

BUDGET ORIENTATION

January 2011



Office of Legislative Budget Assistant

Office of Legislative Budget Assistant
Budget Division
Telephone Directory

Office Main Line

271-3161

Direct Lines

Jeff Pattison	271-2389
Pam Ellis	271-3084
Chris Shea	271-3086
Gerard Murphy	271-3090
Mike Hoffman	271-3089
Mike Kane	271-3085
Steve Giovinelli	271-3160
Meredith Telus	271-3068
Michael Landrigan	271-3087
Cecelia Trask	271-2179

PRESENTATION OUTLINE

Description of the Office of Legislative Budget Assistant:

Audit Division
Budget Division
New Budget System

Operating budget schedule:

Agency/Governor Phase – Budget Manual page 2
Operating Budget Timeline – Orientation Package page 3
Legislative Phase – HB1 and HB2 Docket – Orientation Package page 5

Operating budget documents:

Budget Manual (handout)

- Definitions – Budget Manual page 7
- Benefits – Budget Manual page 21
- Agency Budget Package – Budget Manual page 33
- Budget Organization – Budget Manual Appendix A
- Object Class and Class Codes – Budget Manual Appendix B

Agency Budget Requests:

- Summary of FY 12 and 13 – Orientation Package page 14

The Operating Budget Bill:

- Style of Presentation for FY 10-11 – Orientation Package page 19
- Footnotes for FY 08-09 – Orientation Package page 21
- Sections – Orientation Package page 22

Compare Reports:

- Board of Tax & Land Appeals – (01-89-89-890010-1241) – Orientation Package page 29
- State Totals – Orientation Package page 31

Trailer Bill:

- Constitution Part 2 Article 18-a – Orientation Package page 32

Legislative Specials – Orientation Package page 33

Glossary of Budget Terms – Orientation Package page 34

The Official Website of New Hampshire State Government – www.nh.gov – Orientation Package page 36

New Hampshire General Court Information Systems (GCIS) – www.gencourt.state.nh.us – Orientation Package page 37

Office of Legislative Budget Assistant Webpage for FY 2010-2011

Operating and Capital Budget –

www.gencourt.state.nh.us/lba/fy2010_2011_budget.html – Orientation Package page 38

PRESENTATION OUTLINE

RSA 9 Budget and Appropriations – Orientation Package page 39

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

Budget Graphs:

- Summary Budget Graphs – Orientation Package page 57

Aid to Cities and Towns:

- Summary Schedule By Category – Orientation Package page 61

10 Year History of Authorized Positions:

- FY 2000 - FY 2009 – Orientation Package page 62

Comprehensive Annual Financial Report (Selected Pages) – Orientation Package page 67:

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

OPERATING BUDGET PROCESS

Timeline of Activity

AGENCY PHASE:

May 1 – July 30:

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

July 28 – Sept 10:

Agency inputs budget data.

September 22:

Agency budget package due to the Department of Administrative Services.

October 1:

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

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

GOVERNOR'S PHASE:

November – December:

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

February 15:

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

OPERATING BUDGET PROCESS

Timeline of Activity

LEGISLATIVE PHASE:

February 16 – February 28:

House Finance Committee:

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

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

March 1 – March 31:

House Finance Divisions I – III:

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

Early April:

House Finance:

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

Mid April:

Full House:

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

Mid April:

Senate Finance Committee:

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

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

End of May:

Joint House and Senate Committee of Conference:

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

Beginning of June:

Committee of Conference Report Adopted

End of June:

Operating Budget Bill to the Governor to sign

HB1 Docket – 2009 Session

Bill Title: making appropriations for the expenses of certain departments of the state for fiscal years ending June 30, 2010 and June 30, 2011.

Date	Body	Description
03/04/2009	H	Introduced and Referred to Finance; HJ 21 , PG.558
03/05/2009	H	Salem Regional Public Hearing: 3/9/2009 6:00 PM Media Center, Salem High School, 44 Geremonty Dr
03/05/2009	H	Claremont Regional Public Hearing: 3/12/2009 6:00 PM River Valley Community College, One College Dr
03/05/2009	H	Whitefield Regional Public Hearing: 3/16/2009 6:00PM White Mtns Reg High Auditorium, 127 Regional Rd
03/05/2009	H	DIV I Public Hearing: 3/17/2009 4:00PM LOB 202-204 (Gen Govt; Admin Just & Pub Prot; Resources)
03/05/2009	H	DIV II Public Hearing: 3/17/2009 4:00PM LOB 205-207 (Safety; Fish & Game; Transportation; Education)
03/05/2009	H	DIV III Public Hearing: 3/17/2009 4:00 PM LOB 210-211 (Health & Social Services)
03/06/2009	H	Executive Session: 3/31/2009 10:00 AM LOB 210-211 ==RECESSED==
04/01/2009	H	==CONTINUED== Executive Session: 4/1/2009 10:00 AM LOB 210-211
04/02/2009	H	Majority Committee Report: Ought to Pass with Amendment for April 8 RC (vote 14-9); HC 26 , PG.922
04/02/2009	H	Proposed Majority Committee Amendment #1201; HC 26B , PG.1-1054
04/02/2009	H	Minority Committee Report: Ought to Pass with Amendment; HC 26 , PG.922-923
04/02/2009	H	Proposed Minority Committee Amendment #1205h; HC 26A , PG.956-962
04/08/2009	H	Special Order to Beginning of April 9 Regular Calendar (Rep Packard): MF DIV 186-191; HJ 31 , PG.1282
04/08/2009	H	Majority Committee Amendment #1201 Adopted, RC 205-172 ; HJ 31 , PG.1282-1285
04/08/2009	H	Floor Amendment #1226h (Rep Price) Failed, RC 176-198 ; HJ 31 , PG.1285-1288
04/08/2009	H	Floor Amendment #1221h (Rep Chandler) Failed, RC 169-199 ; HJ 31 , PG.1288-1290

Date	Body	Description
04/08/2009	H	Minority Committee Amendment #1205h (Rep Kurk) Failed, RC 157-210; HJ 31 , PG.1290-1298
04/08/2009	H	Ought to Pass with Amendment #1201h: MA RC 193-174; HJ 31 , PG.1298-1300
04/08/2009	H	Reconsideration (Rep Eaton); HJ 31 , PG.1301
04/08/2009	H	Lay Reconsideration on the Table (Rep W.O'Brien): MF RC 164-197; HJ 31 , PG.1301-1303
04/08/2009	H	Reconsideration: MF RC 163-199; HJ 31 , PG.1303-1305
04/08/2009	S	Introduced and Referred to Finance; SJ 11 , Pg.231
04/09/2009	S	Hearing; April 15, 2009, Representatives' Hall, State House, 5:00 p.m.; SC19
05/31/2009	S	Committee Report; Ought to Pass with Amendment {1994s} [06/03/09]; SC26A
06/03/2009	S	Without Objection, Chair moved to Special-Order HB 1 to the front of the Calendar; SJ 18 , Pg.398
06/03/2009	S	Committee Amendment {1994s}, AA, VV; SJ 18 , Pg.404
06/03/2009	S	Sen. D'Allesandro Floor Amendment {2057s}, AA, VV; SJ 18 , Pg.405
06/03/2009	S	Sen. Bradley Floor Amendment {2046s}, RC 9Y - 15N, AF; SJ 18 , Pg.405
06/03/2009	S	Sen. Barnes Floor Amendment {2049s}, RC 9Y - 15N, AF; SJ 18 , Pg.405-406
06/03/2009	S	Sen. Letourneau Floor Amendment {2051s}, RC 9Y - 15N, AF; SJ 18 , Pg.407-408
06/03/2009	S	Sen. Bradley Floor Amendment {2050s}, RC 9Y - 15N, AF; SJ 18 , Pg.408
06/03/2009	S	Sen. Gatsas Floor Amendment {2065s}, RC 24Y - 0N, AA; SJ 18 , Pg.409
06/03/2009	S	Ought to Pass with Amendment {1994s}, {2057s}, {2065s}, RC 15Y - 9N, MA; OT3rdg; SJ 18 , Pg.409
06/03/2009	S	Passed by Third Reading Resolution; SJ 18 , Pg.543
06/03/2009	H	House Non-Concurs w/Sen AM 1994s, 2057s, 2065s Req CofC (Rep G.Richardson): MA VV; HJ 45 , PG.1729
06/03/2009	H	Speaker Appoints: Reps M.Smith, Nordgren, Eaton, Almy, and Kurk; HJ 45 , PG.1729
06/03/2009	H	Speaker Appoints Alternates: Reps Leishman, Baroody, and W.D.Scamman; HJ 45 , PG.1729

Date	Body	Description
06/03/2009	S	Sen. D'Allesandro Accede to House Request for Committee of Conference; <u>SJ 18</u> , Pg.547
06/03/2009	S	President Appoints: Senators D'Allesandro, Hassan, Janeway, Sgambati and Gallus; <u>SJ 18</u> , Pg.547
06/03/2009	S	President Appoints Alternates: Senators Larsen, Fuller Clark, Reynolds and Odell; <u>SJ 18</u> , Pg.547
06/05/2009	H	Committee of Conference Meeting: 6/8/2009 9:00 AM LOB 210-211 ==RECESSED==
06/08/2009	H	==CONTINUED== Committee of Conference Meeting: 6/9/2009 9:00 AM LOB 210-211 ==RECESSED==
06/09/2009	H	==CONTINUED== Committee of Conference Meeting: 6/11/2009 9:00 AM LOB 210-211 ==RECESSED==
06/12/2009	H	==CONTINUED== Committee of Conference Meeting: 6/12/2009 1:00 PM LOB 210-211 ==RECESSED==
06/15/2009	H	==CONTINUED== Committee of Conference Meeting: 6/15/2009 3:00 PM LOB 210-211 ==RECESSED==
06/16/2009	H	==CONTINUED== Committee of Conference Meeting: 6/16/2009 10:00 AM LOB 210-211 ==RECESSED==
06/17/2009	H	==CONTINUED== Committee of Conference Meeting: 6/17/2009 10:00 AM LOB 210-211 ==RECESSED==
06/17/2009	H	==CONTINUED== Committee of Conference Meeting: 6/17/2009 1:30 PM LOB 210-211 ==RECESSED==
06/18/2009	H	==CONTINUED== Committee of Conference Meeting: 6/18/2009 10:00 AM LOB 210-211 ==RECESSED==
06/18/2009	H	==CONTINUED== Committee of Conference Meeting: 6/18/2009 3:00 PM LOB 210-211
06/18/2009	H	Conferee Change: Rep Leishman Replaces Rep Kurk; <u>HJ 48</u> , PG.1776
06/19/2009	S	Conferee Change; Senator Larsen Replaces Senator D'Allesandro; <u>SJ 19</u> , Pg.576
06/19/2009	S	Conferee Change; Senator Reynolds Replaces Senator Sgambati; <u>SJ 19</u> , Pg.576
06/19/2009	S	Conferee Change; Senator Fuller Clark Replaces Senator Gallus; <u>SJ 19</u> , Pg.576
06/22/2009	S	Conference Committee Report (2335); Senate Amendment + New Amendment, Filed
06/24/2009	S	Conference Committee Report (2335); <u>RC 13Y - 11N</u> , Adopted; <u>SJ 20</u> , Pg.595

Date	Body	Description
06/24/2009	H	Conference Committee Report #2335 Adopted, <u>RC</u> 202-183; <u>HJ</u> 50, PG.1798-1800
06/24/2009	S	Enrolled; <u>SJ</u> 20, Pg.715
06/24/2009	H	Enrolled; <u>HJ</u> 50, PG.1834
07/02/2009	H	Signed by the Governor 06/30/2009; Effective 07/01/2009; Chapter 0143

HB2 Docket – 2009 Session

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

Date	Body	Description
03/04/2009	H	Introduced and Referred to Finance; HJ 21 , PG.559
03/05/2009	H	Salem Regional Public Hearing: 3/9/2009 6:00 PM Media Center, Salem High School, 44 Geremonty Dr
03/05/2009	H	Claremont Regional Public Hearing: 3/12/2009 6:00 PM River Valley Community College, One College Dr
03/05/2009	H	Division III Work Session: 3/16/2009 11:15 AM LOB 209
03/05/2009	H	Whitefield Regional Public Hearing: 3/16/2009 6:00PM White Mtns Reg High Auditorium, 127 Regional Rd
03/05/2009	H	DIV I Public Hearing: 3/17/2009 4:00 PM LOB 202-204 (Gen Govt; Admin Just & Pub Prot; Resources)
03/05/2009	H	DIV II Public Hearing: 3/17/2009 4:00 PM LOB 205-207 (Safety; Fish & Game; Transportation; Education)
03/05/2009	H	DIV III Public Hearing: 3/17/2009 4:00 PM LOB 210-211 (Health & Social Services)
03/12/2009	H	Executive Session: 3/31/2009 10:00 AM LOB 210-211 ==RECESSED==
04/01/2009	H	==CONTINUED== Executive Session: 4/1/2009 10:00 AM LOB 210-211
04/02/2009	H	Majority Committee Report: Ought to Pass with AM #1197h for April 8 RC (vote 14-9); HC 26 , PG.923
04/02/2009	H	Proposed Majority Committee Amendment #1197h; HC 26A , PG.963-996
04/02/2009	H	Minority Committee Report: Ought to Pass with Amendment #1202h; HC 26 , PG.923-924
04/02/2009	H	Proposed Minority Committee Amendment #1202h; HC 26A , PG.996-1024
04/08/2009	H	Move to Beginning of Regular Calendar (Rep Winters): MF DIV 176-198; HJ 31 , PG.1282
04/08/2009	H	Print Debate & Parlimentary Inquiry in Permanent Journal (Rep Kurk): MA DIV 172-204; HJ 31 , PG.1282
04/08/2009	H	Special Order to Beginning of April 9 Regular Calendar (Rep Packard): MF DIV 186-191; HJ 31 , PG.1282

Date	Body	Description
04/08/2009	H	Special Ordered to April 9 Regular Calendar Without Objection; HJ 31 , PG.1305
04/09/2009	H	Majority Committee Amendment #1197h Adopted, RC 179-161 ; HJ 33 , PG.1336-1370
04/09/2009	H	Floor Amendment #1235h (Rep Osborne) Adopted, DIV 188-160; HJ 33 , PG.1370-1371
04/09/2009	H	Floor Amendment #1282h (Rep Hess) Failed, RC 175-185 ; HJ 33 , PG.1371-1373
04/09/2009	H	Floor Amendment #1229h (Rep Chandler) Failed, RC 179-183 ; HJ 33 , PG.1373-1376
04/09/2009	H	Floor Amendment #1227h (Rep Jasper) Failed, RC 158-197 ; HJ 33 , PG.1376-1378
04/09/2009	H	Floor Amendment #1228h (Rep Kidder) Failed, RC 165-191 ; HJ 33 , PG.1378-1380
04/09/2009	H	Floor Amendment #1211h (Rep Sapareto) Failed, RC 165-194 ; HJ 33 , PG.1380-1383
04/09/2009	H	Floor Amendment #1230h (Rep Renzullo) Failed, RC 163-194 ; HJ 33 , PG.1383-1385
04/09/2009	H	Floor Amendment #1301h (Rep Wendelboe) Failed, RC 153-198 ; HJ 33 , PG.1385-1388
04/09/2009	H	Floor Amendment #1299h (Rep Hinkle) Failed, RC 110-238 ; HJ 33 , PG.1388-1391
04/09/2009	H	Floor Amendment #1314h (Rep Vaillancourt) Failed, DIV 78-263; HJ 33 , PG.1391
04/09/2009	H	Floor Amendment #1312h (Rep Robertson) Failed, DIV 118-193; HJ 33 , PG.1391-1393
04/09/2009	H	Ought to Pass with Amendments 1197h and 1235h: MA RC 182-165 ; HJ 33 , PG.1335-1395
04/09/2009	S	Introduced and Referred to Finance (04-08-09); SJ 11 , Pg.231
04/10/2009	S	Hearing; April 15, 2009, Representatives' Hall, State House, 5:00 p.m.; SC19
05/31/2009	S	Committee Report; Ought to Pass with Amendment{1996s} [06/03/09]; SC26A
06/03/2009	S	Without Objection, Chair moved to Special-Order HB 2 to the front of the Calendar
06/03/2009	S	Committee Amendment {1996s}, AA, VV; SJ 18 , Pg.479

