



LBA

New Hampshire Office of Legislative Budget Assistant



Budget Orientation

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**Office of Legislative Budget Assistant
Budget Division
(603) 271-3161
gencourt.state.nh.us/LBA/budget
Twitter: @NH_LBA**

Legislative Budget Assistant -

Michael Kane	271-3161	michael.kane@leg.state.nh.us
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Deputy Legislative Budget Assistant -

Chris Shea	271-3085	christopher.shea@leg.state.nh.us
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Senior Budget Officer -

Michael Hoffman	271-3086	michael.hoffman@leg.state.nh.us
-----------------	----------	---------------------------------

Budget Officers -

Mickey Landrigan	271-3090	michael.landrigan@leg.state.nh.us
------------------	----------	-----------------------------------

Nancy LeVinus	271-3089	nancy.levinus@leg.state.nh.us
---------------	----------	-------------------------------

Paige Lorenz	271-3168	paige.lorenz@leg.state.nh.us
--------------	----------	------------------------------

Mark Manganiello	271-3160	mark.manganiello@leg.state.nh.us
------------------	----------	----------------------------------

Kevin Ripple	271-3087	kevin.ripple@leg.state.nh.us
--------------	----------	------------------------------

Administrative Assistant -

Pamela Ellis	271-3161	pam.ellis@leg.state.nh.us
--------------	----------	---------------------------

Court Reporter -

Cecelia Trask	271-3161	cecilia.trask@leg.state.nh.us
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COMMON TERMS DEFINED

Accounting Unit: This budget level, with a unique four digit code, represents an individual group of authorized appropriations, which either independently or when considered together with other accounting units, represent the funding available to implement a program or business support function within an agency.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Category: Categories are a grouping of agencies in the budget, which make expenditures for similar programs and purposes. There are six categories of government: (1) General Government, (2) Administration of Justice and Public Protection, (3) Resource Protection and Development, (4) Transportation, (5) Health and Social Services, and (6) Education.

Class Line: The level at which all appropriations are made in the budget. For example, a reference to “class 030” means appropriations for equipment.

Division: Term for the subcommittees of the House Finance Committee. There are three divisions, each responsible for different budget categories.

Expenditure: The payment of money from a state fund for the purchase of goods and services.

Fiscal Year: A 12-month period beginning July 1 and ending June 30 of the following year that is used as the state budget, accounting, and appropriation period. The fiscal year is designated by the calendar year in which the fiscal year ends (e.g., July 1, 2016 through June 30, 2017 is FY 2017).

Footnote: Notes in the budget that apply to a revenue source, an expenditure class line, or an entire accounting unit. Footnotes are commonly used to grant authority, provide restriction, or otherwise.

Fund: A fund is a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The state budget includes eight separate sources of funds; general, highway, turnpike, liquor, fish and game, sweepstakes funds, federal, and other (includes education trust fund). Three commonly mentioned state funds are:

- *General Fund* – Used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenue.
- *Education Trust Fund* – The Education Trust Fund was established to distribute adequate education grants to school districts and chartered public schools. This appears in the budget within “other funds”.
- *Highway Fund* – Certain revenues (mainly road toll and motor vehicle fees), less costs of collection and administration, are credited to this fund, which is to be used exclusively for the construction, reconstruction, and maintenance of public highways within this state, including the supervision of traffic.

Lapse: Most appropriations are made for a specific period of time and not open-ended. At the end of the period funds appropriated for any unexpended or unencumbered balance shall lapse, unless designated as “non-lapsing” in law.

Surplus/Deficit Statement: Summary schedule of the ending cash-basis position of a specific fund (traditionally prepared for general, education trust, highway, and fish and game funds), prepared at different budget phases (Governor Recommended, House, Senate and Committee of Conference). This schedule presents estimates of revenue, appropriation, and any other factors used to determine a balanced budget.

A more comprehensive list of defined terms can be found at: nh.gov/transparentnh/glossary/index.htm

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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, the department of state in the execution of the constitutional duties of the office of the secretary of state, and the state judicial branch, that uses, expends or receives any state funds; the term "state funds" means any and all moneys appropriated by the legislature, or money collected by or for the state, or any agency thereof, pursuant to authority granted in any of its laws; the term "budget" means the budget document by this chapter required to be transmitted to the legislature; the term "stakeholder" means a person and/or group which can affect or is affected by the development, design, and/or development of information technology systems.

Source. RL 23:1. RSA 9:1. 1979, 403:1. 2000, 320:6, eff. Aug. 20, 2000. 2017, 82:1, eff. Aug. 1, 2017.

9:2 Transmission to the Legislature. – Not later than February 15 of the year of each biennial legislative session, the governor shall transmit to the legislature a document to be known as a budget setting forth the governor's financial program for each of the fiscal years of the ensuing biennium and having the character and scope hereinafter set forth.

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

9:3 Form and Contents. – The budget shall consist of 3 parts, the nature and contents of which shall be as follows:

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

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

(b) Financial statements giving in summary form:

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

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

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

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

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

(6) [Repealed.]

(c) If the estimated revenues of the state for the ensuing biennium as set forth in the budget on the basis of existing laws, plus the estimated amounts in the treasury at the close of the year in progress available for expenditure in the ensuing biennial period is less than the aggregate recommended for the ensuing biennial period as contained in the budget, the governor shall make recommendations to the legislature in respect to the manner in which such deficit shall be met, whether by an increase in the state tax or the imposition of new taxes, increased rates on existing taxes, or otherwise; and if the aggregate of such estimated revenues, plus estimated balances in the treasury is greater than such recommended appropriations for the ensuing biennial period, the governor shall make such recommendations in reference to the application of such surplus to the reduction of debt or otherwise, to the reduction in taxation, or to such other action as in the governor's opinion is in the interest of the public welfare. The governor's operating budget shall not use bonded indebtedness to fund operating appropriations. Nothing contained herein shall prohibit the use of projected lapses in determining compliance with this section.

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

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

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

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

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

9:3-a Capital Expenditure Requests. – Prior to the adoption of the 6-year capital budget, the requests for appropriation of funds shall be as follows:

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

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

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

IV. There shall be a governor's advisory committee on the capital budget consisting of the following, or their designees: commissioner of administrative services, the manager of the division of public works design and construction in the department of administrative services, chairperson of the senate capital budget committee, and chairperson of the house public works and highways committee. Members of the advisory committee may attend the hearings on capital budget requests, question those testifying, and contribute their opinions.

V. The governor shall select those projects which the governor considers worthy of further evaluation, and send the requests for the selected projects to the commissioner of administrative services no later than August 1. The governor may hold additional hearings on capital requests at the time of the operating budget hearings. If any additional hearing is held after election day, the governor shall invite the governor-elect to attend.

VI. The department of administrative services through its division of public works design and construction shall prepare schematic drawings, cost estimates, and program descriptions and the commissioner of administrative services shall present these, along with any recommendations, to the governor no later than December 1.

VII. The governor shall submit the capital budget to the general court no later than February 15 of each odd numbered year. The capital budget submitted shall identify all projects which are expected or planned to require funding in the first biennium and in subsequent bienniums of the 6-year capital budget in order to be completed.

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

9:3-b Review and Update of Capital Budget. – In the first year of each biennium the legislature shall review the 6-year capital budget and update the extended projects, and may approve new projects over the next 6 years. The general court intends that once a capital budget project has been approved it shall be funded through each phase of the project unless some extreme and significant event makes further funding inappropriate.

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

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

I. On or before October 1 prior to each biennial legislative session, all departments of the state shall transmit to the commissioner of administrative services, on forms to be furnished by the commissioner, an efficiency expenditure request for each fiscal year of the following biennium for administration, operation, and program services, including costs for workers' compensation and unemployment compensation. In case of the failure of any department to submit such requests within the time specified,

the commissioner of administrative services shall cause to be prepared such requests for such department as in the commissioner's opinion are reasonable and proper.

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

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

IV. The efficiency expenditure request shall include:

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

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

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

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

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

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

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

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

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

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

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

(l) Inclusion of additional operating costs associated with previously authorized capital improvement

projects to be completed during the biennium.

(m) The source of funding for all expenditures.

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

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

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

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

9:4-a Judicial Branch Budget. – The supreme court, in consultation with the judicial branch administrative council appointed pursuant to supreme court rule 54, shall prepare the judicial branch budget for review and processing by the legislature according to the same time schedule for budgetary review and analysis required of executive agencies. The judicial branch budget shall be prepared upon forms and according to procedures prescribed by the commissioner of administrative services. The budget request documents and such additional information as may be requested shall be submitted to the commissioner of administrative services to be included in the governor's budget in the amounts requested, and with such comments as the governor deems appropriate.

