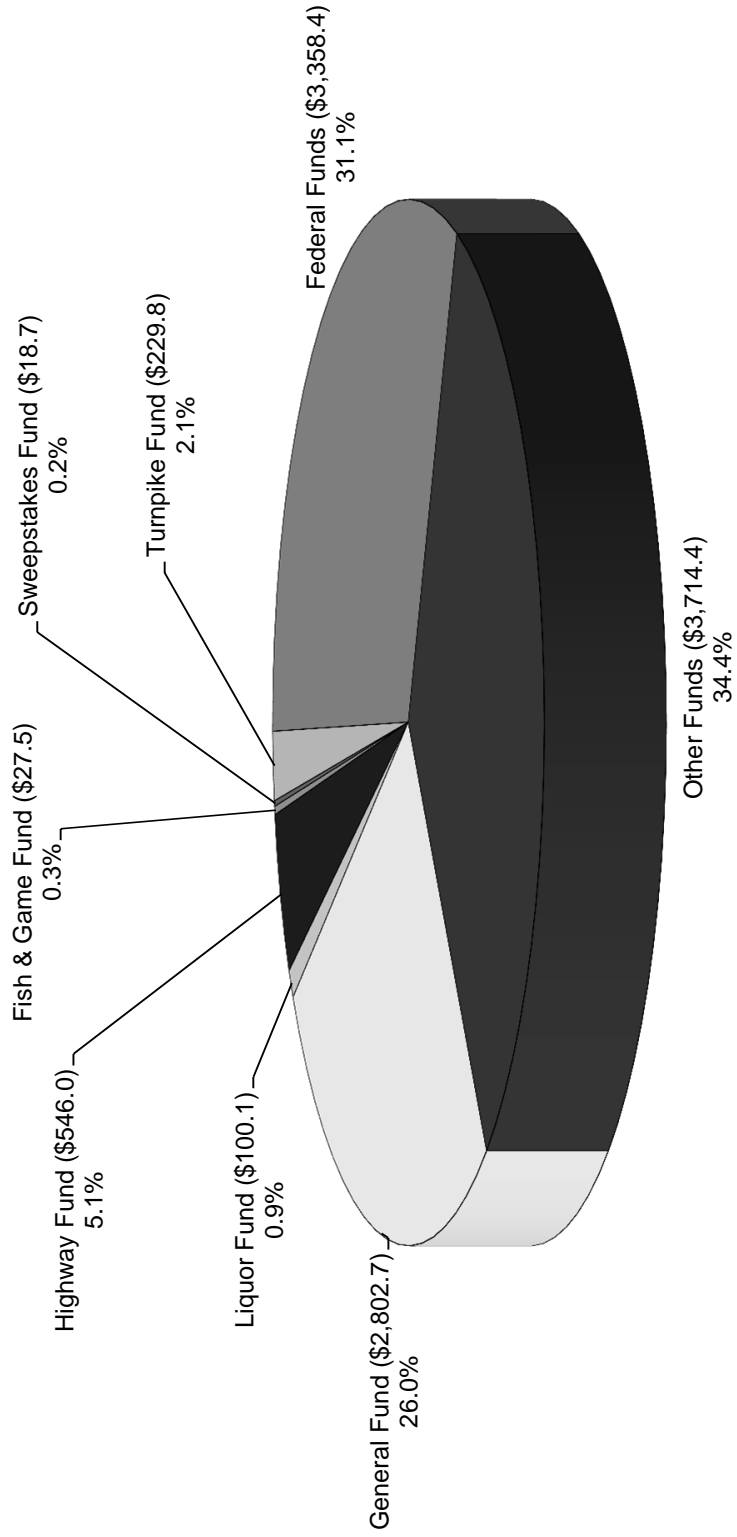
Section 1 Only
Amounts in Millions
LBAC
January 2015

**CHAPTER 143, LAWS OF 2013
THE OPERATING BUDGET FOR FY 14/15
TOTAL GENERAL FUND APPROPRIATIONS BY CATEGORY \$2,802.7**



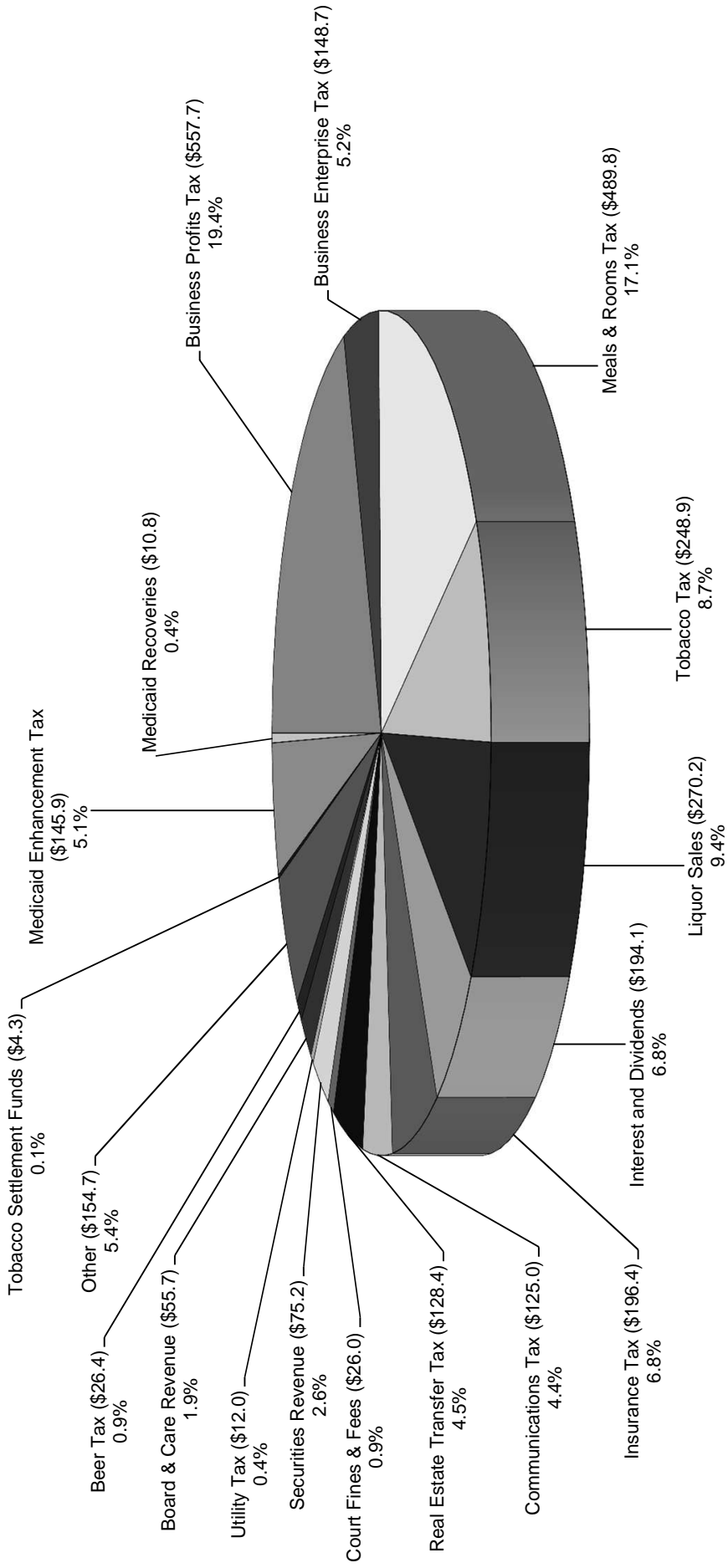
Section 1 Only
Amounts in Millions
LBDO
January 2015

**CHAPTER 143, LAWS OF 2013
THE OPERATING BUDGET FOR FY 14/15
TOTAL APPROPRIATIONS BY SOURCE OF FUNDS \$10,797.6**



Section 1 Only
Amounts in Millions
LBAG
January 2015

**CHAPTER 143, LAWS OF 2013
THE OPERATING BUDGET FOR FY 14/15
GENERAL FUND UNRESTRICTED REVENUE \$2,870.2**



Amounts in Millions
LBAG
January 2015

CHAPTER 143
HB 1-A – FINAL VERSION

3Apr2013... 1166h
06/06/13 1953s
26June2013... 2175CoC
26June2013... 2184EBA

2013 SESSION

13-1021
01/09

HOUSE BILL ***1-A***

AN ACT making appropriations for the expenses of certain departments of the state for
fiscal years ending June 30, 2014 and June 30, 2015.

SPONSORS: Rep. Wallner, Merr 10

COMMITTEE: Finance

ANALYSIS

No analysis needed.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struck through.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

01 GENERAL GOVERNMENT
 14 ADMINISTRATIVE SERV DEPT OF
 14 ADMINISTRATIVE SERV DEPT OF
 141510 BUR PLANT/PROP MANAGEMENT
 8000 SURPLUS FOOD

010 Personal Services-Perm. Classi	153,287	155,781
018 Overtime	250	250
020 Current Expenses	20,015	20,015
022 Rents-Leases Other Than State	1,500	1,500
024 Maint. Other Than Build.- Grnds	800	800
026 Organizational Dues	125	125
028 Transfers To General Services	86,921	91,890
039 Telecommunications	3,900	3,900
040 Indirect Costs	5,000	5,000
042 Additional Fringe Benefits	36,000	36,000
050 Personal Service-Temp/Appointe	45,000	45,000
060 Benefits	106,885	113,136
070 In-State Travel Reimbursement	100	100
072 Grants-Federal	6,000	6,000
080 Out-Of State Travel	250	250
203 Processing Fees	1,500	1,500
TOTAL	467,533	481,247

ESTIMATED SOURCE OF FUNDS FOR
 SURPLUS FOOD

009 Agency Income	453,441	466,674
GENERAL FUND	14,092	14,573
TOTAL SOURCE OF FUNDS	467,533	481,247

ORGANIZATION NOTES

* With the approval of the Governor and Council, the supervisor of the surplus distribution section is authorized to transfer personnel, appropriation or portions thereof, as well as equipment, between subdivisions of the section. Such transfers shall not place an unwarranted demand upon the fund balance of either surplus food or surplus property. Authority is hereby given to utilize so much as may be necessary of the balance accumulated at June 30, or any surplus accumulating during the fiscal year within the surplus distribution section, with the approval of the Fiscal Committee and the Governor and Council for amounts over \$5,000 to efficiently operate this section without the use of any other state funds.

01 GENERAL GOVERNMENT
 14 ADMINISTRATIVE SERV DEPT OF
 14 ADMINISTRATIVE SERV DEPT OF
 141510 BUR PLANT/PROP MANAGEMENT
 8000 SURPLUS PROPERTY

010 Personal Services-Perm. Classi	83,197	85,896
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1 1.08 Budget Footnotes; General. For any state department, as defined in RSA 9:1, the following
2 general budget footnotes that contain class codes shall apply to all specified class codes in section
3 1.01 through 1.07 unless specifically exempted.

4 A. The appropriation budgeted in class 023-heat-electricity - water, class 027-transfers to oit,
5 class 028-transfers to general services, class 035-shared services support, class 041-audit fund set
6 aside, class 042-additional fringe benefits, class 049-transfer to other state agency, class 061-
7 unemployment compensation, class 062-workers compensation, class 064-ret-pension bene-health
8 ins, shall not be transferred or expended for any other purpose. For the biennium ending June 30,
9 2015, the following account numbers within the department of resources and economic development:
10 03-35-35-351510-3701, 03-35-35-351510-3745, 03-35-35-351510-3720, 03-35-35-351510-7300, 03-35-
11 35-351510-3414, 03-35-35-351510-3556, 03-35-35-351510-3558, 03-35-35-351510-3484, 03-35-35-
12 351510-3486, 03-35-35-351510-3488, 03-35-35-351510-3562, 03-35-35-351510-3415, 03-35-35-
13 351510-3746, 03-35-35-351510-3777, 03-35-35-351510-8146, 03-35-35-351510-6161, 03-35-35-
14 351510-3717 and 03-35-35-351510-3703 shall be exempt from these provisions.

15 B. The appropriation budgeted in class 047-own forces maint.-build.-grnds, class 048-contractual
16 maint.-build-grnds, shall not be transferred or expended for any other purpose and shall not lapse
17 until June 30, 2015. For the biennium ending June 30, 2015, the following account numbers within
18 the department of resources and economic development: 03-35-35-351510-3701, 03-35-35-351510-
19 3745, 03-35-35-351510-3720, 03-35-35-351510-7300, 03-35-35-351510-3414, 03-35-35-351510-3556,
20 03-35-35-351510-3558, 03-35-35-351510-3484, 03-35-35-351510-3486, 03-35-35-351510-3488, 03-35-
21 35-351510-3562, 03-35-35-351510-3415, 03-35-35-351510-3746, 03-35-35-351510-3777, 03-35-35-
22 351510-8146, 03-35-35-351510-6161, 03-35-35-351510-3717 and 03-35-35-351510-3703 shall be
23 exempt from the shall not be transferred or expended for any other purpose portion of this provision.

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

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

27 E. The appropriation budgeted in class 040-indirect costs are for general overhead state charges
28 and such sums shall be transferred by the agency to the general fund of the state consistent with
29 federal requirements.

30 F. This appropriation shall not lapse until June 30, 2015.

31 G. The funds in this appropriation shall not be transferred or expended for any other purpose
32 and shall not lapse until June 30, 2015.

33 H. The appropriations budgeted in class 025-state owned equipment usage, are for the lease of
34 equipment from the department of transportation operations division, mechanical services bureau,
35 and shall not be transferred or expended for any other purpose. Transfers may be made between
36 funds appropriated in class 25 in other accounting units with prior approval of the capital budget
37 overview committee and thereafter the fiscal committee and governor and council.

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1 I. In the event that estimated revenue in revenue class 001-transfers from other agencies, 002-
2 transfers from department of transportation, 003-revolving funds, 004-agency income, 005-private
3 local funds, 006-agency income, 007-agency income, 008-agency income, and 009-agency income is
4 less than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either
5 actual or projected budgeted revenue. The agency head shall notify the bureau of accounting
6 services forthwith, in writing, as to precisely which line item appropriation and in what specific
7 amounts reductions are to be made in order to fully compensate for the total revenue deficits. For
8 the biennium ending June 30, 2015, account number 02-46-46-4620-5731 within the department of
9 corrections shall be exempt from these provisions. The department of corrections shall provide a
10 draft business plan for correctional industries to the chairpersons of the house finance committee
11 and the house executive departments and administration committee by January 1, 2014 in order for
12 accounting number 02-46-46-4620-5731 to be exempt from lapse provisions in the fiscal year ending
13 June 30, 2015. The provisions of this footnote shall not apply to federal funds covered by
14 RSA 124:14.

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

17 143:2 General Fund and Total Appropriation Limits. The amounts included in section 1 for all
18 university system accounts and community college system accounts, under estimated source of funds from
19 general funds shall be the total appropriation from general funds for such accounting units that may be
20 expended for the purpose of section 1 of this act. Any funds received by said systems from other than
21 general funds are hereby appropriated for the use of the systems and may be expended by said systems
22 whether or not this will result in an appropriation and expenditure by the system in excess of the total
23 appropriation therefore.

24 143:3 Assignment of Office Space. If, during the biennium ending June 30, 2015, because of
25 program reductions, consolidations, or any other reason, office space becomes available in the health
26 and human services complex, the Hayes building, or any other state building, except office space
27 under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative
28 services shall, with the prior approval of the fiscal committee of the general court, and with the
29 approval of the governor and council, require that any agency renting private space be required to
30 occupy such available space in said building or buildings forthwith. Such funds as have been
31 allocated or committed by any agency affected by this section for outside rental shall be transferred
32 by the director of the division of accounting services to the bureau of general services, account 01-14-
33 14-141510-2950 for maintenance of state buildings.

34 143:4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2015, in order
35 to provide sufficient funding to the lottery commission to carry out lottery programs that will provide
36 funds for distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal
37 committee of the general court for approval of any new lottery programs, the expansion of any

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1 existing lottery programs, or for the purchase of any tickets for new or continuing games.
 2 Additionally, no expenditures for consultants shall be made without prior approval by the fiscal
 3 committee. If approved, the commission may then apply to the governor and council to transfer
 4 funds from the sweepstakes revenue special account. The total of such transfers shall not exceed
 5 \$6,000,000 for the biennium ending June 30, 2015.

6 143:5 Positions Abolished. The following positions are hereby abolished effective at the close of
 7 business on June 30, 2013:

8 Department of Administrative Services

9	01-14-14-140510-2980	10371	12342	13058	13150	13295
10		15768	16953	18366	19751	20023
11		21286	21638	30304	41519	42586
12		42720	43363			

13 01-14-14-141510-2045

14	01-14-14-141510-3403	10175	18026	19417	30017	
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15	01-14-14-141510-8000	19699				
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16 Real Estate Commission

17	01-28-28-280010-2054	11342				
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18 Department of Cultural Resources

19	01-34-34-340010-6999	11426				
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20	01-34-34-340510-7000	11410	11423	11436	30175	
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21 Department of Revenue Administration

22	01-84-84-840510-1301	43318	43564	9U154	9U328	9U564
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23	01-84-84-840510-1501	41797				
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24 Board of Tax & Land Appeals

25	01-89-89-890010-1241	19846				
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26 Department of Justice

27	02-20-20-200510-2610	9U502				
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28	02-20-20-200510-2611	9U534				
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29	02-20-20-201010-2620	9U542				
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30 NH Employment Security

31	02-27-27-270010-8040	11067	11105	11120	11128	11132
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32		11181	11203	11277	11285	11292
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33		11305	11306	11328	11340	19118
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34		30099	30121	30131	30140	40992
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35		41595	42026	43222	43224	43429
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36		43435				
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37 Department of Corrections

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1	02-46-46-462010-5731	43502	43510		
2	NH Liquor Commission				
3	02-77-77-770012-1010	9U135			
4	02-77-77-770512-7878	14262			
5	02-77-77-771012-1023	14285			
6	02-77-77-771512-1024	14237			
7	Department of Environment Services				
8	03-44-44-440010-3851	18334			
9	Department of Transportation				
10	04-96-96-960315-5031	17183	17324	20746	21171
11	04-96-96-960515-3007	17275	17302	17329	17334 17355
12		20303	20455	20461	20464 20469
13		20504	20506	20558	20559 20569
14		20621	20625	20660	20671 20702
15		20745	20540	20752	20794 20837
16		20858	20863	20896	20950 20986
17		20987	21332	21337	21364 21382
18		21389	21399	21411	21568 21577
19		21581	21688		
20	04-96-96-960515-3008	20375	20379	21426	21610 21613
21		21677	21873		
22	04-96-96-960515-3009	20329	20330	21255	21261 21268
23	04-96-96-960515-3052	21470	21827		
24	04-96-96-960515-6034	17399			
25	04-96-96-962015-3025	20177	20196	20588	20220
26	04-96-96-962015-3033	21729			
27	04-96-96-962015-3034	21455			
28	04-96-96-964015-3030	18279			
29	Police Standards and Training Council				
30	06-87-87-870510-8980	14561	14552		
31	06-87-87-871010-8999	18981			

32 143:6 Department of Health and Human Services; Reduction in Appropriation. In the event
33 that estimated restricted revenues collected by the department of health and human services in the
34 aggregate are less than budgeted, during the biennium ending June 30, 2015, the total
35 appropriations to the department of health and human services shall be reduced by the amount of
36 the shortfall in either actual or projected revenue. The commissioner of the department of health
37 and human services shall notify the bureau of accounting, in writing, no later than April 1st of each

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1 year as to precisely which line item appropriation and in what specific amount reductions are to be
2 made in order to fully compensate for the total revenue deficits.