Date	Body	Description
06/03/2009	S	Sen. D'Allesandro Floor Amendment {2034s}, AA, VV; <u>SJ 18</u> , Pg.479
06/03/2009	S	Sen. D'Allesandro Floor Amendment {2058s}, AA, VV; <u>SJ 18</u> , Pg.479-480
06/03/2009	S	Sen. Roberge Floor Amendment {2053s}, <u>RC 9Y - 15N</u> , AF; <u>SJ 18</u> , Pg.480
06/03/2009	S	Sen. Bradley Floor Amendment {2002s}, <u>RC 11Y - 13N</u> , AF; <u>SJ 18</u> , Pg.480-481
06/03/2009	S	Sen. Carson Floor Amendment {2052s}, <u>RC 9Y - 15N</u> , AF; <u>SJ 18</u> , Pg.481-482
06/03/2009	S	Sen. Odell Floor Amendment {2048s}, <u>RC 8Y - 16N</u> , AF; <u>SJ 18</u> , Pg.482
06/03/2009	S	Sen. Bragdon Floor Amendment {2047s}, <u>RC 8Y - 16N</u> , AF; <u>SJ 18</u> , Pg.483
06/03/2009	S	Sen. D'Allesandro Moved Reconsideration on Floor Amendment {2034s}, MA, VV; <u>SJ 18</u> , Pg.483
06/03/2009	S	Sen. D'Allesandro Floor Amendment {2034s}, AF, VV; <u>SJ 18</u> , Pg.483
06/03/2009	S	Sen. D'Allesandro Floor Amendment {2066s}, AA, VV; <u>SJ 18</u> , Pg.484
06/03/2009	S	Ought to Pass with Amendment {1996s}, {2058s}, {2066s}, <u>RC 15Y - 9N</u> , MA; OT3rdg; <u>SJ 18</u> , Pg.484
06/03/2009	S	Passed by Third Reading Resolution; <u>SJ 18</u> , Pg.543
06/03/2009	H	House Non-Concurs w/Sen AM 1996s, 2058s, 2066s Req CofC (Rep G.Richardson): MA VV; <u>HJ 45</u> , PG.1729
06/03/2009	H	Speaker Appoints: Reps M.Smith, Nordgren, Eaton, Almy, and Kurk; <u>HJ 45</u> , PG.1729
06/03/2009	H	Speaker Appoints Alternates: Reps DeJoie, Hatch, and Major; <u>HJ 45</u> , PG.1729
06/03/2009	S	Sen. D'Allesandro Accede to House Request for Committee of Conference; <u>SJ 18</u> , Pg.547
06/03/2009	S	President Appoints: Senators D'Allesandro, Hassan, Janeway, Sgambati and Gallus; <u>SJ 18</u> , Pg.547
06/03/2009	S	President Appoints Alternates: Senators Larsen, Fuller Clark, Reynolds and Odell; <u>SJ 18</u> , Pg.547

Date	Body	Description
06/05/2009	H	Committee of Conference Meeting: 6/8/2009 9:00 AM LOB 210-211 ==RECESSED==
06/08/2009	H	==CONTINUED== Committee of Conference Meeting: 6/9/2009 9:00 AM LOB 210-211 ==RECESSED==
06/09/2009	H	==CONTINUED== Committee of Conference Meeting: 6/11/2009 9:00 AM LOB 210-211 ==RECESSED==
06/12/2009	H	==CONTINUED== Committee of Conference Meeting: 6/12/2009 1:00 PM LOB 210-211 ==RECESSED==
06/15/2009	H	==CONTINUED== Committee of Conference Meeting: 6/15/2009 3:00 PM LOB 210-211 ==RECESSED==
06/16/2009	H	==CONTINUED== Committee of Conference Meeting: 6/16/2009 10:00 AM LOB 210-211 ==RECESSED==
06/17/2009	H	==CONTINUED== Committee of Conference Meeting: 6/17/2009 10:00 AM LOB 210-211 ==RECESSED==
06/17/2009	H	==CONTINUED== Committee of Conference Meeting: 6/17/2009 1:30 PM LOB 210-211 ==RECESSED==
06/18/2009	H	==CONTINUED== Committee of Conference Meeting: 6/18/2009 10:00 AM LOB 210-211 ==RECESSED==
06/18/2009	H	==CONTINUED== Committee of Conference Meeting: 6/18/2009 3:00 PM LOB 210-211
06/18/2009	H	Conferee Change: Rep Hatch Replaces Rep Kurk; HJ 48 , PG.1776
06/19/2009	S	Conferee Change; Senator Larsen Replaces Senator D'Allesandro; SJ 19 , Pg.576
06/19/2009	S	Conferee Change; Senator Reynolds Replaces Senator Sgambati; SJ 19 , Pg.576
06/19/2009	S	Conferee Change; Senator Fuller Clark Replaces Senator Gallus; SJ 19 , Pg.576
06/22/2009	S	Conference Committee Report (2333); Senate Amendment + New Amendment, Filed
06/24/2009	S	Conference Committee Report (2333); RC 13Y - 11N , Adopted; SJ 20 , Pg.661
06/24/2009	H	Conference Committee Report #2333 Adopted, RC 201-183 ; HJ 50 , PG.1800-1803
06/24/2009	S	Enrolled Bill Amendment #2347 Adopted; SJ 20 , Pg.724
06/24/2009	H	Enrolled Bill Amendment #2347 Adopted; HJ 50 , PG.1832-1833
06/24/2009	S	Enrolled; SJ 20 , Pg.715

Date	Body	Description
06/24/2009	H	Enrolled; HJ 50 , PG.1834
07/02/2009	H	Signed by the Governor 06/30/2009; Chapter 0144
07/02/2009	H	I. Sections 1, 6-7, 50, 161, and 254 shall take effect June 30, 2009
07/02/2009	H	II. Section 55 shall take effect June 1, 2009
07/02/2009	H	III. Sections 89-94 shall take effect October 1, 2009
07/02/2009	H	IV. Sections 269 and 271 shall take effect January 1, 2010
07/02/2009	H	V. Sections 132-143 shall take effect January 1, 2011
07/02/2009	H	VII. Section 150 shall take effect July 1, 2015
07/02/2009	H	VIII. Sections 163-175 shall take effect July 1, 2010
07/02/2009	H	IX. Sections 247 and 248 shall take effect July 1, 2011
07/02/2009	H	X. Sections 112-115 and 296-300 shall take effect as provided in section 300
07/02/2009	H	XI. Remainder shall take effect July 1, 2009

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 2012 and 2013.								
4	ALL FUNDS								
5									
6									
7	DEPARTMENT								
55	00066	NH OFFICE OF VETERANS SERVICES							
56	00074	HHS ADMIN ATTACHED BOARDS	410,775	443,633	455,579	13,220	468,799	451,910	20
57	00095	DEPT OF HEALTH AND HUMAN SVCS	3,821,623	4,500,976	5,172,833	125,332	5,298,165	5,118,282	65,688
58	05	HEALTH AND SOCIAL SERVICES	1,951,212,324	2,123,684,125	2,280,918,405	119,068,278	2,399,986,683	2,393,060,203	112,684,264
59	00050	UNIVERSITY SYSTEM	1,981,572,272	2,157,627,767	2,318,661,399	121,036,665	2,439,698,064	2,431,156,634	114,611,140
60	00056	DEPARTMENT OF EDUCATION	100,000,000	100,000,000	105,000,000	0	105,000,000	110,000,000	0
61	00057	POSTSECONDARY EDUCATION COMM	1,193,366,349	1,266,177,674	1,423,838,560	847,782	1,424,686,342	1,429,720,831	811,527
62	00058	COMMUNITY COLLEGE SYSTEM OF NEW HAMPSH	5,081,067	6,353,758	6,405,122	343,225	6,748,347	6,420,933	341,293
63	00061	MCAULIFFE-SHEPARD DISCOVERY CENTER	117,236,278	108,285,798	39,620,000	0	39,620,000	41,365,000	0
64	00083	NH SWEEPSTAKES COMMISSION	1,898,507	1,891,250	2,178,570	308,906	2,487,476	2,171,535	285,920
65	00087	POLICE STDS & TRAINING COUNCIL	8,718,963	7,498,432	8,050,964	162,231	8,213,195	8,151,655	153,409
66	06	EDUCATION	3,407,125	4,202,032	4,295,890	5,575	4,301,465	4,285,964	1,240
67	STATE TOTAL		1,429,708,289	1,494,408,944	1,589,389,106	1,667,719	1,591,056,825	1,602,115,918	1,593,389
			5,125,813,556	5,770,264,753	6,141,481,489	172,224,363	6,313,705,852	6,288,688,562	154,359,901
									1,603,709,307
									6,443,048,463

Line	Agency	FY 2010		FY 2011		FY 2012		FY 2013		Request
		Actual	Adj Auth	Maint	Change	Request	Maint	Change	Request	
1	State of New Hampshire									
2	Department of Administrative Services - Budget Office									
3	Analysis of Agency Requests for Budget Fiscal Years 2012 and 2013									
4										
5	DEPARTMENTS WITH MULTIPLE AGENCIES ALL FUNDS									
6										
7	DEPARTMENT - AGENCY									
8	00007-007 JUDICIAL COUNCIL	27,798,571	26,135,617	28,279,921	6,020	28,285,941	28,359,788	6,020	28,365,808	
9	00007-008 Family Mediator Certification Board	7,945	8,942	9,187	0	9,187	9,196	0	9,196	
10	00007 JUDICIAL COUNCIL	27,806,516	26,144,559	28,289,108	6,020	28,295,128	28,368,984	6,020	28,375,004	
11	00018-018 AGRICULTURE, DEPT OF	4,253,217	5,097,217	5,813,254	2,926,491	8,739,745	5,908,543	2,926,631	8,835,174	
12	00018-019 Veterinary Examiners Board	88,836	76,865	78,802	0	78,802	77,265	0	77,265	
13	00018 AGRICULTURE	4,342,053	5,174,082	5,892,056	2,926,491	8,818,547	5,985,808	2,926,631	8,912,439	
14	02 - ADMIN OF JUSTICE AND PUBLIC PRTN	32,148,569	31,318,641	34,181,164	2,932,511	37,113,675	34,354,792	2,932,651	37,287,443	
15	00044-044 DES: Environmental Serv Dept Of	126,452,941	225,939,534	218,453,381	878,240	219,331,621	211,976,591	790,375	212,766,966	
16	00044-062 Plumbers Board	511,657	0	0	0	0	0	0	0	
17	00044 DEPT OF ENVIRONMENTAL SERVICES	126,964,598	225,939,534	218,453,381	878,240	219,331,621	211,976,591	790,375	212,766,966	
18	03 - RESOURCE PROTECTION & DEVELOPMENT	126,964,598	225,939,534	218,453,381	878,240	219,331,621	211,976,591	790,375	212,766,966	
19	00095-040 HHS: CHILDREN AND YOUTH	126,391,193	139,607,270	141,119,153	13,896,406	155,015,559	142,918,458	15,803,100	158,721,558	
20	00095-041 HHS: JUVENILE JUSTICE SERV	26,579,588	28,053,633	30,251,623	60,000	30,311,623	30,593,958	-20,000	30,573,958	
21	00095-045 HHS: TRANSITIONAL ASSISTANCE	104,161,698	108,046,530	117,807,722	543,929	118,351,651	118,990,665	529,539	119,520,204	
22	00095-048 HHS: ELDERLY - ADULT SERVICES	418,863,037	439,821,434	434,728,055	65,226,861	499,954,916	449,918,713	66,973,524	516,892,237	
23	00095-090 HHS: DIVISION OF PUBLIC HEALTH	76,480,150	100,936,646	96,282,086	85,845	96,367,931	96,881,740	0	96,881,740	
24	00095-091 HHS: GLENCLIFF HOME	12,557,549	14,038,182	15,168,678	0	15,168,678	15,296,133	0	15,296,133	
25	00095-092 HHS: BEHAVIORAL HEALTH- DIV OF	116,188,741	111,415,401	132,435,455	600,000	133,035,455	136,675,303	0	136,675,303	
26	00095-093 HHS: DEVELOPMENTAL SERV- DIV OF	237,516,819	267,754,100	295,999,816	1,402,381	297,402,197	313,482,718	1,547,142	315,029,860	
27	00095-094 HHS: NEW HAMPSHIRE HOSPITAL	67,468,724	73,368,953	79,044,846	0	79,044,846	79,861,840	0	79,861,840	
28	00095-095 HHS: COMMISSIONER	765,004,825	840,641,976	938,080,971	37,252,856	975,333,827	1,008,440,675	27,850,959	1,036,291,634	
29	00095 DEPT OF HEALTH AND HUMAN SVCS	1,951,212,324	2,123,684,125	2,280,918,405	119,068,278	2,399,986,683	2,393,060,203	112,684,264	2,505,744,467	
30	05 - HEALTH AND SOCIAL SERVICES	1,951,212,324	2,123,684,125	2,280,918,405	119,068,278	2,399,986,683	2,393,060,203	112,684,264	2,505,744,467	

1	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 2012 and 2013.									
DEPARTMENTS WITH MULTIPLE AGENCIES GENERAL FUNDS									
		FY 2010		FY 2011		FY 2012		FY 2013	
		Actual	Adj. Auth.	Maint	Change	Request	Maint	Change	Request
7	DEPARTMENT - AGENCY								
8	00007-007 JUDICIAL COUNCIL	27,558,571	25,895,617	28,039,921	6,020	28,045,941	28,119,788	6,020	28,125,808
9	00007-008 Family Mediator Certification Board	7,945	8,942	9,187	0	9,187	9,196	0	9,196
10	00007 JUDICIAL COUNCIL	27,566,516	25,904,559	28,049,108	6,020	28,055,128	28,128,984	6,020	28,135,004
11	00018-018 AGRICULTURE, DEPT OF	2,662,318	3,042,800	3,463,562	2,670,787	6,134,349	3,531,569	2,670,929	6,202,498
12	00018-019 Veterinary Examiners Board	88,836	76,865	78,802	0	78,802	77,265	0	77,265
13	00018 AGRICULTURE	2,751,154	3,119,665	3,542,384	2,670,787	6,213,151	3,608,834	2,670,929	6,279,763
14	02 - ADMIN OF JUSTICE AND PUBLIC PRTN	30,317,970	29,024,224	31,591,472	2,676,807	34,268,279	31,737,818	2,676,949	34,414,767
15	00044-044 DES:Environmental Serv Dept Of	21,056,719	20,102,570	27,907,755	711,110	28,618,865	24,579,637	621,009	25,200,646
16	00044-062 Plumbers Board	511,657	0	0	0	0	0	0	0
17	00044 DEPT OF ENVIRONMENTAL SERVICES	21,568,376	20,102,570	27,907,755	711,110	28,618,865	24,579,637	621,009	25,200,646
18	03 - RESOURCE PROTECTION & DEVELOPMENT	21,568,376	20,102,570	27,907,755	711,110	28,618,865	24,579,637	621,009	25,200,646
19	00095-040 HHS: CHILDREN AND YOUTH	56,977,601	61,652,858	66,948,962	17,267,059	84,216,021	68,546,467	19,130,872	87,677,339
20	00095-041 HHS: JUVENILE JUSTICE SERV	21,313,621	21,641,047	23,605,318	12,941	23,618,259	23,940,325	-41,678	23,898,647
21	00095-045 HHS: TRANSITIONAL ASSISTANCE	53,008,195	50,412,189	66,907,146	219,431	67,126,577	67,836,734	211,816	68,048,550
22	00095-048 HHS: ELDERLY - ADULT SERVICES	47,638,569	53,865,491	77,430,345	41,734,861	119,165,206	84,640,019	42,790,610	127,430,629
23	00095-090 HHS: DIVISION OF PUBLIC HEALTH	15,602,199	17,737,584	18,840,305	85,845	18,926,150	18,850,872	0	18,850,872
24	00095-091 HHS: GLENCLIFF HOME	12,547,578	13,959,067	15,159,678	0	15,159,678	15,287,633	0	15,287,633
25	00095-092 HHS: BEHAVIORAL HEALTH- DIV OF	43,806,703	44,333,170	63,219,101	600,000	63,819,101	65,400,757	0	65,400,757
26	00095-093 HHS: DEVELOPMENTAL SERV- DIV OF	84,380,121	98,946,933	136,904,685	700,840	137,605,525	146,200,437	773,184	146,973,621
27	00095-094 HHS: NEW HAMPSHIRE HOSPITAL	46,950,619	50,861,529	55,360,239	0	55,360,239	55,920,755	0	55,920,755
28	00095-095 HHS: COMMISSIONER	234,878,678	265,834,345	328,240,289	20,805,440	349,045,729	352,641,940	15,756,386	368,398,326
29	00095 DEPT OF HEALTH AND HUMAN SVCS	617,103,884	679,244,213	852,616,068	81,426,417	934,042,485	899,265,939	78,621,190	977,887,129
30	05 - HEALTH AND SOCIAL SERVICES	617,103,884	679,244,213	852,616,068	81,426,417	934,042,485	899,265,939	78,621,190	977,887,129