Source. 1969, 21:1. 1979, 403:2. 1983, 381:6. 1985, 399:3, I. 1995, 9:2, eff. June 11, 1995. 2015, 102:1, eff. Jan. 1, 2016.

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

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

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 accounting unit directly related to highway

activity.

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

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

9:4-e University System of New Hampshire and Community College System of New Hampshire Operating Budgets. – For the university system of New Hampshire and community college system of New Hampshire, the state operating budget shall include only general fund appropriations. The chancellor of the university system and the chancellor of the community college system shall provide detailed budgets of their respective system operations upon legislative or executive request.

Source. 1998, 115:1. 2010, 199:3, eff. Aug. 20, 2010. 2017, 25:1, eff. June 24, 2017.

9:5 Estimates of Income. –

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

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

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

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

committees on finance, the house public works and highways committee, the senate transportation committee, and the senate capital budget committee.

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

9:7 Hearings on Tentative Budget. – Upon the receipt by the governor of the tentative budget provided for by RSA 9:6, the governor shall make provision for public hearings thereon not later than the ensuing month of December, at which the governor may require the attendance of the heads and other officers of all departments, and other persons receiving or requesting the grant of state funds and the giving by them of such explanations and suggestions as they may be called upon to give or as they may desire to offer in respect to items of requested appropriations in which they are interested. The governor shall also extend invitations to the governor-elect, the commissioner of administrative services, and the chairpersons of the finance committees of the house and senate to be present at such hearings and to participate in the hearings through the asking of questions or the expression of opinion in regard to the items of the tentative budget. The chairpersons of the finance committees of the house and senate, while sitting at such hearings, shall hold the office of budget advisors and shall receive the same per diem allowance and expenses as are provided for members of the governor's council. If either chairperson shall be unable to sit, the vice chairperson of the committee shall act in the chairperson's place and receive the same compensation and expenses.

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

9:8 Formulation of the Budget. – Following his inauguration, the governor shall proceed to the formulation of the budget provided for by RSA 9:2 and 3. In doing so he shall give such weight to the estimates of income as prepared by the commissioner of administrative services and to the estimates of expenditure requirements as submitted by the departments and to the testimony elicited at the hearings thereon as he deems proper, but the proposals contained in the budget shall represent his judgment and recommendations in respect to the provision to be made for meeting the revenue and expenditure needs of the state for each of the fiscal years of the ensuing biennium.

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

9:8-a Accounting Unit Format. –

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

II. [Repealed.]

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

9:8-b Adoption of Operating Budget. – The general court shall not adopt an operating budget for any fund, or any other legislation which provides for appropriations, which exceed the state's total estimated

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

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

9:9 Supplemental Estimates. – The governor shall transmit to the legislature supplemental estimates for such appropriations as in his judgment may be necessary on account of laws enacted after the transmission of the budget, or as he deems otherwise in the public interest. He shall accompany such estimates with a statement of the reasons therefor, including the reasons for their omission from the budget. Whenever such supplemental estimates amount to an aggregate which, if they had been contained in the budget, would have required the governor to make a recommendation for the raising of additional revenue, he shall make such recommendation.

Source. RL 23:9.

9:9-a Collection of Highway Fund Revenue; Reporting Requirement. – Pursuant to part II, article 6-a of the New Hampshire constitution, any costs associated with the collection and administration of highway funds by the department of safety shall be deducted by the department before such funds are credited to the highway fund. On or before January 1, the department shall provide an annual accounting of such administration and collection costs to the president of the senate and the speaker of the house of representatives. No current fiscal year collection or administration costs shall be expended until the previous year's collection cost report has been received.

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

9:9-b Allocation of Highway Fund Appropriations. – In each biennium, highway fund appropriations, including costs of collections of the department of safety, shall be subject to the following limitations:

- I. Department of transportation: Not less than 73 percent of anticipated total gross road toll and motor vehicle fees and fines for the biennium.
- II. Department of safety: Not to exceed 26 percent of total anticipated gross road toll and motor vehicle fees and fines for the biennium.
- III. All other agencies: Not to exceed 1 percent of total anticipated gross road toll and motor vehicle fees and fines for the biennium.

Source. 2003, 263:1. 2008, 237:1, eff. July 1, 2009; 237:2, eff. July 1, 2011; 237:3, eff. July 1, 2013. 2015, 276:191, eff. July 1, 2015.

9:9-c Reporting Requirement for Departments That Receive Highway Funds. – All departments of the executive branch and the judicial branch that receive highway fund transfers for any purpose shall file

a report with the commissioner of administrative services on or before January 1 of each year for the preceding fiscal year. The format of the report shall be determined by the commissioner and shall be in a format similar to reports filed pursuant to RSA 9:4-d.

I. The report shall include:

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

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

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

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

9:9-d Ten-Year Current Services Cost Projections. –

I. Each of the following state agencies shall provide 10-year cost projections for the identified service or program:

(a) The department of administrative services: state retiree health insurance, and in conjunction with the department of revenue administration, state revenues.

(b) The state treasurer: debt service.

(c) The department of education: adequate education grants.

(d) The New Hampshire retirement system: state employer retirement contributions.

II. The cost projections shall be based on current policy, programs, and tax rates, and shall be adjusted only for demographically-induced changes in demand for public services and projected effects on state government revenues and expenditures.

Source. 2018, 162:2, eff. July 1, 2018.

9:9-e Department of Health and Human Services; Ten-Year Current Services Cost Projections. –

I. The department of health and human services shall provide 10-year cost projections for the identified service or program:

(a) Uncompensated care.

(b) Medicaid care management.

(c) Medicaid-funded home and community based waiver services: Choices for Independence, Developmental Services, Acquired Brain Disorder, and Children's In Home Services.

(d) Nursing home services.

II. The cost projections required in paragraph I for years one through 5 shall be based on the best available data and information available to the department to ensure accurate and reliable information is provided to the public and the general court.

III. The cost projections required in paragraph I for years 6 through 10 shall be based on current policy, programs, and federal and state law, and shall assume economic and other external factors remain static.

IV. The department shall issue the cost projections by September 30, 2019 and shall issue new projections every 2 years thereafter, or upon notice to the department by the state demographer of demographically-induced changes in demand for public services and projected effects on state government revenues.

Source. 2018, 162:2, eff. July 1, 2018.

9:9-f Legislative Report of 10-Year Current Services Cost Projections. – On or before February 1 of each budget year, prior to the transmission of the budget to the legislature under RSA 9:2, the legislative budget assistant, in consultation with the state demographer, shall provide to the house and senate finance committees, a report with the 10-year current services cost projections described in RSA 9:9-d and RSA

9:9-e and any other relevant factors identified by the legislative budget assistant or state demographer. The report also shall be posted on the general court website.

Source. 2018, 162:2, eff. July 1, 2018.

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

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

9:11 Monthly Statements. –

I. 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.

II. (a) For the funds and entities identified in subparagraph (b), the department of administrative services shall prepare and submit to the fiscal committee of the general court a combined report describing the status of the state's fund expenditures for the current fiscal year. The report shall include a comparison of actual expenditures to projected expenditures, and an explanation for any substantial variance, as provided by each entity. The department shall submit such report for the quarters ending September 30, December 31, and March 31, and any time the governor submits to the fiscal committee, pursuant to RSA 9:16-b, a plan to reduce state expenditures.

(b)(1) For the general fund and education trust fund, the judicial branch and any agency that receives appropriations from the general fund or education trust fund.

(2) For the fish and game fund, the fish and game department.

(3) For the highway fund, including the cost of collections, the department of safety and the department of transportation.

(4) For the turnpike fund, the department of transportation.

(5) For the liquor fund, the liquor commission.

(6) For the sweepstakes fund, the lottery commission.

Source. RL 23:11. RSA 9:11. 1957, 112:2. 1985, 399:3, III, eff. July 1, 1985. 2015, 245:1, eff. Dec. 31, 2015.

9:12 Investigatory Powers. – The governor or the governor and council and the commissioner of administrative services and any officer of the department of administrative services, when so authorized by the governor, or the governor and council, are hereby authorized to make such inquiries regarding the receipt, custody, and application of state funds, existing organization, activities, and methods of business of the departments, assignments of particular activities to particular services, and the regrouping of such services, as in the opinion of the governor will enable him to make recommendations, and, within the scope of the powers possessed by him, to order action to be taken, having for their purpose to bring about increased economy and efficiency in the conduct of the affairs of the state.

