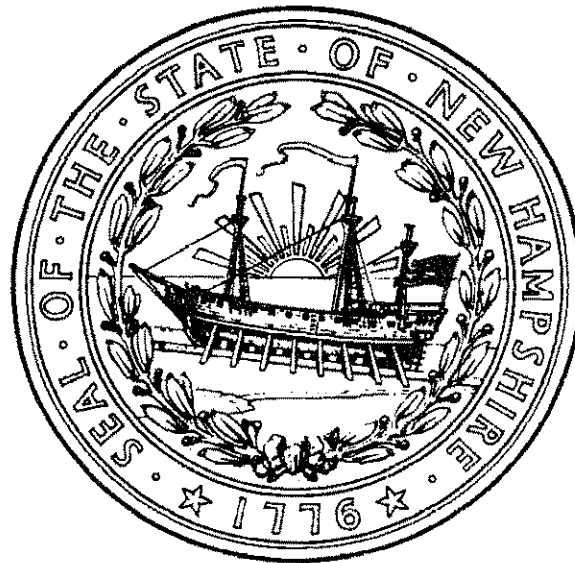


HOUSE COMMITTEE ON FINANCE
BRIEFING ON HOUSE BILL 1 & 2
COMMITTEE OF CONFERENCE REPORT

June 25, 2013



OPERATING BUDGET FOR FISCAL YEARS ENDING
JUNE 30, 2014 AND 2015

2013-2014 SESSION
HOUSE FINANCE COMMITTEE

CHAIRMAN – Mary Jane Wallner
VICE CHAIRMAN – Cindy Rosenwald
CLERK – Katherine Rogers

**I. GENERAL GOVERNMENT; ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION;
RESOURCE PROTECTION AND DEVELOPMENT**

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VICE CHAIRMAN – Bernie Benn
CLERK – Lynne Ober
Marilinda Garcia Bill Hatch
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Bob Walsh Colette Worsman

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CHAIRMAN – Daniel Eaton
VICE CHAIRMAN – Tom Buco
CLERK – Ken Weyler
John Cebrowski Bob Elliott
Sue Ford Gus Lerandeau

III. HEALTH & SOCIAL SERVICES

CHAIRMAN – Cindy Rosenwald
VICE CHAIRMAN – Sharon Nordgren
CLERK – Steve Spratt
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David Huot Neal Kurk
Dan McGuire Mary Jane Wallner

2013 COMMITTEE OF CONFERENCE MEMBERS

HB 1

House

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Cindy Rosenwald
Daniel Eaton
Susan Almy
Neal Kurk
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Tom Buco
Patricia Lovejoy
Ken Weyler

Senate

Chuck Morse
Jeanie Forrester
Bob Odell
Lou D'Allesandro
Peter Bragdon

HB 2

House

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Neal Kurk
Peter Leishman
Susan Ford
Sharon Nordgren
Norm Major

Senate

Chuck Morse
Jeanie Forrester
Bob Odell
Lou D'Allesandro
Peter Bragdon



State of New Hampshire

HOUSE OF REPRESENTATIVES

CONCORD

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271-3164

COMMITTEE ON FINANCE

June 24, 2013

Dear Colleagues;

On Wednesday, June 26th you will be voting on the state budget for fiscal years 2014/2015. I am proud to report that this budget is the first in many years to receive bipartisan support and that all of the original conferees on both HB 1 and HB 2 signed the final agreement.

While I am sure that each of us may be disappointed with some aspect of the final budget committee of conference report, overall I believe that we have produced a state budget that is responsible and will fund the needs of the citizens of New Hampshire.

Some highlights of this budget agreement include:

- Creating a commission to study the expansion of Medicaid eligibility in New Hampshire.
- Increases rooms and meals distribution to local communities by \$5 million.
- Restores cuts made to our public University System and our Community College System.
- Eliminates the Developmentally Disabled Waitlist.
- Fully restores the Children in Need of Services Program (CHINS).
- Fully funds LCHIP at \$8.6 million and returns the dedicated fund to the program.

I would like to thank all of the Committee of Conference Conferees, the staff of the Legislative Budget Assistant, the staff of Legislative Services, the staff of Legislative Operations, the General Court Information Systems staff, Janet Clayman and Ann FitzGerald and all the staff of House Research & Committee Services. I am grateful for their dedication and service to our state.

Sincerely,

Representative Mary Jane Wallner
House Finance Committee Chair

HOUSE FINANCE COMMITTEE
BRIEFING ON HOUSE BILL 1 & 2 COMMITTEE OF CONFERENCE REPORT
FY 2014 - FY 2015

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SECTION I
BUDGET HIGHLIGHTS

**State of New Hampshire
Committee of Conference Budget Highlights
FY 2014/2015**

OVERALL HIGHLIGHTS

In General

- The Committee of Conference agreement is a balanced budget that provides \$10.8 billion from all funds, including \$2.8 billion in General Funds for the FY 2014-2015 biennium.