01 GENERAL GOVERNMENT
 38 STATE TREASURY (CONT.)
 38 TREASURY- DEPT OF (CONT.)
 (CONT.)

EXPENDITURE TOTAL FOR TREASURY- DEPT OF
 OTHER FUNDS 180,497,244 189,954,555
 GENERAL FUND 22,186,336 27,248,791
 TOTAL ESTIMATED SOURCE OF FUNDS FOR TREASURY- DEPT OF 158,310,908 162,705,764
 180,497,244 189,954,555

01 GENERAL GOVERNMENT
 89 BOARD OF TAX & LAND APPEALS
 89 TAX - LAND APPEALS- BOARD OF
 890010 BOARD OF TAX - LAND APPEALS
 1241 BOARD OF TAX - LAND APPEALS
 010 Personal Services-Perm. Classi 341,677 350,523
 011 Personal Services-Unclassified 299,540 300,140
 020 Current Expenses 28,500 28,500
 022 Rents-Leases Other Than State 3,000 3,000
 024 Maint.Other Than Build.- Grnds 500 500
 026 Organizational Dues 250 250
 027 Transfers To DOIT * 52,457 64,391
 028 Transfers To General Services * 64,058 65,978
 030 Equipment New/Replacement 5,062 4,728
 040 Indirect Costs 157 162
 042 Additional Fringe Benefits 10,000 10,000
 046 Consultants 6,000 6,000
 049 Transfer to Other State Agencies 400 400
 050 Personal Service-Temp/Appointe 750 750
 060 Benefits 298,183 316,595
 070 In-State Travel Reimbursement 3,600 3,600
 TOTAL 1,114,134 1,155,517

ESTIMATED SOURCE OF FUNDS FOR
 BOARD OF TAX - LAND APPEALS
 002 TRS From Dept Transportation * 179,779 185,171
 GENERAL FUND 934,355 970,346
 TOTAL 1,114,134 1,155,517

CLASS NOTES

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

01 GENERAL GOVERNMENT (CONT.)
 89 BOARD OF TAX & LAND APPEALS (CONT.)
 89 TAX - LAND APPEALS- BOARD OF (CONT.)
 890010 BOARD OF TAX - LAND APPEALS (CONT.)
 1241 BOARD OF TAX - LAND APPEALS (CONT.)

040 E. The funds in the appropriation 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.

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

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

002 I. In the event that estimated revenue is less than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either actual or projected budgeted revenue. The agency head shall notify the Bureau of Accounting Services forthwith, in writing, as to precisely which line item appropriation and in what specific amounts reductions are to be made in order to fully compensate for the total revenue deficits. The provisions of this footnote do not apply to Federal Funds covered by RSA 124.14

01 GENERAL GOVERNMENT		
59 NH RETIREMENT SYSTEM		
59 N H RETIREMENT SYSTEM		
590010 N.H. RETIREMENT SYSTEM		
1051 ADMINISTRATION		
016 Personal Services Non Classified	1,617,192	1,617,192
018 Overtime	20,000	20,000
020 Current Expenses	310,685	320,225
022 Rents-Leases Other Than State	414,000	432,460
023 Heat- Electricity - Water	102,875	108,500
024 Maint Other Than Build.- Grnds	55,000	45,000
026 Organizational Dues	8,500	13,500
030 Equipment New/Replacement	31,370	11,500
040 Indirect Costs	62,500	65,000
045 Personnel Services/Non Benefit	15,000	15,000
046 Consultants	50,000	50,000
049 Transfer to Other State Agencies	1,700	1,700
050 Personal Service-Temp/Appointe	11,250	11,250
060 Benefits	712,364	712,364
064 Ret-Pension Bene-Health Ins	230,000	253,000
070 In-State Travel Reimbursement	2,800	2,875
080 Out-Of State Travel Reimb	32,700	31,000
TOTAL	3,677,936	3,710,566
ESTIMATED SOURCE OF FUNDS FOR ADMINISTRATION		
009 Agency Income	3,677,936	3,710,566

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1 1.08 Budget Footnotes; General.

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

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

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

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

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

17 F. This appropriation shall not lapse until June 30, 2011.

18 G. The funds in this appropriation shall not be transferred or expended for any other purpose
19 and shall not lapse until June 30, 2011.

20 H. The funds in this appropriation shall not be transferred or used for any other purpose and
21 shall not lapse until June 30, 2011. No additions or deletions may be made from those projects
22 authorized for funding from the original maintenance survey except in an emergency situation and
23 then only after consultation with the administrator of the department of transportation and approval
24 by the commissioner of the department of administrative services.

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

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

33 K. The funds in this appropriation are for the lease of state-owned equipment from the
34 department of transportation operations division, mechanical services bureau, and shall not be
35 transferred or expended for any other purpose. Transfers may be made between funds appropriated

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1 in class 25 in other accounting units with prior approval of the capital budget overview committee
2 and thereafter the fiscal committee and governor and council.

3 143:2 General Fund and Total Appropriation Limits. The amounts included in section 1 for all
4 university system 06-50 accounts (higher education fund), under estimated source of funds from
5 general funds shall be the total appropriation from general funds for such accounting units that may
6 be expended for the purpose of section 1 of this act. Any funds received by said agency from other
7 than general funds are hereby appropriated for the use of the agency and may be expended by said
8 agency whether or not this will result in an appropriation and expenditure by the agency in excess of
9 the total appropriation therefor.

10 143:3 Assignment of Office Space. If, during the biennium ending June 30, 2011, because of
11 program reductions, consolidations, or any other reason, office space becomes available in the health
12 and human services complex, the Hayes building, or any other state building, except office space
13 under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative
14 services shall, with the prior approval of the fiscal committee, and with the approval of the governor
15 and council, require that any agency renting private space be required to occupy such available space
16 in said building or buildings forthwith. Such funds as have been allocated or committed by any
17 agency affected by this section for outside rental shall be transferred by the director of the division of
18 accounting services to the bureau of general services, account 01-14-14-141510-2040 for maintenance
19 of state buildings.

20 143:4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2011, in order
21 to provide sufficient funding to the lottery commission to carry out lottery programs that will provide
22 funds for distribution in accordance with RSA 284:21-J, the commission shall apply to the fiscal
23 committee of the general court for approval of any new lottery programs or for the purchase of any
24 tickets for new or continuing games. Additionally, no expenditures for consultants shall be made
25 without prior approval by the fiscal committee. If approved, the commission may then apply to the
26 governor and council to transfer funds from the sweepstakes revenue special account. The total of
27 such transfers shall not exceed \$6,000,000 for the biennium ending June 30, 2011.

28 143:5 Positions Abolished.

29 I. The following positions are hereby abolished effective at the close of business on June 30,
30 2009, or later, as specifically indicated:

31 Office of Energy and Planning

32 01-02-02-024010-6400 16666

33 Department of Revenue Administration

34 01-84-84-840010-7884 43314, 43323

35 01-84-84-841010-5413 30529

36 01-84-84-8405-1301 14514

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1	Board of Tax and Land Appeals	
2	01-89-89-890010-1241	14588
3	Department of Justice	
4	02-20-20-200510-2610	9U271, 9U275
5	Department of Safety	
6	02-23-23-231010-3110	16713
7	Department of Corrections	
8	02-46-46-463010-7120	13038
9	02-46-46-465010-8231	40892
10	02-46-46-463010-8232	12977, 12824
11	02-46-46-465010-8234	16264, 19904, 16266
12	02-46-46-467010-8238	12913, 13005, 16336, 16816, 16819, 16829, 16834, 16839, 16841,
13		16866, 16883, 16892, 18468, 18788, 18823, 18825, 19264, 19547,
14		19899, 19903, 19908, 19911, 19912, 19924, 19927, 19943, 19944,
15		19945, 19946, 19949, 19951, 30340, 30344, 30934, 40177, 40180,
16		40203, 40710, 40711, 40714, 40715, 40716, 40718, 40720, 40721,
17		40722, 40723, 40731, 40733, 40734, 40735, 40739, 40745, 40750,
18		40753, 40754, 40755, 40757, 40760, 40761, 42258, 42259, 16261,
19		16881, 19937, 40751, 40752, 40756
20	02-46-46-463010-7141	19907
21	Department of Resources & Economic Development	
22	03-35-35-351010-3530	11485
23	Department of Environmental Services	
24	03-44-44-443010-5495	42724
25	II. The following positions are hereby abolished effective at the close of business on August	
26	31, 2009, or later, as specifically indicated:	
27	Department of Health and Human Services	
28	05-95-95-958210-5822	11632, 11665, 11670, 11732, 11737, 14947, 16529, 16533,
29		16537, 16541, 16543, 16544, 16545, 16550, 16555, 16556,
30		16557, 16559, 16560, 16564, 16565, 16568, 16572, 16573,
31		16576, 16578, 16639, 16648, 18594, 18599, 18601, 18602,
32		18603, 18604, 18606, 18607, 18608, 18609, 19446, 19447,
33		19456, 19457, 40788, 9U469
34	05-95-94-940010-8410	11708, 16354, 16462, 40378

35 143:6 Department of Health and Human Services; Reduction in Appropriation. In the event
36 that estimated revenues in the aggregate are less than budgeted, during the biennium ending

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1 June 30, 2011, the total appropriations to the department of health and human services shall be
2 reduced by the amount of the shortfall in either actual or projected revenue. The commissioner of
3 the department of health and human services shall notify the bureau of accounting, forthwith, in
4 writing, as to precisely which line item appropriation and in what specific amount reductions are to
5 be made in order to fully compensate for the total revenue deficits.

6 143:7 Department of Health and Human Services; Division of Child Support Services; Payments
7 to the Administrative Office of the Courts. The appropriation in account 05-95-95-957010-6128,
8 class 49, includes funds for payment to the administrative office of the courts in accordance with the
9 cooperative agreement between the division of child support services and the administrative office of
10 the courts. The division of child support services and the administrative office of the courts shall,
11 prior to payment of such funds, enter into a cooperative agreement specifying in detail the services to
12 be performed by the administrative office of the courts and the estimated costs of such services. Any
13 change or modification in the services to be performed shall likewise be agreed to in writing and
14 specify the change and the adjustment to the costs. Funds appropriated for these purposes shall be
15 paid only after demonstration by the administrative office of the courts that it consistently transmits
16 court orders to the division of child support services in accordance with the cooperative agreement.

17 143:8 Department of Transportation; Highway Fund Reporting. For the biennium ending June
18 30, 2011, the commissioner of the department of transportation shall submit a report detailing the
19 status of the highway fund balance to the house and senate ways and means committees, the fiscal
20 committee of the general court, and the governor and council on a quarterly basis.

21 143:9 Department of Health and Human Services; Reduction in Appropriation. The department
22 of health and human services is hereby directed to reduce state general fund appropriations from
23 any line by \$7,359,331 for the fiscal year ending June 30, 2010, and \$12,199,900 for the fiscal year
24 ending June 30, 2011. Any direct services to New Hampshire citizens shall be excluded from these
25 reductions unless expressly approved by the fiscal committee of the general court and the governor
26 and council. The department shall provide a quarterly report of reductions made under this section
27 to the fiscal committee of the general court and the governor and council.

28 143:10 Legislative Branch; Lapse of Appropriation Reductions. The legislative branch shall
29 lapse \$478,000 to the general fund on June 30, 2010.

30 143:11 Department of Revenue Administration; General Fund Appropriation Reductions;
31 Vacant Positions. The department of revenue administration shall reduce state general fund
32 appropriations to personnel and benefit lines by \$460,000 for the fiscal year ending June 30, 2010
33 and by \$250,000 for the fiscal year ending June 30, 2011. Such reductions shall be attributable to
34 vacant positions at the department. The department shall provide a bimonthly report of position and
35 benefit reductions made under this section to the fiscal committee of the general court.

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1 143:12 Department of Information Technology; General Fund Appropriation Reductions. The
2 department of information technology, in consultation with the department of administrative
3 services, shall reduce class lines of the department by an amount that will result in reductions of
4 general funded agencies' appropriations for class 27 totaling \$1,300,000 for the fiscal year ending
5 June 30, 2010 and \$1,300,000 for the fiscal year ending June 30, 2011. The appropriation reductions
6 required under this section shall be allocated based on statewide prioritization recommended by the
7 department of information technology and approved by the fiscal committee of the general court and
8 governor and council.

9 143:13 Department of Health and Human Services; Glencliff Home; Reduction. The department
10 of health and human services is hereby directed to reduce state general fund appropriations for the
11 Glencliff home by \$300,000 for the fiscal year ending June 30, 2010, and by \$300,000 for the fiscal
12 year ending June 30, 2011. The department shall provide a quarterly report of reductions made
13 under this section to the fiscal committee of the general court and the governor and council.

14 143:14 Department of Justice; Special Provision. For the biennium ending June 30, 2011, filing
15 fees received by the department of justice pursuant to RSA 7:28-a shall be deposited with the state
16 treasurer as restricted revenue; and any excess of such revenue over the amounts appropriated for
17 the division of charitable trusts shall lapse to the unappropriated surplus of the general fund.
18 Expenditures from this fund shall not be made except by appropriation by the general court.

19 143:15 Department of Agriculture, Markets, and Food; Report Required. The commissioner of
20 the department of agriculture, markets, and food shall make a report detailing the expenditures and
21 revenue associated with the 4 weights and measures inspector positions established in section 1 of
22 this act, including recommendations to further enhance revenues associated with the bureau of
23 weights and measures to the president of the senate, the speaker of the house of representatives, the
24 chairperson of the senate wildlife, fish and game and agriculture committee, the chairpersons of the
25 house and senate finance committees, and the chairpersons of the house and senate ways and means
26 committees on or before November 1, 2010.

27 143:16 Appropriation; State Matching Funds for Federal Emergency Management Agency Flood
28 Mitigation Assistance Grants. In response to May 2006 and April 2007 flood damage sustained by
29 the neighborhoods of Riverside Drive and Albin Avenue in the town of Allenstown, subject to the
30 approval of the governor and council, a sum not to exceed \$650,000 is hereby appropriated to the
31 department of safety, bureau of emergency management, for the fiscal year ending June 30, 2009, as
32 the required state match for federal disaster assistance funds from the Federal Emergency
33 Management Agency for flood damage sustained during the "Mothers Day Flood" of May 2006 and
34 the flood of April 2007. With prior approval of the fiscal committee of the general court, the
35 department of safety, bureau of emergency management shall distribute the funds appropriated by
36 this section to the town of Allenstown. The funds shall be distributed pursuant to the following

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1 funding formula: federal funds shall be used for 75 percent of eligible costs and state funds shall be
2 used for the remaining costs. The governor is authorized to draw a warrant for said sum out of any
3 money in the treasury not otherwise appropriated. Any unexpended funds shall lapse to the general
4 fund on June 30, 2011.

5 143:17 Community College System; Payments for Centralized Business Services. The board of
6 trustees of the community college system of New Hampshire shall pay the department of
7 administrative services the sum of \$1,000,000 in fiscal year 2010 and the sum of \$1,000,000 in fiscal
8 year 2011 for deposit in the general fund for the provision of centralized business services.

9 143:18 Judicial Branch; General Fund Appropriation Reductions. The judicial branch shall
10 reduce state general fund appropriations by \$535,000 for the fiscal year ending June 30, 2010 and by
11 \$400,000 for the fiscal year ending June 30, 2011. The accounting unit 02-10-10-100010-1880, class
12 049, transfer to the department of administrative services for court facilities, shall not be reduced
13 unless the reduction is agreed to by the commissioner of administrative services and the chief justice
14 of the supreme court.

15 143:19 Department of Cultural Resources; General Fund Appropriation Reductions. The
16 department of cultural resources shall reduce state general fund appropriations by \$150,000 for the
17 fiscal year ending June 30, 2010 and by \$150,000 for the fiscal year ending June 30, 2011. The
18 department shall provide a bimonthly report of reductions made under this section to the fiscal
19 committee of the general court.

20 143:20 Revenue Sharing. In addition to any other sums appropriated to the state treasurer, the
21 sum of \$1 for the fiscal year ending June 30, 2010 and the sum of \$1 for the fiscal year ending
22 June 30, 2011 are hereby appropriated to the state treasurer for revenue sharing. The governor is
23 authorized to draw a warrant for said sums out of any money in the treasury not otherwise
24 appropriated.