3 143:7 Department of Health and Human Services; Division of Child Support Services; Payments
4 to the Administrative Office of the Courts. The appropriation in account 05-95-42-427010-7929,
5 class 049- transfer to other state agency includes funds for payment to the administrative office of
6 the courts in accordance with the cooperative agreement between the division of child support
7 services and the administrative office of the courts. The division of child support services and the
8 administrative office of the courts shall, prior to payment of such funds, enter into a cooperative
9 agreement specifying in detail the services to be performed by the administrative office of the courts
10 and the estimated costs of such services. Any change or modification in the services to be performed
11 shall likewise be agreed to in writing and specify the change and the adjustment to the costs. Funds
12 appropriated for these purposes shall be paid only after demonstration by the administrative office of
13 the courts that it consistently transmits court orders to the division of child support services in
14 accordance with the cooperative agreement.

15 143:8 Department of Transportation; Highway Fund Reporting. For the biennium ending June
16 30, 2015, the commissioner of the department of transportation shall submit a report detailing the
17 status of the highway fund balance to the house and senate ways and means committees, the fiscal
18 committee of the general court, and the governor and council on a quarterly basis.

19 143:9 Judicial Branch; General Fund Appropriation Reductions. The judicial branch shall
20 reduce state general fund appropriations by \$5,000,000 for the fiscal year ending June 30, 2014 and
21 by \$5,000,000 for the fiscal year ending June 30, 2015. The branch shall not reduce the transfers to
22 the department of administrative services for court facilities unless the reduction is agreed to by the
23 commissioner of administrative services and the chief justice of the supreme court.

24 143:10 Department of Health and Human Services; Reduction in Appropriation. The
25 department of health and human services is hereby directed to reduce state general fund
26 appropriations by \$7,000,000 for the biennium ending June 30, 2015. The department shall provide
27 a quarterly report of reductions made under this section to the fiscal committee of the general court
28 and the governor and council.

29 143:11 Department of Information Technology; Appropriation Reductions. The department of
30 administrative services, in consultation with the department of information technology and agencies
31 which may be impacted by the deductions, shall reduce appropriations in class 27 for any agency
32 where the appropriation exceeds the amount necessary for the provision of information technology
33 services to that agency. Said reductions shall total \$51,631 for the fiscal year ending June 30, 2014
34 and shall total \$53,555 for the fiscal year ending June 30, 2015. By July 30 of each fiscal year, the
35 department shall provide a report to the fiscal committee of the general court detailing the
36 reductions required by this section.

37 143:12 Legislative Branch; General Fund Appropriation Reductions. The legislative branch

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- Page 746 -

1 shall reduce state general fund appropriations by \$1,000,000 for the fiscal year ending June 30, 2014
2 and by \$1,000,000 for the fiscal year ending June 30, 2015.

3 143:13 New Hampshire Veterans' Home; Reduction in Appropriation. The New Hampshire
4 veterans' home is hereby directed to reduce state general fund appropriations by \$250,000 for each
5 year of the biennium ending June 30, 2015.

6 143:14 Department of Health and Human Services, Sununu Youth Services Center; Reduction
7 in Appropriation. The department of health and human services is hereby directed to reduce state
8 general fund appropriations to the Sununu Youth Services Center by \$500,000 for the fiscal year
9 ending June 30, 2014 and by \$750,000 for the fiscal year ending June 30, 2015. The department
10 shall develop a reduction plan for the reductions required under this section and present the plan to
11 the fiscal committee of the general court no later than September 30, 2013.

12 143:15 Department of Revenue Administration; Reduction in Appropriation. The department of
13 revenue administration shall reduce state general fund appropriations by \$750,000 for the fiscal year
14 ending June 30, 2014 and by \$500,000 for the fiscal year ending June 30, 2015. The department
15 shall provide a quarterly report of reductions made under this section to the fiscal committee of the
16 general court.

17 143:16 Police Standards and Training Council; Police Standards and Training Council Training
18 Fund; Appropriations Reduction. The police standards and training council shall reduce
19 appropriations from the police standards and training council training fund by \$250,000 for the fiscal
20 year ending June 30, 2014 and \$250,000 for the fiscal year ending June 30, 2015. The council shall
21 provide a report of reductions made under this section to the fiscal committee of the general court.

22 143:17 Estimates of Unrestricted Revenue.

23 GENERAL FUND	<u>FY 2014</u>	<u>FY 2015</u>
24 BUSINESS PROFITS TAX	\$276,010,000	\$281,700,000
25 BUSINESS ENTERPRISE TAX	<u>73,600,000</u>	<u>75,100,000</u>
26 SUBTOTAL BUSINESS TAXES	349,610,000	356,800,000
27 MEALS AND ROOMS TAX	242,400,000	247,360,000
28 TOBACCO TAX	127,000,000	121,900,000
29 TRANSFER FROM LIQUOR	133,400,000	136,800,000
30 INTEREST AND DIVIDENDS TAX	96,100,000	98,000,000
31 INSURANCE	86,900,000	109,500,000
32 COMMUNICATIONS TAX	62,500,000	62,500,000
33 REAL ESTATE TRANSFER TAX	63,575,000	64,835,000
34 COURT FINES & FEES	13,000,000	13,000,000
35 SECURITIES REVENUE	37,600,000	37,600,000
36 UTILITY CONSUMPTION TAX	6,000,000	6,000,000
37 BOARD AND CARE	27,500,000	28,200,000

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- Page 747 -

1	BEER TAX	13,200,000	13,200,000
2	OTHER REVENUES	77,200,000	77,500,000
3	TOBACCO SETTLEMENT	<u>2,400,000</u>	<u>1,900,000</u>
4	SUBTOTAL	1,338,385,000	1,375,095,000
5	MEDICAID ENHANCEMENT TAX	72,200,000	73,700,000
6	MEDICAID RECOVERIES	<u>5,400,000</u>	<u>5,400,000</u>
7	TOTAL GENERAL FUND	<u>1,415,985,000</u>	<u>1,454,195,000</u>
8			
9	EDUCATION FUND	<u>FY 2014</u>	<u>FY 2015</u>
10	BUSINESS PROFITS TAX	58,550,000	59,800,000
11	BUSINESS ENTERPRISE TAX	<u>149,440,000</u>	<u>152,600,000</u>
12	SUBTOTAL BUSINESS TAXES	207,990,000	212,400,000
13	MEALS AND ROOMS TAX	7,800,000	7,840,000
14	TOBACCO TAX	74,600,000	71,600,000
15	REAL ESTATE TRANSFER TAX	31,325,000	31,925,000
16	TRANSFER FROM LOTTERY	73,100,000	75,000,000
17	TRANSFER FROM RACING		
18	& CHARITABLE GAMING	3,400,000	3,400,000
19	TOBACCO SETTLEMENT	40,000,000	40,000,000
20	UTILITY PROPERTY TAX	34,500,000	35,400,000
21	STATEWIDE PROPERTY TAX	<u>363,600,000</u>	<u>363,600,000</u>
22	TOTAL EDUCATION FUND	<u>836,315,000</u>	<u>841,165,000</u>
23			
24	HIGHWAY FUND	<u>FY 2014</u>	<u>FY 2015</u>
25	GASOLINE ROAD TOLL	122,750,000	122,050,000
26	MOTOR VEHICLE FEES	109,473,000	109,873,000
27	MISCELLANEOUS	<u>15,800,000</u>	<u>15,000,000</u>
28	TOTAL HIGHWAY FUND	<u>248,023,000</u>	<u>246,923,000</u>
29			
30	FISH AND GAME FUND	<u>FY 2014</u>	<u>FY 2015</u>
31	FISH AND GAME LICENSES	8,500,000	8,500,000
32	FINES AND MISCELLANEOUS	<u>1,644,000</u>	<u>1,644,000</u>
33	TOTAL FISH AND GAME FUND	<u>10,144,000</u>	<u>10,144,000</u>

34 143:18 Effective Date. This act shall take effect July 1, 2013.

35

36 Approved: June 28, 2013

37 Effective Date: July 1, 2013

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

CHAPTER 144
HB 2-FN-A-LOCAL – FINAL VERSION

3Apr2013... 1169h
06/06/13 1954s
26June2013... 2174CofC
26June2013... 2182EBA

2013 SESSION

13-1022
09/01

HOUSE BILL ***2-FN-A-LOCAL***

AN ACT relative to state fees, funds, revenues, and expenditures.

SPONSORS: Rep. Wallner, Merr 10

COMMITTEE: Finance

AMENDED ANALYSIS

This bill:

1. Funds meals and rooms distributions to cities and towns for the fiscal ending June 30, 2014 at no more than the fiscal year 2013 level of distribution.
2. Suspends RSA 31-A, relating to revenue sharing with cities and towns for the biennium ending June 30, 2015.
3. Provides that no school building aid or alternative school building aid grants shall be made to school districts for projects approved on or after June 30, 2013 through June 30, 2015, and provides a waiver of the suspension of school building aid.
4. Requires the commissioner of the department of health and human services to submit a Medicaid state plan amendment to suspend direct and indirect graduate medical education payments to hospitals for the biennium ending June 30, 2015.
5. Authorizes the commissioner of the department of health and human services to fill unfunded positions during the biennium ending June 30, 2015 under certain circumstances.
6. Authorizes the commissioner of the department of health and human services to submit a Medicaid plan amendment for suspension of catastrophic aid payment to hospitals.
7. Modifies the provisions for county reimbursements for nursing home services through state fiscal year 2015.
8. Requires the department of health and human services to raise the income eligibility for elderly and adult clients under the Social Services Block Grant program each January of the biennium, by the percentage amount of the cost of living increase in social security benefits on a yearly basis.
9. Suspends reimbursements to the foster grandparent program through the senior volunteer grant program.
10. Directs the department of health and human services to administer its adoption assistance program consistent with federal law and the state's Title IV-E plan.

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11. Authorizes any state agency or department to enter into agreements to lease-purchase vehicles and equipment from outside vendors and to lease vehicles and equipment from other state agencies or departments.
12. Appropriates federal emergency assistance grants to the department of transportation.
13. Suspends bumping rights.
14. Authorizes the lottery commission to use monetary incentives to promote increased sales and compensate lottery sales representatives based upon performance.
15. Suspends the deposit of liquor revenues in the alcohol abuse prevention and treatment fund for the biennium ending June 30, 2015.
16. Suspends the allocation of gross appropriations from the highway fund.
17. Transfers an appropriation received by the governor's commission on disability.
18. Establishes hiring priority for laid off classified state employees.
19. Limits the number of judicial appointments, but provides for an increase in the number of appointments where a marital master position is filled by a judge.
20. Suspends certain provisions regarding funeral expenses for recipients of public assistance.
21. Authorizes transfers of funds by the department of resources and economic development for welcome centers.
22. Revises requirements for MMIS reports.
23. Establishes the position of manager of risks and benefits in the department of administrative services.
24. Authorizes the department of administrative services to consolidate human resource, payroll, and business processing functions across state agencies as a means of achieving greater efficiencies and cost-savings.
25. Prevents the anticipated lapse of a prior appropriation to the department of administrative services to hire an independent business processing consultant.
26. Authorizes the department of administrative services to transfer funds within accounting units of the department.
27. Directs the department of administrative services to develop a cost containment plan for the New Hampshire retiree health care program.
28. Establishes a commission to study cost containment options relative to the retiree health plan for new employees.
29. Eliminates the impaired driver education program (IDEP) and impaired driver care management program (IDCMP) account and the alcoholism and alcohol abuse account.
30. Establishes priority for reimbursement from a decedent's estate to the department of health and human services for financial and/or medical assistance provided to the decedent.

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31. Clarifies the duties of the office of reimbursements and allows the department of health and human services to collect certain information relative to persons filing financial statements.

32. Exempts the department of health and human services from the bond requirement when administering an estate.

33. Requires that for the biennium ending June 30, 2015, the department of health and human services shall maintain a limit on benefits for adults with low service utilization of community mental health services, as identified in He-M 401.07.

34. Provides that the rate for services, placements, and programs paid for by the department of health and human services for delinquent children, child protection act, and children in need of services shall be not greater than the rates in effect on June 30, 2013; provided that upon the implementation of managed care, the rate of reimbursement shall be agreed upon by the provider and the managed care organization.

35. Clarifies the purposes for which the uncompensated care fund may be used.

36. Repeals the requirement that the commissioner of the department of health and human services make a report relative to payment methodology under the uncompensated care program.

37. Suspends congregate housing and congregate services.

38. Repeals a law relative to certification of shelter beds.

39. Provides that certain home care providers do not have to get a new license if they change the physical location of their office within the licensure period, and decreases the personal care provider license fee under RSA 151.

40. Establishes a commission to study the New Hampshire Medicaid enhancement tax.

41. Authorizes the department of corrections to fill unfunded positions within a total expenditure cap and transfer funds within and among all accounting units within the department.

42. Restores state payment of fees for attorneys in child abuse and neglect cases where the parents are indigent.

43. Limits department of education expenditures for chartered public schools to 100 percent of budgeted amounts and clarifies program audits of chartered public schools.

44. Requires the community college system to remit funds to the state for retiree health care benefits, and requires the community college system and the department of administrative services to establish a task force on the future cost allocation of retiree health care benefits for community college system employees and retirees.

45. Repeals a provision relative to fines paid by mail.

46. Makes the police standards and training fund nonlapsing.

47. Authorizes the commissioner of the department of safety, with prior approval of the fiscal committee of the general court, to transfer additional funds over budget estimates from the fire standards and training and emergency medical services fund, if necessary for the proper functioning of the division of fire standards and training and emergency medical services, the division of fire safety, or the division of homeland security and emergency management.

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HB 2-FN-A-LOCAL – FINAL VERSION

48. Clarifies the calculation of meals and rooms tax revenue credited to the division of travel and tourism development.
49. Permits utilization of certain funds to support fish and game staff costs.
50. Establishes divisions within the fish and game department.
51. Permits moneys collected from hatchery vending machines to be used for additional purchases.
52. Changes the membership of the health services planning and review board and requires the board to establish a state health plan; clarifies standard development under the certificate of need law; requires certain periodic reports; and extends the moratorium on nursing home beds and rehabilitation beds until June 30, 2016.
53. Transfers revenue from Cannon Mountain operations to the Cannon Mountain capital improvement fund.
54. Requires the department of resources and economic development to deposit revenue derived from Cannon Mountain in the state park fund until June 30, 2015.
55. Repeals the provision relating to funds to be distributed to colleges and universities under the UNIQUE endowment allocation program.
56. Establishes the position of deputy commissioner of employment security as an unclassified position requiring appointment by the governor and council.
57. Allows the commissioner of the department of transportation to transfer funds within accounting units of the department.
58. Requires the bank commissioner to assess institutions for any deficiency between fees collected and department expenditures for the fiscal year.
59. Exempts the judicial branch of certain requirements for transferring funds within the judicial branch appropriations.
60. Requires the department of revenue administration to compile data and issue a report to the house finance committee on the use and cost allocation of the Mosaic Parcel GIS system.
61. Requires the liquor commission to reimburse the department of justice for certain legal costs.
62. Requires the department of environmental services to discontinue the first in, first out delayed and deferred infrastructure project list for state aid grants for the biennium ending June 30, 2015 and identifies those infrastructure projects that are on the list and eligible for payments.
63. Amends the procedure for the transfer of unexpended and unencumbered appropriations from the special legislative subaccounts.
64. Repeals a provision relative to the submission of the McAuliffe-Shepard discovery center commission business plan to the fiscal committee of the general court.
65. Extends an appropriation to establish a North Country fire training facility.
66. Provides that the department of safety credit as agency income of motor vehicle fines shall

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not lapse until the second year of each biennium.

67. Requires the pharmacy board to provide inspectional services to certain boards without assessing a fee.

68. Requires the department of health and human services to establish a uniform, sliding-fee scale for voluntary services provided by approved alcohol treatment programs.

69. Requires the commissioner of the department of health and human services and area agencies to provide to any person, or that person's guardian, who is receiving state services pursuant to a plan with an individualized budget, a copy of such budget and the expenditures made under such budget.

70. Increases the portion of vital record fees retained by the town clerk and removes the requirement that a portion of the fees be deposited in the general fund.

71. Clarifies procedures for the boards regulating engineers, land surveyors, accountants, real estate appraisers, and geologists relative to receipts and disbursements of moneys received.

72. Makes an appropriation to the department of administrative services, for the purpose of reimbursing the spouse of a law enforcement officer who died in the line of duty, for erroneously charged medical benefits.

73. Authorizes the department of information technology to transfer funds within and among its accounting units.

74. Prevents the anticipated lapse of a prior appropriation to the department of safety for emergency management administration.

75. Requires the transfer of unrestricted general fund revenues to the fish and game fund.

76. Increases the maximum total education grant amount available to a municipality.

77. Limits the liability of landowners and salt applicators who opt for certification and employ winter maintenance best practices.

78. Redefines the term compensation for the purposes of the business enterprise tax for taxable periods beginning on or after January 1, 2013.

79. Clarifies a provision for the charge for costs of financial audits done by the legislative budget assistant.

80. Requires the transfer of funds from the department of justice to the department of revenue administration for the purpose of funding flood control payments under the Connecticut and Merrimack River flood control compacts.

81. Requires the governor to reduce total appropriations for compensation and benefits by a specified amount for the biennium ending June 30, 2015.

82. Prohibits use of electronic benefit transfer (EBT) cards at liquor stores and similar establishments.

83. Establishes a commission to study the expansion of Medicaid eligibility in New Hampshire.

84. Establishes a commission to review and analyze the costs and future funding of Medicaid

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long-term care services for the elderly, either in licensed facilities or under the Medicaid waiver in New Hampshire.

85. Transfers \$16,100,000 from the renewable energy fund to the general fund.

86. Requires that any budget surplus at the close of the fiscal year ending June 30, 2013 remain in the general fund.

87. Requires the public utilities commission to transfer funds to provide other necessary funds to the court-appointed trustee of the Tri-County Community Action Program, and establishes a revolving loan fund for the continued stabilization of the program.

88. Authorizes the treasurer to establish other post-employment benefits (OPEB) trusts.

89. Makes the navigation safety fund nonlapsing.

90. Makes an appropriation for the fiscal year ending June 30, 2013 to the New Hampshire Veterans Home for the purpose of paying utility costs.

91. Requires the New Hampshire veterans' home to file a biannual report to the legislature with the secretary of state, the fiscal committee, and the commissioner of administrative services.

92. Requires the gaming regulatory oversight authority to recommend a comprehensive regulatory scheme for casino gaming in New Hampshire by December 15, 2013. Also repeals the repeal of the gaming regulatory oversight authority.

93. Makes appropriations for salary increases for state employees.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears [~~in brackets and struck through~~].
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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HB 2-FN-A-LOCAL – FINAL VERSION

3Apr2013... 1169h
06/06/13 1954s
26June2013... 2174CofC
26June2013... 2182EBA

13-1022
09/01

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Thirteen

AN ACT relative to state fees, funds, revenues, and expenditures.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 144:1 Meals and Rooms Tax; Distribution to Cities and Towns. Notwithstanding any other
2 provision of law, for the fiscal year ending June 30, 2014, the state treasurer shall fund the
3 distribution of revenue to cities and towns pursuant to the formula for determining the amount of
4 revenue returnable to cities and towns under RSA 78-A:26, I and II at no more than the fiscal year
5 2013 distribution.

