

LBA  
06/08/21

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HOUSE PASSED VS SENATE PASSED**

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1.08 Budget Footnotes; General. For any state department, as defined in RSA 9:1, the following general budget footnotes that contain class codes shall apply to all specified class codes in section 1.01 through 1.07 unless specifically exempted.

A. Not Used.

B. Not Used.

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

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

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

F. This appropriation shall not lapse until June 30, 2023.

G. The funds in this appropriation shall not be transferred or expended for any other purpose and shall not lapse until June 30, 2023.

H. Not used.

I. In the event that estimated revenue in revenue class 001-transfers for other agencies, 002-transfers from department of transportation, 003-revolving funds, 004-agency income, 005-private local funds, 006-agency income, 007-agency income, 008-agency income, 009-agency income is less than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either actual or projected budgeted revenue. The agency head shall notify the bureau of accounting services forthwith, in writing, as to precisely which line item appropriation and in what specific amounts reductions are to be made in order to fully compensate for the total revenue deficits. For the biennium ending June 30, 2023, account number 02-46-46-4620-5731 within the department of corrections shall be exempt from these provisions. The provisions of this footnote do not apply to federal funds covered by RSA 124:14.

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

1.08 Budget Footnotes; General. For any state department, as defined in RSA 9:1, the following general budget footnotes that contain class codes shall apply to all specified class codes in section 1.01 through 1.07 unless specifically exempted.

A. Not Used.

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

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**AMENDED BY THE SENATE**

2 General Fund and Total Appropriation Limits. The amounts included in section 1 for the New

2 General Fund and Total Appropriation Limits. The amounts included in section 1 of this act for

<p>Hampshire college and university system accounts, under estimated source of funds from general funds, shall be the total appropriation from general funds for such accounting units that may be expended for the purpose of section 1 of this act. Any funds received by said systems from other than general funds are hereby appropriated for the use of the systems and may be expended by said systems whether or not this will result in an appropriation and expenditure by the system in excess of the total appropriation therefor.</p>	<p>all university system accounts and community college system accounts, under estimated source of funds from general funds, shall be the total appropriation from general funds for such accounting units that may be expended for the purpose of section 1 of this act. Any funds received by said systems from other than general funds are hereby appropriated for the use of the systems and may be expended by said systems whether or not this will result in an appropriation and expenditure by the system in excess of the total appropriation therefor.</p>
<p>3 Assignment of Office Space. If, during the biennium ending June 30, 2023, because of program reductions, consolidations, or any other reason, office space becomes available in the health and human services complex, the Hayes building, or any other state building, except office space under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative services shall, with the prior approval of the fiscal committee of the general court, and with the approval of the governor and council, require that any agency renting private space be required to occupy such available space in said building or buildings forthwith. Such funds as have been allocated or committed by any agency affected by this section for outside rental shall be transferred by the director of the division of accounting services to the bureau of general services, activity number 01-14-14-141510 for maintenance of applicable state buildings.</p>	<p>3 Assignment of Office Space. If, during the biennium ending June 30, 2023, because of program reductions, consolidations, or any other reason, office space becomes available in the health and human services complex, the Hayes building, or any other state building, except office space under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative services shall, with the prior approval of the fiscal committee of the general court, and with the approval of the governor and council, require that any agency renting private space be required to occupy such available space in said building or buildings forthwith. Such funds as have been allocated or committed by any agency affected by this section for outside rental shall be transferred by the director of the division of accounting services to the bureau of general services, activity number 01-14-14-141510 for maintenance of applicable state buildings.</p>
<p>4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2023, in order to provide sufficient funding to the lottery commission to carryout lottery games that will provide funds for the distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal committee of the general court for approval of any new games, the expansion of any existing lottery games, or for the purchase of any tickets for new or continuing games. Additionally, no expenditures for consultants shall be made without prior approval by the fiscal committee. If approved, the commission may then apply to the governor and council to transfer funds from the sweepstakes revenue special account. The total of such transfers shall not exceed \$6,000,000 for the biennium ending June 30, 2023.</p>	<p>4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2023, in order to provide sufficient funding to the lottery commission to carryout lottery games that will provide funds for the distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal committee of the general court for approval of any new games, the expansion of any existing lottery games, or for the purchase of any tickets for new or continuing games. Additionally, no expenditures for consultants shall be made without prior approval by the fiscal committee. If approved, the commission may then apply to the governor and council to transfer funds from the sweepstakes revenue special account. The total of such transfers shall not exceed \$6,000,000 for the biennium ending June 30, 2023.</p>
<p>5 Department of Corrections; Appropriation. The appropriation in class 018-overtime and class 024-maintenance, other than building and grounds, shall not lapse until June 30, 2023. The appropriations in classes 047 and 048 for the maintenance of buildings and grounds shall not be transferred or expended for any other purpose and shall not lapse in the first year of the operating</p>	<p>5 Department of Corrections; Appropriation. The appropriation in class 018-overtime and class 024-maintenance, other than building and grounds, shall not lapse until June 30, 2023. The appropriations in classes 047 and 048 for the maintenance of buildings and grounds shall not be transferred or expended for any other purpose and shall not lapse in the first year of the operating</p>