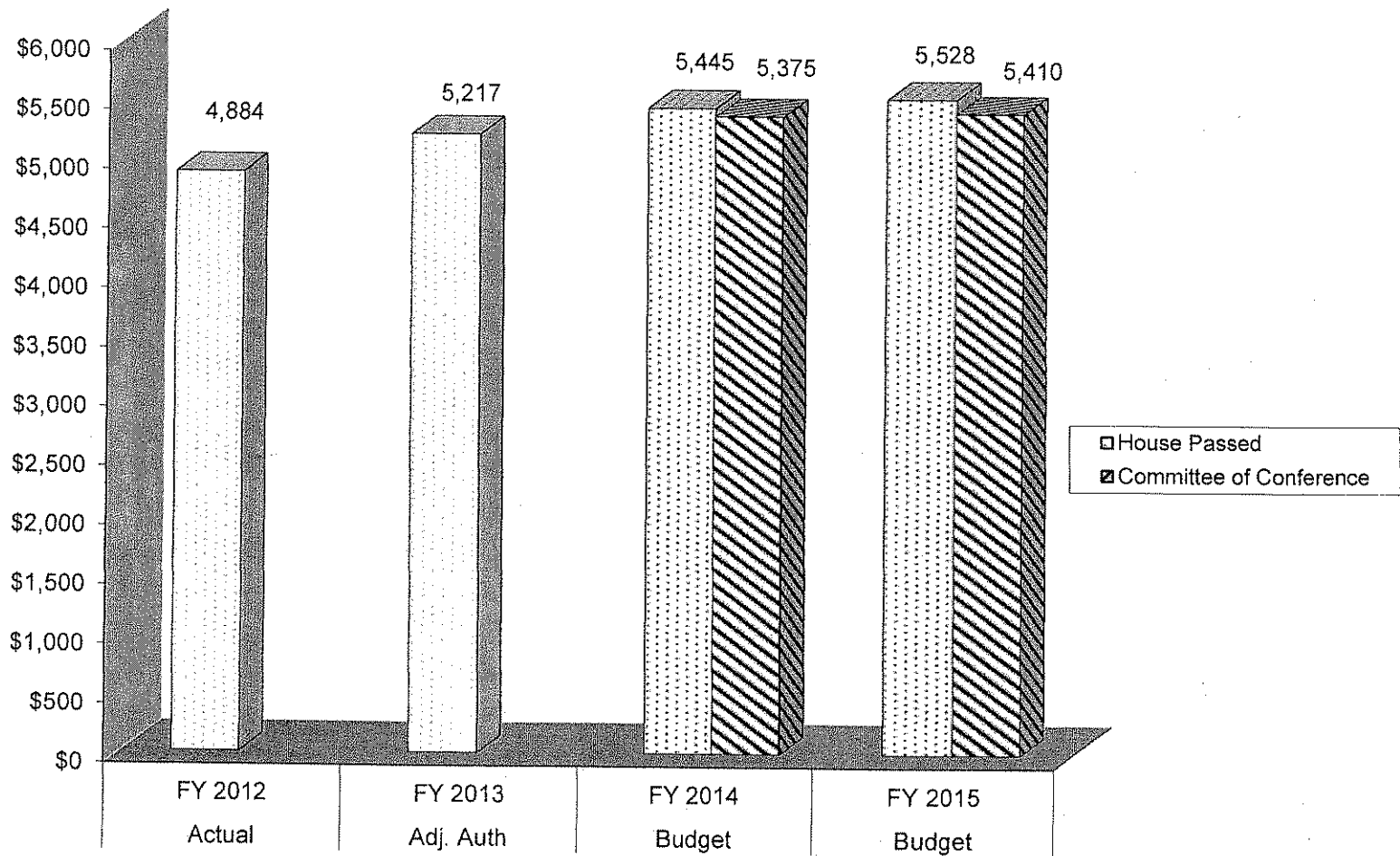
Revenues

- The Committee of Conference revenue projections are within 1% of those estimated by the House Ways and Means Committee in June 2013.

Appropriations

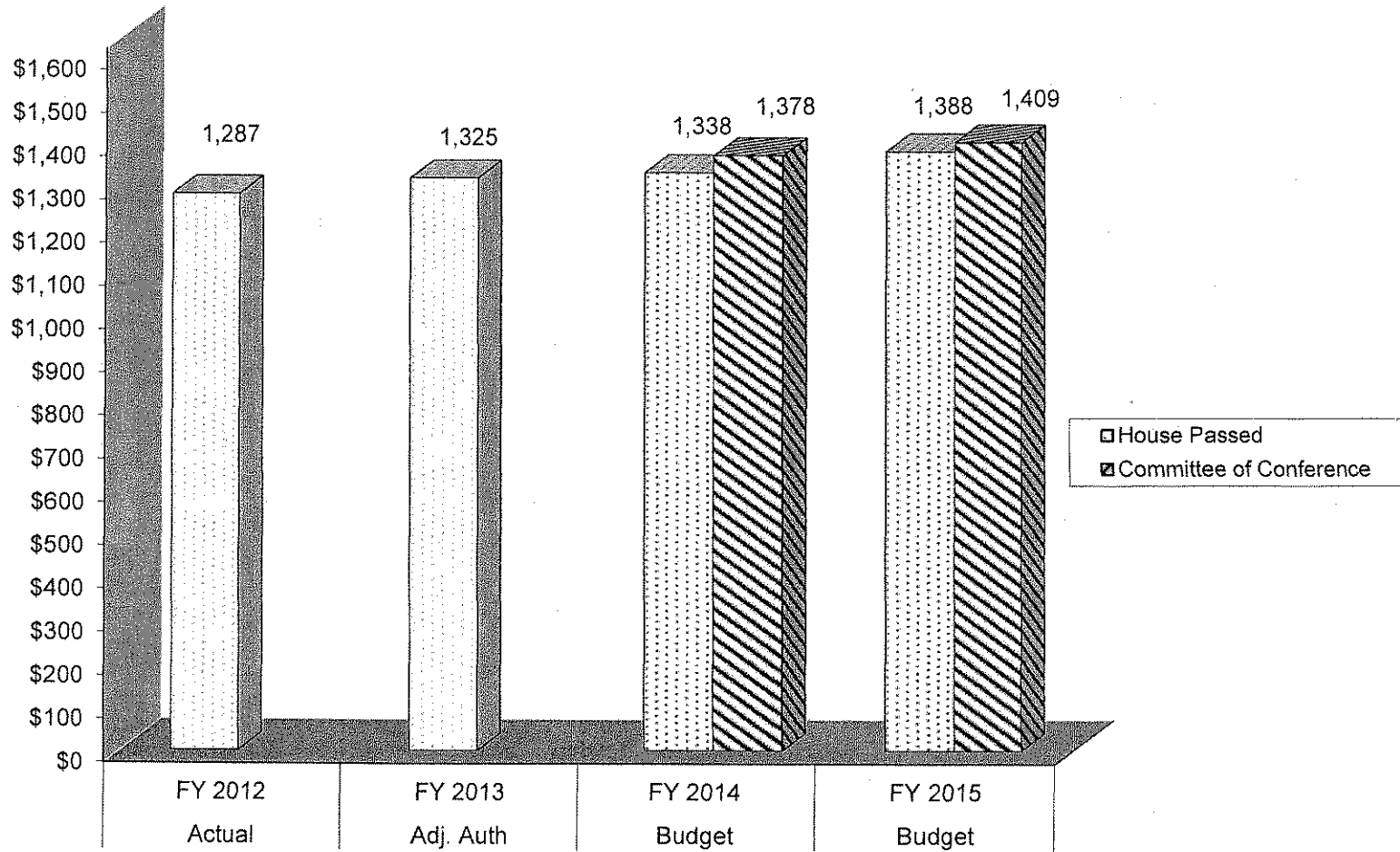
- The Committee of Conference fully funds the tentative agreement reached between the State and its employee unions.
- The Committee of Conference agreement will continue the State's commitment to municipalities by adding \$5 million to the meals and rooms distribution, fully funding the state aid for the delayed and deferred water and landfill projects, and fully funds the flood control payments to communities.
- The Committee of Conference agreement restores funding to the University System of NH and the Community College System of NH and restores the UNIQUE program so that scholarships are available to New Hampshire students.
- The Committee of Conference agreement funds the waitlist for people with developmental disabilities, restores the Children in Need of Services (CHINS) program, and provides the necessary funding to reverse the crisis in the mental health system and implement the 10-year plan.