6 144:2 Suspension; Revenue Sharing. Notwithstanding any provision of law to the contrary,
7 RSA 31-A, relative to revenue sharing with cities and towns shall be suspended for the biennium
8 ending June 30, 2015.

9 144:3 School Building Aid; Alternative School Building Aid.

10 I. Notwithstanding RSA 198:15-a through RSA 198:15-hh and RSA 198:15-u through
11 RSA 198:15-w, the commissioner of the department of education shall issue no school building aid or
12 alternative school building aid for any project approved on or after June 30, 2013 through June 30,
13 2015.

14 II.(a) The commissioner of the department of education, upon recommendation of the state
15 fire marshal, may grant a waiver to the suspension of school building aid under paragraph I if the
16 state fire marshal or designee determines, based on reasonable information and belief, that:

17 (1) The condition of such school building or portion thereof constitutes a clear and
18 imminent danger to the life or safety of occupants or other persons, and requires remediation prior to
19 July 1, 2015; or

20 (2) A structural deficiency in the function or operation of a school building or portion
21 thereof presents a substantial risk to the life or safety of the occupants or other persons, and is more
22 than a technical violation of the fire code, and requires remediation prior to July 1, 2015.

23 (b) Any school building aid provided under a waiver granted pursuant to this paragraph
24 shall be limited to the costs associated with the remediation of the conditions or structural
25 deficiencies set forth in this paragraph.

26 144:4 Department of Health and Human Services; Suspension of Direct Graduate Medical
27 Education. The commissioner of the department of health and human services shall submit a Title
28 XIX Medicaid state plan amendment to the federal Centers for Medicare and Medicaid Services to

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- Page 67 -

1 144:178 Department of Administrative Services; Appropriation; Parking Benefit. There is
2 hereby appropriated to the department of administrative services the sum of \$50,000 for the fiscal
3 year ending June 30, 2014 and the sum of \$50,000 for the fiscal year ending June 30, 2015, for the
4 purpose of implementing the state employee parking benefit agreed to in the collective bargaining
5 agreement between the state of New Hampshire and the New Hampshire state employees'
6 association. The governor is authorized to draw a warrant for said sums out of any money in the
7 treasury not otherwise appropriated.

8 179 Contingency.

9 I. If HB 588 of the 2013 regular legislative session becomes law, RSA 206:1-a, as inserted by
10 section 75 of this act, shall be renumbered as RSA 206:1-b.

11 II. If SB 138-FN of the 2013 regular legislative session becomes law, RSA 151-E:19 as
12 inserted by section 132 of this act, and as repealed by section 133 of this act, shall be renumbered as
13 RSA 151-E:20.

14 180 Effective Date.

15 I. Sections 27, 32, 103, 124, 129-130, and 132 shall take effect upon its passage.

16 II. Sections 121-123 of this act shall take effect 90 days after its passage.

17 III. Sections 30, 33, 67, 68, 90, 102, 104, 118, 143, and 146 of this act shall take effect
18 June 30, 2013.

19 IV. Sections 78 and 89 of this act shall take effect August 1, 2013.

20 V. Section 54 of this act shall take effect November 2, 2013.

21 VI. Section 128 of this act shall take effect January 1, 2014.

22 VII. Sections 79-83, 85, 87, and 88 of this act shall take effect February 1, 2014.

23 VIII. Sections 84 and 140 of this act shall take effect June 30, 2016.

24 IX. Section 133 of this act shall take effect November 1, 2013.

25 X. Section 131 shall take effect December 1, 2016.

26 XI. Sections 147, 150, 155, 158, 161, 164, 168, and 172 of this act shall take effect July 12,
27 2013.

28 XII. Sections 148, 151, 153, 156, 159, 162, 165, 169, and 173 of this act shall take effect July
29 11, 2014.

30 XIII. Sections 149, 152, 154, 157, 160, 163, 166, 170, and 174 of this act shall take effect
31 January 9, 2015.

32 XIV. Sections 25 and 26 of this act shall take effect as provided in section 27 of this act.

33 XV. Section 34 of this act shall take effect November 15, 2013.

34 XVI. The remainder of this act shall take effect July 1, 2013.

35

36

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Approved: June 28, 2013
Effective Date:

- 1 I. Sections 27, 32, 103, 124, 129-130, and 132 shall take effect June 28, 2013.
- 2 II. Sections 121-123 shall take effect September 26, 2013.
- 3 III. Sections 30, 33, 67, 68, 90, 102, 104, 118, 143, and 146 shall take effect June 30, 2013.
- 4 IV. Sections 78 and 89 shall take effect August 1, 2013.
- 5 V. Section 54 shall take effect November 2, 2013.
- 6 VI. Section 128 shall take effect January 1, 2014.
- 7 VII. Sections 79-83, 85, 87, and 88 shall take effect February 1, 2014.
- 8 VIII. Sections 84 and 140 shall take effect June 30, 2016.
- 9 IX. Section 133 shall take effect November 1, 2013.
- 10 X. Section 131 shall take effect December 1, 2016.
- 11 XI. Sections 147, 150, 155, 158, 161, 164, 168, and 172 shall take effect July 12, 2013.
- 12 XII. Sections 148, 151, 153, 156, 159, 162, 165, 169, and 173 shall take effect July 11, 2014.
- 13 XIII. Sections 149, 152, 154, 157, 160, 163, 166, 170, and 174 shall take effect January 9, 2015.
- 14 XIV. Sections 25 and 26 shall take effect as provided in section 27.
- 15 XV. Section 34 shall take effect November 15, 2013.
- 16 XVI. Remainder shall take effect July 1, 2013.

STATE OF NEW HAMPSHIRE												
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS												
GENERAL FUND												
(Dollars in Thousands)												
	FY 2013			FY 2014			FY 2015			FINAL		
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC
1	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ -	\$ -	\$ 40,635	\$ 56,897	\$ 2,528	\$ 2,221	\$ 13,566	\$ 26,755
2												
3												
4	1,385,100	1,373,550	1,403,736	1,413,266	1,393,400	1,399,900	1,414,132	1,415,985	1,437,100	1,444,700	1,452,285	1,454,195
5	26,500	31,700	30,600	30,600	23,400	(4,821)	(10,660)	(12,763)	32,700	(12,616)	(21,392)	(24,138)
6	1,411,600	1,405,250	1,434,336	1,443,866	1,416,800	1,395,079	1,403,472	1,403,222	1,469,800	1,432,084	1,430,893	1,430,057
7												
8												
9	(1,347,918)	(1,347,918)	(1,347,918)	(1,347,918)	(1,368,121)	(1,346,850)	(1,389,629)	(1,389,899)	(1,428,414)	(1,397,841)	(1,412,761)	(1,412,781)
10	40,842	40,842	40,274	40,607	6,700	9,305	21,531	12,028	6,800	10,017	22,571	3,310
11	44,645	44,645	44,645	44,645	45,000	45,000	45,000	50,000	46,900	46,900	46,900	51,900
12	-3.42%	-3.42%	-3.41%	-3.42%	-3.31%	-3.36%	-3.29%	-3.63%	-3.30%	-3.38%	-3.37%	-3.68%
13	(1,262,431)	(1,262,431)	(1,262,999)	(1,262,666)	(1,316,421)	(1,292,545)	(1,323,098)	(1,327,871)	(1,374,714)	(1,340,924)	(1,343,290)	(1,357,571)
14												
15												
16	(24,418)	(16,318)	(18,368)	(11,969)								
17	(24,418)	(16,318)	(18,368)	(11,969)	-	-	-	-	-	-	-	-
18												
19												
20												
21	124,751	126,501	152,969	169,231	100,379	102,534	80,374	75,351	95,086	91,160	87,603	72,486
22												
23	138,587	140,337	166,805	183,067	100,379	102,534	121,009	132,248	97,614	93,381	101,169	99,241
24												
25	-	-	-	-	-	-	-	-	-	-	-	-
26	(138,587)	(140,337)	(126,170)	(126,170)	(97,851)	(100,313)	(107,443)	(105,493)	(91,329)	(90,858)	(101,147)	(99,197)
27												
28												
29												
30	\$ -	\$ -	\$ 40,635	\$ 56,897	\$ 2,528	\$ 2,221	\$ 13,566	\$ 26,755	\$ 6,285	\$ 2,523	\$ 22	\$ 44
31												
32												
33												
34	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312
35												
36												
37	Actual Revenue Stabilization Reserve Account (Rainy Day Fund) balance at 06/30/12 = \$9,312,000.											

STATE OF NEW HAMPSHIRE COMPARATIVE STATEMENT OF REVENUE		SCHEDULE 1												FINAL		
		FY 2013				FY 2014				FY 2015						
GENERAL FUND (Dollars in Thousands)		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC			
1	Business Profits Tax	\$ 246,700	\$ 253,800	\$ 275,750	\$ 275,750	\$ 252,600	\$ 252,900	\$ 276,010	\$ 276,010	\$ 265,600	\$ 259,100	\$ 281,700	\$ 281,700	\$ 281,700	\$ 281,700	1
2	Business Enterprise Tax	69,300	66,500	72,270	72,270	67,900	67,500	73,600	73,600	66,500	69,100	75,100	75,100	75,100	75,100	2
3	Subtotal	\$ 316,000	\$ 320,300	\$ 348,020	\$ 348,020	\$ 320,500	\$ 320,400	\$ 349,610	\$ 349,610	\$ 332,100	\$ 328,200	\$ 356,800	\$ 356,800	\$ 356,800	\$ 356,800	3
4	Meals & Rooms	241,700	242,250	238,904	238,904	248,100	250,200	242,400	242,400	259,600	261,800	247,360	247,360	247,360	247,360	4
5	Tobacco Tax	131,100	124,500	125,391	125,391	129,800	125,500	127,000	127,000	125,900	120,500	121,900	121,900	121,900	121,900	5
6	Interest & Dividends Tax	90,000	94,000	94,879	94,879	93,000	95,400	96,100	96,100	97,000	97,400	98,000	98,000	98,000	98,000	6
7	Insurance Tax	86,800	86,800	96,200	97,300	86,900	86,900	86,900	86,900	109,500	109,500	109,500	109,500	109,500	109,500	7
8	Communications Tax	66,300	66,500	64,182	64,182	66,500	66,500	62,500	62,500	63,300	63,300	62,500	62,500	62,500	62,500	8
9	Real Estate Transfer Tax	62,800	63,800	61,363	61,363	69,100	68,900	61,900	63,575	76,000	72,300	63,160	63,160	64,835	64,835	9
10	Court Fines and Fees	14,000	13,700	13,000	13,000	13,700	13,700	13,000	13,000	13,700	13,700	13,000	13,000	13,000	13,000	10
11	Securities Revenue	38,200	38,200	38,200	38,200	37,600	37,600	37,600	37,600	37,600	37,600	37,600	37,600	37,600	37,600	11
12	Utility Consumption Tax	6,000	6,000	6,000	6,000	6,000	5,900	6,000	6,000	6,000	5,900	6,000	6,000	6,000	6,000	12
13	Board and Care	26,300	26,700	23,270	26,700	27,300	27,500	27,322	27,500	28,000	28,200	27,965	27,965	28,200	28,200	13
14	Beer Tax	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	14
15	Other	70,800	70,700	73,100	73,100	75,700	75,800	77,200	77,200	76,300	76,300	77,500	77,500	77,500	77,500	15
16	Transfers from Liquor Sales	129,000	129,000	130,000	130,000	132,400	132,400	133,400	133,400	135,800	135,800	136,800	136,800	136,800	136,800	16
17	Tobacco Settlement	1,700	1,700	1,700	1,700	2,400	2,400	2,400	2,400	1,900	1,900	1,900	1,900	1,900	1,900	17
18	Gaming License Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Subtotal	\$ 1,293,900	\$ 1,297,350	\$ 1,327,409	\$ 1,331,939	\$ 1,322,200	\$ 1,322,300	\$ 1,336,532	\$ 1,338,385	\$ 1,375,900	\$ 1,365,600	\$ 1,373,185	\$ 1,375,095	\$ 1,375,095	\$ 1,375,095	19
20	Medicaid Enhancement	85,800	70,800	70,800	75,800	65,800	72,200	72,200	72,200	55,800	73,700	73,700	73,700	73,700	73,700	20
21	Medicaid Recovery	5,400	5,400	5,527	5,527	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	21
22	Subtotal	\$ 91,200	\$ 76,200	\$ 76,327	\$ 81,327	\$ 71,200	\$ 77,600	\$ 77,600	\$ 77,600	\$ 61,200	\$ 79,100	\$ 79,100	\$ 79,100	\$ 79,100	\$ 79,100	22
23	Total	\$ 1,385,100	\$ 1,373,550	\$ 1,403,736	\$ 1,413,266	\$ 1,393,400	\$ 1,399,900	\$ 1,414,132	\$ 1,415,985	\$ 1,437,100	\$ 1,444,700	\$ 1,452,285	\$ 1,454,195	\$ 1,454,195	\$ 1,454,195	23
24																24
25																25

STATE OF NEW HAMPSHIRE ADJUSTMENTS - SCHEDULE 2 GENERAL FUND (Dollars in Thousands)	SCHEDULE 2										FINAL		
	FY 2013				FY 2014				FY 2015				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House		Senate	CofC
REVENUE ADJUSTMENTS:													
1 Dedicated fund sweep and Settlement - HB2:150 intro	\$ 26,500	\$ 31,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2 Additional Revenue from DRA Auditors - HB1	-	-	-	5,100	5,100	5,100	5,100	-	11,300	11,300	11,300	11,300	
3 Postpone Net Operating Loss (NOL) Increase - HB2:30 intro	-	-	-	1,600	1,600	-	-	-	1,600	1,600	-	-	
4 Repeal Education Tax Credit - accounted for in Governor's base revenue estimate - HB2	-	-	-	-	-	-	-	-	-	-	-	-	
5 LCHIP transfer to the general fund - HB2	-	-	-	3,000	2,000	-	-	-	1,000	1,000	-	-	
6 Suspend BET Threshold Filing Change - HB2	-	-	-	1,000	1,000	-	-	-	1,000	1,000	-	-	
7 Suspend BET Carryforward - HB2	-	-	-	-	-	-	-	-	1,000	1,000	-	-	
8 Increase in R&D tax credit by \$1M - Ch 5, L'13, (Impact not included in Gov Rec)	-	-	-	(825)	(825)	(825)	(825)	(825)	(825)	(825)	(825)	(825)	
9 Insurance Premium Tax - Medicaid Expansion	-	-	-	-	-	-	-	-	5,800	5,800	-	-	
10 Board and Care - move to restricted fund	-	-	-	(27,300)	(27,500)	(27,322)	(27,500)	(27,500)	(28,000)	(28,200)	(27,965)	(28,200)	
11 Gaming License Fees - SB152	-	-	-	40,000	-	-	-	-	40,000	-	-	-	
12 Plea by mail budgeted as restricted in the Department of Safety - HB2	-	-	-	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	
13 DH&HS Clinical Services Revolving Account removed - HB2	-	-	-	-	93	93	93	93	-	98	98	98	
14 Pharmacy Board additional revenue - HB2	-	-	-	-	111	111	111	111	-	111	111	111	
15 Tobacco Settlement	-	-	21,500	21,500	21,600	2,500	2,500	2,500	-	2,500	2,500	2,500	
16 MTBE - settlement general fund reimbursement	-	-	9,100	9,100	-	-	-	-	-	-	-	-	
17 Renewable Energy Fund transfer to general fund - HB2	-	-	-	-	-	16,100	16,100	16,100	-	-	-	-	
18 Increased Real Estate Transfer Tax revenue estimate	-	-	-	-	-	1,675	1,675	1,675	-	1,675	1,675	1,675	
19 Transfer to Fish & Game Fund - HB2	-	-	-	-	-	(699)	(699)	(699)	-	(893)	(893)	(893)	
20 Vital Records Fee - SB128	-	-	-	-	-	(309)	(309)	(309)	-	(309)	(309)	(309)	
21 CCSNH - Stratham property sale	-	-	-	-	-	916	916	916	-	916	916	916	
22 Liquor revenue impact from state employee contract	-	-	-	-	-	-	(250)	(250)	-	-	-	(836)	
23													
24 TOTAL REVENUE ADJUSTMENTS	\$ 26,500	\$ 31,700	\$ 30,600	\$ 30,600	\$ 23,400	\$ (4,821)	\$ (10,660)	\$ (12,763)	\$ 32,700	\$ (12,616)	\$ (21,392)	\$ (24,138)	

	SCHEDULE 2												FINAL					
	STATE OF NEW HAMPSHIRE						ADJUSTMENTS - SCHEDULE 2											
	GENERAL FUND						(Dollars in Thousands)											
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC						
	FY 2013						FY 2014						FY 2015					
25	APPROPRIATION ADJUSTMENTS:													25				
26																		
27	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	
28	Legislative Branch - appropriation reduction Ch 223:9, L'11	790	790	790	790	790	790	790	790	-	-	-	-	-	-	-	-	
29	Department of Information Technology - appropriation reduction Ch 223:10, L'11	12,087	12,087	12,087	12,087	12,087	12,087	12,087	12,087	-	-	-	-	-	-	-	-	
30	Judicial Branch - appropriation reduction Ch 223:11, L'11	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	-	-	-	-	-	-	-	-	
31	Department of Information Technology - appropriation for new position Ch 223:12, L'11	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	-	-	-	-	-	-	-	-	
32	Department of Corrections; General Fund appropriation reduction Ch 223:13, L'11	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	-	-	-	-	-	-	-	-	
33	Department of Revenue Administration; General Fund appropriation reduction Ch 223:14, L'11	-	-	3	3	3	3	3	3	-	-	-	-	-	-	-	-	
34	Department of Environmental Services; Reduction to Out of State Travel appropriations Ch 223:16, L'11	540	540	540	540	540	540	540	540	-	-	-	-	-	-	-	-	
35	Department of Cultural Resources - general fund appropriation reduction Ch 223:20, L'11	485	485	485	485	485	485	485	485	-	-	-	-	-	-	-	-	
36	Department of Justice - General Fund appropriation reduction Ch 223:21, L'11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Appropriation; Sale of Lakes Region Facility Ch 224:80-82, L'11	571	571	571	571	571	571	571	571	-	-	-	-	-	-	-	-	
38	Consolidation of Payroll/HR functions Ch 224:84, L'11	250	250	250	250	250	250	250	250	-	-	-	-	-	-	-	-	
39	Consolidation of Finance and Accounting functions Ch 224:85, L'11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Appropriation; Consultant to evaluate Business Process functions Ch 224:86, L'11	(227)	(227)	(227)	(227)	(227)	(227)	(227)	(227)	-	-	-	-	-	-	-	-	
41	Appropriation; McAuliffe Shepard Discovery Center Ch 224:88, L'11	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	-	-	-	-	-	-	-	
42	Compensation and Benefit cost reductions Ch 224:202, L'11	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	-	-	-	-	-	-	-	-	
43	Department of Health and Human Services; Consolidation Ch 224:359, L'11	6,071	6,071	6,071	6,071	6,071	6,071	6,071	6,071	-	-	-	-	-	-	-	-	
44	Relative to the NH Retirement System - retirement reform - adjusted employee contribution rates Ch 224, L'11	-	-	-	-	-	-	-	-	4,505	4,805	5,000	5,000	4,467	4,767	5,000	5,000	
45	Judicial Branch General Fund appropriation reduction - HB1:9	-	-	-	-	-	-	-	-	2,250	2,250	3,500	3,500	2,250	2,250	3,500	3,500	
46	DH&HS General Fund appropriation reduction - HB1:10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	Legislative Branch General Fund appropriation reduction - HB1:12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	NH Veterans Home General Fund appropriation reduction - HB1:13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	DH&HS - Sununu Center General Fund appropriation reduction - HB1:14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