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

9:13 Fiscal Year. – The fiscal year of the state shall commence on the first day of July and end on the thirtieth day of June. This fiscal year shall be used for purposes of making appropriations and of financial reporting and shall be uniformly adopted by all departments of the state.

Source. RL 23:16.

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.

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

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, except as otherwise provided in law, any surplus, as determined by the official audit performed pursuant to RSA 21-I:8, II(a) shall be transferred by the comptroller to a special nonlapsing revenue stabilization reserve account. The comptroller is hereby directed to establish the revenue stabilization reserve account in which to deposit any money received from a general fund operating budget surplus. The state treasurer shall invest funds in this account as authorized by RSA 6:8. The interest so earned shall be deposited as unrestricted general fund revenue.

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

(a) A general fund operating budget deficit occurred for the most recently completed fiscal biennium; and
(b) Unrestricted general fund revenues in the most recently completed fiscal biennium were less than the budget forecast.

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

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

V. If, after the requirements of paragraphs II-IV have been met and the balance remaining in the revenue stabilization reserve account is in excess of an amount equal to 10 percent of the actual general fund unrestricted revenues for the most recently completed fiscal year, then such excess, less any amounts

deposited pursuant to RSA 7:6-e, shall be transferred, without further action, to the general fund surplus account.

Source. 1986, 18:3. 1987, 416:3. 1992, 289:2. 1993, 358:73. 1998, 109:1, 2. 2001, 158:41. 2012, 247:1, eff. Aug. 17, 2012. 2016, 237:2, eff. June 10, 2016. 2017, 156:68, eff. June 30, 2017; 156:132, eff. July 1, 2017.

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

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

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

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

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

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.

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

9:15 Creation. – The governor is hereby authorized to draw his warrant, with the advice and consent of the council, upon any money in the general fund of the treasury for sums to be delivered into the custody of the responsible heads of departments and institutions for their use as petty cash revolving funds within their departments or institutions. The authorized balances and number of revolving funds shall be kept at minimum levels consistent with efficiency, and shall be carried as a charge against the departments or institutions concerned. No revolving fund shall be authorized by the governor and council except upon written application establishing the necessity for such fund consistent with the efficient operation of the applicant department. Any revolving fund authorized hereunder for the department of transportation or for the fish and game department shall be established from the highway fund or the fish and game fund, respectively. The heads of such departments and institutions shall be personally responsible for such moneys while in revolving funds, and shall be authorized to use the same as a petty cash fund only for

such departmental purposes as are authorized by law. No payment from a revolving fund shall bind the state unless and until the specific payment has been pre-audited by the director, division of accounting services and warranted by the governor with the advice and consent of the council. After such audit and warrant, the treasurer shall be authorized to issue out public funds to restore the authorized balance of the revolving fund concerned. Department heads responsible for revolving funds shall be bonded in sums sufficient to protect the state against loss of any revolving funds the authorized balances of which exceed \$1,000. All existing revolving funds shall lapse upon the date of the first meeting of the governor and council in 1953, unless renewed at that meeting and revolving funds thereafter authorized hereunder shall similarly lapse on the date of the first meeting of the governor and council in each biennium thereafter, unless then renewed and unless sooner reduced or lapsed by resolution of the governor and council. Upon such reduction or lapse, the responsible head of the department or institution concerned shall pay the revolving fund moneys into the treasury and the treasurer shall credit the same against the amount standing as a charge to the department or institution concerned.

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

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

9:16-a Transfers Authorized. –

I. Notwithstanding any other provision of law, every department as defined in RSA 9:1 is hereby authorized to transfer funds within and among all accounting units within said department, provided that any transfer of \$100,000 or more shall require prior approval of the fiscal committee of the general court and the governor and council, and provided that no funds may be transferred in violation of the provisions of RSA 9:17-a, 9:17-b, 9:17-c, or 9:17-d or in violation of any restrictions otherwise provided by law. The restrictions included in RSA 9:17-a, 9:17-b, 9:17-c, or 9:17-d shall not apply if a transfer is necessary to satisfy a federal maintenance of effort requirement to ensure the receipt of federal funds.

II. Subject to the limitations in paragraph III and approval of the fiscal committee of the general court and the governor and council, the transfers authorized in this section may include the establishment of new accounting units and expenditure class codes as necessary and appropriate to respond to changes in federal or state laws, regulations, or programs and otherwise as necessary for the efficient management of the department; provided that if a transfer does not include new accounting units or expenditure class codes, only transfers of \$100,000 or more shall require prior approval of the fiscal committee of the general court and the governor and council.

II-a. Unless specifically permitted by an operating budget section or footnote, the following transfer restrictions shall apply to all departments:

(a) The appropriation budgeted in class 023-heat-electricity-water shall not be transferred or expended for any other purpose, except that agencies may transfer between class 023 appropriations as necessary.

(b) The appropriations in classes 047 and 048 for the maintenance of buildings and grounds shall not be transferred or expended for any other purpose and shall not lapse in the first year of the operating budget, except that appropriations for maintenance of buildings and grounds may be transferred as follows:

(1) Appropriations in class 047-own forces maintenance-buildings and grounds may be transferred to other class 047 appropriations or to class 048-contractual maintenance- buildings and grounds appropriations.

(2) Appropriation in 048-contractual maintenance-buildings and grounds may be transferred to other class 048-contractual maintenance-buildings and grounds appropriations or to class 047 appropriations.

[Paragraph II-a(c) effective July 1, 2019.]

(c) The appropriations budgeted in class 027-transfers to DoIT, class 028-transfers to general services,

class 041-audit funds set aside, class 042-additional fringe benefits, class 049-transfers, class 061-unemployment compensation, class 062-workers compensation, and class 064-retiree pension benefit-health insurance, shall not be transferred or expended for any other purpose, except that agencies may transfer any portion of funds in class 027 transfers to OIT not related to IT shared services upon consultation with and approval from the CIO.

[Paragraph II-a(d) effective July 1, 2019.]

(d) The following account units within the department of natural and cultural resources shall be exempt from the transfer restrictions in subparagraphs (a), (b), and (c): 03-35-35-351510-3701, 03-35-35-351510-3745, 03-35-35-351510-3720, 03-35-35-351510-7300, 03-35-35-351510-3414, 03-35-35-351510-3556, 03-35-35-351510-3558, 03-35-35-351510-3484, 03-35-35-351510-3486, 03-35-35-351510-3488, 03-35-35-351510-3562, 03-35-35-351510-3415, 03-35-35-351510-3746, 03-35-35-351510-3777, 03-35-35-351510-3717, and 03-35-35-351510-3703.

III. The \$100,000 threshold under paragraphs I-II shall be applied at the accounting unit level on a cumulative basis within the fiscal year. Once the threshold has been reached, the approval of the fiscal committee of the general court and the governor and council shall be required for subsequent transfers within the fiscal year.

IV. Notwithstanding any other provision of law, the governor is hereby authorized to transfer funds within and among all accounting units within the governor's office, provided that any transfer of \$75,000 or more shall require prior approval of the fiscal committee of the general court, and provided that no funds may be transferred in violation of the provisions of RSA 9:17-a, 9:17-b, or 9:17-c or in violation of any restrictions otherwise provided by law or to or from any account. The \$75,000 threshold shall be applied at the accounting unit level on a cumulative basis within the fiscal year. Once the threshold has been reached, the approval of the fiscal committee of the general court shall be required for subsequent transfers within the fiscal year.

Source. 1986, 207:2. 1987, 416:4. 1990, 3:35. 2006, 96:1. 2012, 247:2, eff. Aug. 17, 2012. 2017, 156:203, eff. July 1, 2017. 2018, 163:1, eff. June 6, 2018; 163:2, eff. July 1, 2018 and July 1, 2019; 163:3, eff. July 1, 2018.

9:16-b Reductions Authorized. –

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

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

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

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

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

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

I. In order to maximize the use of federal grant funds and to avoid lapsing such funds where changes in the state or federal accounting systems, changes in federal grant guidelines, or overestimation or underestimation of funds required in various class codes due to program needs or requirements have

occurred subsequent to the passage of the budget, every department as defined in RSA 9:1 may, subject to the prior approval of the fiscal committee of the general court and the approval of governor and council, transfer funds in or out of any class code and to create new class codes within federally funded areas of the department's operating budget if such transfers do not result in an over-expenditure of any grant.