**Comparison of Total Appropriations
FY 2012 through FY 2015
(In Millions)**



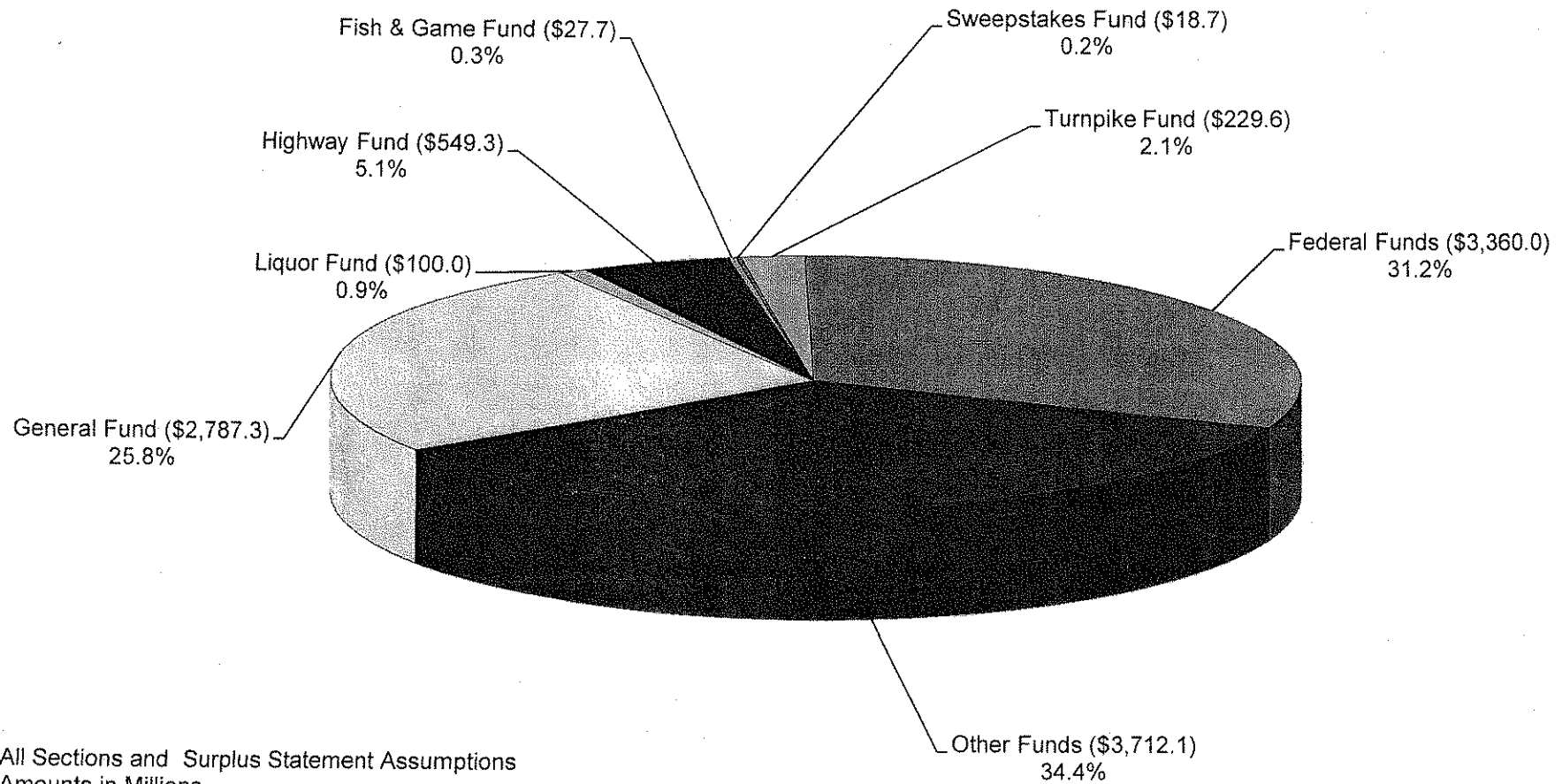
Note - All HB 1 and 2 Sections and Surplus Statement Assumptions.