STATE OF NEW HAMPSHIRE ADJUSTMENTS - SCHEDULE 2 GENERAL FUND (Dollars in Thousands)	SCHEDULE 2												FINAL
	FY 2013				FY 2014				FY 2015				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
49 Department of Revenue Administration General Fund appropriation reduction - HB1	-	-	-	-	-	-	1,000	750	-	-	1,000	500	49
50 Consolidation of Payroll/HR functions - HB2	-	-	-	-	-	-	-	-	-	-	571	571	50
51 Lakes Region Facility appropriation lapse (\$147,000) - HB2	-	-	-	-	-	-	-	-	-	-	-	-	51
52 Repayment of erroneously charged medical benefits - (SB174) - HB2	-	-	-	-	-	-	(19)	(19)	-	-	-	-	52
53 Compensation and Benefit cost reductions - HB2	-	-	-	-	-	-	10,000	5,000	-	-	10,000	5,000	53
54 Commission to Study Expansion of Medicaid Eligibility - HB2	-	-	-	-	-	-	(200)	(200)	-	-	-	-	54
55 Veteran's Home FY13 utility shortfall	-	-	-	333	-	-	-	-	-	-	-	-	55
56 State employee contract	-	-	-	-	-	-	-	(3,753)	-	-	-	(13,261)	56
57 Rounding Adjustment	-	-	-	-	(55)	-	-	-	-	-	-	-	57
TOTAL APPROPRIATION ADJUSTMENTS	\$ 40,842	\$ 40,842	\$ 40,274	\$ 40,607	\$ 6,700	\$ 9,305	\$ 21,531	\$ 12,028	\$ 6,800	\$ 10,017	\$ 22,571	\$ 3,310	58
													59
													60

STATE OF NEW HAMPSHIRE COMPARATIVE STATEMENT OF REVENUE EDUCATION TRUST FUND (Dollars in Thousands)		SCHEDULE 3												FINAL
		FY 2013				FY 2014				FY 2015				
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1	Business Profits Tax	\$ 53,400	\$ 53,800	\$ 58,490	\$ 58,490	\$ 54,700	\$ 53,700	\$ 58,550	\$ 58,550	\$ 57,400	\$ 54,900	\$ 59,800	\$ 59,800	1
2	Business Enterprise Tax	138,700	131,900	143,320	143,320	136,000	136,900	149,440	149,440	132,700	140,300	152,600	152,600	2
3	Subtotal	\$ 192,100	\$ 185,700	\$ 201,810	\$ 201,810	\$ 190,700	\$ 190,600	\$ 207,990	\$ 207,990	\$ 190,100	\$ 195,200	\$ 212,400	\$ 212,400	3
4	Meals & Rooms	8,000	7,750	7,389	7,389	8,200	8,100	7,800	7,800	8,300	8,300	7,840	7,840	4
5	Tobacco Tax	76,000	83,000	83,594	83,594	75,200	73,700	74,600	74,600	72,900	70,800	71,600	71,600	5
6	Real Estate Transfer Tax	31,300	31,400	30,224	30,224	34,400	33,900	30,500	31,325	37,900	35,600	31,100	31,925	6
7	Transfer from Charitable Gaming/Pari-Mutuel	3,600	2,700	3,400	3,400	3,500	2,700	3,400	3,400	3,500	2,700	3,400	3,400	7
8	Transfer from Lottery	72,000	71,300	72,000	72,000	75,300	72,700	73,100	73,100	77,300	74,200	75,000	75,000	8
9	Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	9
10	Utility Property Tax	33,800	33,800	33,800	33,800	34,500	34,500	34,500	34,500	35,400	35,400	35,400	35,400	10
11	State Wide Property Tax	363,700	363,100	363,700	363,700	363,600	363,100	363,600	363,600	363,600	363,100	363,600	363,600	11
12	Total	\$ 820,500	\$ 818,750	\$ 835,917	\$ 835,917	\$ 825,400	\$ 819,300	\$ 835,490	\$ 836,315	\$ 829,000	\$ 825,300	\$ 840,340	\$ 841,165	12
13														13
14														14

STATE OF NEW HAMPSHIRE ADJUSTMENTS - SCHEDULE 4 EDUCATION TRUST FUND (Dollars in Thousands)		SCHEDULE 4												FINAL	
		FY 2013				FY 2014				FY 2015					
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC		
1 REVENUE ADJUSTMENTS:															
2 Postpone Net Operating Loss (NOL) Increase - HB2	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -	\$ -	\$ 400	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -
3 Repeal Education Tax Credit - accounted for in Governor's base revenue estimate - HB2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Suspend BET Threshold Filing Change - HB2	-	-	-	-	2,000	2,000	-	-	2,000	2,000	-	-	-	-	-
5 Cigarette and Tobacco 10 cent contingency plus other tobacco products @ 65.03% - HB2	-	-	-	-	30,000	30,000	10,000	12,550	30,000	30,000	10,000	12,550	10,000	12,550	12,550
6 Suspend BET Carryforward - HB2	-	-	-	-	-	-	-	-	2,000	2,000	-	-	-	-	-
7 Increase in R&D tax credit by \$1M - Ch 5, L'13, (Impact not included in Gov Rec)	-	-	-	-	-	(175)	(175)	(175)	-	(175)	(175)	(175)	(175)	(175)	(175)
8 Transfer from Lottery Commission - additional advertising funding	-	-	-	-	-	2,200	2,200	2,200	2,200	2,300	2,300	2,300	2,300	2,300	2,300
9 Transfer from Racing and Charitable Gaming - HB314 - single game wager limit	-	-	-	-	-	600	600	-	600	600	-	-	600	600	600
10 Cigarette and tobacco inventory floor tax - HB2	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Additional Revenue from DRA Auditors - HB1	-	-	-	-	2,900	2,900	2,900	2,900	2,900	6,700	6,700	6,700	6,700	6,700	6,700
12 Increased Real Estate Transfer Tax revenue estimate	-	-	-	-	-	-	825	-	-	-	825	-	825	-	-
13 TOTAL REVENUE ADJUSTMENTS	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 35,300	\$ 37,925	\$ 16,350	\$ 17,475	\$ 41,100	\$ 43,825	\$ 20,250	\$ 21,375	\$ 21,375	\$ 21,375	\$ 21,375
14 APPROPRIATION ADJUSTMENTS:															
15 Additional hardship grants over appropriation	\$ (600)	\$ (600)	\$ (600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 TOTAL APPROPRIATION ADJUSTMENTS	\$ (600)	\$ (600)	\$ (600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NEW HAMPSHIRE

**COMPREHENSIVE
ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended

June 30, 2014



Prepared by the Department of Administrative Services

Linda M. Hodgdon, Commissioner

Division of Accounting Services

Karen L. Benincasa, Comptroller

and the Bureau of Financial Reporting

Gerard J. Murphy, Administrator

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

tual expenditure information, expenditures in a detailed check register format (by entity), annual salaries and additional information provided directly on the website and/or through links to information posted on the websites of various state agencies (annual reports, monthly revenue reports, etc.). The site continues to be developed and maintained by the New Hampshire Department of Administrative Services and the Department of Information Technology, in consultation with the legislative oversight committee as established in RSA 9-F:2.

Fiscal Year 2014 Operations

The fiscal year 2014 budget as adopted in 2013 (the “Fiscal Year 2014 Budget”) assumed the State would start the year with an unassigned general fund surplus of \$56.9 million and a Rainy Day balance of \$9.3 million. However, the State began fiscal year 2014 with an unassigned surplus of \$72.2 million, an increase of \$15.3 million, and a Revenue Stabilization Fund (Rainy Day Fund) balance of \$9.3 million. Accordingly, the unassigned general fund balance, comprising Rainy Day Fund amount of \$9.3 million and other unassigned fund balance of \$72.2 million, ended fiscal year 2013 at \$81.5 million.

Unrestricted revenue for the General and Education Trust Funds received during fiscal year 2014 totaled \$2,173.2 million which was above the revised fiscal year 2014 budget by \$3.8 million and \$102.4 million lower than fiscal year 2013. Note: The original fiscal year 2014 unrestricted revenue budget as passed in 2013 (\$2,241.6 million) included \$72.2 million of Medicaid Enhancement Tax revenue which was redirected to the Department of Health and Human Services as a restricted revenue pursuant to Chapter 158, Laws of 2014, which passed in June 2014. The revised fiscal year 2014 Revenue budget was \$2,169.4 million.

- The net favorable results as compared to the revised fiscal year 2014 budget resulted from favorable and unfavorable changes within many of the revenue categories. Revenues that performed better than the revised budget included: Meals and Rooms Taxes by \$10.5 million (4%), Insurance Taxes \$8.1 million (9%), Tobacco Taxes \$5.4 million (3%) (Note: the tobacco tax rate increased on August 1, 2013 from \$1.68/pack of cigarettes to \$1.78/pack), and Real Estate Transfer Taxes \$3.9 million (4%). Revenues that performed below the revised budget included: Business Taxes by \$11.5 million (2%) and Interest and Dividends Taxes \$16.3 million (17%). The State’s other remaining revenue sources combined were approximately \$3.7 million above the revised fiscal year 2014 budget.
- The reported \$102.4 million (4.5%) revenue reduction as compared to fiscal year 2013 resulted primarily from one-time settlements received during fiscal year 2013 and changes made to the Fiscal Year 2014 Budget.
 - o One-time revenues received in fiscal year 2013 included an additional \$20.8 million of Tobacco Settlement revenue (see LITIGATION – *State of New Hampshire v. Philip Morris USA, RJ Reynolds, Inc. and Lorillard Tobacco Company*), as well as approximately \$9 million from the Methyl tertiary-butyl ether (“MtBE”) settlement.
 - o The Fiscal Year 2014 Budget changed how the board and care revenue and certain drug rebate revenue was recognized by the Department of Health and Human Services from an unrestricted revenue to a restricted revenue (reduction of \$26.4 million for Board & Care and approximately \$6.2 million for drug rebates). Additionally, Chapter 158 Laws 2014, directed 100% of the fiscal year 2014 Medicaid Enhancement Tax revenue to the Department of Health and Human Services whereas \$69.1 million had been recognized as unrestricted revenue in fiscal year 2013.
 - o Accordingly, excluding the significant one-time revenues received in fiscal year 2013 which were not received in fiscal year 2014 and excluding the Fiscal Year 2014 Budget changes to Board & Care, Drug Rebates and Medicaid Enhancement Tax revenues, the remaining unrestricted revenues increased approximately \$29.1 million or 1.4%. Meals and Rooms Taxes increased \$13.3 million (5%), Tobacco Taxes increased \$14.2 million (7%), Real Estate Transfer Taxes increased \$7.4 million (8%), Interest & Dividends Taxes decreased \$13.2 million (14%), and all other variances were approximately \$7.4 million favorable (net).

Net General Fund and Education Fund appropriations included in the original fiscal year 2014 budget, \$2,271.1 million, were revised in June 2014 to \$2,198.9 million as a result of Chapter 158, Laws of 2014, which directed 100% of the Medicaid Enhancement Tax to the Department of Health and Human Services as a restricted revenue (\$72.2 million of Medicaid Enhancement Tax revenue was changed from unrestricted to restricted). As compared to the revised fiscal year 2014 budget, net appropriations in fiscal year 2014 of \$2,205.3 million were approximately \$6.4 million unfavorable. Approximately \$4.3 million in net reductions under House Bills 1 and 2 were not achieved during the fiscal year and appropriations authorized after the passage of the Fiscal Year 2014 Budget via new legislation or existing laws were approximately \$11.5 million. However, lapses were approximately \$9.4 million higher than expected. Net appropriations are reported as approximately \$20 million lower than the fiscal year 2013 net appropriations of \$2,225.3 million; however, if fiscal year 2013 is reduced (‘normalized’) for the fiscal year 2013 board and care, drug rebates and MET revenues which were changed from unrestricted to restricted revenues in fiscal year 2014, net appropriations in fiscal year 2014 increased approximately \$81.7 million (3.8%) from approximately \$2,123.6 million in fiscal year 2013.

Total closing adjustments made in accordance with generally accepted accounting principles (GAAP) to bring the budgetary accounting basis to the modified accrual accounting basis totaled \$17.5 million for fiscal year 2014. GAAP and other adjustments were not budgeted in fiscal year 2014. The most significant GAAP and other adjustments affecting fiscal year 2014 were the result of an increase in the Medicaid liability required as of June 30, 2014. A General Fund GAAP adjustment of approximately \$17.8 million was required for unpaid liabilities to providers and managed care organizations as well as the incurred but not reported liabilities. The remaining GAAP and other adjustments (net) were favorable by approximately \$0.3 million. The fiscal year 2014 GAAP and other adjustments were approximately \$25.6 million higher than fiscal year 2013 (\$8.1 million). Additionally, \$0.7 million was transferred as budgeted to the Fish & Game fund during fiscal year 2014.

Accordingly, in addition to the \$9.3 million remaining in the Rainy Day Fund, the State ended the year with an undesignated fund balance of \$21.9 million for a total of \$31.2 million. This was approximately \$4.8 million less than the budget and approximately \$50.3 million less than the prior year.

Highway Fund

The Highway Fund ended the year with an operating surplus of approximately \$33.2 million as compared to the Budget of \$22.7 million. The Highway Fund revenues were higher than the Budget by approximately \$6 million. The Fiscal Year 2014 revenues included approximately \$15 million of revenue from the Turnpike System related to the I-95 sale transaction that took place back in 2010. The Fiscal Year 2014 Unrestricted Highway Fund revenues were approximately \$30.9 million lower than Fiscal Year 2013 primarily as a result of the decrease in the revenue received from the I-95 sale (decrease of \$11 million), as well as the result of a reclassification from Unrestricted Highway Fund revenues to Restricted Highway Fund revenues in the Fiscal Year 2014 budget for Federal overhead and indirect cost recoveries (decrease of approximately \$14.7 million). Additional information on the Highway Fund Balance can be found on page 125.

Fish & Game Fund

The Fish and Game Fund ended the year with an Undesignated Fund Balance of approximately \$1.2 million versus the Original Budget as passed in 2013 of essentially \$0. Fish and Game Fund revenues of \$10.6 million were slightly favorable for the year by approximately \$.2 million as compared to the fiscal year 2014 Plan of \$10.1 million. A Transfer from the General Fund was made during Fiscal Year 2014, as budgeted, in the amount of \$.7 million. Additional information regarding the Fish and Game Fund Undesignated Fund Balance can be found on page 126.

Unrestricted Net Position

At the Government-Wide Level, the State's Governmental Activities unrestricted net position are less than the unrestricted liabilities which results in a deficit of Unrestricted Net Position. Since fiscal year 2009 (on a restated basis), the State's net position has changed from an unrestricted positive balance to an unrestricted deficit balance. The deficit balance as of June 30, 2014 was \$790 million. This decrease in unrestricted net position to the current deficit position appears to be primarily the result of the following: 1) \$858 million of Other Post Employment Benefit (OPEB) Liabilities outstanding as of June 30, 2014 (see Note 11) 2) Long-Term debt issued by the State for component unit capital purposes, \$244 million outstanding principal balance as of June 30, 2014 (\$185 million USNH and \$59 million CCSNH), that did not result in a Governmental Activities' capital asset (assets are recorded on the balance sheets of USNH and CCSNH), and 3) school building aid which was bonded between 2009-2011 of approximately \$105 million that did not result in a State capital asset.

Major Initiatives Expected to Affect the Future Financial Position of the State:

Increase Balance of the Revenue Stabilization Fund:

Currently, the State of New Hampshire has only \$9.3 million in the State's Revenue Stabilization Fund ('Rainy Day Fund'). As this balance is significantly less than ideal relative to comparisons to other States and various general guidelines to ensure the State can absorb any unpredicted financial challenges that we may face in the future, the State continues to discuss ways to increase this balance going forward. The appropriate level of the Revenue Stabilization Fund ultimately depends on state-specific factors and the State should continue policy discussions in order to have adequate resources available during times of revenue shortfalls and unforeseen events.

Business Taxes and Interest & Dividends Taxes:

During the last few years, several changes have been made to the Business Tax and Interest & Dividend tax laws. It is currently unclear as to the impact those changes have had on fiscal year 2014 and prior year revenues as well as the impact the changes will have on future revenues; however, the Department of Revenue Administration continues to evaluate the effects of these changes. A list of the more significant changes was provided in the April 2014 Monthly Revenue Focus issued by the Department of Administrative Services at <http://admin.state.nh.us/accounting/FY%2014/Monthly%20Rev%20April.pdf>.