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

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

9:17 Transfer Within Division or Functional Unit. – The governor and council, with the prior approval of the fiscal committee of the general court, may authorize the commissioner of administrative services to make such transfers of appropriation items and changes in allocation of funds available for operational purposes within any division or functional unit of a department or institution as may be necessary or desirable to best carry out the purpose of such division or functional unit of such department or institution.

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

9:17-a Limitations. –

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

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

[Paragraph III effective until June 30, 2019.]

III. The department of health and human services may be exempt from the limitations set forth in paragraph I, subject to approval by the fiscal committee of the general court of any transfer of appropriations from permanent personal services to any other use or purpose.

Source. 1967, 292:1. 1969, 367:6. 1974, 40:75. 1977, 600:50. 1985, 399:3, I. 2008, 177:13, eff. June 11, 2008. 2017, 156:204, eff. July 1, 2017. 2018, 163:10, eff. June 30, 2019.

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

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

9:17-c Employee Benefit Adjustment Account. – Whereas the appropriations for employee benefits in state departments and institutions may upon occasion not be totally needed for each position due to vacancies and personnel turnover, the department of administrative services shall transfer said amount quarterly from the departmental or institutional appropriation to a special account to be known as the employee benefit adjustment account. This fund shall lapse at the end of each fiscal year and revert to the appropriate fund. Upon the certification of the commissioner of administrative services, subject to the approval of governor and council, the employee benefit account shall be available for transfer to

departments and institutions in amounts that are deemed necessary to pay the state's required proportionate share of any legally authorized employee benefit. Notwithstanding the provisions of RSA 9:17, no transfer shall be made from any appropriation for employee benefits to any other appropriation for any other use or purpose except as provided in this section.

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

9:17-d Transfer of Appropriations, Judicial Branch. – The supreme court may transfer funds for any specific purposes to funds for other purposes in the general appropriations for any accounting unit within the judicial branch, provided that any transfer of \$75,000 or more shall require prior approval of the fiscal committee of the general court, and provided that no funds may be transferred in violation of the provisions of RSA 9:17-a, 491-A:2, or any other restriction provided by law. The judicial branch shall certify such transfers to the commissioner of administrative services. The certification shall state that the transfers are necessary to efficiently carry out the functions of the courts and that the legislative fiscal committee has approved the transfers. The provisions of this section shall not supersede the provisions of RSA 99:4, 9:17-a, I, II, and II-a and IV, and 491-A:2.

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

9:17-e Audit of Judicial Branch. – Other provisions of law notwithstanding, the chief justice of the supreme court shall pre-audit all claims of the judicial branch to be presented for the issuance of warrants and this certification shall be sufficient evidence for the director, division of accounting services, to fulfill his responsibilities under the provisions of RSA 8:13, VII relative to debt incurred by the judicial branch.

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

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

9:18 Lapsed Appropriations. –

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

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

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

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

9:19 Exceeding Appropriations. – No state official, commissioner, trustee, or other person having control of public funds appropriated by the general court shall use any part of such funds for any other

purpose than that for which they were appropriated, or expend any money or make any contract or bargain, or in any way bind the state in excess of the amount voted by the legislature.

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

9:20 Personal Liability. – Any person who violates the provisions of RSA 9:19 individually or as a member of a board shall be personally liable for the amount of the excess expended, contracted, or bargained above the appropriation.

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

9:21 Removal for. – Any commissioner, trustee or agent who shall violate said provisions shall be removed by the governor, and his successor shall be appointed in conformity to the law providing for filling vacancies in such positions.

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

9:22 Dissenting Officials Not Liable. – RSA 9:20 and 9:21 shall not apply to members of boards or commissions who do not aid in, sanction, or assent to a violation thereof by other members of such boards or commissions, and who, when such violations come to their knowledge, shall indicate their dissent by entry thereof in the records of the respective board or commission or in the office of the secretary of state.

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

9:23 Certificates of Service. – No bill of a state officer or employee for services or expenses, except salaries provided by statute, shall be approved by the governor and council or paid by the state treasurer unless it is accompanied by a certificate under oath of said officer or employee that the service has been actually performed and the expense actually incurred.

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

9:24 Exception. – If a state officer or employee dies prior to the filing of his account, the account may be paid by the state treasurer if the governor and council are satisfied that the service was performed and the expense incurred.

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

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.

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

9:27 Insurance. –

I. 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 all such purchases shall

first be reviewed and approved by the risk management unit of the department of administrative services and that any insurance specifically required by law shall be carried.

II. All casualty or liability insurance secured by an agency or department and in effect on July 1, 2017, shall be reported to the risk management unit by September 1, 2017.

Source. 1909, 176:1. 1917, 10:1. PL 19:29. RL 27:35. 1950, 5, part 24:1. RSA 9:27. 1972, 24:1. 1985, 412:14, eff. July 3, 1985. 2017, 193:2, eff. Aug. 29, 2017.

9:28 Financing Gubernatorial Transition. – Funds which are appropriated to the department of administrative services for a gubernatorial transition shall not be used to finance the transition expenses for an incumbent governor-elect. No other funds, either public or private, shall be expended for this purpose. The governor-elect may, however, accept and use in-kind services for transition expenses. In order to accept and use in-kind services for transition expenses, the governor shall file a report with the secretary of state no later than March 1 following the election which details all the in-kind services which were accepted and used for transition expenses.

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

2019 SESSION

HOUSE – PROPOSED DEADLINES

Friday, January 4, 2019, noon	Last day to sign off all House Bills
Friday, January 18, 2019	Last day to introduce House Bills
	Last day to amend House Rules by majority vote
Thursday, February 21, 2019, noon	Last day to report HBs going to a second committee
Thursday, February 28, 2019	Last day to act on HBs going to a second committee
Thursday, March 14, 2019, noon	Last day to report all HBs not in a second committee except budget bills
Thursday, March 21, 2019	Last day to act on HBs not in a second committee, except budget bills
Thursday, March 28, 2019, noon	Last day to report House Bills, except budget bills
	Last day to report list of retained HBs
Thursday, April 4, 2019	Last day to report budget bills
	Last day to act on House Bills, except budget bills
Thursday, April 11, 2019	BUDGET CROSSOVER – Last day to act on budget bills
Thursday, May 2, 2019, noon	Last day to report Senate Bills going to a second committee
Thursday, May 9, 2019	Last day to act on SBs going to a second committee
Thursday, May 30, 2019, noon	Last day to report all remaining SBs
	Last day to report list of retained SBs
Thursday, June 6, 2019	Last day to act on SBs
Thursday, June 13, 2019	Last day to form Committees of Conference
Thursday, June 20, 2019	Last day to sign Committee of Conference reports (4:00 p.m.)
Thursday, June 27, 2019	Last day to act on Committee of Conference reports

2019 SESSION

SENATE – PROPOSED DEADLINES

Friday, January 4, 2019	Deadline for prime sponsors to sign off on legislation.
Friday, January 11, 2019	Deadline for co-sponsors to sign off on legislation.
Monday, January 21, 2019	Martin Luther King Jr./Civil Rights Day (State Holiday)
Monday, February 18, 2019	President’s Day (State Holiday)
Monday, February 25, 2019	SENATE BREAK
Thursday, March 7, 2019	Deadline for Policy Committees to ACT on all Senate bills with a fiscal impact, except bills exempted pursuant to Senate Rule 4-5.
Thursday, March 28, 2019	CROSSOVER – Deadline to ACT on all Senate bills.
Thursday, May 16, 2019	Deadline for Policy Committees to ACT on all House bills with a fiscal impact, except bills exempted pursuant to Senate Rule 4-5.
Monday, May 27, 2019	Memorial Day (State Holiday)
Thursday, June 6, 2019	Deadline to ACT on all House bills.
Thursday, June 13, 2019	Deadline to FORM Committees of Conference.
Thursday, June 20, 2019	Deadline to SIGN Committee of Conference Reports.
Thursday, June 27, 2019	Deadline to ACT on Committee of Conference Reports.



New Hampshire Office of Legislative Budget Assistant

The Operating Budget Process

Fiscal Issue Brief

January 2019

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

AGENCY PHASE

March - October

On or before October 1st of the even-numbered years, RSA 9:4 requires State agencies to prepare a budget request for the upcoming biennium based on expenditure targets provided by the Governor. These targets are based on revenue and economic forecasts, and the forecasted financial condition of the State.