Comparison of General Fund Appropriations FY 2012 through FY 2015 (In Millions)



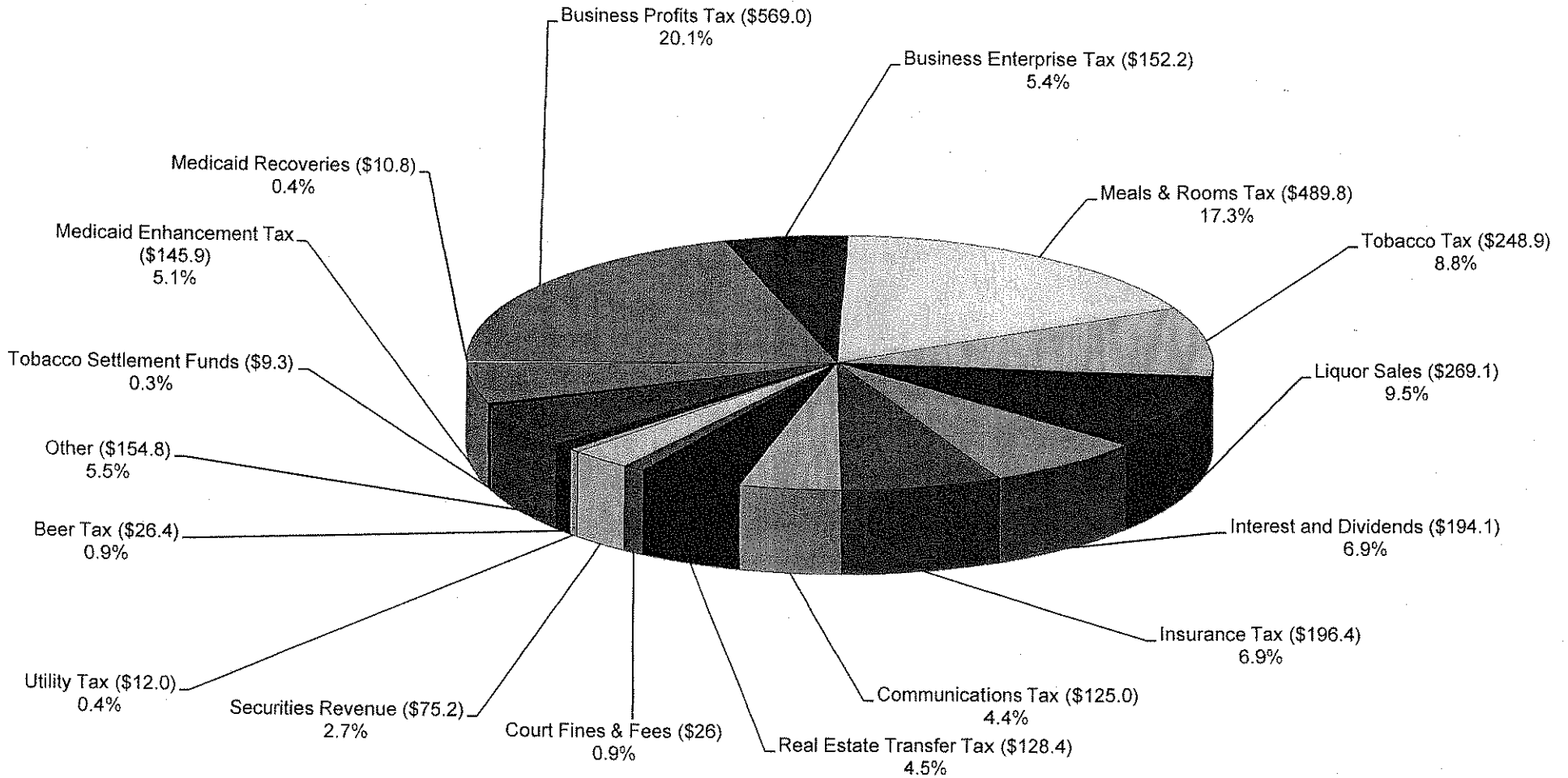
Note - All HB 1 and 2 Sections and Surplus Statement Assumptions.

**HB 1 & 2, AS AMENDED BY THE COMMITTEE OF CONFERENCE
THE OPERATING BUDGET FOR FY 14/15
APPROPRIATIONS BY SOURCE OF FUNDS \$10,784.8**



All Sections and Surplus Statement Assumptions
Amounts in Millions
LBAO
June 25, 2013

**HB 1 & 2, AS AMENDED BY THE COMMITTEE OF CONFERENCE
THE OPERATING BUDGET FOR FY14/15
GENERAL FUND UNRESTRICTED REVENUE \$2,833.3**



Revenue Estimates and Surplus Statement Assumptions
 Amounts in Millions
 LBAO
 June 25, 2013

DIVISION I

Legislative Branch

- Requires a general fund reduction of \$2.0 million over the biennium.

Department of Administrative Services

- Continues to support the consolidation of human resource functions and business functions throughout State government to promote greater efficiency.

Department of Cultural Resources

- Supports the arts by providing state funds to maximize match requirements and generate an additional \$300,000 in federal funds.

Department of Revenue Administration

- Requires a general fund reduction of \$1.25 million over the biennium while continuing to support the personnel reorganization of the Department which will result in additional audit revenue of \$26 million over the biennium.
- Fully funds flood control payments to certain communities and encourages the Department of Justice to reach final resolution with Massachusetts.
- Supports sharing costs associated with the Mosaic Parcel GIS system with users by requiring a report from the Department on the agencies utilizing the system and methods to allocate the costs associated with using the system so future legislation can be introduced.