budget, except that appropriations for maintenance of buildings and grounds may be transferred as follows: (1) appropriations in class 047-own forces maintenance-buildings and grounds may be transferred to class 048-contractual maintenance-buildings and grounds appropriations; (2) appropriations in class 048-contractual maintenance-buildings and grounds may be transferred to class 047-own forces maintenance-buildings and grounds appropriations.

6 Liquor Commission; Proceeds From Sale of Land. All proceeds from the sale of any land owned by the liquor commission for the purpose of constructing, operating, and maintaining a turnpike service plaza for motorists at the existing northbound and southbound state liquor and wine outlets in the town of Hampton on Interstate route 95 shall be deposited into the liquor commission fund pursuant to RSA 176:16 and shall be used exclusively to retire existing debt.

7 Positions Abolished.

I. The following positions are hereby abolished effective at the close of business on June 30, 2021:

Department of Health and Human Services  
05-095-095-950010-5676 12702

Department of Energy  
02-052-052-520010-1888 14339, 10015

II. The following position is hereby abolished effective at the close of business on June 30, 2022:

Department of Energy  
02-52-052-521010-1891 9U505

III. The following positions are hereby abolished effective at the close of business on June 30, 2023:

Department of Energy  
02-52-052-521010-1891 9U141, 9U573

IV. The following positions are hereby abolished effective at the close of business on December 31, 2021:  
Liquor Commission

budget, except that appropriations for maintenance of buildings and grounds may be transferred as follows: (1) appropriations in class 047-own forces maintenance-buildings and grounds may be transferred to class 048-contractual maintenance-buildings and grounds appropriations; (2) appropriations in class 048-contractual maintenance-buildings and grounds may be transferred to class 047-own forces maintenance-buildings and grounds appropriations.

6 Liquor Commission; Proceeds From Sale of Land. All proceeds from the sale of any land owned by the liquor commission for the purpose of constructing, operating, and maintaining a turnpike service plaza for motorists at the existing northbound and southbound state liquor and wine outlets in the town of Hampton on Interstate route 95 shall be deposited into the liquor commission fund pursuant to RSA 176:16 and shall be used exclusively to retire existing debt.

**AMENDED BY THE SENATE**

7 Positions Abolished.

I. The following positions are hereby abolished effective at the close of business on June 30, 2021:

Department of Health and Human Services  
05-095-095-950010-5676 12702

Department of Energy  
02-052-052-520010-1888 14339, 10015

II. The following position is hereby abolished effective at the close of business on June 30, 2022:

Department of Energy  
02-52-052-521010-1891 9U505

III. The following positions are hereby abolished effective at the close of business on June 30, 2023:

Department of Energy  
02-52-052-521010-1891 9U573



Federal Funds	\$136,022	\$142,355	Federal Funds	\$346,685	\$367,065
Other	\$110,060	\$113,299	General Funds	\$720,882	\$758,109
General Fund	\$233,238	\$241,989	Liquor Fund	\$43,353	\$45,730
Liquor Commission	\$29,426	\$29,885	Highway Fund	\$240,391	\$256,250
Highway Fund	\$78,858	\$86,342	Turnpike Fund	\$9,935	\$7,871
Turnpike Fund	\$4,065	\$2,855	Lottery Fund	\$12,690	\$13,400
Sweepstakes Fund-Lottery	\$4,313	\$4,293	Fish and Game Fund	\$30,934	\$32,646
Fish and Game Fund	\$5,473	\$5,716	Other Funds	\$316,622	\$337,303
TOTAL	\$601,454	\$626,734	TOTAL	\$1,721,492	\$1,818,372

II. The department of information technology, in consultation with the department of administrative services, shall increase the appropriations to the class 027 expenditure class lines of each state department or agency by their respective portion of these department of information technology shared costs. The governor is hereby authorized to draw a warrant for said sum of general fund expenditures out of any money in the treasury not otherwise appropriated.