GOVERNOR PHASE

November - February

In November, the Governor conducts public hearings for State agencies to explain their Agency Budget Request. The Governor is required to submit a recommended budget to the Legislature for their consideration by February 15th. Historically, the budget is introduced as House Bills 1 and 2.

HOUSE PHASE

February - March

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

SENATE PHASE

April - June

Once the House has acted upon HB1 and HB2, the bills are referred to the Senate Finance Committee. The Senate Finance Committee considers the House budget, crafts it's amendments and proposes final recommendations on the two bills to the full Senate for action.

COMMITTEE OF CONFERENCE AND SUBMISSION TO THE GOVERNOR

June

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

CHAPTER 155
HB 144 - FINAL VERSION

9Feb2017... 0106h
05/31/2017 2024s
05/31/2017 2082s
05/31/2017 2124s
22Jun2017... 2345CofC

2017 SESSION

17-0135
10/05

HOUSE BILL **144**

AN ACT making appropriations for the expenses of certain departments of the state for fiscal years ending June 30, 2018 and June 30, 2019.

SPONSORS: Rep. Major, Rock. 14; Rep. Weyler, Rock. 13; Rep. Cushing, Rock. 21; Rep. Welch, Rock. 13

COMMITTEE: Municipal and County Government

AMENDED ANALYSIS

No analysis needed.

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

CHAPTER 155
HB 144 - FINAL VERSION

9Feb2017... 0106h
05/31/2017 2024s
05/31/2017 2082s
05/31/2017 2124s
22Jun2017... 2345-CofC

17-0135
10/05

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Seventeen

AN ACT making appropriations for the expenses of certain departments of the state for
fiscal years ending June 30, 2018 and June 30, 2019.

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

CHAPTER 155
HB 144 - FINAL VERSION
- Page 834 -

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

4 A. The appropriation budgeted in class 023-heat-electricity-water, class 027-transfers to
5 DoIT, class 028-transfers to general services, class 041-audit funds set aside, class 042-additional
6 fringe benefits, class 049-transfers, class 061-unemployment compensation, class 062-workers
7 compensation, class 064-retiree pension benefit-health insurance, shall not be transferred or
8 expended for any other purpose, except that agencies may transfer any portion of funds in class 027
9 transfers to OIT not related to IT shared services upon consultation with and approval from the
10 CIO. For the biennium ending June 30, 2019, the following account numbers within the
11 department of natural and cultural resources: 03-35-35-351510-3701, 03-35-35-351510-3745, 03-35-
12 35-351510-3720, 03-35-35-351510-7300, 03-35-35-351510-3414, 03-35-35-351510-3556, 0335-35-
13 351510-3558, 03-35-35-351510-3484, 03-35-35-351510-3486, 03-35-35351510-3488, 03-35-35-351510-
14 3562, 03-35-35-351510-3415, 03-35-35-351510-3746, 03-35-35-351510-3777, 0335-35-351510-3717
15 and 03-35-35-351510-3703 shall be exempt from these provisions.

16 B. The appropriation budgeted in class 047-own forces maintenance-buildings and grounds,
17 class 048-contractual maintenance-buildings and grounds, shall not be transferred or expended for
18 any other purpose and shall not lapse until June 30, 2019. For the biennium ending June 30, 2019,
19 the following account numbers within the department of natural and cultural resources: 03-35-35-
20 351510-3701, 03-35-35-351510-3745, 03-35-35-351510-3720, 03-35-35-351510-7300, 03-35-35-351510-
21 3414, 03-35-35-351510-3556, 0335-35-351510-3558, 03-35-35-351510-3484, 03-35-35-351510-3486,
22 03-35-35351510-3488, 03-35-35-351510-3562, 03-35-35-351510-3415, 03-35-35-351510-3746, 03-35-
23 35-351510-3777, 0335-35-351510-3717 and 03-35-351510-3703 shall be exempt from the shall not be
24 transferred or expended for any other purpose portion of this provision.

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

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

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

32 F. This appropriation shall not lapse until June 30, 2019.

33 G. The funds in this appropriation shall not be transferred or expended for any other
34 purpose and shall not lapse until June 30, 2019.

35 H. Not used.

36 I. In the event that estimated revenue in revenue class 001-transfers for other agencies,
37 002-transfers from department of transportation, 003-revolving funds, 004-agency income, 005-

CHAPTER 155
HB 144 - FINAL VERSION
- Page 835 -

1 private local funds, 006-agency income, 007-agency income, 008-agency income, 009-agency income
2 is less than budgeted, the total appropriation shall be reduced by the amount of the shortfall in
3 either actual or projected budgeted revenue. The agency head shall notify the bureau of accounting
4 services forthwith, in writing, as to precisely which line item appropriation and in what specific
5 amounts reductions are to be made in order to fully compensate for the total revenue deficits. For
6 the biennium ending June 30, 2019 account number 02-46-46-4620-5731 within the department of
7 corrections shall be exempt from these provisions. The provisions of this footnote do not apply to
8 federal funds covered by RSA 124:14.

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

11 155:2 General Fund and Total Appropriation Limits. The amounts included in section 1 for all
12 university system accounts and community college system accounts, under estimated source of
13 funds from general funds shall be the total appropriation from general funds for such accounting
14 units that may be expended for the purpose of section 1 of this act. Any funds received by said
15 systems from other than general funds are hereby appropriated for the use of the systems and may
16 be expended by said systems whether or not this will result in an appropriation and expenditure by
17 the system in excess of the total appropriation therefor.

18 155:3 Assignment of Office Space. If, during the biennium ending June 30, 2019, because of
19 program reductions, consolidations, or any other reason, office space becomes available in the
20 health and human services complex, the Hayes building, or any other state building, except office
21 space under the control of the legislature pursuant to RSA 14:14-b, the commissioner of
22 administrative services shall, with the prior approval of the fiscal committee of the general court,
23 and with the approval of the governor and council, require that any agency renting private space be
24 required to occupy such available space in said building or buildings forthwith. Such funds as have
25 been allocated or committed by any agency affected by this section for outside rental shall be
26 transferred by the director of the division of accounting services to the bureau of general services,
27 activity number 01-14-14-141510 for maintenance of applicable state buildings.

28 155:4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2019, in
29 order to provide sufficient funding to the lottery commission to carryout lottery games that will
30 provide funds for the distribution in accordance with RSA 284:21-j, the commission shall apply to
31 the fiscal committee of the general court for approval of any new games, the expansion of any
32 existing lottery games, or for the purchase of any tickets for new or continuing games. Additionally,
33 no expenditures for consultants shall be made without prior approval by the fiscal committee. If
34 approved, the commission may then apply to the governor and council to transfer funds from the
35 sweepstakes revenue special account. The total of such transfers shall not exceed \$6,000,000 for the
36 biennium ending June 30, 2019.

37 155:5 Positions Abolished.

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HB 144 - FINAL VERSION
- Page 836 -

1 I. The following positions are hereby abolished effective at the close of business on June 30,
2 2017:

3 Department of Administrative Services

4 01-014-014-140510-2980	12969	13910	14642	18029	19675
5	40357	40970			

6 01-014-014-141510-2042	9U474				
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7 Department of State

8 01-32-32-3215-1065	11362	18096	43452	43456	11364
9	40043	43460			

10 Department of Safety

11 02-023-023-231015-7546	9U073				
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12 New Hampshire Lottery Commission

13 06-083-083-830013-2028	9U159	9U163			
---------------------------	-------	-------	--	--	--

14 II. The following position is hereby abolished effective at the close of business on June 30,
15 2018:

16 New Hampshire Lottery Commission

17 06-083-083-830013-2028	9U158				
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18 155:6 Department of Health and Human Services; Division of Child Support Services;
19 Payments to the Administrative Office of the Courts. The appropriation in account 05-95-42-
20 427010-7929, class 049, includes funds for payment to the administrative office of the courts in
21 accordance with the cooperative agreement between the division of child support services and the
22 administrative office of the courts. The division of child support services and the administrative
23 office of the courts shall, prior to payment of such funds, enter into a cooperative agreement
24 specifying in detail the services to be performed by the administrative office of the courts and the
25 estimated costs of such services. Any change or modification in the services to be performed shall
26 likewise be agreed to in writing and specify the change and the adjustment to the costs. Funds
27 appropriated for these purposes shall be paid only after demonstration by the administrative office
28 of the courts that it consistently transmits court orders to the division of child support services in
29 accordance with the cooperative agreement.