State Treasury

- Reduces debt service by \$8 million over the biennium.
- Provides over \$8 million to the Land and Community Heritage Investment Program (LCHIP) over the biennium.

- Restores the UNIQUE program that will provide needs-based scholarships to NH students attending public and private colleges and universities in the state.

Judicial Branch

- Decreases Judicial Branch general fund appropriations by an additional \$300,000 in FY 2014 and \$300,000 in FY 2015 over Governor recommended levels in order to support increased legal counsel for parents in abuse and neglect cases under the Judicial Council's budget.
- Increases the number of full-time circuit court judges from 28 to 31.

Judicial Council

- Provides \$600,000 each year of the biennium to support legal counsel for parents in abuse and neglect cases.
- Supports the funding of Civil Legal Services by providing \$1.1 million in FY 2014 and \$1.2 million in FY 2015.

Department of Justice

- Supports the funding of NH Child Advocacy Centers by providing \$100,000 in FY 2014 and \$100,000 in FY 2015.
- Supports the funding for the state's drug task enforcement and establishes the financial fraud unit.

Adjutant General

- Adds \$25,000 in each year of the biennium for the New Hampshire National Guard recruitment and retention scholarship fund.

Department of Agriculture

- Establishes an entomologist position to help address the emerald ash borer crisis in the State.

- Allows the Department to spend \$10,000 each year of the biennium to fund a state advisor for FFA (Future Farmers of America).
- Allows the Department to spend \$10,000 each year of the biennium to fund agriculture in the classroom.

Liquor Commission

- Supports the move from a three person commission to a single commissioner at the Liquor Commission.
- Provides the Commission with the resources to operate the three new stores contained in the capital budget.

Human Rights Commission

- Supports the addition of an investigator position.

Department of Resources and Economic Development

- Clarifies the meals and rooms distribution formula in order to fully fund travel and tourism.
- Recognizes the importance of economic development by funding the director of economic development position.
- Provides funding for a forester position to help address the emerald ash borer crisis.
- Supports continued economic development by funding the innovation research center, small business development center and the office of international commerce.

Department of Environmental Services

- Continues to meet existing State Aid Grant commitments to municipalities.
- Fully funds state aid grants for 127 projects on the delayed/deferred list in FY 2014 and FY 2015, impacting over 60 communities in New Hampshire.

DIVISION II

Department of Safety

- Places 15 additional troopers on the road by providing funding to fill 10 vacant trooper positions and replacing 5 troopers currently conducting commercial licensing exams with civilian employees.

Fish and Game Department

- Provides \$1.6 million in general funds to the fish and game fund over the biennium to ensure the Department's financial sustainability through the FY 2014-15 biennium.

Department of Education

- Provides approximately \$1.9 billion in aid to local school districts over the biennium, including an increase in the annual cap on adequate education grants from 105.5% of the previous year's grant to 108%. The cap increase will provide an additional \$3.6 million over the biennium to 58 local school districts.
- Fully funds the requests for approved School Building Aid projects by providing approximately \$88 million over the biennium.
- Provides approximately \$45 million over the biennium for Catastrophic Education Aid (special education) to local school districts, a \$2 million increase over the current biennium.
- Provides approximately \$15 million over the biennium for Tuition and Transportation Aid to local school districts, a \$1 million increase over the previous biennium.
- Fully funds Department of Education projections for approved charter public schools and adds funding for the establishment of four new schools over the biennium by appropriating approximately over \$43 million.

University System of New Hampshire

- Increases state funding for the University System of New Hampshire by approximately \$47 million over the current biennium.

Community College System of New Hampshire

- Increases state funding for the Community College System of New Hampshire by approximately \$19 million over the current biennium.

Lottery Commission

- Continues employee recognition program to promote increased sales and compensate lottery sales representatives based upon performance.

DIVISION III

Department of Health and Human Services (DHHS)

- Creates a new commission to study expansion of Medicaid eligibility, to report on its findings and recommendations by October 15, 2013.
- Fully funds services for individuals in the Developmental Services system, increasing total funding by over \$71 million over the previous biennium.
- Provides funding of \$152.9 million for uncompensated care payments to the state's hospitals.
- Invests \$24 million to reverse the crisis in the mental health system by taking steps to implement the 10-year plan.

DHHS – Human Services

- Restores \$9.5 million in total funding for the Children in Need of Services program. Supports services for an estimated 530 children with troubling behavior patterns.
- Increases general fund support for Domestic Violence Prevention programs by \$122,271 over the previous biennium.

DHHS – Division of Community Based Care Services

- Provides an additional \$500,000 in general funds for alcohol prevention services to the Governor's Commission on Alcohol and Drug Abuse Prevention, Intervention and Treatment.

DHHS - Elderly & Adult Services

- Increases funding for long term care services provided in nursing homes, communities and at home by \$24.5 million over the biennium.
- Restores to 100% the Medicaid Quality Incentive Payments (MQIP) to nursing homes. Increasing the funds available to county and private nursing homes by over \$18 million in each year.
- Restored general funds of \$513,000 for the Alzheimer's disease and related disorder program which provides temporary respite services to family members, partners and other informal caregivers who are caring for an individual diagnosed with Alzheimer's disease or other related dementia.

DHHS - Division of Public Health Services

- Restores \$3 million of general fund support for the Community Health Centers.
- Funds the Poison Control Center at \$520,000 in each year of the biennium.
- Increases general funds by \$1,035,000 for the family planning program which serves an estimated 16,000 low income women each year.
- Adds \$125,000 per year in state general funds for targeted tobacco prevention services.