STATE OF NEW HAMPSHIRE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014
(Expressed in Thousands)

	General	Highway	Education	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$330,514	\$144,696		\$44,312	\$519,522
Investments	16,429	24,114		21,344	61,887
Receivables (Net of Allowances for Uncollectibles)	438,066	46,384	\$68,786	6,269	559,505
Inter-Fund Note Receivable		14,179			14,179
Due from Other Funds	13,973	1,193		4,326	19,492
Inventories	4,712	14,352		613	19,677
Loan Receivables	12,040				12,040
Total Assets	\$815,734	\$244,918	\$68,786	\$76,864	\$1,206,302
LIABILITIES					
Accounts Payable	\$301,935	\$40,741	\$1,199	\$13,181	\$357,056
Accrued Payroll	19,556	4,871		470	24,897
Due to Other Funds	2,820	610	9,718		13,148
Unearned Revenue	66,122	2,978			69,100
Unclaimed Property	16,083				16,083
Other Liabilities	698				698
Total Liabilities	407,214	49,200	10,917	13,651	480,982
DEFERRED INFLOWS OF RESOURCES	111,099	17,551	52,800		181,450
FUND BALANCES					
Nonspendable:					
Inventories	4,712	14,352		613	19,677
Permanent Fund Principal				11,358	11,358
Restricted	109,417	163,815		48,703	321,935
Committed	116,325			1,304	117,629
Assigned	35,765		5,069	1,235	42,069
Unassigned:					
Revenue Stabilization	9,312				9,312
Other	21,890				21,890
Total Fund Balances	297,421	178,167	5,069	63,213	543,870
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$815,734	\$244,918	\$68,786	\$76,864	\$1,206,302

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

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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									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Beer Tax	\$12,656	\$12,689	\$12,885	\$12,900	\$13,065	\$12,695	\$12,720	\$12,728	\$12,805	\$12,413
Board and Care Revenue		26,439	24,487	22,519	22,072	21,338	19,937	18,354	13,261	15,583
Business Profits Tax	271,707	267,062	256,552	248,537	258,633	251,925	317,439	287,423	264,027	196,647
Business Enterprise Tax	73,009	78,293	68,459	63,003	71,744	61,889	77,710	79,291	75,190	114,110
Estate and Legacy Tax	43	(60)	7	92	48	(4)	214	617	3,224	11,659
Insurance Tax	95,028	95,405	84,990	84,902	86,804	94,144	95,876	97,909	90,462	88,706
Securities Revenue	40,612	38,137	37,591	37,025	34,231	34,680	34,700	32,964	30,064	27,904
Interest and Dividends Tax	79,811	92,974	83,536	76,597	84,866	97,126	118,693	108,086	80,543	67,896
Liquor	135,889	132,338	127,590	125,718	120,718	146,000	133,052	124,742	120,644	112,555
Meals and Rentals Tax	254,033	241,169	231,776	228,898	228,291	203,603	206,726	202,595	193,788	186,486
Dog Racing				329	334	385	525	703	559	1,112
Horse Racing				1,005	1,184	1,633	2,440	2,398	2,313	2,401
Gambling Winning Tax				3,188	2,933					
Games of Chance				1,136	1,181					
Real Estate Transfer Tax	67,093	62,322	52,792	53,987	55,994	53,539	77,690	91,704	106,161	107,821
Telephone/Communications Tax	59,281	57,350	79,320	76,500	80,965	80,243	80,932	72,986	70,496	70,039
Tobacco Tax	130,274	126,233	136,094	129,849	130,521	59,257	57,060	65,337	69,892	73,159
Tobacco Settlement	2,279	23,249	2,510	1,692	4,221	12,821	8,404			2,441
Utilities Tax	6,147	6,104	5,929	5,955	5,976	6,535	6,285	5,757	6,385	6,265
Courts Fines and Fees	13,637	12,898	13,853	13,737	13,022	29,295	31,300	30,452	29,500	25,517
Flexible Grant										
Other:										
Corporate Returns	710	683	575	754	712	647	682	678	744	733
Interstate Vehicle Registrations				2,157	1,132	1,231	1,362	167	2,411	2,334
Corporate Filing Fees	2,899	2,937	3,056	3,251	3,016	3,271	3,346	3,414	3,716	3,231
Interest on Surplus Funds	270	59	(41)	10	(545)	404	5,352	7,776	4,868	1,712
Reimbursement of Indirect Costs	10,390	8,915	9,836	10,800	8,340	7,214	6,858	6,822	6,265	6,724
Miscellaneous	61,835	71,016	63,682	59,444	78,862	74,031	71,412	69,612	44,092	44,878
Subtotal	1,317,603	1,356,212	1,295,479	1,263,985	1,308,320	1,253,902	1,370,715	1,322,515	1,231,410	1,182,326
Net Medicaid Enhancement										
Revenues (MER)		69,082	74,832	93,440	98,136	99,626	93,111	83,257	73,617	147,209
Recoveries	4,739	11,324	6,309	27,758	19,854	21,827	20,108	15,875	24,462	22,989
Subtotal	1,322,342	1,436,618	1,376,620	1,385,183	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489	1,352,524
Other MER Transferred to/(from)										
Uncompensated Care Pool										39,062
Total Unrestricted Revenue	\$1,322,342	\$1,436,618	\$1,376,620	\$1,385,183	\$1,426,310	\$1,375,355	\$1,483,934	\$1,421,647	\$1,329,489	\$1,391,586

STATE OF NEW HAMPSHIRE

SCHEDULE OF UNDESIGNATED/UNASSIGNED - OTHER FUND BALANCE - GENERAL FUND

FOR THE LAST TEN FISCAL YEARS

(Expressed in Thousands)

	Fiscal Year Ended June 30									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Balance, July 1 (Budgetary Method)	\$214,070	\$183,904	\$210,884	\$112,355	\$24,094	\$103,494	\$92,966	\$80,329	\$123,174	\$73,757
Additions:										
Unrestricted Revenue	1,322,342	1,436,618	1,376,620	1,385,183	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489	1,352,524
(1) Unrestricted Revenue - UCP										39,062
Total Unrestricted Revenue	1,322,342	1,436,618	1,376,620	1,385,183	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489	1,391,586
Transfer from Other Funds	2,589	793	1,952	38,333	9,576	865	47,409	1,938	27,013	8,709
Bonds Authorized and Unissued										42,800
Other Credits			145	975	6,800	529	437	116	137	1,126
Total Additions	1,324,931	1,437,411	1,378,717	1,424,491	1,442,686	1,376,749	1,531,780	1,423,701	1,356,639	1,444,221
Deductions:										
Appropriations Net of Estimated Revenues:										
General Government	259,245	257,703	261,384	282,297	319,116	342,736	338,358	297,294	281,005	303,522
Administration of Justice and Public Protection	217,101	210,595	211,009	221,054	217,743	209,521	222,982	200,236	195,145	172,289
Resource Protection and Development	18,055	27,246	29,693	33,118	38,183	42,348	45,674	43,078	42,056	41,454
Transportation	1,077	919	917	1,071	573	1,155	1,173	2,704	6,021	2,885
Health and Social Services	606,356	660,317	660,712	691,787	663,458	678,334	695,610	633,792	614,948	608,735
Education	203,609	168,691	156,406	193,707	201,346	197,570	236,560	223,498	210,520	256,466
Liquor Commission						37,570	35,465	31,949	30,585	27,562
Subtotal	1,305,443	1,325,471	1,320,121	1,423,034	1,440,419	1,509,234	1,575,822	1,432,551	1,380,280	1,412,913
Uncompensated Care Pool										39,062
Total Appropriations Net of Estimated Revenues	1,305,443	1,325,471	1,320,121	1,423,034	1,440,419	1,509,234	1,575,822	1,432,551	1,380,280	1,451,975
Less: Lapses	(54,424)	(59,312)	(39,463)	(97,154)	(60,700)	(71,246)	(61,628)	(41,582)	(34,045)	(57,969)
Net Appropriations	1,251,019	1,266,159	1,280,658	1,325,880	1,379,719	1,437,988	1,514,194	1,390,969	1,346,235	1,394,006
Transfers to Other Funds	122,102	140,134	124,281	50	52,988	18,067	6,887			757
Other Debits	379	952	758	32	1,452	94	171	95	1,547	41
Designation or Reserve Accounts					(79,734)			20,000	51,702	-
Total Deductions	1,373,500	1,407,245	1,405,697	1,325,962	1,354,425	1,456,149	1,521,252	1,411,064	1,399,484	1,394,804
Balance, June 30 (Budgetary Method)	165,501	214,070	183,904	210,884	112,355	24,094	103,494	92,966	80,329	123,174
GAAP Adjustments:										
Receivables	67,887	20,832	17,701	71,238	38,435	55,183	41,090	33,647	39,098	34,313
Accounts Payable and Accrued Liabilities	(109,457)	(41,401)	(47,685)	(140,427)	(116,599)	(100,100)	(106,756)	(100,451)	(88,809)	(93,773)
Transfer from General to Liquor Fund						(5,973)	(5,322)	(5,030)	(4,562)	(4,012)
Additional Transfers (to) from Reserve Accounts						79,734				
Total GAAP Adjustments	(41,570)	(20,569)	(29,984)	(69,189)	(78,164)	28,844	(70,988)	(71,834)	(54,273)	(63,472)
Year-End Transfer to/from the Education Trust Fund	(102,041)	(121,324)	(140,084)	(124,023)	31,490	(52,938)	(15,322)	40,581		22,500
Balance (Deficit), June 30 (GAAP)	\$21,890	\$72,177	\$13,836	\$17,672	\$65,681	\$	\$17,184	\$61,713	\$26,056	\$82,202

See accompanying Independent Auditors' Report

**SCHEDULE OF UNDESIGNATED / UNASSIGNED FUND BALANCE
EDUCATION FUND
FOR THE LAST TEN FISCAL YEARS
(Expressed in Thousands)**

	Fiscal Year Ended June 30									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Balance July 1	\$	\$	\$	\$	\$	\$	\$	\$8,357	\$	\$
Additions										
Unrestricted Revenue										
Statewide Property Tax (2)	363,599	363,675	363,121	363,647	363,166	363,653	363,066	363,335	363,392	350,368
Statewide Property Tax							58			20,934
Utility Property Tax	35,771	33,249	33,067	32,319	29,929	28,972	24,196	21,847	20,881	20,102
BPT Increase	58,442	56,692	55,309	49,264	57,590	53,894	67,961	57,755	56,578	50,748
BET Increase	146,471	149,718	135,815	129,401	122,157	123,389	154,990	174,208	150,380	130,600
Meals & Rentals	7,697	7,232	7,559	6,643	4,235	6,107	7,632	7,218	7,138	7,153
Real Estate Tax Increase	33,700	31,099	29,196	27,975	28,832	27,736	38,616	45,663	52,545	51,960
Tobacco Tax Increase	89,753	79,631	78,843	96,805	113,004	128,796	109,260	78,283	80,902	28,214
Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,781	38,961	40,000
Transfers from Lottery	72,380	74,335	66,768	62,206	66,222	68,149	75,553	80,548	81,987	70,263
Transfers from Racing & Charitable Gaming	3,034	3,373	3,495	1,254	1,362	1,470	1,457			
Total Revenue	850,847	839,004	813,173	809,514	826,497	842,166	882,789	869,638	852,764	770,342
General Fund										
Budgeted Appropriations										61,378
Total Additions	850,847	839,004	813,173	809,514	826,497	842,166	882,789	869,638	852,764	831,720
Deductions										
Appropriations										
Adequate Education Grant (1)	572,465	577,792	578,204	482,725	336,852	526,707	527,295	472,383	473,534	441,610
Adequate Education Grant (2)	363,599	363,675	363,121	363,647	363,166	363,653	363,066	363,335	363,392	350,368
Total Grants	936,064	941,467	941,325	846,372	700,018	890,360	890,361	835,718	836,926	791,978
DRA-Property Tax Relief	2,887	2,706	1,246	3,300	5,210	5,390	5,700	3,800	2,900	(1,800)
DOE-Charter Schools	18,905	11,085	5,185	6,407	4,830	2,378	1,780	400		
DOE-Kindergarten Aid		1,952	1,952	3,678	3,678			2,004		
DOE-Fiscal Disparity Grants		5,026	4,266	51,187	39,760					
DOE-Education Transition Aid				43,491	43,657					
Total Appropriations	957,856	962,236	953,974	954,435	797,153	898,128	897,841	841,922	839,826	790,178
Less Lapses	(4,968)	(2,272)	(717)	(20,898)	(2,146)	(3,024)	270	(4,508)	4,581	19,042
Net Appropriations	952,888	959,964	953,257	933,537	795,007	895,104	898,111	837,414	844,407	809,220
Current Year Balance	(102,041)	(120,960)	(140,084)	(124,023)	31,490	(52,938)	(15,322)	32,224	8,357	22,500
End of Year										
Transfers From(To)										
General Fund										
FY 2005										(22,500)
FY 2007								(40,581)		
FY 2008							15,322			
FY 2009						52,938				
FY 2010					(31,490)					
FY 2011				124,023						
FY 2012			140,084							
FY 2013		120,960								
FY 2014	102,041									
Balance June 30	\$	\$	\$	\$	\$	\$	\$	\$	\$8,357	\$

(1) State Education Grant Disbursed by State

(2) State Education Grant Retained Locally by Cities & Towns

STATE OF NEW HAMPSHIRE
SCHEDULE OF STATE EMPLOYEES BY FUNCTION
LAST NINE FISCAL YEARS

(Includes all active employees eligible for payment at June 30th and does not include vacant positions)

Full-Time Employees	FISCAL YEAR								
	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government									
Department of Information Technology	318	327	326	337	353	388	391	391	390
Department of Administrative Services	283	276	281	304	312	312	303	294	252
Department of Revenue Administration	138	117	118	165	177	194	186	190	183
Legislative Services	125	126	130	136	142	144	146	141	134
All other	218	270	213	234	240	253	250	256	262
Administration of Justice and Public Protection									
Department of Safety	1,015	992	1,011	1,026	1,065	1,085	1,096	1,092	1,057
Department of Corrections	766	782	792	810	856	944	975	967	973
Judicial Branch	531	531	526	595	634	670	676	673	682
Department of Employment Security	272	276	283	374	357	312	314	319	327
Liquor Commission	301	310	286	286	301	302	305	297	303
Adjutant General	115	123	123	113	121	120	119	117	120
All other	449	434	440	471	480	484	493	467	456
Resource Protection and Development									
Department of Environmental Services	427	421	413	429	469	470	474	469	475
Department of Resource and Economic Development	205	202	205	187	192	193	206	205	212
Fish and Game	179	179	182	185	186	184	183	180	183
All other	6	7	6	6	13	13	12	6	6
Transportation									
Department of Transportation	1,493	1,537	1,560	1,632	1,677	1,623	1,643	1,658	1,683
Health and Social Services									
Department of Health and Human Services:									
New Hampshire Hospital	549	538	534	627	704	737	756	749	772
Office of Commissioner	307	303	565	564	565	617	635	625	585
Division of Children and Youth*	1		347	347	336	372	371	350	358
Human Services*	714	712							
Division of Transitional Assistance	419	380	332	334	318	337	335	318	317
New Hampshire Veteran's Home	308	320	325	319	323	326	328	316	279
Division of Juvenile Justice Services*	5	4	258	260	290	313	315	321	348
Office of Health Management	225	230	241	226	232	265	271	267	262
All other	449	454	399	407	410	422	433	438	435
Education									
Department of Education	234	243	250	256	263	267	269	277	274
CCSNH **								719	709
All other	59	60	71	85	87	92	92	92	90
State Total	10,111	10,154	10,217	10,715	11,103	11,439	11,577	12,194	12,127
Part-Time and Temporary Employees									
General Government	780	794	720	708	726	718	719	721	717
Administration of Justice and Public Protection	4,358	4,197	4,206	3,915	3,971	4,005	3,745	3,617	3,374
Resource Protection and Development	1,559	1,932	1,790	1,477	1,697	1,465	1,369	1,237	1,301
Transportation	315	287	331	422	463	458	449	461	444
Health and Social Services	579	512	533	511	453	582	633	614	535
Education	52	45	70	72	74	68	64	62	68
CCSNH**								2,684	2,490
State Total	7,643	7,767	7,650	7,105	7,384	7,296	6,979	9,396	8,929

Source: The Department of Administrative Services, Division of Accounting Services.

* SFY 13 and 14 Changes are due to new agencies being created and reorganization as part of FY14 budget

**The C.C.S.N.H. became a component unit of the State of NH in FY 08.

**State of New Hampshire
Surplus Statement - General and Education Funds
Fiscal Years 2012-2014**
(expressed in millions)

	FY 2012		FY 2013		FY 2014		
	Total	General	Education	Total	General	Education	Total
Undesignated Fund Balance, July 1	\$ 17.7	\$ 13.8	\$ -	\$ 13.8	\$ 72.2	\$ -	\$ 72.2
Additions:							
Unrestricted Revenue	2,189.8	1,436.6	839.0	2,275.6	1,322.3	850.9	2,173.2
Total Additions	2,189.8	1,436.6	839.0	2,275.6	1,322.3	850.9	2,173.2
Deductions:							
Appropriations Net of Estimated Revenues	(2,276.5)	(1,325.5)	(961.4)	(2,286.9)	(1,305.4)	(959.3)	(2,264.7)
Less Lapses	40.2	59.3	2.3	61.6	54.4	5.0	59.4
Total Net Appropriations	(2,236.3)	(1,266.2)	(959.1)	(2,225.3)	(1,251.0)	(954.3)	(2,205.3)
GAAP and Other Adjustments	42.6	9.3	(1.2)	8.1	(18.9)	1.4	(17.5)
Current Year Balance	(3.9)	179.7	(121.3)	58.4	52.4	(102.0)	(49.6)
Fund Balance Transfers (To)/From:							
Fish and Game Fund					(0.7)		(0.7)
Education Trust Fund		(121.3)	121.3		(102.0)	102.0	
Undesignated Fund Balance, June 30	13.8	72.2	-	72.2	21.9	-	21.9
Reserved for Rainy Day Account	9.3	9.3		9.3	9.3		9.3
Total Equity	\$ 23.1	\$ 81.5	\$ -	\$ 81.5	\$ 31.2	\$ -	\$ 31.2

**TITLE I
THE STATE AND ITS GOVERNMENT**

**CHAPTER 14
LEGISLATIVE OFFICERS AND PROCEEDINGS**

Legislative Budget Assistant

Section 14:30-a

14:30-a FISCAL COMMITTEE. –

I. There is hereby established a *FISCAL COMMITTEE* of the general court. Said committee shall consist of 10 members. Five shall be members of the house as follows: the chairperson of the finance committee and 2 other members of the committee, appointed by the chairperson; and 2 other house members appointed by the speaker of the house. Five members shall be members of the senate as follows: the chairperson of the finance committee and 2 other members of that committee, appointed by the chairperson; and 2 other senators appointed by the senate president. The chairperson of the house finance committee shall be the chairperson of the *FISCAL COMMITTEE*.

II. The committee shall, while the general court is in session and during the interim, consult with, assist, advise, and supervise the work of the legislative budget assistant, and may at its discretion investigate and consider any matter relative to the appropriations, expenditures, finances, revenues or any of the fiscal matters of the state. The members shall be paid the regular legislative mileage during the interim while engaged in their work as members of the committee.

III. The *FISCAL COMMITTEE* shall consider recommendations proposed to it by the legislative performance audit and oversight committee established under RSA 17-N:1. The *FISCAL COMMITTEE* shall adopt all recommendations proposed to it as provided in RSA 17-N:1, III by the performance audit and oversight committee unless the *FISCAL COMMITTEE* refuses by unanimous vote to adopt such recommendations.

IV. [Repealed.]

V. [Repealed.]

VI. Any non-state funds in excess of \$100,000, whether public or private, including refunds of expenditures, federal aid, local funds, gifts, bequests, grants, and funds from any other non-state source, which under state law require the approval of governor and council for acceptance and expenditure, may be accepted and expended by the proper persons or agencies in the state government only with the prior approval of the *FISCAL COMMITTEE* of the general court.

Source. 1965, 239:19. 1987, 416:7. 1989, 396:13; 408:2. 1991, 346:18, I. 1995, 9:8. 2005, 177:11. 2006, 290:21, eff. June 15, 2006. 2012, 247:10, eff. Aug. 17, 2012.