25 143:21 Postsecondary Education Commission; General Fund Appropriation Reductions. The
26 postsecondary education commission shall reduce state general fund appropriations by \$25,000 for
27 the fiscal year ending June 30, 2010 and by \$25,000 for the fiscal year ending June 30, 2011. The
28 postsecondary education commission shall provide a bimonthly report of reductions made under this
29 section to the fiscal committee of the general court, and to the house and senate finance committees
30 and education committees.

31 143:22 Appropriations Reductions; All State Agencies.

32 I. Except as provided in paragraph II, all state agencies are hereby directed to reduce state
33 general fund appropriations for class 018 overtime by 10 percent for the fiscal years ending June 30,
34 2010 and June 30, 2011.

35 II. All overtime for institutional staff shall be exempt from the reduction requirement
36 contained in paragraph I of this section.

CHAPTER 143
 HB 1-A - FINAL VERSION
 - Page 1061

1	143:23 Estimates of Unrestricted Revenue.		
2			
3	<u>GENERAL FUND</u>	<u>FY 2010</u>	<u>FY 2011</u>
4	Business Profits Tax	\$257,800,000	\$261,000,000
5	Business Enterprise Tax	<u>63,200,000</u>	<u>64,000,000</u>
6	Subtotal	\$321,000,000	\$325,000,000
7	Meals & Rooms Tax	243,300,000	245,100,000
8	Tobacco Tax	121,600,000	115,400,000
9	Transfer from Liquor Commission	117,300,000	127,900,000
10	Interest & Dividends Tax	117,000,000	125,000,000
11	Insurance Tax	85,800,000	86,300,000
12	Communications Tax	82,000,000	85,000,000
13	Real Estate Transfer Tax	56,500,000	60,500,000
14	Court Fines & Fees	13,900,000	14,100,000
15	Securities Revenue	34,000,000	34,000,000
16	Utility Consumption Tax	6,000,000	6,000,000
17	Board & Care Revenue	19,900,000	20,500,000
18	Beer Tax	12,800,000	12,800,000
19	Racing & Games of Chance	3,700,000	3,700,000
20	Other	67,000,000	69,000,000
21	Gambling Winnings Tax	5,900,000	7,900,000
22	Tobacco Settlement Funds	<u>9,400,000</u>	<u>10,000,000</u>
23	Subtotal	\$1,317,100,000	\$1,348,200,000
24	Medicaid Enhancement Tax	99,300,000	114,600,000
25	Medicaid Recoveries	<u>22,300,000</u>	<u>23,100,000</u>
26	Total	<u>\$1,438,700,000</u>	<u>\$1,485,900,000</u>
27			
28	<u>EDUCATION TRUST FUND</u>	<u>FY 2010</u>	<u>FY 2011</u>
29	Business Profits Tax	\$55,300,000	\$56,000,000
30	Business Enterprise Tax	<u>126,500,000</u>	<u>128,000,000</u>
31	Subtotal	\$181,800,000	\$184,000,000
32	Meals & Rooms Tax	7,800,000	8,100,000
33	Tobacco Tax	95,600,000	90,600,000
34	Real Estate Transfer Tax	28,200,000	30,200,000
35	Transfer from Lottery Commission	74,700,000	77,700,000
36	Transfer from Racing		

CHAPTER 143
HB 1-A - FINAL VERSION
- Page 1062

1	and Charitable Gaming	1,300,000	1,300,000
2	Tobacco Settlement Funds	40,000,000	40,000,000
3	Utility Property Tax	28,000,000	28,000,000
4	State Property Tax	<u>363,000,000</u>	<u>363,000,000</u>
5	Total	<u>\$820,400,000</u>	<u>\$822,900,000</u>

6			
7	<u>HIGHWAY FUND</u>	<u>FY 2010</u>	<u>FY 2011</u>
8	Road Toll	\$126,500,000	\$126,500,000
9	Motor Vehicle Fees	150,100,000	134,800,000
10	Miscellaneous	<u>19,800,000</u>	<u>19,800,000</u>
11	Total	<u>\$296,400,000</u>	<u>\$281,100,000</u>

12			
13	<u>FISH AND GAME FUND</u>	<u>FY 2010</u>	<u>FY 2011</u>
14	Fish & Game Licenses	\$8,300,000	\$8,300,000
15	Fines & Miscellaneous	<u>2,170,000</u>	<u>2,950,000</u>
16	Total	<u>\$10,470,000</u>	<u>\$11,250,000</u>

17 143:24 Effective Date. This act shall take effect July 1, 2009.

18 Approved: June 30, 2009

19 Effective Date: July 1, 2009

COMPARE HOUSE TO GOVERNOR

CATEGORY: 01 GENERAL GOVERNMENT
DEPARTMENT: 89 BOARD OF TAX & LAND APPEALS
AGENCY: 089 TAX - LAND APPEALS- BOARD OF
ACTIVITY: 890010 BOARD OF TAX - LAND APPEALS
ORGANIZATION: 1241 BOARD OF TAX - LAND APPEALS

CLS	DESCRIPTION	FY2008 ACTUAL	FY2009 ADJ AUTH	FY2010			FY2011		
				GOVERNOR	HOUSE	DIFF	GOVERNOR	HOUSE	DIFF
010	Personal Services-Perm. Classi	317,374	353,001	341,677	341,677	0	350,523	350,523	0
011	Personal Services-Unclassified	278,011	286,949	299,540	225,180	-74,360	300,140	225,780	-74,360
020	Current Expenses	30,892	32,500	28,500	28,500	0	28,500	28,500	0
022	Rents-Leases Other Than State	2,508	3,000	3,000	3,000	0	3,000	3,000	0
024	Maint.Other Than Build.- Grnds	5,819	500	500	500	0	500	500	0
026	Organizational Dues	723	750	250	250	0	250	250	0
027	Transfers To DOJT	32,842	53,426	52,457	52,457	0	64,391	64,391	0
				D. The funds in this appropriation shall not be transferred or expended for any other purpose					
028	Transfers To General Services	56,670	61,080	64,058	64,058	0	65,978	65,978	0
				D. The funds in this appropriation shall not be transferred or expended for any other purpose					
030	Equipment New/Replacement	4,898	5,450	5,062	5,062	0	4,728	4,728	0
040	Indirect Costs	0	0	157	157	0	162	162	0
				D. The funds in this appropriation shall not be transferred or expended for any other purpose					
042	Additional Fringe Benefits	5,800	5,900	10,000	10,000	0	10,000	10,000	0
				E. The funds in the appropriation 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.					
046	Consultants	5,524	6,000	7,500	6,000	-1,500	7,500	6,000	-1,500
049	Transfer to Other State Agencies	400	400	400	400	0	400	400	0
				D. The funds in this appropriation shall not be transferred or expended for any other purpose					

COMPARE HOUSE TO GOVERNOR

CATEGORY: 01 GENERAL GOVERNMENT
DEPARTMENT: 89 BOARD OF TAX & LAND APPEALS
AGENCY: 089 TAX - LAND APPEALS- BOARD OF
ACTIVITY: 890010 BOARD OF TAX - LAND APPEALS
ORGANIZATION: 1241 BOARD OF TAX - LAND APPEALS

CLS	DESCRIPTION	FY2008 ACTUAL	FY2009 ADJ AUTH	FY2010		FY2011		
				GOVERNOR	HOUSE	GOVERNOR	HOUSE	DIFF
050	Personal Service-Temp/Appointe	0	797	750	750	750	750	0
060	Benefits	244,872	297,739	298,183	268,042	316,595	285,023	-31,572
070	In-State Travel Reimbursement	2,844	3,600	3,600	3,600	3,600	3,600	0
080	Out-Of State Travel Reimb	0	1,500	1,000	0	1,500	0	-1,500
	TOTAL EXPENSES	989,177	1,112,592	1,116,634	1,009,633	1,158,517	1,049,585	-108,932
ESTIMATED SOURCE OF FUNDS								
002	TRS From Dept Transportation	226,935	257,177	180,179	163,058	185,651	168,222	-17,429
	General Fund	762,242	855,415	936,455	846,575	972,866	881,363	-91,503
	TOTAL FUNDS	989,177	1,112,592	1,116,634	1,009,633	1,158,517	1,049,585	-108,932

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

I. In the event that estimated revenue is less than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either actual or projected budgeted revenue. The agency head shall notify the Bureau of Accounting Services forthwith, in writing, as to precisely which line item appropriation and in what specific amounts reductions are to be made in order to fully compensate for the total revenue deficits. The provisions of this footnote do not apply to Federal Funds covered by RSA 124:14

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	FY2008 ACTUAL	FY2009 ADJ AUTH	FY2010		FY2011		
				GOVERNOR	HOUSE	GOVERNOR	HOUSE	
				DIFF	DIFF			
STATEWIDE								
TOTAL EXPENSES		4,833,488,911	5,240,328,047	5,593,345,520	5,687,468,260	5,726,242,662	5,788,574,742	62,332,080
ESTIMATED SOURCE OF FUNDS								
	FEDERAL FUNDS	1,327,060,199	1,531,139,470	1,727,464,474	1,750,414,656	1,735,208,702	1,745,235,821	10,027,119
	GENERAL FUND	1,506,996,173	1,650,334,722	1,493,743,317	1,602,801,385	1,553,123,155	1,636,124,618	83,001,463
	LIQUOR FUND	0	0	44,021,490	0	46,133,487	0	-46,133,487
	HIGHWAY FUNDS	274,295,282	293,317,979	306,177,720	272,970,445	315,715,239	265,003,403	-50,711,836
	TURNIPIKE FUNDS	74,636,845	79,607,493	85,481,958	86,370,708	94,009,544	96,228,145	2,218,601
	SWEEPSTAKES FUNDS	9,789,762	9,264,492	9,094,226	9,140,582	9,398,806	9,447,765	48,959
	FISH AND GAME FUNDS	10,673,741	13,129,337	13,243,414	13,766,747	13,561,221	14,096,522	535,301
	OTHER FUNDS	1,630,036,909	1,663,534,554	1,914,118,921	1,952,003,737	1,959,092,508	2,022,438,468	63,345,960
TOTAL FUNDS		4,833,488,911	5,240,328,047	5,593,345,520	5,687,468,260	5,726,242,662	5,788,574,742	62,332,080

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

CATEGORY		Final for All		STATUS OF BILLS		2009 Session			
DATE		September 29, 2009		INTERNAL USE ONLY					
G = GENERAL	O = OTHER	H = HIGHWAY	F&G = FISH & GAME	FED = FEDERAL	N/S = NO APPROPRIATION				
BILL PRFX.	BILL NO.	BRIEF TITLE	COMMITTEE	SOF	FY 2009	FY 2010	FY 2011	TOTAL	COMMENTS
HB	1	Operating Budget	Ch 143, L'09	FED	\$0	\$1,882,830,673	\$1,841,314,178	\$3,724,144,851	
HB	1	Operating Budget	Ch 143, L'09	G	\$650,000	\$1,549,192,792	\$1,580,612,865	\$3,130,455,657	
HB	1	Operating Budget	Ch 143, L'09	H	\$0	\$305,814,457	\$320,923,544	\$626,738,001	
HB	1	Operating Budget	Ch 143, L'09	F&G	\$0	\$13,243,414	\$13,561,221	\$26,804,635	
HB	1	Operating Budget	Ch 143, L'09	O	\$0	\$1,972,591,207	\$2,044,065,650	\$4,016,656,857	
HB	2	Trailer Bill	Ch 144, L'09	G	\$0	-\$12,279,957	-\$12,410,000	-\$24,689,957	
HB	25	Capital Budget	Ch 145, L'09	FED	\$0	\$59,395,600	\$0	\$59,395,600	
HB	25	Capital Budget	Ch 145, L'09	BG	-\$2,725,580	\$115,747,669	\$0	\$113,022,089	
HB	25	Capital Budget	Ch 145, L'09	BH	\$0	\$14,105,000	\$0	\$14,105,000	
HB	25	Capital Budget	Ch 145, L'09	BF&G	\$0	\$705,000	\$0	\$705,000	
HB	25	Capital Budget	Ch 145, L'09	BO	\$0	\$16,742,500	\$0	\$16,742,500	
HB	30	FY09 budget reductions	Ch. 1, L'09	G	-\$7,441,000	\$0	\$0	-\$7,441,000	
HB	441	CART providers & sign language	Ch 207, L'09	G	\$1	\$0	\$0	\$1	
HB	610	consumer protection form certain practices of mortgage bankers	Ch 290, L'09	O	\$0	\$220,603	\$346,530	\$567,133	
SB	147	Healthcare data collection and database development	Ch 307, L'09	O	\$0	\$70,000	\$50,000	\$120,000	
SB	149	CCSNH transition & reporting req.	Ch. 148, L' 09	G	\$0	\$1	\$0	\$1	
			GENERAL		-\$6,790,999	\$1,536,912,836	\$1,568,202,865	\$3,098,324,702	
			FEDERAL		\$0	\$1,942,226,273	\$1,841,314,178	\$3,783,540,451	
			OTHER		\$0	\$1,972,881,810	\$2,044,462,180	\$4,017,343,990	
			HIGHWAY		\$0	\$305,814,457	\$320,923,544	\$626,738,001	
			FISH & GAME		\$0	\$13,243,414	\$13,561,221	\$26,804,635	
			BONDS - GENERAL		-\$2,725,580	\$115,747,669	\$0	\$113,022,089	
			BONDS - HIGHWAY		\$0	\$14,105,000	\$0	\$14,105,000	
			BONDS - FISH & GAME		\$0	\$705,000	\$0	\$705,000	
			BONDS - OTHER		\$0	\$16,742,500	\$0	\$16,742,500	
			TOTAL		-\$9,516,579	\$5,918,378,959	\$5,788,463,988	\$11,697,326,368	

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.

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 therefore, available for appropriation.

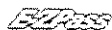
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News and Events

MORE NEWS >

- December 1, 2010
Governor John Lynch today issued the following statement regarding the election of House Speaker Bill O'Brien and Senate President Peter Bragdon
- December 1, 2010
Governor Lynch, Educators Continue to Work to Reduce High School Dropout Rate
- November 30, 2010
Governor Lynch: Work Continues to Sell Fraser Paper Mill in Gorham
- November 30, 2010
Free NH Export Controls Seminar Scheduled

Of Interest

- Daily Flag Status - Full Staff
- Sign up to receive Flag Status Alerts
- Gaming Regulatory Oversight Authority
- Government Transparency Website
- Help for NH Homeowners - The Foreclosure Prevention Initiative
- Help for NH Homeowners - Foreclosure Mediation Program
- ServiceLink - Resource Center
- 2-1-1 New Hampshire - Community Resource Directory
- Volunteer NH - Spirit of New Hampshire Awards

Did you know...
On October 12, 1853 in Exeter, NH, Amos Tuck called a meeting of four political parties opposed to the Democratic Party and proposed the name Republican.



- ### State Government
- Governor Lynch
 - Executive Council
 - State Agencies
 - Executive Branch
 - Legislative Branch
 - Judicial Branch
 - Congressional Delegation
 - Ask A Librarian
 - eGovernment Services
 - State Personnel Directory
 - State Office Locator

- ### How Do I...
- find a Criminal background request form?
 - renew my Notary Public?
 - find winning lottery numbers?
 - obtain a certificate of good standing for my company?
 - obtain a certified copy of a birth certificate?
 - find great wines and spirits?
 - get a hunting or fishing license?
 - find the NH Sex Offender Registry?
 - get an E-ZPass transponder for my vehicle?
 - request travel brochures and maps?
 - contact my legislator?
 - start a business in New Hampshire?
 - report state vehicle abuse?