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**NO COMPARABLE HOUSE SECTION**

11 Department of Information Technology; Appropriation.

I. The sums of \$100,000 for the fiscal year ending June 30, 2022, and \$342,750 for the fiscal year ending June 30, 2023, are hereby appropriated to the department of information technology to fund the cost of network switches and software licenses. The source of funds for the appropriations shall be as follows:

	<u>FY 2022</u>	<u>FY 2023</u>
Federal Funds	\$19,994	\$67,957
General Funds	\$40,100	\$151,280
Liquor Fund	\$2,870	\$7,774
Highway Fund	\$13,565	\$46,257
Turnpike Fund	\$583	\$1,627
Lottery Fund	\$750	\$2,546
Fish and Game Fund	\$1,950	\$6,611
Other Funds	\$20,188	\$58,698
TOTAL	\$100,000	\$342,750

	<p>II. The department of information technology, in consultation with the department of administrative services, shall increase the appropriations to the class 027 expenditure class lines of each state department or agency by their respective portion of these department of information technology shared costs. The governor is hereby authorized to draw a warrant for said sum of general fund expenditures out of any money in the treasury not otherwise appropriated.</p>
<p>11 Department of Health and Human Services; Staffing; Budget Reduction. In addition to any other required reductions, the department of health and human services is hereby directed to reduce personnel-related class lines by \$22,600,000 in general funds for the biennium ending June 30, 2023, equating to approximately 226 full-time positions over the 2 years. At no time during the biennium shall the department exceed 3000 full-time authorized positions. The department shall provide to the department of administrative services the accounting units and class lines to be reduced, and shall report on said reductions to the fiscal committee of the general court by September 30, 2021 for reductions made in the fiscal year ending June 30, 2022, and by September 30, 2022 for reductions made in the fiscal year ending June 30, 2023.</p>	<p>12 Department of Health and Human Services; Staffing; Budget Reduction. In addition to any other required reductions, the department of health and human services is hereby directed to reduce personnel-related class lines by \$22,600,000 in general funds for the biennium ending June 30, 2023, equating to approximately 226 full-time positions over the 2 years. At no time during the biennium shall the department exceed 3000 full-time authorized positions. The department shall provide to the department of administrative services the accounting units and class lines to be reduced, and shall report on said reductions to the fiscal committee of the general court by September 30, 2021 for reductions made in the fiscal year ending June 30, 2022, and by September 30, 2022 for reductions made in the fiscal year ending June 30, 2023.</p>
<p>12 Department of Health and Human Services; Budget Reduction. In addition to any other required reductions, the department of health and human services is hereby directed to reduce state general fund appropriations by \$30,000,000 for the fiscal year ending June 30, 2022 and by \$20,000,000 for the fiscal year ending June 30, 2023. No reductions shall be made to appropriations in the following areas: developmental services, including acquired brain disorder services and children’s in-home support services; the children’s health insurance program; or county programs, including the state share of funding for nursing facilities and other long-term care services.</p>	<p><b>NO COMPARABLE SENATE SECTION</b></p>
<p><b>NO COMPARABLE HOUSE SECTION</b></p>	<p>13 Appropriation; Skilled Nursing Facilities; Intermediate Care for the Intellectually Disabled. The sum of \$167,000 for the biennium ending June 30, 2023 is hereby appropriated to the department of health and human services, account 05-95-048-482010-2154, for the purpose of providing a 5 percent rate increase to skilled nursing facilities and facilities providing intermediate care for the intellectually disabled. Said rate increase shall be effective July 1, 2021. The governor is authorized to draw a warrant for said sum out of any money in the treasury not otherwise appropriated. The Department is authorized to accept and expend any federal funds for the purposes of this section without prior approval of the fiscal committee of the general court.</p>

13 Estimates of Unrestricted Revenue.		
GENERAL FUND	<u>FY 2022</u>	<u>FY 2023</u>
BUSINESS PROFITS TAX	\$466,900,000	\$479,200,000
BUSINESS ENTERPRISE TAX	<u>46,100,000</u>	<u>47,300,000</u>
SUBTOTAL BUSINESS TAXES	\$513,000,000	\$526,500,000
MEALS AND ROOMS TAX	330,800,000	349,200,000
TOBACCO TAX	137,100,000	134,700,000
TRANSFER FROM LIQUOR	138,000,000	138,000,000
INTEREST AND DIVIDENDS TAX	136,500,000	138,000,000
INSURANCE	128,000,000	134,000,000
COMMUNICATIONS TAX	38,800,000	38,800,000
REAL ESTATE TRANSFER TAX	121,900,000	114,600,000
COURT FINES & FEES	12,600,000	12,700,000
SECURITIES REVENUE	42,000,000	42,500,000
BEER TAX	13,200,000	13,200,000
OTHER REVENUES	68,100,000	70,100,000
MEDICAID RECOVERIES	<u>2,700,000</u>	<u>2,500,000</u>
TOTAL GENERAL FUND	\$1,682,700,000	\$1,714,800,000
EDUCATION FUND	<u>FY 2022</u>	<u>FY 2023</u>
BUSINESS PROFITS TAX	\$109,500,000	\$112,400,000
BUSINESS ENTERPRISE TAX	<u>225,200,000</u>	<u>231,100,000</u>
SUBTOTAL BUSINESS TAXES	\$334,700,000	\$343,500,000
MEALS AND ROOMS TAX	10,200,000	10,800,000
TOBACCO TAX	107,700,000	105,800,000
REAL ESTATE TRANSFER TAX	60,100,000	56,400,000
TRANSFER FROM LOTTERY	125,000,000	127,500,000
TOBACCO SETTLEMENT	38,200,000	36,300,000