ADDITIONAL REVENUES - BIENNIUM ENDING JUNE 30, 2015
Fiscal Committee Approvals Through Meeting of 09/26/14

LBAO
10/27/14

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
FISCAL YEAR 2014										
Note: This summary does not include additional federal American Recovery and Reinvestment Act (ARRA) revenues.										
13-165	July'13	Adjutant General's Department Adjutant General's Department Total	RSA 14:30-a, VI	-	585,000	-	585,000	-	-	
13-163	July'13	Agriculture, Markets and Food, Department of	RSA 14:30-a, VI	-	585,000	-	585,000	-	-	
13-289	Jan'14	Agriculture, Markets and Food, Department of	RSA 14:30-a, VI	-	156,342	-	156,342	-	-	
		Agriculture, Markets and Food, Department of Total		-	224,025	-	224,025	-	-	
				-	380,367	-	380,367	-	-	
14-015	Feb'14	Board of Pharmacy	RSA 14:30-a, VI	-	-	368,871	368,871	1	-	Establishes a temporary full-time position in Class 59
		Board of Pharmacy Total		-	-	368,871	368,871	1	-	Provides approval for establishing consultant positions
14-028	March'13	Cultural Resources, Department of	RSA 14:30-a, VI	-	-	114,625	114,625	-	-	
14-029	March'13	Cultural Resources, Department of	RSA 14:30-a, VI	-	697,919	-	697,919	-	3	Establishes 3 temporary part-time positions in class 50
		Cultural Resources, Department of Total		-	697,919	114,625	812,544	-	3	
14-026	March'13	Education, Department of	RSA 14:30-a, VI	-	4,222,476	-	4,222,476	3	1	Establishes 3 temporary full time positions in class 59 and 1 temporary part-time position in class 50
14-026	Apr'13	Education, Department of	RSA 14:30-a, VI	-	-	150,000	150,000	-	-	
13-192	July'13	Energy and Planning	RSA 14:30-a, VI	-	4,222,476	-	4,222,476	3	1	
13-223	Oct'13	Energy and Planning	RSA 14:30-a, VI	-	-	200,000	200,000	-	-	
13-286	Jan'14	Energy and Planning	RSA 14:30-a, VI	-	-	200,000	200,000	-	-	
		Energy and Planning Total		-	-	99,501	99,501	-	-	
13-239	Nov'13	Environmental Services, Department of	RSA 14:30-a, VI	-	182,262	-	182,262	-	-	
13-245	Nov'13	Environmental Services, Department of	RSA 14:30-a, VI	-	-	1,250,000	1,250,000	-	-	
13-246	Nov'13	Environmental Services, Department of	RSA 14:30-a, VI	-	-	22,316,661	22,316,661	5	-	Funds are from account held by Justice. See FIS 13-257 for Justice portion of this transaction. FIS 14-126 transferred \$80,900 between several class lines, no increase in funds.
14-087	June'14	Environmental Services, Department of	RSA 14:30-a, VI	-	-	10,000,000	10,000,000	-	-	
14-022	March'13	DHHS - Division of Children, Youth and Families	RSA 14:30-a, VI	-	182,262	33,566,661	33,748,923	5	-	
14-102	June'14	DHHS - Division of Child Support Services	RSA 14:30-a, VI	-	422,249	-	422,249	-	-	
13-235	Jan'14	DHHS - Division of Client Services	RSA 14:30-a, VI	-	1,100,000	-	1,100,000	-	-	
		DHHS - Division of Client Services Total		-	9,544,393	-	9,544,393	-	-	

ADDITIONAL REVENUES - BIENNIUM ENDING JUNE 30, 2015
Fiscal Committee Approvals Through Meeting of 09/26/14

LBAO
10/27/14

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established	Comments
13-224	Oct'13	DHHS - Division of Client Services Total		-	9,544,393	-	9,544,393	-	
13-256	Nov'13	DHHS - Division of Community Based Care	RSA 14:30-a, VI	-	353,203	-	353,203	-	
13-290	Jan'14	DHHS - Division of Community Based Care	RSA 14:30-a, VI	-	414,964	-	414,964	-	
14-088	June'14	DHHS - Division of Community Based Care	RSA 14:30-a, VI	-	198,000	-	198,000	-	
13-232	Oct'13	DHHS - Division of Community Based Care Total		-	5,005,000	5,000,000	10,005,000	-	
13-233	Oct'13	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	5,971,167	5,000,000	10,971,167	-	
			RSA 14:30-a, VI	-	168,941	-	168,941	-	
			RSA 14:30-a, VI	-	219,533	-	219,533	-	
14-019	Feb'14	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	313,717	-	313,717	-	Provides approval for establishing consultant positions
13-296	Jan'14	DHHS - Division of Public Health Services Total		-	702,191	-	702,191	-	
13-297	Jan'14	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	36,211	-	36,211	-	
13-298	Jan'14	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	22,046	-	22,046	-	
14-073	Feb'14	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	421,538	259,945	681,483	-	
14-110	June'14	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	70,952	-	70,952	-	
14-111	June'14	DHHS - Office of the Commissioner	Ch 3.7, II, Laws of 2014	-	(121,658)	(24,124)	(145,782)	-	
14-112	June'14	DHHS - Office of the Commissioner	Ch 3.7, II, Laws of 2014	-	(582,416)	(228,463)	(810,879)	-	
13-294	Jan'14	DHHS - Office of the Commissioner Total		-	(420,716)	5,727,990	5,307,274	-	
			RSA 14:30-a, VI	-	(632,300)	5,793,605	5,161,305	-	
			RSA 14:30-a, VI	-	722,837	-	722,837	-	
			RSA 14:30-a, VI	-	722,837	-	722,837	-	Provides approval for establishing consultant positions
13-247	Nov'13	Insurance, Department of	RSA 14:30-a, VI	-	2,318,181	-	2,318,181	-	
13-291	Jan'14	Insurance, Department of Total		-	2,318,181	-	2,318,181	-	
14-080	June'14	Information Technology, Department of	RSA 14:30-a, VI	-	254,995	-	254,995	-	
13-186	July'13	Information Technology, Department of Total		-	254,995	700,000	954,995	-	
14-035	March'13	Justice, Department of	RSA 14:30-a, VI	-	91,014	-	91,014	-	
14-057	Apr'13	Justice, Department of	RSA 14:30-a, VI	-	300,000	-	300,000	-	
14-009	Feb'14	Justice, Department of Total		-	119,820	-	119,820	1	Establishes an attorney position
14-056	Apr'13	Police Standards and Training Council	RSA 14:30-a, VI	-	210,834	300,000	510,834	1	
13-167	July'13	Police Standards and Training Council Total		-	323,284	-	323,284	-	
13-170	Sept'13	Public Utilities Commission	RSA 14:30-a, VI	-	323,284	-	323,284	-	
13-200	Sept'13	Public Utilities Commission Total		-	7,500,000	-	7,500,000	-	
		Resources & Economic Development	RSA 14:30-a, VI	-	7,500,000	-	7,500,000	-	
		Resources & Economic Development	RSA 14:30-a, VI	-	84,772	-	84,772	-	
		Resources & Economic Development	RSA 14:30-a, VI	-	3,009,272	-	3,009,272	-	
		Resources & Economic Development	RSA 14:30-a, VI	-	205,800	-	205,800	-	
13-254	Nov'13	Resources & Economic Development	RSA 14:30-a, VI	-	-	9,100,000	9,100,000	-	DES accepted federal grant and assigned it directly to entity acquiring the conservation easement.

ADDITIONAL REVENUES - BIENNIUM ENDING JUNE 30, 2015
 Fiscal Committee Approvals Through Meeting of 09/26/14

LBAC
 10/27/14

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established	Comments
14-081	June'14	Resources & Economic Development	RSA 14:30-a, VI	-	-	2,563,000	2,563,000		DES accepted federal grant and assigned it directly to entity acquiring the conservation easement.
Resources & Economic Development, Total									
13-177	Sept'13	Safety, Department of	RSA 14:30-a, VI	-	3,299,844	11,863,000	14,962,844		
13-178	Sept'13	Safety, Department of	RSA 14:30-a, VI	-	9,543,746	-	9,543,746		
13-179	Sept'13	Safety, Department of	RSA 14:30-a, VI	-	3,271,590	-	3,271,590		
13-180	Sept'13	Safety, Department of	RSA 14:30-a, VI	-	532,223	-	532,223		
13-181	Sept'13	Safety, Department of	RSA 14:30-a, VI	-	811,162	-	811,162		
13-188	Sept'13	Safety, Department of	RSA 14:30-a, VI	-	5,636,571	-	5,636,571		
13-189	Sept'13	Safety, Department of	RSA 14:30-a, VI	-	982,455	-	982,455		
13-217	Oct'13	Safety, Department of	RSA 14:30-a, VI	-	284,000	-	284,000		
				-	7,500,000	-	7,500,000		
13-225	Oct'13	Safety, Department of	RSA 14:30-a, VI	-	360,599	-	360,599		Provides approval for establishing consultant positions
13-236	Oct'13	Safety, Department of	RSA 14:30-a, VI	-	202,241	-	202,241		
13-280	Jan'14	Safety, Department of	RSA 14:30-a, VI	-	879,887	-	879,887		Provides approval for establishing consultant positions
13-287	Jan'14	Safety, Department of	RSA 14:30-a, VI	-	706,724	-	706,724		
14-001	Feb'14	Safety, Department of	RSA 14:30-a, VI	-	-	149,081	149,081		Provides approval for establishing consultant positions
14-034	March'13	Safety, Department of	RSA 14:30-a, VI	-	-	955,095	955,095		Provides approval for establishing consultant positions; FIS 14-152 charges end date to 6/30/15
14-089	June'14	Safety, Department of	RSA 14:30-a, VI	-	-	149,080	149,080		Provides approval for establishing consultant positions
13-194	Sept'13	Safety, Department of	RSA 14:30-a, VI	-	30,711,198	1,253,256	31,964,454		
		Transportation, Department of	RSA 14:30-a, VI	-	-	887,233	887,233		
14-036	March'13	Transportation, Department of	RSA 14:30-a, VI	-	-	624,755	624,755		Provides approval for establishing consultant positions
14-045	Apr'13	Transportation, Department of	RSA 14:30-a, VI	-	-	110,000	110,000		
14-103	June'14	Transportation, Department of	RSA 14:30-a, VI	-	2,950,000	-	2,950,000		
14-104	June'14	Transportation, Department of	RSA 14:30-a, VI	-	-	5,200,000	5,200,000		
14-105	June'14	Transportation, Department of	RSA 14:30-a, VI	-	-	6,030,440	6,030,440		
		Transportation, Department of	RSA 14:30-a, VI	-	2,950,000	12,852,428	15,802,428		

LB
ADDITIONAL REVENUES - BIENNIIUM ENDING JUNE 30, 2015
 Fiscal Committee Approvals Through Meeting of 09/26/14

LB
 10/27/14

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established	Comments
		FY 2014 Total		-	63,966,897	79,761,947	143,728,844	10	4
FISCAL YEAR 2015									
14-119	July 14	Administrative Services, Department of	RSA 14:30-a, VI	-	-	105,670	105,670	-	-
14-142	Sept 14	Administrative Services, Department of Total		-	-	105,670	105,670	-	-
		Environmental Services, Department of	RSA 14:30-a, VI	-	270,270	-	270,270	-	-
14-157	Sept 14	Environmental Services, Department of Total		-	270,270	-	270,270	-	-
		Fish and Game Department	RSA 14:30-a, VI	-	910,000	-	910,000	-	-
14-148	Sept 14	Fish and Game Department Total		-	910,000	-	910,000	-	-
		DHHS - Division of Community Based Care	RSA 14:30-a, VI	-	239,619	-	239,619	-	-
14-144	Sept 14	DHHS - Division of Community Based Care Total		-	239,619	-	239,619	-	-
		Resources & Economic Development	RSA 14:30-a, VI	-	159,725	-	159,725	-	-
14-149	Sept 14	Resources & Economic Development Total		-	159,725	-	159,725	-	-
		Transportation, Department of	RSA 14:30-a, VI	-	675,000	-	675,000	-	-
14-150	Sept 14	Transportation, Department of Total		-	675,000	-	675,000	-	-
		FY 2015 Total		-	2,254,614	605,670	2,860,284	-	-

**State of New Hampshire
Fiscal Committee of the General Court
General and Education Trust Fund Appropriation Authorizations
FY 2012 through FY 2014**

FIS	Agency	Description	Fiscal Year	Approved Amount
12-030	DHHS	Ch 224:14, II, L'11 and RSA 126-A:50-62, accept and expend additional general funds for the Housing security guarantee program.	FY 2012	\$ 100,000
12-042	Justice	RSA 7:12, accept and expend additional general funds to cover projected shortfalls in the general litigation expenses in the defense of the State and the prosecution of criminal law.	FY 2012	\$ 360,000
12-088	Judicial Council	RSA 604-A:6 and RSA 604-A:1-b, authorization to accept and expend additional general funds for ancillary non-counsel services.	FY 2012	\$ 300,000
12-218	Education	RSA 198:42, IV, accept and expend additional education trust funds in excess of 110% of budgeted appropriations for Charter School tuition payments.	FY 2012	\$ 330,000
12-145	Judicial Branch	Ch 223:11, III, L'11, accept and expend additional general funds for call center staffing, licenses and workstations; NH e-Court servers and software; restoring jury trial sessions; converting PT domestic violence registry position to FT; a part-time accounting position; and additional security days in Merrimack and Nashua.	FY 2012	\$ 1,207,621
12-228	Judicial Branch	Ch 223:11, III, L'11, accept and expend additional general funds for the purpose of purchasing a commercial off-the-shelf jury management system.	FY 2012	\$ 500,000
			FY 2012 Total	\$ 2,797,621
12-305	Justice	RSA 7:12, accept and expend additional general funds to cover projected shortfalls in the general litigation expenses incurred in the defense of the State and the prosecution of criminal law.	FY 2013	\$ 600,000
12-352	Education	RSA 198:42, IV, accept and expend additional education trust funds in excess of 110% of budgeted appropriations for Charter School tuition payments.	FY 2013	\$ 4,451,563
13-020	Justice	RSA 7:12, accept and expend additional general funds to cover projected shortfalls in the general litigation expenses in the defense of the State and the prosecution of criminal law.	FY 2013	\$ 850,000
13-026	Judicial Council	RSA 604-A:6 and RSA 604-A:1-b, authorization to accept and expend additional general funds for ancillary non-counsel services.	FY 2013	\$ 400,000
13-146	Justice	RSA 7:12, accept and expend additional general funds to cover projected shortfalls in the general litigation expenses in the defense of the State and the prosecution of criminal law.	FY 2013	\$ 500,000
			FY 2013 Total	\$ 6,801,563
			Biennial Total	\$ 9,599,184
13-252	Justice	RSA 7:12, accept and expend additional general funds to cover projected shortfalls in the general litigation expenses in the defense of the State and the prosecution of criminal law.	FY 2014	\$ 900,000
14-046	Judicial Council	RSA 604-A:6 and RSA 604-A:1-b, authorization to accept and expend additional general funds for ancillary non-counsel services.	FY 2014	\$ 150,000
			FY 2014 Total	\$ 1,050,000



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- Legislative Budget Assistant
- Legislative Services
- Legislative Ethics Comm.
- Visitors' Center - Book Tour
- Streaming Media
- Statehouse Public Conduct
- Other Pages of Interest
- ADA Compliance Notice



NH State Websites:




General Court News and Hot Links

Next House Session: January 7, 2015
Next Senate Session: January 7, 2015

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- ADA Compliance Notice
- 2014 Chaptered Final Version
- Legislative Financial Disclosure
- Committees of Conference

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- Find a 2015 Bill (hb23.sb456)




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- Legislative Ethics Committee
- NH State Laws (RSA's)
- Administrative Rules
- Available Downloads
- Directions to Statehouse
- Book a Tour of the Statehouse

Operating and Capital Budget FY 2014-2015

- Operating and Capital Budget FY 2014-2015



Office of

Legislative Budget Assistant

Jeffry A. Pattison, Legislative Budget Assistant

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- Performance
- Peer Reviews
- Contracted Audits

Legislative Committees

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- Performance Audit Oversight
- Long Range Capital Planning
- Capital Budget Overview

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- NH.gov
- Judicial Branch

The Office of Legislative Budget Assistant (LBA) was created in 1953 to conduct investigations, analyses, or research into the financial activities of New Hampshire State government entities. Pursuant to RSA 14:31, the Office consists of two divisions, the Audit Division and the Budget Division. The Legislative Budget Assistant is appointed by the Joint Legislative Fiscal Committee prior to the beginning of each regular session of the Legislature, and is responsible for the proper execution of the respective functions of the Audit and Budget divisions. We invite you to learn more about the functions of the divisions by navigating through our website.



Latest News From the LBA:

- Next Fiscal Committee meeting: at the call of the chair.
- Next Capital Budget Overview Committee meeting: at the call of the chair.
- Next Long Range Capital Planning and Utilization Committee meeting: at the call of the chair.

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(603)271-3161- Budget Division
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- Fiscal Note Worksheet Template
- Guidelines For Fiscal Note Worksheet
- Fiscal Note Position Cost Worksheet

Fiscal Committee

- Fiscal Committee Agendas, Items, Quick Results, Minutes, and Transcripts

Current Operating Budget

2014-2015

Operating and Capital Budget Documents

- 2014-2015
- 2012-2013
- 2011 Supplemental Budget
- 2010-2011

Audit Division Quick Links

Latest Reports:

- Department of Justice Financial Audit Report for the Nine Months Ended March 31, 2014
- Department of Safety Statewide Radio Interoperability - November 2014
- Department of Transportation Fleet Management - November 2014

LBAO Biennial Reports

2011-2012 Biennial Report

Jeffry A. Pattison, Legislative Budget Assistant
Michael W. Kane, Deputy Legislative Budget Asst.
Stephen C. Smith, Director of Audits



Office of

Legislative Budget Assistant

Jeffry A. Pattison, Legislative Budget Assistant

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(603)271-2785- Audit Division

FY 2014-2015 Operating and Capital Budget

Orientations and Briefings

- LBAO Presentation: Joint Economic and Fiscal Briefings - January 2013
- Budget Orientation - January 2013
- House Finance Division Operating Budget Orientation - January 2013
- Introduction to New Hampshire Taxes - January 2013
- Capital Budget Orientations - January 2013
- House Finance Budget Briefing to Full House - 4-1-13
- House Finance Budget Briefing to House on Committee of Conference Report - 6-25-13

Governor's Recommended Budget

- Governor's Operating Budget (Broken out by Dept)
- Governor's Operating Budget (Complete)
- Governor's Capital Budget
- Governor's Executive Budget Summary
- Governor's Recommended Operating Budget (Excel)

HB 1

- HB 1 Introduced
- HB 1 Introduced (Excel)
- HB 1 House Passed
- HB 1 House Passed (Excel)
- HB 1 House Passed Index
- HB 1 Senate Finance Amendment
- HB 1 Comparative Index - House Passed to Senate Finance
- HB 1 Senate Passed
- HB 1 Senate Passed (Excel)
- HB 1 Comparative Index - Senate Passed to House Passed
- HB 1 Adopted by Both Bodies
- HB 1 Chaptered Final Version

HB 2

- HB 2 Introduced
- HB 2 Introduced Index
- HB 2 House Passed
- HB 2 House Passed Index
- HB 2 Senate Finance Amendment
- HB 2 Comparative Index - House Passed to Senate Finance
- HB 2 Senate Passed
- HB 2 Comparative Index - Senate Passed to House Passed
- HB 2 Adopted by Both Bodies
- HB 2 Chaptered Final Version

HB 25

- HB 25 Introduced
- HB 25 House Passed
- HB 25 Senate Passed
- HB 25 Committee of Conference Report
- HB 25 Chaptered Final Version

Compare Reports

- HB 1
 - HB 1 Compare Report - House vs Governor 4-3-13
 - HB 1 Compare Report - Senate Finance vs House 5-28-13
 - HB 1 Compare Report - C of C vs House 6-21-13

- HB 1 Compare Report - C of C vs Senate 6-20-13
- **HB 25**
 - HB 25 Compare Report - House vs Governor 4-3-13
 - HB 25 Compare Report - Senate vs House 6-7-13
 - HB 25 Compare Report - Committee of Conference 6-18-13

Detail Change Reports

- Division 1 - House vs Governor Detail Change 4-3-13
- Division 2 - House vs Governor Detail Change 4-3-13
- Division 3 - House vs Governor Detail Change 4-3-13
- All Categories - Senate Finance vs House Detail Change 5-29-13
- All Categories - C of C to House Detail Change 6-21-13
- All Categories - C of C to Senate Detail Change 6-21-13

Surplus Statements

- House Finance Surplus Statement 3-28-13
- Senate Finance Surplus Statement 5-28-13
- Senate Fish & Game Surplus Statement 6-10-13
- Senate Highway Fund Surplus Statement 6-10-13
- Committee of Conference Surplus Statement 6-20-13

State Aid Schedules

- State Aid to Cities and Towns - House Passed
- State Aid to Cities and Towns - Senate Finance
- State Aid to Cities and Towns - Committee of Conference
- State Aid to Cities and Towns - Final Enacted
- State Aid to Cities and Towns - With FY 2014 Actuals