JOB OPPORTUNITIES with NH State Government

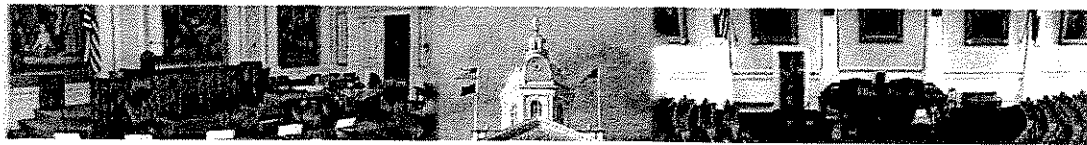


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- ▶ NH State Legislation
- ▶ House of Representatives
- ▶ NH State Senate
- ▶ Legislative Budget Assistant
- ▶ Legislative Services
- ▶ Legislative Ethics Comm.
- ▶ Visitors' Center - Book Tour
- ▶ Streaming Media
- ▶ Statehouse Public Conduct
- ▶ Other Pages of Interest

General Court News and Hot Links

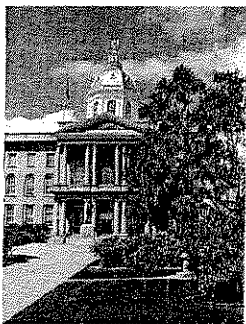
Next House Session: January 5th, at 10:00am
Next Senate Session: January 5th, at 10:00am

- ▶ Committee to Review State's Oversight Over FRM Now!
- ▶ Legislative Handbook *New!*
- ▶ Voting Records
- Statutory and Study Committees
 - ▶ Search Statutory/Study Committees
 - ▶ Statutory/Study Committee Websites *New!*

State Legislation Dash Board

- ▶ Advanced Bill Search
- ▶ Quick Bill Search
- ▶ Bill Text Search
- ▶ 2011 Bill Requests
- ▶ Chaptered Final Version
- ▶ All Links

Find Now! (hb23,sb456)



NH State Websites:



House of Representatives Dash Board

- ▶ Find Your Representatives
- ▶ House Press Releases
- ▶ House Committees
- ▶ NH House Website
- ▶ House Calendars and Journals

House of Representatives

State Senate Dash Board

- ▶ Find Your Senator
- ▶ Senate Committees
- ▶ NH Senate Website
- ▶ Orientation Booklet *New!*
- ▶ Senate Calendars and Journals

The New Hampshire Senate

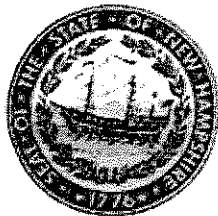
NH General Court Links of Interest

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

Operating Budget FY 2010-2011

- ▶ HB 1 Chaptered Final Version
- ▶ HB 2 Chaptered Final Version
- ▶ HB 25 Chaptered Final Version
- ▶ All Operating and Capital Budget Documents
- ▶ HB1 and HB2 Committee of Conference Audio

New Hampshire General Court Information Systems 107 North Main Street Concord NH 03301
 Contact us at (603)271-2180 or email Stan.kelly@leg.state.nh.us

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STATE OF NEW HAMPSHIRE OFFICE OF LEGISLATIVE BUDGET ASSISTANT

FY 2010 - 2011 Operating and Capital Budget

Budget Orientation Materials

- [Introduction to New Hampshire Taxes 1-27-09](#)
- [House Finance Budget Orientation 2-3-09](#)
- [Division 1 - Operating Budget Orientation 2-09](#)
- [Division 2 - Operating Budget Orientation 2-09](#)
- [Division 3 - Operating Budget Orientation 2-09](#)

Governor Recommended Budget

- [Governor Recommended Budget](#)
- [Governor Executive Summary](#)

HB 1 - Introduced

- [HB1 Introduced Operating Budget \[HTML\]](#)
- [HB1 Introduced Operating Budget \[XLS\]](#)

HB 1 - House Finance

- [HB1 House Finance Committee Reports](#)
- [HB1 House Finance Majority Amendment\(2009-1201h\)](#)
- [HB1 House Finance Minority Amendment\(2009-1205h\)](#)
- [House Finance Budget Briefing to Full House 4-6-09](#)
- [HB1 House Finance Majority Briefing Audio \(4-6-09\)](#)
- [HB1 House Finance Aid to Cities and Towns](#)
- [House Finance Briefing on Senate Passed Budget 6-10-09](#)

HB 1 - House Passed

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CHAPTER 9. Budget and Appropriations; Revolving Funds

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§ 9:1 Terms Used. -

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

§ 9:2 Transmission to the Legislature. –

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

§ 9:3 Form and Contents. –

The budget shall consist of 3 parts, the nature and contents of which shall be as follows:

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

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

(b) Financial statements giving in summary form:

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

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

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

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

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

(6) [Repealed.]

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

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

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

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

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

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

§ 9:3-a Capital Expenditure Requests. –

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

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

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

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

IV. There shall be a governor's advisory committee on the capital **budget** consisting of the following, or their designees: commissioner of administrative services, administrator of the bureau of public works design and construction in the division of plant and property management, department of administrative services, chairperson of the senate capital **budget** committee, and chairperson of the house public works and highway committee. Members of the advisory committee may attend the hearings on capital

budget requests, question those testifying, and contribute their opinions.

V. The governor shall select those projects which the governor considers worthy of further evaluation, and send the requests for the selected projects to the commissioner of 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 bureau 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.

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

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

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

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

II. In this section "maintenance expenditure" means:

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

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

(2) Salary steps within grade;

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

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

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

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

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

§ 9:4-a Judicial Branch Budget. –

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

§ 9:4-b Information Technology Plan. –

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

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

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

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

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

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

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

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

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.

§ 9:5 Estimates of Income. –

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

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

§ 9:6 Tentative Budget. –

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

§ 9:7 Hearings on Tentative Budget. –

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

§ 9:8 Formulation of the Budget. –

Following his inauguration, the governor shall proceed to the formulation of the budget provided for by RSA 9:2 and 3. In doing so he shall give such weight to the estimates of income as prepared by the commissioner of administrative services and to the estimates of expenditure requirements as submitted by the departments and to the testimony elicited at the hearings thereon as he deems proper, but the proposals contained in the budget

shall represent his judgment and recommendations in respect to the provision to be made for meeting the revenue and expenditure needs of the state for each of the fiscal years of the ensuing biennium.

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

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

II. [Repealed.]

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

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

§ 9:9 Supplemental Estimates. –

The governor shall transmit to the legislature supplemental estimates for such appropriations as in his judgment may be necessary on account of laws enacted after the transmission of the budget, or as he deems otherwise in the public interest. He shall accompany such estimates with a statement of the reasons therefor, including the reasons for their omission from the budget. Whenever such supplemental estimates amount to an aggregate which, if they had been contained in the budget, would have required the governor to make a recommendation for the raising of additional revenue, he shall make such recommendation.

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

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

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

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

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

I. Department of transportation, including the office of information technology: Not less than 68.5 percent.

II. Department of safety: Not to exceed 30 percent.

III. Other projects that comply with part 2, article 6-a of the New Hampshire constitution, relative to the use of highway funds: Not to exceed 1.5 percent.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

I. The report shall include:

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

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

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

§ 9:10 Appropriations. –

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

§ 9:11 Monthly Statements. –

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

§ 9:12 Investigatory Powers. –

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

§ 9:13 Fiscal Year. –

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

§ 9:13-a to 9:13-c Repealed. –

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

§ 9:13-d Civil Emergency. –

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[Repealed 1999, 17:58, X, eff. July 1, 1999.]

§ 9:14 Working Capital. –

[Repealed 1959, 37:2, eff. July 1, 1959.]

§ 9:14-a Working Capital. –

The governor is hereby authorized to draw his warrant with the advice and consent of the council, upon any money in the general fund of the treasury, including special and capital funds, for departments other than transportation or fish and game, for such sums to be set apart from time to time to the credit of the state treasurer as a working capital fund as may appear to the governor and council necessary and proper upon recommendation of the commissioner of administrative services for payment of all proper charges against said departments other than transportation and fish and game. The governor is likewise (for working capital) hereby authorized to draw his warrant, with the advice and consent of the council, upon any money in the highway fund for expenditures for the department of transportation, or upon any money in the fish and game fund for expenditures for the fish and game department. The provisions of this section shall not authorize the manifesting, approval or payment of any claim in excess of appropriations or for the

purposes for which appropriations do not exist. A warrant duly executed under the provisions hereof shall be a sufficient warrant under RSA 6:10.

§ 9:15 Creation. –

The governor is hereby authorized to draw his warrant, with the advice and consent of the council, upon any money in the general fund of the treasury for sums to be delivered into the custody of the responsible heads of departments and institutions for their use as petty cash revolving funds within their departments or institutions. The authorized balances and number of revolving funds shall be kept at minimum levels consistent with efficiency, and shall be carried as a charge against the departments or institutions concerned. No revolving fund shall be authorized by the governor and council except upon written application establishing the necessity for such fund consistent with the efficient operation of the applicant department. Any revolving fund authorized hereunder for the department of transportation or for the fish and game department shall be established from the highway fund or the fish and game fund, respectively. The heads of such departments and institutions shall be personally responsible for such moneys while in revolving funds, and shall be authorized to use the same as a petty cash fund only for such departmental purposes as are authorized by law. No payment from a revolving fund shall bind the state unless and until the specific payment has been pre-audited by the director, division of accounting services and warranted by the governor with the advice and consent of the council. After such audit and warrant, the treasurer shall be authorized to issue out public funds to restore the authorized balance of the revolving fund concerned. Department heads responsible for revolving funds shall be bonded in sums sufficient to protect the state against loss of any revolving funds the authorized balances of which exceed \$1,000. All existing revolving funds shall lapse upon the date of the first meeting of the governor and council in 1953, unless renewed at that meeting and revolving funds thereafter authorized hereunder shall similarly lapse on the date of the first meeting of the governor and council in each biennium thereafter, unless then renewed and unless sooner reduced or lapsed by resolution of the governor and council. Upon such reduction or lapse, the responsible head of the department or institution concerned shall pay the revolving fund moneys into the treasury and the treasurer shall credit the same against the amount standing as a charge to the department or institution concerned.

§ 9:16 Transfers of Appropriations. –

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

§ 9:16-a Transfers Authorized. –

Notwithstanding any other provision of law, every department as defined in RSA 9:1 is hereby authorized to transfer funds within and among all PAUs within said department, provided that any transfer of \$2,500 or more shall require prior approval of the fiscal committee and the governor and council, and provided that no funds may be transferred in violation of the provisions of RSA 9:17-a, 17-b, or 17-c or in violation of any restrictions otherwise provided by law or to or from any account, except accounts in the

department of health and human services, which is not composed of the same funding source mix.

§ 9:16-b Reductions Authorized. –

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

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

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

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

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

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

§ 9:17-a Limitations. –

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

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

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

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

III. [Repealed.]

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

§ 9:17-b Fish and Game Limitation. –

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

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

Whereas the appropriations for employee benefits in state departments and institutions may upon occasion not be totally needed for each position due to vacancies and personnel turnover, the department of administrative services shall transfer said amount quarterly

from the departmental or institutional appropriation to a special account to be known as the employee benefit adjustment account. This fund shall lapse at the end of each fiscal year and revert to the appropriate fund. Upon the certification of the commissioner of administrative services, subject to the approval of governor and council, the employee benefit account shall be available for transfer to departments and institutions in amounts that are deemed necessary to pay the state's required proportionate share of any legally authorized employee benefit. Notwithstanding the provisions of RSA 9:17, no transfer shall be made from any appropriation for employee benefits to any other appropriation for any other use or purpose except as provided in this section.

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

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

§ 9:17-e Audit of Judicial Branch. –

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

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

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

§ 9:18 Lapsed Appropriations. –

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

obligations.

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

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

§ 9:19 Exceeding Appropriations. –

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

§ 9:20 Personal Liability. –

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

§ 9:21 Removal for. –

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

§ 9:22 Dissenting Officials Not Liable. –

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

§ 9:23 Certificates of Service. –

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

§ 9:24 Exception. –

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

§ 9:25, 9:26 Repealed. –

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

§ 9:26-a Prohibited Changes. –

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

§ 9:27 Insurance. –

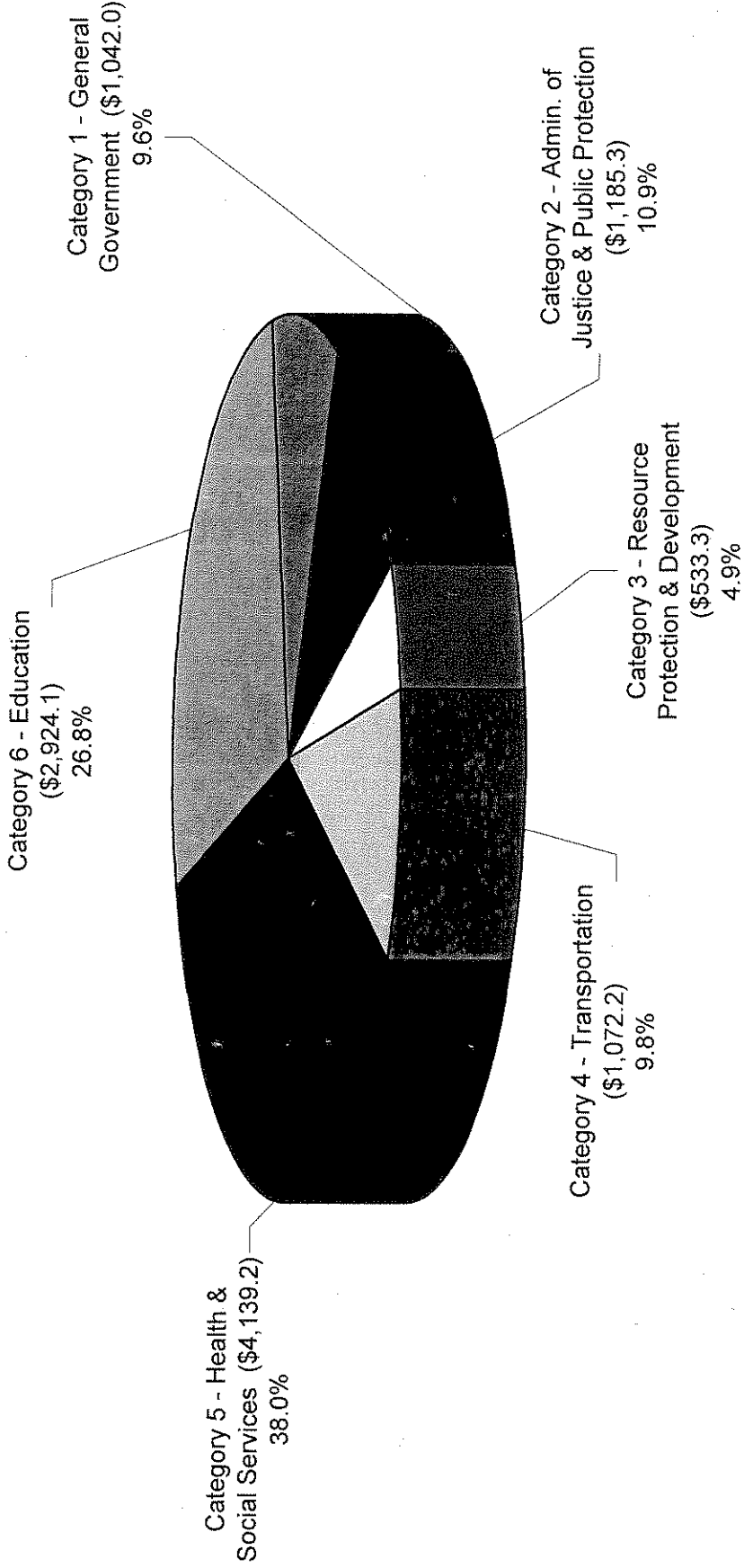
Any agency or department of the state may, with the approval of the governor and council and within the limits of its appropriation, secure casualty or liability insurance on any property owned by the state or in connection with any program or activity of the state; provided, however, that any insurance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