30 155:7 Reductions and Budget Adjustments; Department of Information Technology. For the
31 fiscal year ending June 30, 2019, the commissioner of administrative services, in consultation with
32 the commissioner of the department of information technology, shall eliminate appropriations to
33 class 027 Transfers to OIT in all agencies and departments, and budget the source of funds for those
34 transfers under the proper accounting unit within the department of information technology. The
35 commissioner of administrative services shall notify the fiscal committee of the general court and
36 the governor and council when such reductions and budget adjustments are complete.

37 155:8 Estimates of Unrestricted Revenue.

CHAPTER 155
HB 144 - FINAL VERSION
- Page 837 -

1	GENERAL FUND	<u>FY 2018</u>	<u>FY 2019</u>
2	BUSINESS PROFITS TAX	\$329,700,000	\$334,700,000
3	BUSINESS ENTERPRISE TAX	<u>82,100,000</u>	<u>83,300,000</u>
4	SUBTOTAL BUSINESS TAXES	\$411,800,000	\$418,000,000
5	MEALS AND ROOMS TAX	319,800,000	335,800,000
6	TOBACCO TAX	120,400,000	120,100,000
7	TRANSFER FROM LIQUOR	146,900,000	148,700,000
8	INTEREST AND DIVIDENDS TAX	96,000,000	98,000,000
9	INSURANCE	113,600,000	117,500,000
10	COMMUNICATIONS TAX	44,000,000	40,700,000
11	REAL ESTATE TRANSFER TAX	105,300,000	111,700,000
12	COURT FINES & FEES	13,200,000	13,200,000
13	SECURITIES REVENUE	45,700,000	46,500,000
14	UTILITY CONSUMPTION TAX	6,000,000	6,000,000
15	BEER TAX	13,200,000	13,200,000
16	OTHER REVENUES	75,000,000	75,000,000
17	MEDICAID RECOVERIES	<u>9,100,000</u>	<u>9,100,000</u>
18	TOTAL GENERAL FUND	\$1,520,000,000	\$1,553,500,000
19			
20	EDUCATION FUND	<u>FY 2018</u>	<u>FY 2019</u>
21	BUSINESS PROFITS TAX	\$67,500,000	\$68,500,000
22	BUSINESS ENTERPRISE TAX	<u>182,700,000</u>	<u>185,500,000</u>
23	SUBTOTAL BUSINESS TAXES	\$250,200,000	\$254,000,000
24	MEALS AND ROOMS TAX	9,900,000	10,400,000
25	TOBACCO TAX	94,600,000	94,400,000
26	REAL ESTATE TRANSFER TAX	49,600,000	52,500,000
27	TRANSFER FROM LOTTERY	75,000,000	75,000,000
28	TRANSFER FROM RACING		
29	& CHARITABLE GAMING	3,000,000	3,000,000
30	TOBACCO SETTLEMENT	35,000,000	35,000,000
31	UTILITY PROPERTY TAX	42,900,000	43,400,000
32	STATEWIDE PROPERTY TAX	<u>363,100,000</u>	<u>363,100,000</u>
33	TOTAL EDUCATION FUND	\$923,300,000	\$930,800,000
34			
35			
36	HIGHWAY FUND	<u>FY 2018</u>	<u>FY 2019</u>
37	GASOLINE ROAD TOLL	\$126,300,000	\$126,300,000

CHAPTER 155
HB 144 - FINAL VERSION
- Page 838 -

1	MOTOR VEHICLE FEES	114,600,000	115,700,000
2	MISCELLANEOUS	<u>200,000</u>	<u>200,000</u>
3	TOTAL HIGHWAY FUND	\$241,100,000	\$242,200,000
4			
5	FISH AND GAME FUND	<u>FY 2018</u>	<u>FY 2019</u>
6	FISH AND GAME LICENSES	\$9,600,000	\$9,600,000
7	FINES AND MISCELLANEOUS	<u>1,800,000</u>	<u>1,800,000</u>
8	TOTAL FISH AND GAME FUND	\$11,400,000	\$11,400,000
9	155:9 Contingency. If HB 517 of the 2017 regular legislative session does not become law, then		
10	this bill shall not take effect.		

155:10 Effective Date. This act shall take effect July 1, 2017.

Approved: June 28, 2017
Effective Date: July 01, 2017

05 HEALTH AND SOCIAL SERVICES
 95 HEALTH AND HUMAN SVCS DEPT
 48 HHS: ELDERLY & ADULT SVCS DIV
 481010 GRANTS TO LOCALS
 9255 SOCIAL SERVICES BLOCK GRANT

040 Indirect Costs	1,000	1,000
041 Audit Fund Set Aside	5,899	5,899
102 Contracts for program services	309,952	309,952
542 Homemaker Services	1	1
543 Adult In Home Care	6,230,469	6,230,469
544 Meals - Home Delivered	2,658,378	2,658,378
545 I & R Contracts	10,295	10,295
566 Adult Group Daycare	471,683	471,683
TOTAL	9,687,677	9,687,677

ESTIMATED SOURCE OF FUNDS FOR
 SOCIAL SERVICES BLOCK GRANT
 FEDERAL FUNDS
 GENERAL FUND
 TOTAL SOURCE OF FUNDS

4,356,436	4,356,436
5,331,241	5,331,241
9,687,677	9,687,677

05 HEALTH AND SOCIAL SERVICES
 95 HEALTH AND HUMAN SVCS DEPT
 48 HHS: ELDERLY & ADULT SVCS DIV
 481010 GRANTS TO LOCALS
 8925 MEDICAID SERVICES GRANTS-SHIP

010 Personal Services-Perm. Classi	67,504	67,804
020 Current Expenses	1,400	1,400
039 Telecommunications	472	472
041 Audit Fund Set Aside	340	341
042 Additional Fringe Benefits	3,000	3,000
060 Benefits	21,998	22,645
066 Employee training	500	500
070 In-State Travel Reimbursement	834	834
080 Out-Of State Travel	1,837	1,837
102 Contracts for program services	51,239	51,239

COMPARE H FINANCE TO GOVERNOR

CATEGORY: 05 HEALTH AND SOCIAL SERVICES
DEPARTMENT: 95 HEALTH AND HUMAN SVCS DEPT OF
AGENCY: 048 HHS: ELDERLY & ADULT SVCS DIV
ACTIVITY: 481010 GRANTS TO LOCALS
ORGANIZATION: 9255 SOCIAL SERVICES BLOCK GRANT

CLS	DESCRIPTION	FY2016 ACTUAL	FY2017 ADJ AUTH	FY2018		FY2019		
				GOVERNOR	H FINANCE	GOVERNOR	H FINANCE	
					DIFF		DIFF	
040	Indirect Costs	895	1,000	1,000	1,000	1,000	1,000	0
041	Audit Fund Set Aside	4,500	4,500	5,899	5,899	5,899	5,899	0
102	Contracts for program services	275,481	309,952	309,952	309,952	309,952	309,952	0
542	Homemaker Services	0	1	1	1	1	1	0
543	Adult In Home Care	4,878,513	6,230,469	6,230,469	6,230,469	6,230,469	6,230,469	0
544	Meals - Home Delivered	2,535,483	2,658,378	2,658,378	2,658,378	2,658,378	2,658,378	0
545	I & R Contracts	157,896	161,114	10,295	10,295	10,295	10,295	0
566	Adult Group Daycare	281,797	471,683	471,683	471,683	471,683	471,683	0
	TOTAL EXPENSES	8,134,565	9,837,097	9,687,677	9,687,677	9,687,677	9,687,677	0
ESTIMATED SOURCE OF FUNDS FOR SOCIAL SERVICES BLOCK GRANT								
000	Federal Funds	4,078,296	4,409,096	4,356,436	4,356,436	4,356,436	4,356,436	0
	General Fund	4,056,269	5,428,001	5,331,241	5,331,241	5,331,241	5,331,241	0
	TOTAL FUNDS	8,134,565	9,837,097	9,687,677	9,687,677	9,687,677	9,687,677	0

New Hampshire State Constitution

[Art.] 18-a [Budget Bills.] All sections of all budget bills before the general court shall contain only the operating and capital expenses for the executive, legislative and judicial branches of government. No section or footnote of any such budget bill shall contain any provision which establishes, amends, or repeals statutory law, other than provisions establishing, amending, or repealing operating and capital expenses for the executive, legislative and judicial branches of government.