<b>AMENDED BY THE SENATE</b>		
14 Estimates of Unrestricted Revenue.		
GENERAL FUND	<u>FY 2022</u>	<u>FY 2023</u>
BUSINESS PROFITS TAX	\$549,600,000	\$567,100,000
BUSINESS ENTERPRISE TAX	<u>54,300,000</u>	<u>56,000,000</u>
SUBTOTAL BUSINESS TAXES	\$603,900,000	\$623,100,000
MEALS AND ROOMS TAX	332,500,000	349,100,000
TOBACCO TAX	138,600,000	134,400,000
TRANSFER FROM LIQUOR	137,600,000	137,200,000
INTEREST AND DIVIDENDS TAX	138,000,000	142,100,000
INSURANCE	130,000,000	135,000,000
COMMUNICATIONS TAX	39,100,000	39,100,000
REAL ESTATE TRANSFER TAX	132,500,000	121,900,000
COURT FINES & FEES	12,700,000	13,000,000
SECURITIES REVENUE	42,000,000	42,500,000
BEER TAX	13,200,000	13,200,000
OTHER REVENUES	66,000,000	68,300,000
MEDICAID RECOVERIES	<u>2,700,000</u>	<u>2,500,000</u>
TOTAL GENERAL FUND	\$1,788,800,000	\$1,821,400,000
EDUCATION FUND	<u>FY 2022</u>	<u>FY 2023</u>
BUSINESS PROFITS TAX	\$128,900,000	\$133,000,000
BUSINESS ENTERPRISE TAX	<u>265,000,000</u>	<u>273,500,000</u>
SUBTOTAL BUSINESS TAXES	\$393,900,000	\$406,500,000
MEALS AND ROOMS TAX	10,300,000	10,800,000
TOBACCO TAX	108,900,000	105,600,000
REAL ESTATE TRANSFER TAX	65,300,000	60,000,000
TRANSFER FROM LOTTERY	125,000,000	127,500,000
TOBACCO SETTLEMENT	38,200,000	36,300,000



UTILITY PROPERTY TAX	42,300,000	42,300,000
STATEWIDE PROPERTY TAX	<u>363,100,000</u>	<u>363,100,000</u>
TOTAL EDUCATION FUND	\$1,081,300,000	\$1,085,700,000
HIGHWAY FUND	<u>FY 2022</u>	<u>FY 2023</u>
GASOLINE ROAD TOLL	\$120,300,000	\$121,500,000
MOTOR VEHICLE FEES	128,500,000	129,500,000
MISCELLANEOUS	<u>200,000</u>	<u>200,000</u>
TOTAL HIGHWAY FUND	\$249,000,000	\$251,200,000
FISH AND GAME FUND	<u>FY 2022</u>	<u>FY 2023</u>
FISH AND GAME LICENSES	\$9,800,000	\$9,800,000
FINES AND MISCELLANEOUS	<u>3,500,000</u>	<u>3,500,000</u>
TOTAL FISH AND GAME FUND	\$13,300,000	\$13,300,000

14 Effective Date. This act shall take effect July 1, 2021.

UTILITY PROPERTY TAX	40,600,000	40,600,000
STATEWIDE PROPERTY TAX	<u>363,100,000</u>	<u>363,100,000</u>
TOTAL EDUCATION FUND	\$1,145,300,000	\$1,150,400,000
HIGHWAY FUND	<u>FY 2022</u>	<u>FY 2023</u>
GASOLINE ROAD TOLL	\$120,300,000	\$121,800,000
MOTOR VEHICLE FEES	130,400,000	131,500,000
MISCELLANEOUS	<u>200,000</u>	<u>200,000</u>
TOTAL HIGHWAY FUND	\$250,900,000	\$253,500,000
FISH AND GAME FUND	<u>FY 2022</u>	<u>FY 2023</u>
FISH AND GAME LICENSES	\$9,800,000	\$9,800,000
FINES AND MISCELLANEOUS	<u>3,500,000</u>	<u>3,500,000</u>
TOTAL FISH AND GAME FUND	\$13,300,000	\$13,300,000

15 Effective Date. This act shall take effect July 1, 2021.