DHHS - Bureau of Behavioral Health

- Funds 16 additional community designated receiving beds.
- Provides funding for 10 additional hospital-based designated receiving beds.
- Adds four Assertive Community Treatment Teams (ACT) for adults, and one team for children.
- Expands the ability and capacity of 10 ACT teams to provide services 7 days per week.
- Supports 74 additional residential beds, and 2 additional crisis beds.
- Provides funding to serve an additional 100 individuals in the Housing Bridge Subsidy Program.

DHHS – New Hampshire Hospital

- Includes funds to support re-opening of the “I” unit scheduled for May 2013 which will provide an additional capacity of 12 beds.

DHHS – Glencliff Home

- Fully funds the Glencliff Home which provides high quality care for up to 120 New Hampshire residents with chronic mental illness and/or who are developmentally disabled and have co-existing medical needs.

DHHS - Bureau of Developmental Services

- Fully funds waiting lists for acquired brain disorder services, developmental services, and services for children, providing total funds of \$43.4 million over the biennium.
- Restores funding for Family Support Services including respite care, environmental modifications, services coordination, and emergency and outreach services.
- Maintains in-home supports for children with severe disabilities and early intervention services.

New Hampshire Veterans Home

- Provides state general funds support of \$31.4 million for the Home's 200 New Hampshire veterans.

New Hampshire Office of Veterans Services

- Includes funding for an additional Veterans Services Officer to assist with the increase in new veterans from the wars in Afghanistan and Iraq.

DHHS – Administratively Attached Boards

- Provides an additional Pharmacy Inspector, funded by additional Board revenue, to ensure that vital inspections will be performed to protect the health and safety of New Hampshire citizens.

SECTION II
FINANCIAL DATA

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

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

STATE OF NEW HAMPSHIRE													SCHEDULE 2				FINAL
ADJUSTMENTS - SCHEDULE 2																	
GENERAL FUND																	
(Dollars in Thousands)																	
	FY 2013				FY 2014				FY 2015								
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC					
1	REVENUE ADJUSTMENTS:													1			
2	\$ 26,500	\$ 31,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2				
3	-	-	-	-	5,100	5,100	5,100	5,100	11,300	11,300	11,300	11,300	3				
4	-	-	-	-	1,600	1,600	-	-	1,600	1,600	-	-	4				
5	-	-	-	-	-	-	-	-	-	-	-	-	5				
6	-	-	-	-	3,000	2,000	-	-	-	1,000	-	-	6				
7	-	-	-	-	1,000	1,000	-	-	1,000	1,000	-	-	7				
8	-	-	-	-	-	-	-	-	1,000	1,000	-	-	8				
9	-	-	-	-	-	(825)	(825)	(825)	-	(825)	(825)	(825)	9				
10	-	-	-	-	-	-	-	-	5,800	5,800	-	-	10				
11	-	-	-	-	(27,300)	(27,500)	(27,322)	(27,500)	(28,000)	(28,200)	(27,865)	(28,200)	11				
12	-	-	-	-	40,000	-	-	-	40,000	-	-	-	12				
13	-	-	-	-	-	(8,000)	(8,000)	(8,000)	-	(8,000)	(8,000)	(8,000)	13				
14	-	-	-	-	-	93	93	93	-	98	98	98	14				
15	-	-	-	-	-	111	111	111	-	111	111	111	15				
16	-	-	21,500	21,500	-	21,600	2,500	2,500	-	2,500	2,500	2,500	16				
17	-	-	9,100	9,100	-	-	-	-	-	-	-	-	17				
18	-	-	-	-	-	-	16,100	16,100	-	-	-	-	18				
19	-	-	-	-	-	-	1,675	-	-	-	1,675	-	19				
20	-	-	-	-	-	-	(699)	(699)	-	-	(693)	(693)	20				
21	-	-	-	-	-	-	(309)	(309)	-	-	(309)	(309)	21				
22	-	-	-	-	-	-	916	916	-	-	916	916	22				
23	-	-	-	-	-	-	-	(250)	-	-	-	(836)	23				
24	\$ 26,500	\$ 31,700	\$ 30,800	\$ 30,500	\$ 23,400	\$ (4,821)	\$ (10,660)	\$ (12,763)	\$ 32,700	\$ (12,616)	\$ (21,392)	\$ (24,138)	24				