November 28, 1984

CHAPTER 156
HB 517 - FINAL VERSION

05/31/2017 2023s
05/31/2017 2120s
22Jun2017... 2358CofC
22Jun2017... 2384EBA

2017 SESSION

17-0676
05/04

HOUSE BILL **517**

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

SPONSORS: Rep. L. Ober, Hills. 37; Rep. Beaudoin, Straf. 9; Rep. Weyler, Rock. 13; Rep. Umberger, Carr. 2; Rep. McGuire, Merr. 29; Sen. D'Allesandro, Dist 20; Sen. Reagan, Dist 17; Sen. Bradley, Dist 3

COMMITTEE: Executive Departments and Administration

AMENDED ANALYSIS

This bill:

1. Authorizes the department of administrative services to consolidate state agency human resources, payroll, and business processing functions.
2. Clarifies that information in a state employee's health risk appraisal is protected health information.
3. Provides for application of the state employees health plan to unrepresented active state employees.
4. Authorizes the commissioner of administrative services to collect a premium contribution of at least 10 percent from the retirement allowance of a retired state employee or spouse, or a retired judge or spouse in the judicial retirement plan, who is eligible for Medicare and who was born on or after January 1, 1949.
5. Increases the minimum premium contribution percentage for retired state employees or spouses receiving medical benefits who are not Medicare eligible.
6. Excludes medications available without a prescription from the New Hampshire retiree health care program.
7. Limits the number of judges on the superior court and the number of full time judges on the circuit court and suspends the authorization to convert marital master positions to full time judicial positions for the biennium ending June 30, 2019.
8. Permits the supreme court to transfer funds among judicial branch accounts.
9. Changes the name of the department of resources and economic development to the department of natural and cultural resources.
10. Eliminates the department of cultural resources, and transfers that department's operations to the department of natural and cultural resources.

CHAPTER 156
HB 517 - FINAL VERSION

11. Creates the department of business and economic affairs.
12. Transfers the functions of the division of economic development and the division of travel and tourism development in the former department of resources and economic development to the department of business and economic affairs.
13. Adjusts the salaries for the division directors within the departments of natural and cultural resources and business and economic affairs and requires a salary review for the positions of commissioner of the 2 departments.
14. Changes the name of the office of energy and planning to the office of strategic initiatives.
15. Repeals the authorization for the department of health and human services to pay funeral expenses of a recipient of public assistance.
16. Provides that federal emergency assistance grants shall be collected by the appropriate agency and appropriated to the department of transportation.
17. Establishes a public school infrastructure fund and commission for the biennium ending June 30, 2019 and suspends school building aid from the department of education for the biennium ending June 30, 2019.
18. Permits all agencies to provide documents by electronic mail in lieu of mail.
19. Increases annual funding for the alcohol abuse prevention and treatment fund to 3.4 percent of the previous fiscal year gross profits derived from liquor sales.
20. Maintains distribution of meals and rooms tax revenue to cities and towns at no more than the amount of the fiscal year 2017 distribution.
21. Provides that the department of health and human services shall not authorize, without prior consultation with the house health, human services and elderly affairs committee and the senate health and human services committee and the approval of the fiscal committee of the general court and governor and council, any change to program eligibility standards or benefit levels that might be expected to increase or decrease enrollment in the program or increase expenditures from any source of funds.
22. Suspends home health services rate setting for the biennium ending June 30, 2019.
23. Suspends provisions of congregate housing and congregate services for the biennium ending June 30, 2019.
24. Requires the commissioner of the department of health and human services to submit a Medicaid state plan amendment to suspend direct and indirect graduate medical education payments to hospitals for the biennium ending June 30, 2019.
25. Requires the commissioner of the department of health and human services to make quarterly reports to the governor, speaker of the house of representatives, and senate president on the status of estimated Medicaid payments and their relation to actual costs.
26. Caps the maximum monthly temporary assistance for needy families cash benefit at 60 percent of federal poverty guidelines.
27. Modifies the provisions for county reimbursements for nursing home services through state fiscal year 2019.
28. Suspends revenue sharing with cities and towns for the biennium ending June 30, 2019.

CHAPTER 156
HB 517 - FINAL VERSION

29. Establishes an Internet crimes against children fund and makes an appropriation for each year of the biennium ending June 30, 2019.
30. Establishes the position of financial research analyst I within the department of justice.
31. Redesignates the banking department's general counsel as an unclassified position.
32. Permits departments and agencies, with permission of the department of administrative services, to rent, lease, or lease-purchase vehicles from outside vendors.
33. Amends definitions for chartered public schools and revises funding levels for chartered public schools.
34. Amends the additional grant amount for chartered public schools and establishes a funding formula for the Virtual Learning Academy Charter School.
35. Removes references to "catastrophic aid" in the special education statutes.
36. Consolidates information technology functions between the department of health and human services and the department of information technology.
37. For the biennium ending June 30, 2019, authorizes the liquor commission to implement business strategies, enter into contracts, and hire support personnel to support merchant card activity.
38. Prohibits the public utilities commission from expending funds on the implementation of the energy efficiency resource standard or changing the system benefits charge without prior approval of the fiscal committee of the general court, except as authorized by a certain public utilities order.
39. Removes a reference to a 2016 disaster response appropriation from the renewable energy fund.
40. Permits the department of education to accept gifts to fund the New Hampshire scholars program.
41. Establishes the governor's scholarship program.
42. Establishes a dual and concurrent enrollment program allowing certain high school students to enroll in courses for college credit.
43. Creates a division of taxpayer services within the department of revenue administration.
44. Eliminates the document processing division within the department of revenue administration.
45. Transfers jurisdiction over licensing of assemblies on state waters or ice from the commissioner of the department of safety to local fire department chiefs.
46. Revises certain provisions relating to the layout of state highways.
47. Amends provisions relating to the acquisition and relocation of certain highways acquired in 1945 or earlier.
48. Suspends the crediting of a portion of meals and rooms tax revenue to the department of business and economic affairs for the biennium ending June 30, 2019.

CHAPTER 156
HB 517 - FINAL VERSION

49. Allows the joint committee on legislative facilities to meet as needed, removes the cap on the house and senate subaccount balances in the legislative account, and modifies requirements for prior approval by the respective committees for funds to be transferred from subaccounts.

50. Increases the appropriation to the governor's commission on disability for funding the "Newsline for the Blind."

51. Provides that settlement funds received by the state and deposited in the revenue stabilization reserve account shall not be included in any amount subsequently transferred to the general fund.

52. Establishes dedicated accounts for the purpose of paying for costs of the capital budget projects related to a revenue information management system in the department of revenue administration and state heating system savings in the department of administrative services.

53. Makes an appropriation to the office of professional licensure and certification for the purposes of the controlled drug prescription health and safety program, and makes an additional appropriation to the office of professional licensure and certification for the purposes of the controlled drug prescription health and safety program contingent upon approval of the fiscal committee of the general court.

54. Requires an annual appropriation from the general court to the national guard scholarship fund.

55. Makes an appropriation to the department of corrections to purchase body scanners for use in state correctional facilities and to fund 2 canine teams at the department of corrections.

56. Clarifies funding responsibility for custody and control of prisoners for purposes of video arraignments.

57. Requires the department of justice to undertake every reasonable legal effort to collect all amounts due to the state of New Hampshire as a result of the Merrimack River flood control compact.

58. Suspends RSA 489, relative to integrated land development permits, for the biennium ending June 30, 2019.

59. Places a moratorium on new infrastructure projects that would have been eligible for state aid grants under RSA 486, RSA 486-A, and RSA 149-M.

60. Provides workers' compensation coverage to certain volunteers for the fish and game department.

61. Makes an appropriation to the fire standards and training and emergency medical services fund.

62. Authorizes the commissioner of the department of transportation to acquire land to build a turnpike service plaza in the town of Hampton on Interstate 95.

63. Directs the treasurer to credit revenue collected from the airways toll to the department of transportation.

64. Grants the lottery commission the authority to purchase real property for use as the lottery commission's headquarters.

65. Requires the commissioner of the department of education to issue a request for proposals

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to secure a reading specialist to provide technical assistance for dyslexia and related disorders to school districts and to submit a report assessing the effectiveness of the reading specialist.

66. Authorizes the comptroller to transfer sufficient funds from the general fund to eliminate a deficit in the education trust fund.