§ 9:28 Financing Gubernatorial Transition. –

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

**FISCAL YEAR 2010 ACTUAL EXPENDITURES & FISCAL YEAR 2011 ADJUSTED
 AUTHORIZED APPROPRIATIONS (ALL FUNDS) BY CATEGORY**

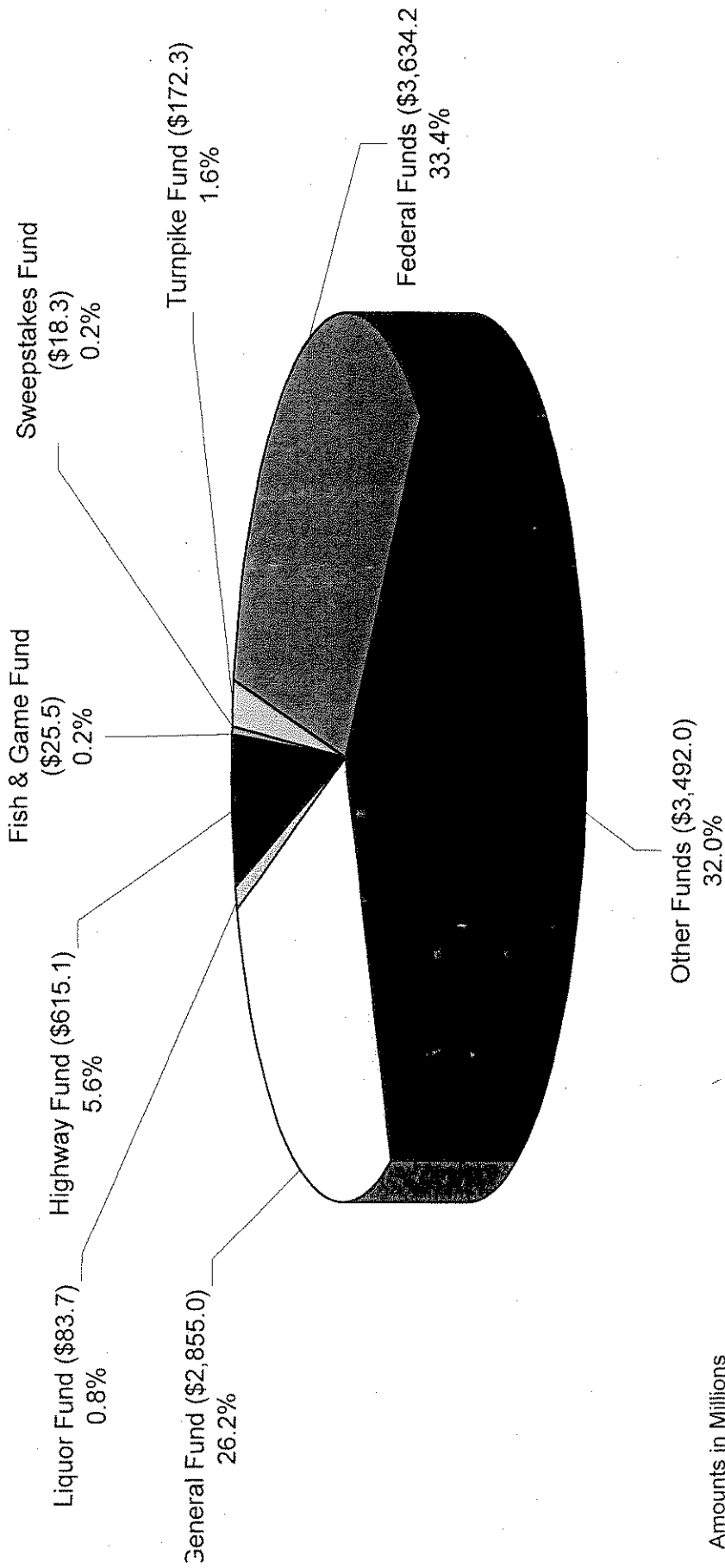
TOTAL: \$10,896.1



Amounts in Millions
 LBAO
 December 7, 2010

**FISCAL YEAR 2010 ACTUAL EXPENDITURES & FISCAL YEAR 2011 ADJUSTED
 AUTHORIZED APPROPRIATIONS (ALL FUNDS) BY SOURCE OF FUNDING**

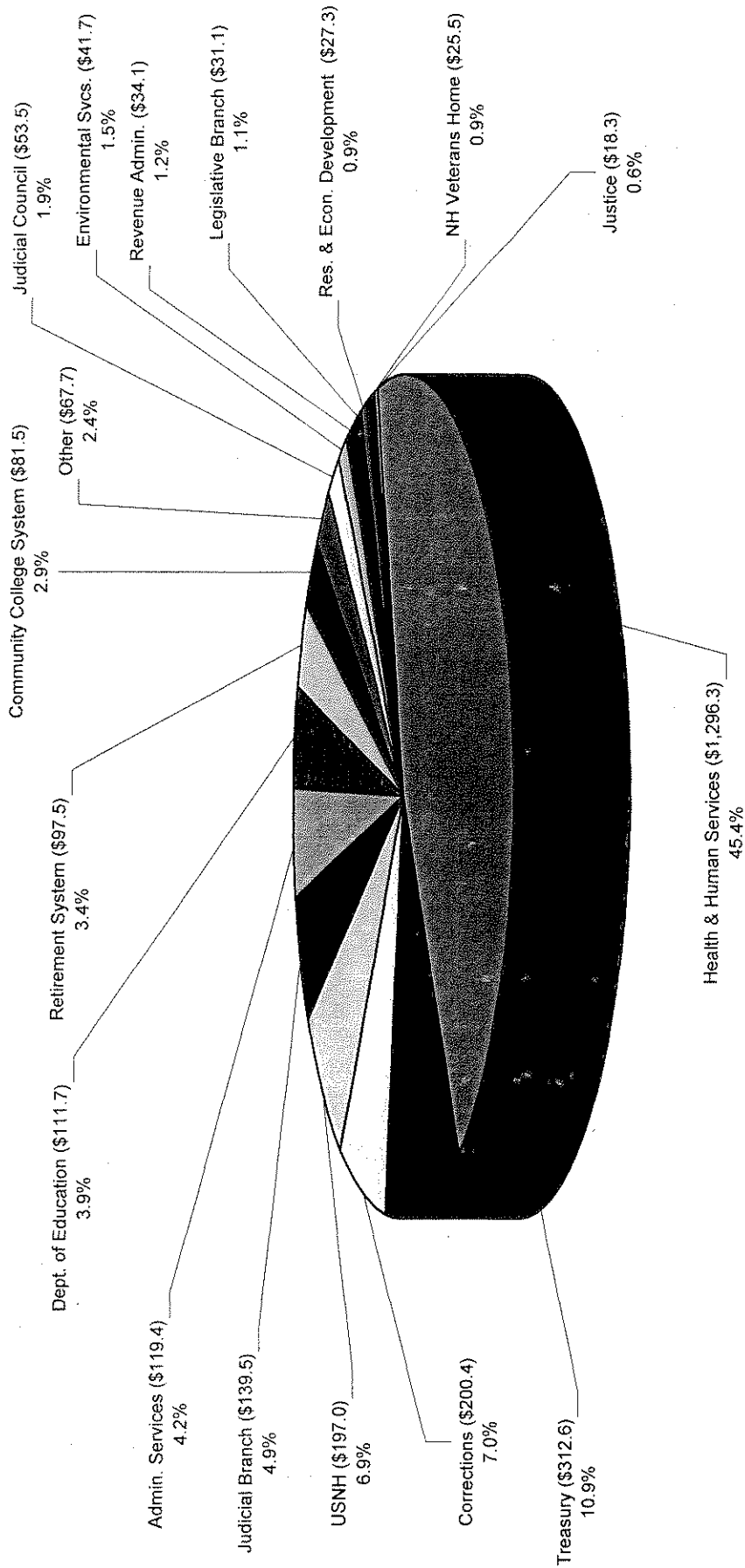
TOTAL: \$10,896.1



Amounts in Millions
 LBAC
 December 7, 2010

**FISCAL YEAR 2010 ACTUAL EXPENDITURES & FISCAL YEAR 2011 ADJUSTED
 AUTHORIZED APPROPRIATIONS (GENERAL FUNDS) BY DEPARTMENT**

TOTAL: \$2,855.0



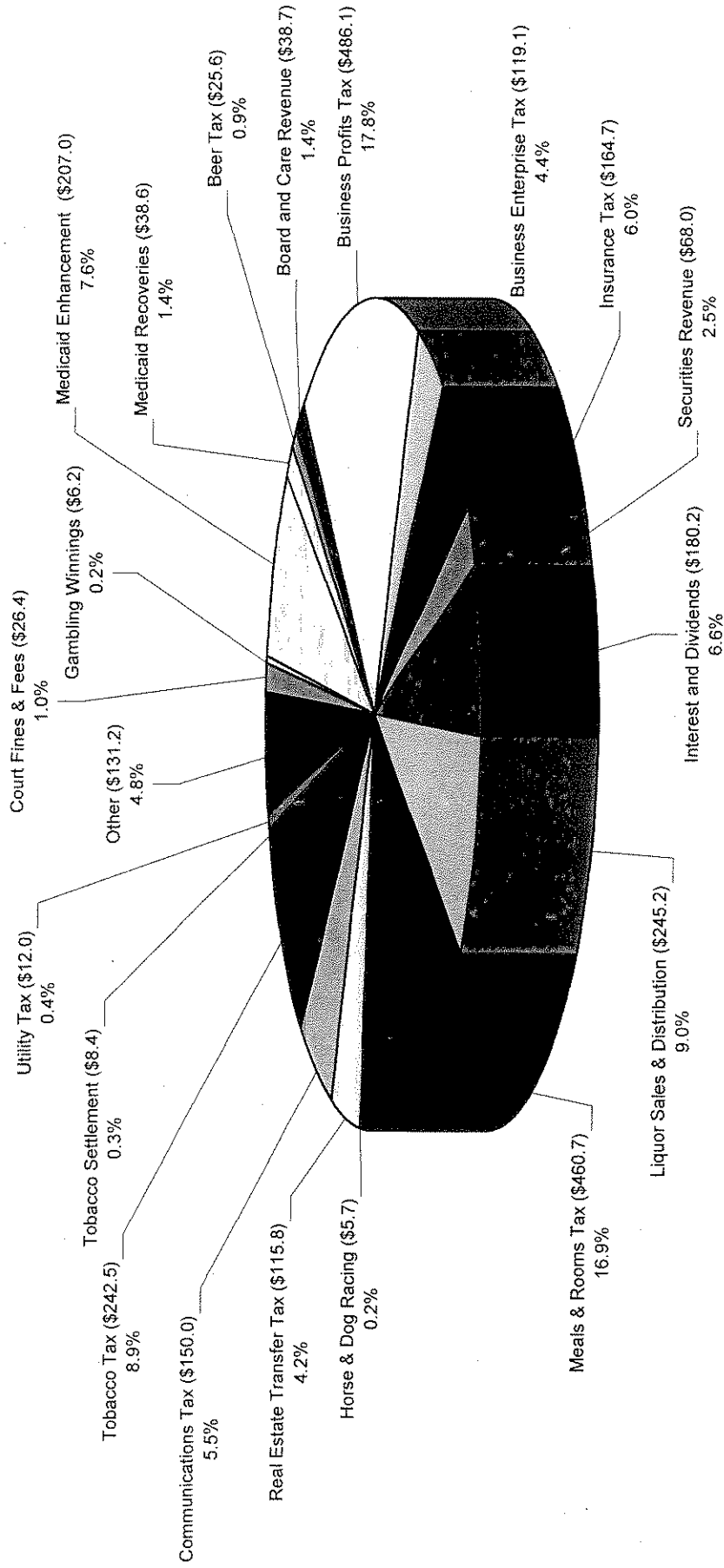
Amounts in Millions
 LBAAO
 December 7, 2010

ESTIMATED GENERAL FUND UNRESTRICTED REVENUES FOR FY2010-2011

BIENNIUM

(HR26, PASSED JUNE 2, 2010)

TOTAL GENERAL FUND UNRESTRICTED REVENUES: \$2,732.1



Amounts in Millions
LBAO
December 7, 2010

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

AID BY CATEGORY	FY 2006		FY 2007		FY 2008		FY 2009		FY 2010		FY 2011	
	Actual	Budget ⁴	Actual	Budget ⁴	Actual	Budget ⁴	Actual	Budget ⁴	Actual	Budget ⁴	Actual	Budget ⁴
EDUCATION												
1 Adequate Education Aid	836,204,501		836,147,136		890,426,556		891,013,576		940,762,976		941,830,717	
2 Building Aid	37,770,926		41,735,035		46,487,244		42,914,218		44,902,654		46,260,234	
3 Court Ordered Placements	3,468,627		2,578,967		1,379,288		3,290,064		2,173,602		1,377,290	
4 Driver Education	1,681,172		1,659,150		1,599,575		1,570,800		1,337,100		2,000,000	
5 Dropout Prevention	246,032		297,176		956,918		1,730,024		1,004,666		1,621,935	
6 Kindergarten Aid	567,600		750,000		850,800		957,600		2,661,675		3,677,700	
7 Kindergarten Construction Aid	208,496		2,402,060		1,131,221		404,402		3,261,884		2,791,250	
8 Local Education Improvement	90,288		427,535		366,419		626,926		66,143		460,097	
9 Reading Recovery ³	341,780		342,035		318,306		459,198		(33,493)		1	
10 Retirement Normal Contribution - Teachers ¹	-		18,588,116		30,196,769		30,811,480		32,537,542		-	
11 School Breakfast	-		85,890		87,967		98,360		120,448		184,039	
12 School Lunch	832,003		832,003		832,003		832,003		831,238		832,003	
13 Catastrophic Aid (Special Education)	28,355,251		30,442,213		32,012,334		32,528,169		30,091,336		23,813,366	
14 Tuition & Transportation	5,159,555		5,393,771		6,552,172		7,228,712		7,419,843		6,947,696	
Education Total	914,926,211		941,681,087		1,013,197,572		1,014,465,532		1,067,137,614		1,031,796,328	
ENVIRONMENTAL												
15 Flood Control	729,712		729,712		912,884		912,884		811,515		775,000	
16 Landfill Closure Grants	2,067,751		2,030,802		1,944,036		1,287,790		981,070		902,111	
17 Public Water System Grants	1,484,582		1,741,982		1,494,664		1,281,908		1,101,762		1,085,997	
18 State Aid Grants - Pollution Control	11,826,356		12,195,029		10,820,000		9,003,767		6,463,893		4,564,268	
19 Water Supply Land Protection Grants	577,301		373,750		1,398,942		571,655		-		-	
Environmental Total	16,685,702		17,071,275		16,570,526		13,058,004		9,358,240		7,327,376	
OTHER GEN. FUNDS												
20 Meals & Rooms Distribution	47,104,777		50,903,052		55,513,020		58,805,057		58,805,057		58,805,057	
21 Railroad Tax ²	127,218		46,520		101,460		145,903		98,006		98,006	
22 State Revenue Sharing	25,216,057		25,216,054		25,216,054		25,216,054		-		-	
23 Retirement Normal Contribution ¹	32,917,007		35,091,224		50,229,497		51,564,947		51,522,121		46,837,853	
less: Teacher Normal Contribution	-		18,588,116		30,196,769		30,811,480		32,537,542		-	
Net Police & Fire Normal Contribution	-		16,503,108		20,032,728		20,753,467		18,984,579		-	
Other General Funds Total	105,365,059		92,668,734		100,863,262		104,920,481		77,887,642		105,740,916	
HIGHWAY FUNDS												
24 Block Grants	28,819,381		28,456,617		29,600,000		30,512,000		29,665,000		34,865,141	
GRAND TOTAL	1,065,796,353		1,079,877,713		1,160,231,360		1,162,956,017		1,184,048,496		1,179,729,761	

NOTES: 1 Specific amounts distributed to school districts and municipalities are currently available for FY 2007 through FY 2010 only. For FY 2001 - FY 2006 and FY 2011, the teacher contribution is not distinguished from the police & fire contribution.
 2 Amount for FY 2011 is estimated based on FY 2010 actual expenditure.
 3 Negative amount is result of three school districts returning unused portions of their reading recovery funds.
 4 FY 2011 budget amounts adjusted to reflect changes contained in special session HB 1.