STATE OF NEW HAMPSHIRE ADJUSTMENTS - SCHEDULE 2													FINAL	
GENERAL FUND (Dollars in Thousands)														
	FY 2013				FY 2014				FY 2015					
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC		
25	APPROPRIATION ADJUSTMENTS:												25	
27	Legislative Branch - appropriation reduction Ch 223:9, L'11	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27	
28	Department of Information Technology; appropriation Reduction Ch 223:10, L'11	790	790	790	790	-	-	-	-	-	-	-	28	
29	Judicial Branch - appropriation reduction Ch 223:11, L'11	12,087	12,087	12,087	12,087	-	-	-	-	-	-	-	29	
30	Department of Information Technology - appropriation for new position Ch 223:12, L'11	(91)	(91)	(91)	(91)	-	-	-	-	-	-	-	30	
31	Department of Corrections; General Fund appropriation reduction Ch 223:13, L'11	7,000	7,000	7,000	7,000	-	-	-	-	-	-	-	31	
32	Department of Revenue Administration; General Fund appropriation reduction Ch 223:14, L'11	1,288	1,288	1,288	1,288	-	-	-	-	-	-	-	32	
33	Department of Environmental Services; Reduction to Out of State Travel appropriations Ch 223:16, L'11	-	-	3	3	-	-	-	-	-	-	-	33	
34	Department of Cultural Resources - general fund appropriation reduction Ch 223:20, L'11	540	540	540	540	-	-	-	-	-	-	-	34	
35	Department of Justice - General Fund appropriation reduction Ch 223:21, L'11	485	485	485	485	-	-	-	-	-	-	-	35	
36	Appropriation; Sale of Lakes Region Facility Ch 224:80-82, L'11	-	-	-	-	-	-	-	-	-	-	-	36	
37	Consolidation of Payroll/HR functions Ch 224:84, L'11	571	571	-	-	-	-	-	-	-	-	-	37	
38	Consolidation of Finance and Accounting functions Ch 224:85, L'11	250	250	250	250	-	-	-	-	-	-	-	38	
39	Appropriation; Consultant to evaluate Business Process functions Ch 224:86, L'11	-	-	-	-	-	-	-	-	-	-	-	39	
40	Appropriation; McAuliffe Shepard Discovery Center Ch 224:88, L'11	(227)	(227)	(227)	(227)	-	-	-	-	-	-	-	40	
41	Compensation and Benefit cost reductions Ch 224:202, L'11	10,000	10,000	10,000	10,000	-	-	-	-	-	-	-	41	
42	Department of Health and Human Services; Consolidation Ch 224:359, L'11	1,078	1,078	1,078	1,078	-	-	-	-	-	-	-	42	
43	Relative to the NH Retirement System - retirement reform - adjusted employee contribution rates Ch 224, L'11	6,071	6,071	6,071	6,071	-	-	-	-	-	-	-	43	
44	Judicial Branch General Fund appropriation reduction - HB1:9	-	-	-	-	4,506	4,805	5,000	5,000	4,467	4,767	5,000	5,000	44
45	DH&HS General Fund appropriation reduction - HB1:10	-	-	-	-	2,250	2,250	3,500	3,500	2,250	2,250	3,500	3,500	45
46	Legislative Branch General Fund appropriation reduction - HB1:12	-	-	-	-	-	1,000	1,000	1,000	-	1,500	1,000	1,000	46
47	NH Veterans Home General Fund appropriation reduction - HB1:13	-	-	-	-	-	750	750	250	-	750	750	250	47
48	DH&HS - Sununu Center General Fund appropriation reduction - HB1:14	-	-	-	-	-	500	500	500	-	750	750	750	48

STATE OF NEW HAMPSHIRE													SCHEDULE 2				FINAL										
ADJUSTMENTS - SCHEDULE 2																											
GENERAL FUND																											
(Dollars in Thousands)																											
													FY 2013				FY 2014				FY 2015						
													Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC			
49	Department of Revenue Administration General Fund appropriation reduction - HB1												-	-	-	-	-	-	1,000	750	-	-	1,000	500	49		
50	Consolidation of Payroll/HR functions - HB2												-	-	-	-	-	-	-	-	-	-	571	571	50		
51	Lakes Region Facility appropriation lapse (\$147,000) - HB2												-	-	-	-	-	-	-	-	-	-	-	-	-	51	
52	Repayment of erroneously charged medical benefits - (SB174) - HB2												-	-	-	-	-	-	(19)	(19)	-	-	-	-	-	-	52
53	Compensation and Benefit cost reductions - HB2												-	-	-	-	-	-	10,000	5,000	-	-	10,000	5,000	53		
54	Commission to Study Expansion of Medicaid Eligibility - HB2												-	-	-	-	-	-	(200)	(200)	-	-	-	-	-	-	54
55	Veteran's Home FY13 utility shortfall												-	-	-	333	-	-	-	-	-	-	-	-	-	-	55
56	State employee contract												-	-	-	-	-	-	-	(3,753)	-	-	-	-	(13,261)	56	
57	Rounding Adjustment												-	-	-	-	(55)	-	-	-	83	-	-	-	-	-	57
58	TOTAL APPROPRIATION ADJUSTMENTS												\$ 40,842	\$ 40,842	\$ 40,274	\$ 40,507	\$ 6,700	\$ 9,305	\$ 21,631	\$ 12,028	\$ 6,800	\$ 10,017	\$ 22,571	\$ 3,310	58		
59																										59	
60																											60

STATE OF NEW HAMPSHIRE													FINAL
COMPARATIVE STATEMENT OF FUND BALANCE													
EDUCATION TRUST FUND													
(Dollars in Thousands)													
	FY 2013				FY 2014				FY 2015				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1 Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2													2
3 Additions:													3
4 Revenue - Schedule 3	820,500	818,750	835,917	835,917	825,400	819,300	835,490	836,315	829,000	825,300	840,340	841,165	4
5 Revenue Adjustments - Schedule 4	3,000	3,000	-	-	35,300	37,925	16,350	17,475	41,100	43,825	20,250	21,375	5
6 Total Additions	823,500	821,750	835,917	835,917	860,700	857,225	851,840	853,790	870,100	869,125	860,590	862,540	6
7													7
8 Appropriations:													8
9 Adequate Education Aid	(578,237)	(578,837)	(578,237)	(578,237)	(572,465)	(572,964)	(572,464)	(572,464)	(572,464)	(572,964)	(572,464)	(572,464)	9
10 State Property Tax raised & retained locally	(363,700)	(363,100)	(363,700)	(363,700)	(363,600)	(363,100)	(363,600)	(363,600)	(363,600)	(363,100)	(363,600)	(363,600)	10
11 Total Adequacy	(941,937)	(941,937)	(941,937)	(941,937)	(936,065)	(936,064)	(936,064)	(936,064)	(936,064)	(936,064)	(936,064)	(936,064)	11
12 Hardship Grants	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	12
13 Charter School Tuition	(11,360)	(11,360)	(11,360)	(11,360)	(12,878)	(12,050)	(18,624)	(18,624)	(14,381)	(13,634)	(21,078)	(21,078)	13
14 Fiscal Disparity - School Districts	-	-	-	-	-	-	-	-	-	-	-	-	14
15 Kindergarten Adequacy	(1,953)	(1,953)	(1,953)	(1,953)	-	-	-	-	-	-	-	-	15
16 Education Transition Aid	-	-	-	-	-	-	-	-	-	-	-	-	16
17 Fiscal Disparity - Charter Schools	(3,337)	(3,337)	(3,337)	(3,337)	(6,708)	(6,524)	-	-	(8,084)	(7,385)	-	-	17
18 Charter School Tuition - New Schools	-	-	-	-	-	-	(1,695)	(1,695)	-	-	(1,695)	(1,695)	18
19 Total Appropriations	(961,487)	(961,487)	(961,487)	(961,487)	(958,551)	(957,538)	(959,283)	(959,283)	(961,429)	(959,983)	(961,737)	(961,737)	19
20													20
21 Adjustments:													21
22 Adjustments	(600)	(600)	(600)	(600)	-	-	-	-	-	-	-	-	22
23 Total Adjustments	(600)	(600)	(600)	(600)	-	-	-	-	-	-	-	-	23
24													24
25													25
26													26
27 Current Year Balance (line6+19+23)	(138,587)	(140,337)	(126,170)	(126,170)	(97,851)	(100,313)	(107,443)	(105,493)	(91,329)	(90,858)	(101,147)	(99,197)	27
28													28
29 Cumulative Ending Balance, June 30 (line1+27)	(138,587)	(140,337)	(126,170)	(126,170)	(97,851)	(100,313)	(107,443)	(105,493)	(91,329)	(90,858)	(101,147)	(99,197)	29
30													30
31 Transfer (To)/From General Fund	138,587	140,337	126,170	126,170	97,851	100,313	107,443	105,493	91,329	90,858	101,147	99,197	31
32													32
33													33
34													34
35 June 30 Fund Balance After Transfers (line29+31)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	35
36													36
37													37
38													38