HB 1 and 2 Committee of Conference Materials

- HB 1 and HB 2 Indexes and Side-by-Sides
- HB 1 Side by Side Index (Shaded with Tentative Agreements) 6-17-13
- HB 2 Side by Side Index (Shaded with Tentative Agreements) 6-17-13
- Detail Change Senate vs. House (Shaded with Tentative Agreements) 6-17-13
- HB 1 Side by Side Index (Shaded with Tentative Agreements) 6-18-13
- HB 2 Side by Side Index (Shaded with Tentative Agreements) 6-18-13
- Detail Change Senate vs. House (Shaded with Tentative Agreements) 6-18-13
- HB 1 Side by Side Index (Shaded with Tentative Agreements) 6-19-13
- HB 2 Side by Side Index (Shaded with Tentative Agreements) 6-19-13
- Detail Change Senate Vs. House (Shaded with Tentative Agreements) 6-19-13
- HB 1 Committee of Conference Report
- HB 2 Committee of Conference Report

COMPARE HOUSE TO GOVERNOR

CATEGORY: 02 ADMIN OF JUSTICE AND PUBLIC PRTN
DEPARTMENT: 23 SAFETY DEPT OF
AGENCY: 023 SAFETY DEPT OF
ACTIVITY: 238010 FIRE SAFETY
ORGANIZATION: 4189 HAZARDOUS MATERIAL COORDINATOR

CLS	DESCRIPTION	FY2012 ACTUAL	FY2013 ADJ AUTH	FY2014		FY2015		
				GOVERNOR	HOUSE	GOVERNOR	HOUSE	
					DIFF		DIFF	
010	Personal Services-Perm. Classi	58,714	56,680	56,980	56,980	56,980	56,980	0
018	Overtime	3,934	4,000	4,400	5,850	4,400	5,900	1,500
019	Holiday Pay	0	0	2,500	2,500	2,500	2,500	0
020	Current Expenses	5,919	8,400	5,908	5,908	5,908	5,908	0
022	Rents-Leases Other Than State	0	0	1,300	1,300	1,300	1,300	0
024	Maint.Other Than Build.- Grnds	0	0	2,000	2,000	2,000	2,000	0
030	Equipment New/Replacement	4,974	5,100	13,994	7,994	11,994	5,994	-6,000
038	Technology - Software	3,289	3,100	4,118	4,118	4,118	4,118	0
039	Telecommunications	0	0	1,599	1,599	1,599	1,599	0
060	Benefits	24,683	26,754	28,470	28,757	29,721	30,018	297
066	Employee training	0	0	500	500	500	500	0
069	Promotional - Marketing Expens	0	0	1,000	1,000	1,000	1,000	0
070	In-State Travel Reimbursement	707	8,110	6,920	5,183	7,460	5,663	-1,797
080	Out-Of State Travel	1,846	4,350	4,350	4,350	4,350	4,350	0
	TOTAL EXPENSES	104,066	116,494	134,039	128,039	133,830	127,830	-6,000
ESTIMATED SOURCE OF FUNDS FOR HAZARDOUS MATERIAL COORDINATOR								
003	Revolving Funds	0	0	0	128,039	0	127,830	127,830
004	Intra-Agency Transfers	104,066	116,494	134,039	0	133,830	0	-133,830
	TOTAL FUNDS	104,066	116,494	134,039	128,039	133,830	127,830	-6,000

COMPARE HOUSE TO GOVERNOR

CATEGORY: 06 EDUCATION
 DEPARTMENT: 87 POLICE STDS - TRAINING COUNCIL
 AGENCY: 087 POLICE STDS - TRAINING COUNCIL
 ACTIVITY: 872010 WORKERS COMPENSATION
 ORGANIZATION: 8139 WORKERS COMPENSATION

CLS	DESCRIPTION	FY2012 ACTUAL	FY2013 ADJ AUTH	FY2014		FY2015		
				GOVERNOR	HOUSE	GOVERNOR	HOUSE	DIFF
STATEWIDE								
TOTAL EXPENSES		4,844,170,376	5,216,911,722	5,470,221,632	5,454,326,714	5,612,794,806	5,538,473,200	-74,321,606
ESTIMATED SOURCE OF FUNDS								
	FEDERAL FUNDS	1,397,452,822	1,594,457,564	1,729,313,140	1,753,789,300	1,755,558,700	1,745,631,634	-9,927,066
	GENERAL FUND	1,287,440,090	1,324,894,380	1,368,121,322	1,346,849,553	1,428,413,997	1,397,840,587	-30,573,410
	LIQUOR FUND	43,790,010	46,779,096	48,907,706	48,843,332	51,327,881	51,260,137	-67,744
	HIGHWAY FUNDS	276,272,069	280,698,144	270,872,614	270,644,051	275,690,429	275,325,106	-365,323
	TURNPIKE FUNDS	107,162,398	126,477,273	113,436,906	112,906,495	117,305,742	116,866,489	-439,253
	SWEEPSTAKES FUNDS	8,207,199	9,233,102	7,488,685	7,688,685	7,684,471	7,884,471	200,000
	SWEEPS, RACING, CHAR. GAMING	0	0	1,575,769	1,545,769	1,622,824	1,566,824	-56,000
	FISH AND GAME FUNDS	13,084,000	13,579,816	12,997,283	12,997,283	13,217,135	13,217,135	0
	OTHER FUNDS	1,710,761,788	1,820,792,347	1,917,508,207	1,899,062,246	1,961,973,627	1,928,880,817	-33,092,810
TOTAL FUNDS		4,844,170,376	5,216,911,722	5,470,221,632	5,454,326,714	5,612,794,806	5,538,473,200	-74,321,606

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

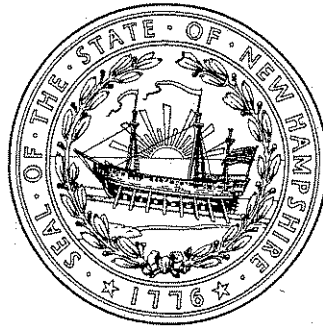
AID BY CATEGORY	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
EDUCATION											
1 Adequate Education Aid	804,800,238	836,204,501	836,147,136	890,426,556	891,013,576	940,762,976	941,830,717	941,357,888	941,911,353	929,874,227	936,064,198
2 Building Aid	35,995,812	37,770,926	41,735,035	46,487,244	42,914,218	44,902,654	46,301,028	48,891,283	47,076,655	44,178,887	42,800,000
3 Court Ordered Placements	4,566,482	3,468,627	2,578,967	1,379,288	3,290,064	2,173,602	1,285,791	2,193,744	1,333,893	1,168,277	2,500,000
4 Driver Education	1,802,985	1,681,172	1,659,150	1,599,575	1,570,800	1,337,100	1,563,300	-	-	-	-
5 Dropout Prevention	265,200	246,032	297,176	956,918	1,730,024	1,004,666	2,122,110	486,860	711,635	373,782	600,000
6 Kindergarten Aid ¹	285,200	567,600	750,000	850,800	957,600	2,661,675	2,842,800	1,707,750	1,776,750	-	-
7 Kindergarten Construction Aid ²	1,190,659	208,496	2,402,060	1,131,221	404,402	3,261,884	2,741,088	3,038,661	798,100	-	-
8 Local Education Improvement	525,333	90,268	427,535	366,419	626,926	66,143	625,396	23,950	-	-	-
9 Reading Recovery ³	415,303	341,780	342,035	318,306	459,198	(33,493)	-	-	-	-	-
10 Retirement Normal Contribution - Teachers	-	-	18,588,116	30,196,769	30,811,480	32,537,542	27,809,968	2,198,706	-	-	-
11 School Breakfast	-	-	85,890	87,967	98,360	120,448	113,808	117,845	105,289	122,053	184,000
12 School Lunch	832,003	832,003	832,003	832,003	832,003	831,238	832,003	832,003	832,003	832,003	832,003
13 Catastrophic Aid (Special Education)	20,374,363	28,355,251	30,442,213	32,012,334	32,528,169	30,091,336	23,750,920	21,673,130	21,633,843	22,552,381	22,637,308
14 Tuition & Transportation	4,779,745	5,159,555	5,393,771	6,552,172	7,228,712	7,419,843	6,951,048	6,900,000	6,900,000	7,422,619	7,400,000
Education Total	875,813,323	914,926,211	941,681,087	1,013,197,572	1,014,465,532	1,067,137,614	1,058,769,977	1,029,361,820	1,023,079,521	1,006,524,229	1,013,017,509
ENVIRONMENTAL											
15 Flood Control	659,150	729,712	729,712	912,884	912,884	811,515	811,515	221,952	221,952	787,898	787,898
16 Landfill Closure Grants	2,292,073	2,067,751	2,030,802	1,944,036	1,287,790	981,070	894,703	927,658	899,812	1,080,206	954,316
17 Public Water System Grants	1,644,905	1,484,582	1,741,982	1,494,664	1,101,908	1,101,762	1,149,844	1,184,996	1,131,618	1,170,678	1,202,272
18 State Aid Grants - Pollution Control	12,891,357	11,826,356	12,195,029	10,820,000	9,003,767	6,463,893	5,902,524	5,199,986	3,327,666	6,519,872	7,006,698
19 Water Supply Land Protection Grants	92,200	577,301	373,750	1,398,942	571,655	-	-	-	-	-	-
Environmental Total	17,579,685	16,685,702	17,071,275	16,570,526	13,058,004	9,358,240	8,758,586	7,534,592	5,581,048	9,558,654	9,951,184
OTHER GEN. FUNDS											
20 Meals & Rooms Distribution	42,686,666	47,104,777	50,903,052	55,513,020	58,805,057	58,805,057	58,805,057	58,805,057	58,805,057	58,805,057	63,805,057
21 Railroad Tax ⁴	137,013	127,218	46,520	101,460	145,903	98,006	58,379	36,671	36,671	35,822	35,822
22 State Revenue Sharing	25,216,057	25,216,057	25,216,054	25,216,054	25,216,054	-	-	-	-	-	-
23 Retirement Normal Contribution ⁵	25,917,965	32,917,007	35,091,224	50,229,497	51,564,947	51,522,121	44,269,159	3,500,000	-	-	-
less: Teacher Normal Contribution	-	-	18,588,116	30,196,769	30,811,480	32,537,542	27,809,967	2,198,706	-	-	-
Net Police & Fire Normal Contribution	-	-	16,503,108	20,032,728	20,753,467	18,984,579	16,459,191	1,301,294	-	-	-
Other General Funds Total	93,957,701	105,365,059	92,668,734	100,863,262	104,920,481	77,887,642	75,322,627	60,143,022	58,841,728	58,840,879	63,840,879
HIGHWAY FUNDS											
24 Block Grants	29,450,081	28,819,381	28,456,617	29,600,000	30,512,000	29,665,000	34,897,125	34,538,280	29,918,270	30,233,035	30,000,000
GRAND TOTAL	1,016,800,790	1,065,796,353	1,079,877,713	1,160,231,360	1,162,956,017	1,184,048,496	1,177,748,315	1,131,577,714	1,117,420,567	1,105,156,797	1,116,809,572

NOTES: 1 Beginning in FY 2014, kindergarten aid is now included as part of adequate education aid.
2 Kindergarten Construction Aid added by Senate includes \$888,395 in FY 12 to pay for temporary kindergarten classrooms as permanent classrooms are built and appropriates \$3,700,000 in
3 Negative amount is result of three school districts returning unused portions of their reading recovery funds.
4 Amounts for FY 2015 is estimated based on FY 2014 actual expenditure.
5 Specific amounts distributed to school districts and municipalities are currently available for FY 2007 through FY 2012 only. For FY 2005 - FY 2006, the teacher contribution is not distinguished from the police & fire contribution.

STATE OF NEW HAMPSHIRE

Department of Administrative Services Budget Office

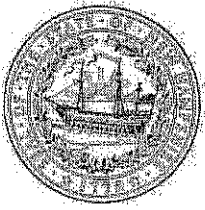
2016 – 2017 BIENNIUM



BUDGET DEVELOPMENT GUIDE

**MARGARET WOOD HASSAN
GOVERNOR**

**LINDA M. HODGDON
COMMISSIONER**



STATE OF NEW HAMPSHIRE
OFFICE OF THE GOVERNOR

MARGARET WOOD HASSAN
Governor

July 30, 2014

Dear Agency Head:

First, I would like to thank you for your leadership and hard work. Please know that I, along with the people of New Hampshire, am grateful for the public service that you and your dedicated employees consistently provide every day. By working together and putting the needs of our people first, we have been able to make significant progress while maintaining fiscal responsibility, carefully managing limited state resources and protecting New Hampshire's bond rating.

Although we have much to be optimistic about, we remain in challenging fiscal times as the economy continues its recovery from the Great Recession. As a state, we remain committed to wise investments in our students and our workers, in protecting our quality of life, public safety, and environment, in maintaining our roads and infrastructure, in providing a safety net for our most vulnerable citizens, and in ensuring that the burden on taxpayers in New Hampshire remains among the lowest in the nation. Meeting those goals as we develop the 2016 and 2017 state budget will require continued innovation on all of our parts.

As required by law, you should submit both maintenance and change budgets. Any items – including currently unfunded positions – that are required by law but not funded in the current budget should be placed in the change budget. While we recognize there will be growth in some categories, such as personnel and utilities, agencies should not apply automatic “inflation” factors to line items. Each program and each line item should be examined from the ground up to determine first whether the spending continues to be necessary and second whether it can be reduced. Growth in all spending categories should be kept to a minimum, and agencies should recommend areas where they can reduce costs by being more efficient and innovative.

The change-level request would include any increases above the maintenance-level request for 1) previously unfunded but legislatively mandated programs; and 2) any new or improved programs and technology that you believe are necessary for efficiency gains within state government. Any new positions should appear as part of the change request. Please only include critical increases that you can strongly justify, including any analysis showing future estimated cost reductions and avoidance.

As part of our ongoing efforts to be more innovative, I am asking agencies to submit to the Governor's Office proposals for making their agencies more efficient and

effective. Agencies should submit at least one detailed proposal for every division in their agency. All agencies should also submit at least one proposal to make state government as a whole more effective and/or efficient.

These proposals will be due to the Governor's Office by December 1st.

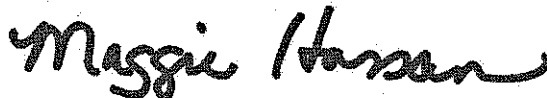
In addition, as part of the budget process, agencies should review any currently contracted services, including consultant contracts, and conduct a cost-benefit analysis of continued contracting vs. bringing services in-house, from a financial, operational and management perspective.

When compiling your agency budget requests, please also keep in mind any assistance you will need as part of the implementation of the next budget. Specifically, please identify any necessary statutory or rule changes, requested flexibility in certain areas, or potential inter-agency cooperation that will assist you in achieving any innovations and efficiencies as part of the biennial budget process for the fiscal years 2016 and 2017.

I ask that, in addition to your maintenance-level and change-level requests, you submit a separate planning document that would set your agency's total budget for fiscal year 2016 at 100 percent of the fiscal year 2015 adjusted authorized budget and for fiscal year 2017 at 103 percent of the fiscal year 2015 adjusted authorized budget. Please ensure that the fiscal year 2015 adjusted authorized includes all supplemental appropriations or appropriation reductions and any so-called back-of-the-budget reductions.

I would like to express my gratitude in advance for all of your hard work, creativity, and cooperation. The budget process is time consuming and requires difficult decisions, but it also generates the fresh ideas and innovative thinking necessary for us to ensure that we have provided New Hampshire citizens with the best possible product.

With Every Good Wish,



Margaret Wood Hassan
Governor

	A	B	C	D	E	F	G	H	I			
	State of New Hampshire											
	Department of Administrative Services - Budget Office											
	Analysis of Agency Requests for Budget Fiscal Years 2016 and 2017											
	FY 2014			FY 2015			FY 2016			FY 2017		
	Actual	Adj	Auth	Maint	Change	Request	Maint	Change	Request	Maint	Change	Request
7	DEPARTMENT											
8	00002 EXECUTIVE OFFICE	30,962,662	40,153,629	34,899,426	205,354	35,104,780	34,947,511	210,678	35,158,189			
9	00003 INFORMATION TECHNOLOGY DEPT OF	60,570,605	67,927,394	80,052,446	1,069,946	81,122,392	79,213,250	1,106,340	80,319,590			
10	00004 LEGISLATIVE BRANCH	15,059,534	17,824,777	17,824,777	0	17,824,777	17,824,777	0	17,824,777			
11	00005 EXECUTIVE COUNCIL	208,342	235,495	243,370	0	243,370	243,370	0	243,370			
12	00014 ADMINISTRATIVE SERV DEPT OF	115,751,247	124,109,457	129,390,571	786,059	130,176,630	135,037,073	738,171	135,775,244			
13	00028 REAL ESTATE COMMISSION	636,014	672,046	696,482	8,860	705,342	711,658	12,420	724,078			
14	00030 BOXING AND WRESTLING COMM	2,847	3,739	3,739	0	3,739	3,739	0	3,739			
15	00031 JOINT BOARD OF LICENSURE - CERT	1,682,241	1,832,367	1,943,461	0	1,943,461	1,998,325	0	1,998,325			
16	00032 SECRETARY OF STATE	7,975,014	8,413,188	8,713,247	153,346	8,866,593	8,875,772	110,929	8,986,701			
17	00034 CULTURAL RESOURCES DEPT OF	5,581,903	7,449,784	7,233,448	2,602	7,236,050	7,302,755	4,076	7,306,831			
18	00038 TREASURY DEPT OF	190,957,072	204,365,512	209,562,232	25,246,054	234,808,286	217,604,332	25,246,054	242,850,386			
19	00059 NH RETIREMENT SYSTEM	7,269,050	8,654,918	8,144,095	0	8,144,095	8,269,180	0	8,269,180			
20	00084 REVENUE ADMINISTRATION DEPT OF	16,965,062	20,958,579	20,383,887	586,070	20,969,957	20,745,469	54,522	20,799,991			
21	00089 TAX - LAND APPEALS BOARD OF	810,414	977,763	1,003,757	45,937	1,049,694	996,553	48,110	1,044,663			
22	00097 DEVELOPMENT DISABILITIES COUNCIL	480,829	650,054	649,937	75,116	725,053	669,497	75,064	744,561			
23	01 - GENERAL GOVERNMENT	454,912,836	504,228,702	520,744,874	28,179,344	548,924,218	534,443,637	27,606,364	562,050,001			
24	00007 JUDICIAL COUNCIL	24,611,722	25,569,376	26,330,594	679,798	27,010,392	26,727,455	663,629	27,391,084			
25	00010 JUDICIAL BRANCH	77,112,343	80,462,243	83,822,957	0	83,822,957	83,656,330	0	83,656,330			
26	00012 ADJUTANT GENERAL	20,581,249	26,990,561	27,731,066	122,870	27,853,936	28,082,445	125,181	28,207,626			
27	00018 AGRICULTURE DEPT OF	4,551,969	5,365,720	5,739,167	380,613	6,119,780	5,792,015	415,520	6,207,535			
28	00020 JUSTICE DEPARTMENT	21,784,423	26,914,896	25,656,158	779,063	26,435,221	25,894,097	779,034	26,673,131			
29	00023 SAFETY DEPT OF	142,547,435	166,558,742	178,803,610	3,545,021	182,348,631	174,734,425	2,788,874	177,523,299			
30	00024 INSURANCE DEPT OF	9,290,687	12,826,923	13,087,450	508,744	13,596,194	11,226,647	487,741	11,714,388			
31	00025 HIGHWAY SAFETY AGENCY OF	3,628,260	6,931,882	6,842,054	90	6,842,144	6,853,999	50	6,854,049			
32	00026 LABOR DEPT OF	7,844,392	9,508,225	9,689,384	3,811	9,693,195	9,986,579	5,978	9,992,557			
33	00027 EMPLOYMENT SECURITY DEPT OF	33,459,206	38,668,245	38,975,235	34,558	39,009,793	39,362,761	44,239	39,407,000			
34	00046 CORRECTIONS DEPT OF	102,218,050	107,982,776	121,002,374	5,702,512	126,704,886	123,448,426	8,557,674	132,006,100			
35	00072 BANK COMMISSION	4,835,663	6,284,195	6,418,287	93,569	6,511,856	6,569,136	96,682	6,665,818			
36	00073 PUBLIC EMPLOYEES LABOR RLTN BD	396,816	417,388	493,354	0	493,354	460,528	0	460,528			
37	00076 HUMAN RIGHTS COMMISSION	596,612	655,581	686,317	141	686,458	695,847	79	695,926			
38	00077 LIQUOR COMMISSION	48,295,488	52,965,216	57,357,509	2,429,578	59,787,087	60,109,525	2,258,059	62,367,584			
39	00081 PUBLIC UTILITIES COMM	34,394,420	27,509,219	51,987,405	158,004	52,145,409	57,138,806	166,569	57,305,375			
40	00086 RACING CHARITABLE GAMING COMM	1,508,818	1,611,731	1,607,541	148,659	1,756,200	2,001,334	153,726	2,155,060			
41	02 - ADMIN OF JUSTICE AND PUBLIC PRTN	537,657,553	597,222,919	656,230,462	14,587,031	670,817,493	662,740,355	16,543,035	679,283,390			
42	00013 PEASE DEVELOPMENT AUTHORITY	707,891	741,221	665,608	0	665,608	675,370	0	675,370			
43	00035 RESOURCES - ECON DEVEL DEPT OF	52,824,921	64,561,656	68,030,813	1,089,482	69,120,295	68,662,861	1,018,336	69,681,197			
44	00037 COMM DEVELOPMENT FINANCE AUTH	179,550	179,550	179,550	0	179,550	179,550	0	179,550			
45	00044 ENVIRONMENTAL SERV DEPT OF	124,447,820	188,294,502	202,718,149	237,777	202,955,926	203,044,180	247,881	203,292,061			
46	00075 FISH AND GAME COMMISSION	27,503,296	30,025,245	31,237,674	804,108	32,041,782	30,732,317	845,356	31,577,673			
47	03 - RESOURCE PROTECT & DEVELOPMT	205,663,478	283,802,174	302,831,794	2,131,367	304,963,161	303,294,278	2,111,573	305,405,851			
48	00096 TRANSPORTATION DEPT OF	580,518,909	602,318,971	638,064,935	10,449,445	648,514,380	645,483,465	8,285,282	653,768,747			
49	04 - TRANSPORTATION	580,518,909	602,318,971	638,064,935	10,449,445	648,514,380	645,483,465	8,285,282	653,768,747			