State of New Hampshire
10 Year History of Authorized Positions
(Fiscal Years 2000 through 2009)

Agency Name	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
1										
2 Adjutant General	113	114	120	121	123	123	133	129	135	135
3 Class 10 Positions	108	108	113	113	120	120	130	127	134	134
4 Class 59 Positions	5	6	7	8	3	3	3	2	1	1
5										
6 Administrative Services	365	378	404	408	248	252	292	326	339	342
7 Class 10 Positions	324	324	338	338	245	250	285	316	331	333
8 Class 59 Positions	41	54	66	70	3	2	7	10	8	9
9										
10 Agriculture	33	33	32	33	33	33	33	33	33	33
11 Class 10 Positions	32	32	31	31	33	33	33	33	33	33
12 Class 59 Positions	1	1	1	2	0	0	0	0	0	0
13										
14 Banking Department	28	28	29	29	41	42	42	45	48	48
15 Class 10 Positions	27	27	27	27	41	41	42	45	48	48
16 Class 59 Positions	1	1	2	2	0	1	0	0	0	0
17										
18 Board of Tax and Land Appeals	8	7	9	10	10	10	8	8	8	7
19 Class 10 Positions	8	7	9	10	10	10	8	8	8	7
20 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
21										
22 Christa McAuliffe Planetarium	12	12	13	13	12	13	13	13	13	13
23 Class 10 Positions	6	6	8	8	12	12	13	13	13	13
24 Class 59 Positions	6	6	5	5	0	1	0	0	0	0
25										
26 Community Dev. Finance Authority	0	0	0	0	8	7	8	0	0	0
27 Class 10 Positions	0	0	0	0	7	7	7	0	0	0
28 Class 59 Positions	0	0	0	0	1	0	1	0	0	0
29										
30 Corrections	1,147	1,153	1,149	1,155	1,119	1,104	1,105	1,076	1,078	1,075
31 Class 10 Positions	1,088	1,088	1,083	1,083	1,096	1,081	1,081	1,065	1,063	1,060
32 Class 59 Positions	59	65	66	72	23	23	24	11	15	15
33										
34 Cultural Resources	72	74	74	74	69	70	72	71	71	72
35 Class 10 Positions	67	67	69	69	70	70	70	69	69	69
36 Class 59 Positions	5	7	5	5	0	0	2	2	2	3
37										
38 Developmental Disabilities Council										
39 Class 10 Positions									4	4
40 Class 59 Positions									4	0

State of New Hampshire
10 Year History of Authorized Positions
(Fiscal Years 2000 through 2009)

Agency Name	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
41										
42 Education	313	316	325	336	331	328	340	305	310	307
43 Class 10 Positions	304	306	312	312	316	305	316	297	302	302
44 Class 59 Positions	9	10	13	24	15	21	24	8	8	5
45										
46 Employment Security	387	405	421	431	373	377	387	349	366	354
47 Class 10 Positions	385	385	385	385	367	367	372	338	329	328
48 Class 59 Positions	12	20	36	46	6	10	15	11	37	26
49										
50 Environmental Services	504	518	531	541	531	565	558	520	533	539
51 Class 10 Positions	429	429	435	436	528	549	540	515	531	534
52 Class 59 Positions	75	89	96	105	3	16	18	5	2	5
53										
54 Executive Office	49	50	51	51	39	30	22	22	22	22
55 Class 10 Positions	44	44	44	44	33	26	22	22	22	22
56 Class 59 Positions	5	6	7	7	6	4	0	0	0	0
57										
58 Fish & Game	197	198	209	211	201	202	217	197	196	200
59 Class 10 Positions	171	171	173	173	165	164	200	194	194	194
60 Class 59 Positions	26	27	36	38	36	38	17	3	2	6
61										
62 Health and Human Services (HHS)	3,328	3,369	3,436	3,455	3,335	3,291	3,316	3,228	3,261	3,277
63 Class 10 Positions	3,191	3,191	3,194	3,183	3,067	3,028	3,281	3,197	3,233	3,236
64 Class 59 Positions	137	178	242	272	268	263	35	31	28	41
65										
66 HHS - Admin. Attached Boards	36	36	37	37	38	38	40	37	38	38
67 Class 10 Positions	30	30	31	31	32	32	39	37	38	38
68 Class 59 Positions	6	6	6	6	6	6	1	0	0	0
69										
70 Highway Safety Agency	6	6	6	6	6	6	6	6	6	6
71 Class 10 Positions	3	3	6	6	6	6	6	6	6	6
72 Class 59 Positions	3	3	0	0	0	0	0	0	0	0
73										
74 Human Rights Commission	10	10	10	10	9	9	9	9	9	9
75 Class 10 Positions	7	7	7	7	9	9	9	9	9	9
76 Class 59 Positions	3	3	3	3	0	0	0	0	0	0
77										
78 Office of Information Technology	0	0	0	0	347	411	412	409	420	419
79 Class 10 Positions	0	0	0	0	335	397	411	408	418	418
80 Class 59 Positions	0	0	0	0	12	14	1	1	2	1

State of New Hampshire
10 Year History of Authorized Positions
(Fiscal Years 2000 through 2009)

Agency Name	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
81 Insurance	52	52	71	72	72	70	70	70	70	70
82 Class 10 Positions	51	51	53	71	72	70	70	70	70	67
83 Class 59 Positions	1	1	18	1	0	0	0	0	0	0
84										
85										
86 Judicial Council	2	2	2	2	2	2	2	2	2	2
87 Class 10 Positions	2	2	2	2	2	2	2	2	2	2
88 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
89										
90 Justice	63	64	65	66	62	62	63	62	64	64
91 Class 10 Positions	54	54	56	56	61	61	62	61	64	64
92 Class 59 Positions	9	10	9	10	1	1	1	1	0	0
93										
94 Labor	86	87	85	84	83	77	80	80	87	87
95 Class 10 Positions	82	82	82	82	83	77	80	80	87	87
96 Class 59 Positions	4	5	3	2	0	0	0	0	0	0
97										
98 Liquor Commission	315	315	316	317	319	305	305	304	317	317
99 Class 10 Positions	314	314	313	313	315	304	304	304	317	317
100 Class 59 Positions	1	1	3	4	4	1	1	0	0	0
101										
102 Lottery Commission	60	60	60	60	60	52	52	49	49	49
103 Class 10 Positions	60	60	60	60	60	52	52	49	49	49
104 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
105										
106 PDA - Port Authority	5	5	5	5	5	5	6	6	6	6
107 Class 10 Positions	5	5	5	5	5	5	5	5	6	6
108 Class 59 Positions	0	0	0	0	0	0	1	1	0	0
109										
110 Police Standards & Training	24	24	25	25	25	25	25	25	25	25
111 Class 10 Positions	24	24	25	25	25	25	25	25	25	25
112 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
113										
114 Postsecondary Education Comm.	6	6	6	6	6	6	6	7	8	8
115 Class 10 Positions	6	6	6	6	6	6	6	6	8	8
116 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
117										

State of New Hampshire
10 Year History of Authorized Positions
(Fiscal Years 2000 through 2009)

Agency Name	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
118 Public Utilities Commission	73	73	72	72	72	69	69	69	69	69
119 Class 10 Positions	73	73	72	72	72	69	69	69	69	69
120 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
121										
122 Racing and Gaming Commission	26	26	26	26	22	31	30	34	30	27
123 Class 10 Positions	11	11	11	11	11	20	21	21	22	19
124 Class 59 Positions	15	15	15	15	11	11	9	13	8	8
125										
126 Real Estate Commission	7	7	8	8	8	8	8	8	8	8
127 Class 10 Positions	7	7	8	8	8	8	8	8	8	8
128 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
129										
130 Regional Community Tech Colleges	680	687	712	754	757	764	792	802	837	820
131 Class 10 Positions	619	619	629	629	707	707	753	753	785	785
132 Class 59 Positions	61	68	83	125	50	57	39	49	52	35
133										
134 Regulatory & Licensing Boards	24	24	25	25	26	26	19	24	23	23
135 Class 10 Positions	22	22	23	23	23	23	19	24	23	23
136 Class 59 Positions	2	2	2	2	3	3	0	0	0	0
137										
138 Resources & Economic Devlpmnt	218	224	234	237	253	248	248	239	243	238
139 Class 10 Positions	142	142	149	150	184	177	185	177	179	179
140 Class 59 Positions	76	82	85	87	69	71	63	62	64	59
141										
142 Retirement System*	48	51	53	54	54	54	0	0	0	0
143 Class 10 Positions	43	45	48	49	54	54	0	0	0	0
144 Class 59 Positions	5	6	5	5	0	0	0	0	0	0
145 *Retirement System classified employees became non-classified employees in FY06.										
146										
147 Revenue Administration	171	177	191	215	175	174	181	180	190	190
148 Class 10 Positions	171	177	191	215	175	174	181	180	190	190
149 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
150										
151 Safety	885	895	949	968	1,086	1,096	1,132	1,137	1,156	1,169
152 Class 10 Positions	840	840	859	865	1,027	1,036	1,092	1,094	1,131	1,138
153 Class 59 Positions	45	55	90	103	59	60	40	43	25	31
154										

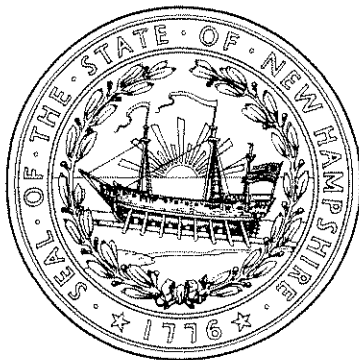
State of New Hampshire
10 Year History of Authorized Positions
(Fiscal Years 2000 through 2009)

Agency Name	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
155 Secretary of State	49	49	64	78	79	78	82	81	81	81
156 Class 10 Positions	30	30	33	43	43	41	41	40	40	40
157 Class 59 Positions	19	19	31	35	36	37	41	41	41	41
158										
159 Status of Women	1	1	2	2	2	2	2	2	2	2
160 Class 10 Positions	1	1	2	2	2	2	2	2	2	2
161 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
162										
163 Transportation	1,978	1,978	1,979	1,979	1,918	1,889	1,862	1,841	1,836	1,838
164 Class 10 Positions	1,973	1,973	1,973	1,973	1,868	1,868	1,841	1,820	1,815	1,817
165 Class 59 Positions	65	65	66	66	50	21	21	21	21	21
166										
167 Treasury	21	21	21	21	21	21	19	18	19	19
168 Class 10 Positions	21	21	21	21	21	21	19	18	19	19
169 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
170										
171 Veteran's Council	4	4	4	4	4	4	5	5	5	5
172 Class 10 Positions	4	4	4	4	4	4	5	5	5	5
173 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
174										
175 Veteran's Home	150	150	168	237	251	253	332	369	367	376
176 Class 10 Positions	150	150	168	237	251	251	328	369	367	376
177 Class 59 Positions	0	0	0	0	0	2	4	0	0	0
178										
179 Total Authorized Positions	11,566	11,689	11,999	12,238	12,235	12,230	12,403	12,197	12,384	12,390
180 Total Class 10 Positions	10,869	10,878	10,998	11,118	11,570	11,564	12,035	11,881	12,068	12,083
181 Total Class 59 Positions	697	811	1,001	1,120	665	666	368	316	316	307
182 Source: Department of Administrative Services, 10 Year Personnel Analysis.										
183										

STATE OF NEW HAMPSHIRE

**COMPREHENSIVE
ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended
June 30, 2010



Prepared by the Department of Administrative Services

Linda M. Hodgdon, Commissioner

Division of Accounting Services

Edgar R. Carter, Comptroller

and the Bureau of Financial Reporting

Stephen C. Smith, Administrator

Diana L. Smestad

Kelly J. Brown

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

FINANCIAL INFORMATION

Surplus Statement
General and Education Funds
(In Millions)

	FY 2008	FY 2009			FY 2010		
	Total	General	Education	Total	General	Education	Total
Undesignated Fund Balance, July 1	\$ 61.7	\$ 17.2	\$ -	\$ 17.2	\$ -	\$ -	\$ -
Additions:							
Unrestricted Revenue	2,366.7	1,360.2	842.2	2,202.4	1,398.2	826.5	2,224.7
Executive Order & Special Session Revenue		15.1		15.1	28.1		28.1
Total Additions	2,366.7	1,375.3	842.2	2,217.5	1,426.3	826.5	2,252.8
Deductions:							
Appropriations Net of Estimated Revenues	(2,472.9)	(1,509.2)	(897.7)	(2,406.9)	(1,440.4)	(796.8)	(2,237.2)
Less Lapses	61.3	71.2	3.0	74.2	42.3	2.1	44.4
Total Net Appropriations	(2,411.6)	(1,438.0)	(894.7)	(2,332.7)	(1,398.1)	(794.7)	(2,192.8)
GAAP and Other Adjustments	7.2	2.1	(0.4)	1.7	(7.0)	(0.3)	(7.3)
ARRA Stabilization		18.4		18.4			-
Current Year Balance	(37.7)	(42.2)	(52.9)	(95.1)	21.2	31.5	52.7
Fund Balance Transfers (To)/From:							
Rainy Day Fund		79.7		79.7			
Liquor Commission					6.5		6.5
Highway Fund	(6.8)	(1.8)		(1.8)	6.5		6.5
Education Trust Fund		(52.9)	52.9		31.5	(31.5)	
Undesignated Fund Balance, June 30,	\$ 17.2	\$ -	\$ -	\$ (0.0)	\$ 65.7	\$ -	\$ 65.7
Reserved for Rainy Day Account	89.0	9.3		9.3	9.3		9.3
Total Equity	\$ 106.2	\$ 9.3	\$ -	\$ 9.3	\$ 75.0	\$ -	\$ 75.0

Effective with the close of FY 2009, a total of \$79.7 million was drawn from the Rainy Day Account, to eliminate the deficit at that time. Accordingly, FY 2010 began with no undesignated surplus. The state's revenues continued to decline from plan throughout the early part of FY 2010, and mid-year revenue estimates from the Ways and Means Committee predicted a \$295 million shortfall over the biennium, of which \$173.4 million was expected for FY 2010. On April 12, 2010, the Joint Legislative Fiscal Committee approved the Governor's Executive Order 2010-2, addressing this shortfall and effecting the Departments of Health and Human Services, Administrative Services, Corrections and Education. On June 9, 2010, the House and Senate approved Special Session House Bill 1 (SSHB1), which combined with Executive Order 2010-2, intended to address the projected shortfall. On June 10, 2010 the bill was signed into law thereby enacting revenue enhancement and spending reductions spanning the remainder of the biennium. The actions expected to affect FY 2010 included General Fund spending reductions, transfers from dedicated fund balances, increases in expected lapses, restructuring of the state debt, a transfer from the University System, transfers of State Fiscal Stabilization Funds (ARRA) from FY 2011 and the sale of assets to the Turnpike System, among others.

The General and Education Trust Funds revenues for fiscal year 2010 before legislative action and executive orders were \$2,224.7 million, which were \$34.4 million below the original enacted budget. After the effect of executive orders and SSHB1 actions, resulting in \$28.1 million of additional revenues, total revenues ended \$6.3 million under plan.

Appropriations under the original enacted budget totaled \$2,485.7. The actions of the executive order and SSHB1 served to reduce appropriations to \$2,237.2. before year end lapses. The amount of lapses anticipated in the original budget were \$23.1 million and effects of legislative actions added another \$18.4 million. Final lapses were \$44.4 million, \$2.9 greater than expectation, thereby resulting in total net appropriations of \$2,192.8 million. Transfers from other funds and the effects of adjustments to conform reporting to Generally Accepted Accounting Principles resulted in General Fund and Education Trust Fund undesignated fund balance of \$65.7 million at the end of FY 2010. A balance also remains in the Rainy Day Account of \$9.3 million. As provided by law, no further change to the Rainy Day account will be made until the end of the current biennium.

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

Revenue Category	FY 2008	FY 2009			FY 2010			FY 2010 Combined Plan
		General	Education	Total	General	Education	Total	
Business Profits Tax.....	\$ 385.4	\$ 251.9	\$ 53.9	\$ 305.8	\$ 258.6	\$ 57.6	\$ 316.2	\$ 313.1
Business Enterprise Tax.....	232.7	61.9	123.4	185.3	71.7	122.2	193.9	189.7
Subtotal.....	618.1	313.8	177.3	491.1	330.3	179.8	510.1	502.8
Meals & Rentals Tax.....	214.3	203.6	6.1	209.7	228.3	4.2	232.5	251.1
Tobacco Tax.....	166.4	59.3	128.8	188.1	130.5	113.0	243.5	217.2
Liquor Sales and Distribution.....	133.1	146.0		146.0	120.7		120.7	117.3
Interest & Dividends Tax.....	118.7	97.1		97.1	84.9		84.9	117.0
Insurance Tax.....	95.9	94.2		94.2	86.8		86.8	85.8
Communications Tax.....	80.9	80.3		80.3	81.0		81.0	82.0
Real Estate Transfer Tax.....	116.3	53.5	27.7	81.2	56.0	28.8	84.8	84.7
Transfers from Lottery Commission.....	75.5	-	68.1	68.1		66.2	66.2	74.7
Transfers from Pari-Mutuel Commission.....	1.5		1.5	1.5		1.4	1.4	1.3
Tobacco Settlement.....	48.4	12.8	40.0	52.8	4.2	40.0	44.2	49.4
Utility Property Tax.....	24.2		29.0	29.0		29.9	29.9	28.0
Property Tax Retained Locally.....	363.1		363.7	363.7		363.2	363.2	363.0
Other.....	197.1	178.2		178.2	157.5		157.5	163.2
Subtotal.....	2,253.5	1,238.8	842.2	2,081.0	1,280.2	826.5	2,106.7	2,137.5
Net Medicaid Enhancement								
Revenues.....	93.1	99.6		99.6	98.1		98.1	99.3
Recoveries.....	20.1	21.8		21.8	19.9		19.9	22.3
Subtotal.....	2,366.7	1,360.2	842.2	2,202.4	1,398.2	826.5	2,224.7	2,259.1
Executive Orders and Special Session Revenues		15.1	0	15.1	28.1		28.1	
Total.....	\$ 2,366.7	\$ 1,375.3	\$ 842.2	\$ 2,217.5	\$ 1,426.3	\$ 826.5	\$ 2,252.8	\$ 2,259.1

Fiscal 2010 unrestricted revenue for the General and Education Funds totaled \$2,252.8 million which included \$28.1 million of revenue related to legislative actions discussed previously. Excluding the Special Session revenue, fiscal 2010 was short of plan by \$34.4 million. After excluding \$15.1 million of Executive Order revenues from the prior year, non Special Session and Executive Order revenues exceeded prior year by \$22.3 million. Ongoing economic weakness and the resulting impact on the investment environment and discretionary spending is believed to have contributed to the following effects on revenues:

- Interest & Dividends were below the plan by 27% and below prior year by 13%.
- Meals and Rentals Tax was below the plan by 7%, although above prior year by 11% due to a rate increase of 12.5% effective for all of FY 2010.
- Lottery Commission contributed 11% less than plan for the year and 3% under prior year, also due to increased regional competition, low Powerball jackpots and a fall off in sales of other products.
- Other taxes and revenues, comprising of numerous categories, were \$5.7 million less than plan and \$20.7 million less than prior year, primarily in miscellaneous taxes and fees.