STATE OF NEW HAMPSHIRE		SCHEDULE 3												FINAL
COMPARATIVE STATEMENT OF REVENUE														
EDUCATION TRUST FUND														
(Dollars in Thousands)														
		FY 2013				FY 2014				FY2015				
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1	Business Profits Tax	\$ 53,400	\$ 53,800	\$ 58,490	\$ 58,490	\$ 54,700	\$ 53,700	\$ 58,550	\$ 58,550	\$ 57,400	\$ 54,900	\$ 59,800	\$ 59,800	1
2	Business Enterprise Tax	138,700	131,900	143,320	143,320	136,000	136,900	149,440	149,440	132,700	140,300	152,600	152,600	2
3	Subtotal	\$ 192,100	\$ 185,700	\$ 201,810	\$ 201,810	\$ 190,700	\$ 190,600	\$ 207,990	\$ 207,990	\$ 190,100	\$ 195,200	\$ 212,400	\$ 212,400	3
4	Meals & Rooms	8,000	7,750	7,389	7,389	8,200	8,100	7,800	7,800	8,300	8,300	7,840	7,840	4
5	Tobacco Tax	76,000	83,000	83,594	83,594	75,200	73,700	74,600	74,600	72,900	70,800	71,600	71,600	5
6	Real Estate Transfer Tax	31,300	31,400	30,224	30,224	34,400	33,900	30,500	31,325	37,900	35,600	31,100	31,925	6
7	Transfer from Charitable Gaming/Pari-Mutuel	3,600	2,700	3,400	3,400	3,500	2,700	3,400	3,400	3,500	2,700	3,400	3,400	7
8	Transfer from Lottery	72,000	71,300	72,000	72,000	75,300	72,700	73,100	73,100	77,300	74,200	75,000	75,000	8
9	Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	9
10	Utility Property Tax	33,800	33,800	33,800	33,800	34,500	34,500	34,500	34,500	35,400	35,400	35,400	35,400	10
11	State Wide Property Tax	363,700	363,100	363,700	363,700	363,600	363,100	363,600	363,600	363,600	363,100	363,600	363,600	11
12	Total	\$ 820,500	\$ 818,750	\$ 835,917	\$ 835,917	\$ 825,400	\$ 819,300	\$ 835,490	\$ 836,315	\$ 829,000	\$ 825,300	\$ 840,340	\$ 841,165	12
13														13
14														14

STATE OF NEW HAMPSHIRE													SCHEDULE 4				FINAL
ADJUSTMENTS - SCHEDULE 4																	
EDUCATION TRUST FUND																	
(Dollars in Thousands)																	
	FY 2013				FY 2014				FY 2015								
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC					
REVENUE ADJUSTMENTS:																	
1	Postpone Net Operating Loss (NOL) Increase - HB2													1			
2	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -	\$ -	\$ 400	\$ 400	\$ -	\$ -	2				
3	Repeal Education Tax Credit - accounted for in Governor's base revenue estimate - HB2													3			
4	Suspend BET Threshold Filing Change - HB2													4			
5	Cigarette and Tobacco 10 cent contingency plus other tobacco products @ 65.03% - HB2													5			
6	Suspend BET Carryforward - HB2													6			
7	Increase in R&D tax credit by \$1M - Ch 5, L'13, (Impact not included in Gov Rec)													7			
8	Transfer from Lottery Commission - additional advertising funding													8			
9	Transfer from Racing and Charitable Gaming - HB314 - single game wager limit													9			
10	Cigarette and tobacco inventory floor tax - HB2													10			
11	Additional Revenue from DRA Auditors - HB1													11			
12	Increased Real Estate Transfer Tax revenue estimate													12			
13	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 35,300	\$ 37,925	\$ 16,350	\$ 17,475	\$ 41,100	\$ 43,825	\$ 20,250	\$ 21,375	13				
APPROPRIATION ADJUSTMENTS:																	
16	Additional hardship grants over appropriation													16			
17	\$ (600)	\$ (600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17				
TOTAL APPROPRIATION ADJUSTMENTS																	
18	\$ (600)	\$ (600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18				
19														19			