	A	B	C	D	E	F	G	H	I			
1	State of New Hampshire											
2	Department of Administrative Services - Budget Office											
3	Analysis of Agency Requests for Budget Fiscal Years 2016 and 2017											
4												
5												
6												
7												
	FY 2014			FY 2015			FY 2016			FY 2017		
	DEPARTMENT	Actual	Adj Auth	Maint	Change	Request	Maint	Change	Request	Maint	Change	Request
50	00043 NH VETERANS HOME	28,496,969	32,248,245	34,761,466	1,956,341	36,717,807	35,689,252	1,900,076	37,589,328			
51	00066 NH OFFICE OF VETERANS SERVICES	464,875	515,673	482,648	59,489	542,137	493,323	62,180	555,503			
52	00074 DHHS ADMIN ATTACHED BOARDS	4,173,851	5,063,641	5,017,279	49,344	5,066,623	5,105,165	51,631	5,156,796			
53	00095 HEALTH AND HUMAN SVCS DEPT OF	1,877,984,795	2,118,225,905	2,440,313,000	123,925,654	2,564,238,654	2,521,000,207	80,801,723	2,601,801,930			
54	05 - HEALTH AND SOCIAL SERVICES	1,911,120,490	2,156,053,464	2,480,574,393	125,990,828	2,606,565,221	2,562,287,947	82,815,610	2,645,103,557			
55	00050 UNIVERSITY OF NEW HAMPSHIRE	69,000,000	84,000,000	100,000,000	0	100,000,000	105,000,000	0	105,000,000			
56	00056 EDUCATION DEPT OF	1,224,804,852	1,292,295,694	1,272,311,170	22,226,274	1,294,537,444	1,266,624,431	34,436,732	1,301,061,163			
57	00058 COMM COLLEGE SYSTEM OF NH	40,000,000	42,500,000	45,700,000	0	45,700,000	46,975,000	0	46,975,000			
58	00083 NH LOTTERY COMMISSION	7,357,251	7,997,827	8,032,867	235,638	8,268,505	8,159,125	248,006	8,407,131			
59	00087 POLICE STDS - TRAINING COUNCIL	3,102,701	3,733,937	3,560,427	104,288	3,664,715	3,616,229	99,872	3,716,101			
60	06 - EDUCATION	1,344,264,804	1,430,527,458	1,429,604,464	22,566,200	1,452,170,664	1,430,374,785	34,784,610	1,465,159,395			
61	STATE TOTAL	5,034,138,070	5,574,153,688	6,028,050,922	203,904,215	6,231,955,137	6,138,624,467	172,146,474	6,310,770,941			

	A	B	C	D	E	F	G	H	I			
	GENERAL FUNDS ONLY											
	Analysis of Agency Requests for Budget Fiscal Years 2016 and 2017											
	State of New Hampshire Department of Administrative Services - Budget Office											
	Analysis of Agency Requests for Budget Fiscal Years 2016 and 2017											
	GENERAL FUNDS ONLY											
	FY 2014			FY 2015			FY 2016			FY 2017		
	Actual	Adj	Auth	Maint	Change	Request	Maint	Change	Request	Maint	Change	Request
1	00002	EXECUTIVE OFFICE	2,995,949	2,974,056	121,949	3,074,677	2,969,789	126,631	3,096,420	2,969,789	126,631	3,096,420
2	00003	INFORMATION TECHNOLOGY DEPT OF	197,482	278,349	2,133	340,562	348,426	1,186	349,612	348,426	1,186	349,612
3	00004	LEGISLATIVE BRANCH	14,450,477	17,073,572	0	17,073,572	17,073,572	0	17,073,572	17,073,572	0	17,073,572
4	00005	EXECUTIVE COUNCIL	208,342	235,495	0	243,370	243,370	0	243,370	243,370	0	243,370
5	00014	ADMINISTRATIVE SERV DEPT OF	52,893,607	56,291,462	686,081	61,331,491	63,750,339	627,864	64,378,203	63,750,339	627,864	64,378,203
6	00028	REAL ESTATE COMMISSION	308,910	409,572	6,383	422,527	425,020	9,047	434,067	425,020	9,047	434,067
7	00030	BOXING AND WRESTLING COMM	2,847	3,739	0	3,738	3,738	0	3,738	3,738	0	3,738
8	00031	JOINT BOARD OF LICENSURE -CERT	1,628,942	1,794,867	1,893,961	1,893,961	1,946,325	0	1,946,325	1,946,325	0	1,946,325
9	00032	SECRETARY OF STATE	1,262,683	1,720,821	151,675	1,999,342	1,825,089	110,000	1,935,089	1,825,089	110,000	1,935,089
10	00034	CULTURAL RESOURCES DEPT OF	2,516,484	2,702,048	2,602	3,143,667	3,195,684	4,076	3,199,760	3,143,667	4,076	3,199,760
11	00038	TREASURY DEPT OF	155,965,036	167,608,696	25,216,054	196,206,886	177,653,970	25,216,054	202,870,024	177,653,970	25,216,054	202,870,024
12	00084	REVENUE ADMINISTRATION DEPT OF	14,956,212	17,407,633	17,336,773	17,922,843	17,896,641	54,522	17,751,163	17,922,843	54,522	17,751,163
13	00089	TAX - LAND APPEALS BOARD OF	694,181	825,093	853,195	892,242	847,071	40,894	887,965	847,071	40,894	887,965
14	00097	DEVELOPMENT DISABILITIES COUNCIL	0	0	1,500	76,500	1,500	75,000	76,500	1,500	75,000	76,500
15	01 - GENERAL GOVERNMENT		248,081,152	269,325,403	277,738,384	304,625,378	287,980,911	26,265,274	314,246,185	287,980,911	26,265,274	314,246,185
16	00007	JUDICIAL COUNCIL	24,611,722	25,569,376	679,798	27,010,392	26,727,455	663,629	27,391,084	26,727,455	663,629	27,391,084
17	00010	JUDICIAL BRANCH	71,116,904	75,446,191	77,273,419	77,273,419	77,103,764	0	77,103,764	77,103,764	0	77,103,764
18	00012	ADJUTANT GENERAL	3,407,531	3,817,784	3,862,124	3,966,917	3,943,870	107,104	4,050,974	3,943,870	107,104	4,050,974
19	00018	AGRICULTURE DEPT OF	2,425,244	2,451,487	3,132,944	3,430,385	3,204,790	332,280	3,537,070	3,204,790	332,280	3,537,070
20	00020	JUSTICE DEPARTMENT	8,668,772	9,423,147	9,533,353	684,258	10,217,611	9,648,898	10,328,454	9,648,898	679,556	10,328,454
21	00023	SAFETY DEPT OF	2,461,531	2,384,463	7,568,584	7,568,584	2,631,123	0	2,631,123	2,631,123	0	2,631,123
22	00046	CORRECTIONS DEPT OF	99,245,785	103,486,138	117,010,390	122,712,902	119,392,659	8,489,672	127,882,331	119,392,659	8,489,672	127,882,331
23	00073	PUBLIC EMPLOYEES LABOR RL TN BD	394,536	414,801	490,854	490,854	458,028	0	458,028	458,028	0	458,028
24	00076	HUMAN RIGHTS COMMISSION	452,981	508,615	533,407	533,524	540,816	66	540,882	540,816	66	540,882
25	02 - ADMIN OF JUSTICE AND PUBLIC PRTN		212,785,006	223,502,002	245,735,669	253,204,588	243,651,403	10,272,307	253,923,710	243,651,403	10,272,307	253,923,710
26	00035	RESOURCES - ECON DEVEL DEPT OF	12,433,399	14,113,870	16,040,003	17,023,651	16,204,456	942,952	17,147,408	16,204,456	942,952	17,147,408
27	00037	COMM DEVELOPMENT FINANCE AUTH	179,550	179,550	179,550	179,550	179,550	0	179,550	179,550	0	179,550
28	00044	ENVIRONMENTAL SERV DEPT OF	17,846,434	19,517,855	19,458,043	19,695,820	19,287,336	247,881	19,535,217	19,287,336	247,881	19,535,217
29	00075	FISH AND GAME COMMISSION	50,000	50,000	50,000	50,000	50,000	0	50,000	50,000	0	50,000
30	03 - RESOURCE PROTECT & DEVELOPMT		30,509,383	33,861,275	35,727,596	36,949,021	35,721,342	1,190,833	36,912,175	35,721,342	1,190,833	36,912,175
31	00096	TRANSPORTATION DEPT OF	899,223	975,582	1,394,162	1,394,162	1,412,128	0	1,412,128	1,412,128	0	1,412,128
32	04 - TRANSPORTATION		899,223	975,582	1,394,162	1,394,162	1,412,128	0	1,412,128	1,412,128	0	1,412,128
33	00043	NH VETERANS HOME	13,470,197	16,096,623	20,033,532	21,029,693	20,467,410	895,808	21,363,218	20,467,410	895,808	21,363,218
34	00066	NH OFFICE OF VETERANS SERVICES	464,875	515,673	482,648	542,137	493,323	62,180	555,503	493,323	62,180	555,503
35	00074	DHHS ADMIN ATTACHED BOARDS	3,845,086	4,430,460	4,711,949	4,761,293	4,795,521	51,631	4,847,152	4,795,521	51,631	4,847,152
36	00095	HEALTH AND HUMAN SVCS DEPT OF	533,512,403	613,902,552	746,295,138	821,491,015	778,117,173	48,651,494	826,768,667	778,117,173	48,651,494	826,768,667
37	05 - HEALTH AND SOCIAL SERVICES		551,292,561	634,945,308	771,523,267	847,824,138	803,873,427	49,661,113	853,534,540	803,873,427	49,661,113	853,534,540
38	00050	UNIVERSITY OF NEW HAMPSHIRE	69,000,000	84,000,000	100,000,000	100,000,000	105,000,000	0	105,000,000	105,000,000	0	105,000,000
39	00056	EDUCATION DEPT OF	89,585,859	91,918,358	92,509,503	108,874,386	86,694,703	23,182,927	109,877,630	86,694,703	23,182,927	109,877,630
40	00058	COMM COLLEGE SYSTEM OF NH	40,000,000	42,500,000	45,700,000	45,700,000	46,975,000	0	46,975,000	46,975,000	0	46,975,000
41	06 - EDUCATION		198,585,859	218,418,358	238,209,503	254,574,386	238,669,703	23,182,927	261,852,630	238,669,703	23,182,927	261,852,630
42	STATE TOTAL		1,242,153,184	1,381,027,928	1,570,328,581	1,698,571,673	1,611,308,914	110,572,454	1,721,881,368	1,611,308,914	110,572,454	1,721,881,368

	DEPARTMENT - AGENCY	FY 2014		FY 2015		FY 2016		FY 2017	
		Actual	Adj Auth	Maint	Change	Request	Maint	Change	Request
00007	007 JUDICIAL COUNCIL	24,604,782	25,560,100	26,321,866	679,798	27,001,664	26,718,722	663,629	27,382,351
	008 MARITAL MEDIATOR BOARD	6,940	9,276	8,728	0	8,728	8,733	0	8,733
	007 - JUDICIAL COUNCIL	24,611,722	25,569,376	26,330,594	679,798	27,010,392	26,727,455	663,629	27,391,084
00095	042 HHS: HUMAN SERVICES	156,813,520	178,043,177	173,498,874	5,527,657	179,026,531	176,193,585	5,570,158	181,769,743
	045 HHS: TRANSITIONAL ASSISTANCE	92,479,115	96,529,104	96,721,775	2,299,348	99,021,123	99,264,011	2,368,328	101,632,339
	047 HHS:OFC OF MEDICAID & BUS PLY	578,864,437	609,813,504	1,011,459,295	58,071,542	1,069,530,837	1,053,940,125	19,072,040	1,073,012,165
	048 HHS: ELDERLY - ADULT SERVICES	449,005,271	475,565,783	444,212,453	19,675,436	463,887,889	458,464,162	14,700,000	473,164,162
	049 HHS:DIV OF COMM BASED CARE SVC	16,305,252	26,786,173	35,878,408	10,671,207	46,549,615	34,976,997	7,054,000	42,030,997
	090 HHS: DIVISION OF PUBLIC HEALTH	66,386,807	103,195,789	102,279,178	890,703	103,169,881	102,781,533	891,547	103,673,080
	091 HHS: GLENCLIFF HOME FOR ELDER	13,841,279	15,517,997	16,386,640	0	16,386,640	16,665,397	0	16,665,397
	092 HHS: BEHAVIORAL HEALTH DIV OF	86,411,822	145,883,872	28,515,765	25,137,307	53,653,072	27,854,965	29,443,315	57,298,280
	093 HHS: DEVELOPMENTAL SERV DIV OF	275,072,612	317,599,283	341,789,267	19,108	341,808,375	362,657,321	0	362,657,321
	094 HHS: NEW HAMPSHIRE HOSPITAL	57,640,612	61,751,903	68,194,755	1,166,836	69,361,591	69,812,017	1,169,295	70,981,312
	095 HHS: COMMISSIONER	85,164,068	87,539,320	121,376,590	466,510	121,843,100	118,384,094	533,040	118,917,134
00095	095 - HEALTH AND HUMAN SVCS DEPT OF	1,877,984,795	2,118,225,905	2,440,313,000	123,925,654	2,564,238,654	2,521,000,207	80,801,723	2,601,801,930

State of New Hampshire
 Department of Administrative Services - Budget Office
 Analysis of Agency Requests for Budget Fiscal Years 2016 and 2017

GENERAL FUNDS-MULTI-AGENCY DEPARTMENTS

	DEPARTMENT - AGENCY	FY 2014		FY 2015		FY 2016			FY 2017			
		Actual	Adj Auth	Maint	Change	Request	Maint	Change	Request	Maint	Change	Request
00007	007 JUDICIAL COUNCIL	24,604,782	25,560,100	26,321,866	679,798	27,001,664	26,718,722	663,629	27,382,351	8,733	0	27,382,351
	008 MARITAL MEDIATOR BOARD	6,940	9,276	8,728	0	8,728	8,733	0	8,733	8,733	0	8,733
00007	007 - JUDICIAL COUNCIL	24,611,722	25,569,376	26,330,594	679,798	27,010,392	26,727,455	663,629	27,391,084	663,629	0	27,391,084
00095	042 HHS: HUMAN SERVICES	72,493,214	80,233,259	81,502,631	3,410,576	84,913,207	83,217,372	3,436,237	86,653,609	83,217,372	0	86,653,609
	045 HHS: TRANSITIONAL ASSISTANCE	39,713,228	48,651,379	50,275,275	0	50,275,275	51,454,375	0	51,454,375	51,454,375	0	51,454,375
	047 HHS: OFC OF MEDICAID & BUS PLCY	113,050,795	89,422,359	281,339,273	29,006,764	310,346,037	295,513,379	9,531,254	305,044,633	295,513,379	0	305,044,633
	048 HHS: ELDERLY - ADULT SERVICES	63,727,375	76,190,836	49,100,983	12,875,436	61,976,419	51,887,893	7,350,000	59,237,893	51,887,893	0	59,237,893
	049 HHS: DIV OF COMM BASED CARE SVC	4,146,723	6,141,767	5,676,537	10,671,207	16,347,744	5,767,039	7,054,000	12,821,039	5,767,039	0	12,821,039
	090 HHS: DIVISION OF PUBLIC HEALTH	13,457,040	17,786,016	18,284,161	890,703	19,174,864	18,452,046	891,547	19,343,593	18,452,046	0	19,343,593
	091 HHS: GLENCLIFF HOME FOR ELDER	6,173,993	7,139,032	8,052,216	0	8,052,216	8,164,680	0	8,164,680	8,164,680	0	8,164,680
	092 HHS: BEHAVIORAL HEALTH DIV OF	41,755,060	73,023,703	13,919,458	17,583,929	31,503,387	13,839,746	19,631,129	33,470,875	13,839,746	0	33,470,875
	093 HHS: DEVELOPMENTAL SERV DIV OF	117,950,760	148,853,009	156,913,306	19,108	156,932,414	167,453,895	0	167,453,895	167,453,895	0	167,453,895
	094 HHS: NEW HAMPSHIRE HOSPITAL	21,233,565	23,313,697	26,808,367	458,154	27,266,521	27,769,354	437,327	28,206,681	27,769,354	0	28,206,681
	095 HHS: COMMISSIONER	39,810,650	43,147,495	54,422,931	280,000	54,702,931	54,597,394	320,000	54,917,394	54,597,394	0	54,917,394
00095	095 - HEALTH AND HUMAN SVCS DEPT OF	533,512,403	613,902,552	746,295,138	75,195,877	821,491,015	778,117,173	48,651,494	826,768,667	778,117,173	48,651,494	826,768,667