These impacts of the economic environment were mitigated in part by the strong performance from the Tobacco Tax which was 12% above plan and 30% above prior year due to the tax rate increase of 34%, which was effective for all of FY 2010. Also, the Real Estate Transfer Tax showed signs of stabilization, ending the year slightly above plan and \$3.6 million above prior year.

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STATE OF NEW HAMPSHIRE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2010
(Expressed in Thousands)

	General	Highway	Education	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 366,189	\$ 7,219	\$ 7,870	\$ 15,036	\$ 396,314
Investments	12,938			9,745	22,683
Receivables (Net of Allowances for Uncollectibles)....	494,682	48,571	106,229	2,342	651,824
Inter-Fund Note Receivable.....		91,127			91,127
Due from Other Funds	33,825	30,005	213	1,740	65,783
Due from Component Units.....	8,864				8,864
Inventories.....	5,674	10,470		893	17,037
Loans and Notes Receivables	333,464				333,464
Total Assets	\$ 1,255,636	\$ 187,392	\$ 114,312	\$ 29,756	\$ 1,587,096
LIABILITIES					
Accounts Payable.....	\$ 234,258	\$ 26,779	\$ 2,794	\$ 11,197	\$ 275,028
Accrued Payroll.....	36,314	5,229		779	42,322
Due to Other Funds	37,901		33,819		71,720
Due to Component Unit.....	2,278				2,278
Deferred Revenue	558,652	93,741	75,600	91	728,084
Unclaimed Property.....	15,168				15,168
Other Liabilities.....	141	18		20	179
Total Liabilities.....	884,712	125,767	112,213	12,087	1,134,779
FUND BALANCES					
Reserved for Encumbrances.....	251,743	30,591		58,657	340,991
Reserved for Inventories.....	5,674	10,470		893	17,037
Reserved for Unexpended Appropriations.....	38,514	11,668	2,099	3,840	56,121
Reserved for Revenue Stabilization.....	9,312				9,312
Reserved for Permanent Trust				14,217	14,217
Unreserved, Undesignated (Note 14).....	65,681	8,896			74,577
Unreserved, Fish & Game Fund.....				3,581	3,581
Unreserved (Deficit), Capital Project Fund.....				(63,519)	(63,519)
Total Fund Balances.....	370,924	61,625	2,099	17,669	452,317
Total Liabilities and Fund Balances.....	\$ 1,255,636	\$ 187,392	\$ 114,312	\$ 29,756	\$ 1,587,096

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

Notes to the Basic Financial Statements

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

	Fiscal Year Ended June 30									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Beer Tax.....	\$ 13,065	\$ 12,695	\$ 12,720	\$ 12,728	\$ 12,805	\$ 12,413	\$ 12,445	\$ 12,281	\$ 12,157	\$ 11,656
Board and Care Revenue.....	22,072	21,338	19,937	18,354	13,261	15,583	12,384	11,197	10,692	13,333
Business Profits Tax.....	258,633	251,925	317,439	287,423	264,027	196,647	131,585	137,757	128,574	179,615
Business Enterprise Tax.....	71,744	61,889	77,710	79,291	75,190	114,110	118,538	96,574	121,016	122,165
Estate and Legacy Tax.....	48	(4)	211	617	3,224	11,659	26,971	59,074	56,958	59,348
Insurance Tax.....	86,804	94,144	95,876	97,909	90,462	88,706	86,246	82,161	76,094	66,441
Securities Revenue.....	34,231	34,680	34,700	32,964	30,064	27,904	26,344	25,778	26,060	28,023
Interest and Dividends Tax.....	84,866	97,126	118,693	118,086	80,543	67,896	55,630	55,129	70,334	76,651
Liquor.....	120,718	146,000	133,052	124,742	120,644	112,555	116,676	98,996	96,237	89,344
Meals and Rooms Tax.....	228,291	203,603	206,726	202,595	193,788	186,486	178,480	168,722	164,045	157,202
Dog Racing.....	334	385	525	703	559	112	151	1572	1487	1262
Horse Racing.....	1184	1633	2,440	2,398	2,313	2,401	2,474	2,459	2,701	2,592
Gambling Winning Tax.....	2,933									
Games of Chance.....	1181									
Real Estate Transfer Tax.....	55,994	53,539	77,690	91,704	106,161	117,821	95,162	78,859	66,393	59,488
Telephone/Communications Tax.....	80,965	80,243	80,932	72,986	70,496	70,039	65,781	62,522	64,663	49,045
Tobacco Tax.....	130,521	59,257	57,060	65,337	69,892	73,159	71,471	67,066	60,294	61,007
Tobacco Settlement.....	4,221	12,821	8,404			2,441	181	5,862	5,725	
Utilities Tax.....	5,976	6,535	6,285	5,757	6,385	6,265	5,121	7,078	5,565	9,656
Courts Fines and Fees.....	13,022	29,295	31,300	30,452	29,500	25,517	24,673	22,114	23,234	23,218
Flexible Grant.....							25,000	25,000		
Other:										
Corporate Returns.....	712	647	682	678	744	733	748	750	711	681
Interstate Vehicle Registrations.....	1132	1231	1362	1167	2,411	2,334	2,253	2,310	2,377	2,602
Corporate Filing Fees.....	3,016	3,271	3,346	3,414	3,716	3,231	2,947	3,346	3,341	3,427
Interest on Surplus Funds.....	(545)	404	5,352	7,776	4,868	1712	174	75	1,250	3,754
Reimbursement of Indirect Costs.....	8,340	7,214	6,858	6,822	6,265	6,724	6,671	5,675	5,511	4,255
Miscellaneous.....	78,862	74,031	71,412	69,612	44,092	44,878	44,258	40,409	32,403	32,917
Subtotal.....	1,308,320	1,253,902	1,370,715	1,322,515	1,231,410	1,182,326	1,105,363	1,072,766	1,037,822	1,057,682
Net Medicaid Enhancement										
Revenues (MER).....	98,136	99,626	93,111	83,257	73,617	147,209	149,831	118,979	98,208	85,217
Recoveries.....	19,854	21,827	20,108	15,875	24,462	22,989	20,374			
Subtotal.....	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489	1,352,524	1,275,568	1,189,745	1,136,030	1,142,899
Other MER Transferred to/(from)										
Uncompensated Care Pool.....						39,062	35,143	16,594	16,263	12,966
Total Unrestricted Revenue.....	\$ 1,426,310	\$ 1,375,355	\$ 1,483,934	\$ 1,421,647	\$ 1,329,489	\$ 1,391,586	\$ 1,310,711	\$ 1,206,339	\$ 1,152,293	\$ 1,155,865

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

	Fiscal Year Ended June 30									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Balance, July 1(Budgetary Method).....	\$ 24,094	\$ 103,494	\$ 92,966	\$ 80,329	\$ 123,174	\$ 73,757	\$ (56,799)	\$ (53,537)	\$ 59,503	\$ (14,396)
Additions:										
Unrestricted Revenue.....	1426,310	1375,355	1483,934	1421647	1329,489	1352,524	1275,568	1,189,745	1,136,030	1,142,899
(1)Unrestricted Revenue - UCP.....						39,062	35,143	16,594	16,263	2,966
Total Unrestricted Revenue.....	1426,310	1375,355	1483,934	1421647	1329,489	1391,586	1310,711	1206,339	1,152,293	1,155,865
Transfer from Other Funds.....	9,576	865	47,409	1938	27,013	8,709	9,131	517	3,358	1787
Bonds Authorized and Unissued.....						42,800			5,130	
Additional Lottery Transfer.....										
Other Credits.....	6,800	529	437	116	137	126	821	35	247	48
Total Additions.....	1442,686	1376,749	1531,780	1423,701	1356,639	1444,221	1320,693	1206,891	1,161,028	1,157,700
Deductions:										
Appropriations Net of Estimated Revenues:										
General Government.....	319,116	342,736	338,358	297,294	281,005	303,522	248,390	233,118	228,190	227,278
Administration of Justice and Public Protection.....	217,743	209,521	222,982	200,236	195,145	172,289	168,515	163,516	161,406	154,450
Resource Protection and Development.....	38,183	42,348	45,674	43,078	42,056	41,454	41,673	41,161	41,511	38,764
Transportation.....	573	1,155	1,173	2,704	6,021	2,885	2,759	3,286	3,399	2,920
Health and Social Services.....	663,458	678,334	695,610	633,792	614,948	608,735	589,392	516,550	498,534	242,393
Education.....	201,346	197,570	236,560	223,498	210,520	256,466	247,543	265,552	242,657	175,520
Liquor Commission.....		37,570	35,465	31,949	30,585	27,562	28,879	24,943	25,035	22,860
(2)Special Fund.....										238,823
Subtotal.....	1440,419	1509,234	1575,822	1432,551	1380,280	1412,913	1327,151	1248,126	1200,732	1103,008
Uncompensated Care Pool.....						39,062	35,143	16,594	16,263	2,966
Health Care Transition Fund (HCTF).....										
Total Appropriations Net of Estimated Revenues.....	1440,419	1509,234	1575,822	1432,551	1380,280	1451,975	1362,294	1264,720	1216,995	1115,974
Less: Lapses.....	(60,700)	(71,246)	(61,628)	(41,582)	(34,045)	(57,969)	(57,491)	(20,650)	(26,179)	(33,010)
Lapses - HCTF.....										(95)
Total Lapses.....	(60,700)	(71,246)	(61,628)	(41,582)	(34,045)	(57,969)	(57,491)	(20,650)	(26,179)	(33,105)
Net Appropriations.....	1379,719	1437,988	1514,194	1390,969	1346,235	1394,006	1304,803	1244,070	1190,816	1082,869
Transfers to Other Funds.....	52,988	18,067	6,887			757				
Other Debits.....	1452	94	171	95	1547	41	37			105
Transfer to (from) Fund Equity										
Designation or Reserve Accounts.....	(79,734)			20,000	5,1702	-	(37,857)	(33,917)	83,252	827
Total Deductions.....	1354,425	1456,149	1521,252	1411,064	1399,484	1394,804	1266,983	1210,153	1274,068	1083,801
Balance, June 30 (Budgetary Method).....	12,355	24,094	103,494	92,966	80,329	123,174	(3,089)	(56,799)	(53,537)	59,503
GAAP Adjustments:										
Receivables.....	38,435	55,183	41,090	33,647	39,098	34,313	32,722	29,676	26,254	4,121
Accounts Payable and Accrued Liabilities.....	(116,599)	(100,100)	(106,756)	(100,451)	(88,809)	(93,773)	(94,872)	(88,271)	(67,704)	(44,552)
Transfer from General to Liquor Fund.....		(5,973)	(5,322)	(5,030)	(4,562)	(4,012)	(4,111)	(4,324)	(3,148)	(2,738)
Transfer from General to Special Fund.....										(9,833)
Additional Transfers (to) from Reserve Accounts.....		79,734						37,857		(83,347)
Total GAAP Adjustments.....	(78,164)	28,844	(70,988)	(71,834)	(54,273)	(63,472)	(66,341)	(25,062)	(44,598)	(136,349)
Year-End Transfer to/from the.....										
Education Trust Fund.....	31490	(52,938)	(15,322)	40,581		22,500	7,871	5,015	(15,580)	
Balance (Deficit), June 30 (GAAP).....	\$ 65,681	\$ 24,094	\$ 17,184	\$ 61,713	\$ 26,056	\$ 82,202	\$ (61,559)	\$ (76,846)	\$ (114,715)	\$ (76,846)

(1) UCP = Uncompensated Care Pool

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

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

	Fiscal Year Ended June 30									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Balance July 1.....	\$	\$	\$	\$ 8,357	\$	\$	\$	\$	\$	\$ 66,348
Additions										
Unrestricted Revenue										
Statewide Property Tax.....	363,166	363,653	363,066	363,335	363,392	350,368	443,350	452,997	454,135	417,964
Statewide Property Tax.....			58			20,934	29,844	32,666	28,987	24,194
Utility Property Tax.....	29,929	28,972	24,196	21,847	20,881	20,102	20,160	18,834	18,170	16,621
BPT Increase.....	57,590	53,894	67,961	57,755	56,578	50,748	41,000	37,100	32,645	16,800
BET Increase.....	122,157	123,389	154,990	174,208	150,380	130,600	116,900	121,400	112,115	36,700
Meals & Rooms.....	4,235	6,107	7,632	7,218	7,198	7,153	6,875	6,701	6,604	6,859
Real Estate Tax Increase.....	28,832	27,736	38,616	45,663	52,545	51,960	47,515	39,426	33,073	29,735
Tobacco Tax Increase.....	13,004	128,796	109,260	78,283	80,902	28,214	28,582	26,977	23,968	25,356
Tobacco Settlement.....	40,000	40,000	40,000	40,781	38,961	40,000	40,000	40,000	40,000	38,745
Initial Tobacco Settlement Payment.....										
Lottery Proceeds.....	67,584	69,619	77,010	80,548	81,987	70,263	73,745	66,569	66,125	59,348
Other.....										175
Total Revenue.....	826,497	842,166	882,789	869,638	852,764	770,342	847,971	842,670	804,922	670,497
General Fund Budgeted Appropriations.....						61,378	62,590	83,420	65,690	40,559
Total Additions.....	826,497	842,166	882,789	869,638	852,764	831,720	910,561	926,090	870,612	711,056
Deductions										
Appropriations										
Adequate Education Grant.....	341,682	529,085	529,075	472,783	473,534	441,610	451,640	443,873	426,523	406,817
Adequate Education Grant.....	363,166	363,653	363,066	363,335	363,392	350,368	443,350	452,997	454,135	417,964
Total Grants.....	704,848	892,738	892,141	836,118	836,926	791,978	894,990	896,870	880,658	824,781
DOE-Hardship Grants.....	5,000	5,000	5,000	5,000	5,000	1,000		5,000	5,000	769
DRA-Property Tax Relief.....	210	390	700	(1,200)	(2,100)	(2,800)	7,700			
DRA-Tax Relief Admin.....										
DOE-Kindergarten Aid.....	3,678			2,004				2,625	1,972	
DOE-Fiscal Disparity Grants.....	39,760									
DOE-Education Transition Aid.....	43,657									
DOE-Admin. & Computers.....										
Total Appropriations.....	797,153	898,128	897,841	841,922	839,826	790,178	902,690	904,495	887,630	825,550
Less Lapses.....	(2,146)	(3,024)	270	(4,508)	4,581	19,042			(438)	(25)
Net Appropriations.....	795,007	895,104	898,111	837,414	844,407	809,220	902,690	904,495	887,192	825,525
Current Year Balance.....	31,490	(52,938)	(15,322)	32,224	8,357	22,500	7,871	21,595	(16,580)	(114,469)
End of Year Transfers From(To)										
General Fund.....										
FY 2000.....										
FY 2001.....										48,121
FY 2002.....									16,580	
FY 2003.....								(16,580)		
FY 2004.....							(7,871)	(5,015)		
FY 2005.....						(22,500)				
FY 2007.....				(40,581)						
FY 2008.....			15,322							
FY 2009.....		52,938								
FY 2010.....	(31,490)									
Balance June 30.....	\$	\$	\$	\$	\$ 8,357	\$	\$	\$	\$	\$