67. Amends the chartered public school funding statute to add provisions for payments to chartered public schools.

68. Establishes a robotics education development program to encourage students to pursue education in science, technology, engineering, and mathematics.

69. Removes the interim rulemaking provision relating to methadone detoxification or methadone maintenance programs.

70. Revises the procedures for placement and detention of minors at the Sununu youth services center and other appropriate placements and makes an appropriation therefor.

71. Provides that funds determined by the governor for alcohol and drug abuse treatment services shall be used exclusively for payment for contracted services and provides that expenditures for operational costs of the Sununu youth services center may be funded from governor's commission funds with the prior approval of the fiscal committee.

72. Establishes evaluation criteria for placement of a minor in an alcohol or drug treatment facility under the delinquency or CHINS statute.

73. Makes an appropriation for development of a New Hampshire partnership for long-term care plan.

74. Requires the commissioner of the department of health and human services to develop a universal online prior authorization form for drugs used to treat mental illness by July 15, 2017 and require community mental health centers and managed care organizations to begin using it by September 1, 2017.

75. Increases the rates for certain services, placements, and programs that are payable by the department of health and human services.

76. Provides that legislative members of the advisory board on services for children, youth and families shall serve a term coterminous with their term in office.

77. Authorizes the commissioner of the department of health and human services to fill unfunded positions for the biennium ending June 30, 2019 under certain circumstances.

78. Requires the department of health and human services to develop a plan to relocate the individuals with developmental disabilities currently placed at the designated receiving facility on the Laconia state school property.

79. Permits the transfer of the appropriation for the administration of the client assistance program that is received by the governor's commission on disability for fiscal years 2018 and 2019 to another qualified agency.

80. Requires the commissioner of the department of health and human services to issue certain requests for applications and requests for proposals.

81. Replaces the position of senior division director with the position of associate commissioner, whose responsibilities shall include oversight of the division for children, youth, and families.

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82. Establishes the position of mental health medical supervisor in the department of health and human services, requires the position of director of legal services to be physically located in the department of justice, and requires the 2 departments to enter into a memorandum of understanding regarding abuse and neglect cases.

83. Establishes an independent office of the child advocate and an oversight commission on children's services and juvenile justice.

84. Amends the purpose of the child protection act.

85. Amends the definition of an unfounded report by replacing "no probable cause to believe" with "insufficient evidence to substantiate a finding."

86. Inserts a definition of "serious impairment."

87. Amends the evidentiary standards for abuse and neglect cases by allowing into evidence prior founded or unfounded reports of abuse or neglect in order to establish pattern or course of conduct.

88. Directs the department of health and human services to establish a Medicaid home and community-based behavioral health services program for children with severe emotional disturbances.

89. Establishes requirements for budget transfers by agencies.

90. Requires the commissioner of the department of health and human services to establish and utilize a competitive bidding process for family planning services.

91. Removes the requirement in the administrative procedure act for agencies to give notice to legislative committees for proposed rules on newly enacted authority.

92. Requires the New Hampshire drinking water and groundwater advisory commission to administer the drinking water and groundwater trust fund and makes changes to the membership and duties of the New Hampshire drinking water and groundwater advisory commission.

93. Establishes a chartered public school program officer position in the department of education.

94. Requires the state to reimburse the sheriff's office for court security at rates provided in the collective bargaining agreement.

95. Prohibits reproductive health care facilities from using state funds to provide abortion services.

96. Authorizes a temporary Milford substation for the division of motor vehicles.

97. Reduces the rates of the business profits tax and the business enterprise tax in 2019 and in 2021.

98. Increases the amount of the expense deduction under the business profits tax.

99. Directs the department of health and human services to seek a waiver from CMS in order to establish certain work requirements for participation in the New Hampshire health protection program.

100. Incorporates by reference all appropriations and sections of the house finance committee amendments to HB 1-A and HB 2-FN-A of the 2017 regular legislative session.

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101. Authorizes the commissioner of safety to establish up to 5 state police trooper I positions.
102. Requires state departments and agencies receiving certain funding from the general fund to transfer a portion of those funds to the judicial council to pay for indigent defense costs.
103. Allows for certain fees collected for food service licensure to be included in the operating budget as restricted revenue.
104. Repeals the electricity consumption tax.
105. Requires the office of strategic initiatives to study the economic viability of electric renewable portfolio standard Class III biomass electric generation resources in New Hampshire.
106. For taxable periods beginning on or after January 1, 2018, adds a definition of Internal Revenue Code for the purposes of the business profits tax.
107. Amends RSA 6:12 to include the uncompensated care and Medicaid fund established in RSA 167:64.
108. Approves payment for the cost items by the judicial branch in the collective bargaining agreement from its appropriation in the operating budget.
109. Makes an appropriation of fiscal year 2017 general funds to the highway fund.
110. Revises statutory provisions related to pet vendors.
111. Suspends reimbursements to the foster grandparent program through the senior volunteer grant program for the biennium ending June 30, 2019.
112. Removes the continual appropriation for the forest management and protection fund.
113. Authorizes suspension of certain statutory and executive order duties due to inadequate funding and staffing resources at the department of administrative services.
114. Clarifies the authority of the commissioner of the department of safety respecting alcohol concentration testing equipment.
115. Authorizes the governor to draw a warrant from the highway fund to satisfy any shortfall in disbursements required for apportionment A highway projects.
116. Allows the lottery commission to sell lottery tickets on the Internet and by mobile applications and create certain practices to address problem gaming in such sales.
117. Makes an appropriation to the department of health and human services to conduct an independent review of the division for children, youth and families and establishes a joint legislative committee to review the results.
118. Inserts a contingency providing that if HB 144 of the 2017 regular legislative session does not become law, then this bill shall not take effect.

.....

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

STATE OF NEW HAMPSHIRE												
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS												
COMBINED GENERAL AND EDUCATION TRUST FUND												
(Dollars in Thousands)												
	FY 2017			FY 2018			FY 2019			CofC	CofC	
	Governor	H Finance	Senate	Governor	H Finance	Senate	Governor	H Finance	Senate			
1	\$ 88,489	\$ 88,489	\$ 88,489	\$ 88,489	\$ -	\$ -	\$ (3,372)	\$ (18,831)	\$ (2,329)	\$ 534		
2												
3												
4	2,418,100	2,390,200	2,407,800	2,421,700	2,436,700	2,451,600	2,507,000	2,475,600	2,499,800	2,484,300		
5	-	-	-	-	11,196	510	-	29,008	(16,525)	(12,593)		
6	2,418,100	2,390,200	2,407,800	2,421,700	2,447,896	2,452,110	2,507,000	2,504,608	2,483,275	2,471,707		
7												
8												
9	(2,397,303)	(2,397,303)	(2,397,303)	(2,397,303)	(2,490,229)	(2,504,739)	(2,547,127)	(2,508,767)	(2,532,234)	(2,523,319)		
10	(77,865)	(129,660)	(124,425)	(144,375)	(25,198)	(700)	-	(24,516)	(250)	(250)		
11	60,000	37,000	47,000	47,000	48,700	51,000	50,000	50,000	52,000	52,000		
12	(2,415,168)	(2,489,963)	(2,474,728)	(2,494,678)	(2,466,727)	(2,454,439)	(2,497,127)	(2,483,283)	(2,480,484)	(2,471,569)		
13												
14	2,932	(99,763)	(66,928)	(72,978)	(18,831)	(2,329)	(3,372)	(18,831)	2,791	138		
15												
16	91,421	(11,274)	21,561	15,511	(18,831)	(2,329)	(3,372)	(18,831)	462	672		
17												
18												
19	(84,464)	-	(14,604)	(8,554)	-	-	-	-	-	-		
20	(6,957)	11,274	(6,957)	(6,957)	-	-	(6,501)	(2,494)	(462)	(672)		
21	\$ -	\$ -	\$ -	\$ -	\$ (3,372)	\$ (2,329)	\$ -	\$ -	\$ -	\$ -		
22												
23												
24	\$ 100,000	\$ 81,769	\$ 100,000	\$ 100,000	\$ 81,769	\$ 100,000	\$ 106,501	\$ 84,263	\$ 100,462	\$ 100,672		
25												
26												

25 Rainy Day Fund Balance at 06/30/16 = \$93,043,000

STATE OF NEW HAMPSHIRE COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS GENERAL FUND (Dollars in Thousands)												
	FY 2017			FY 2018			FY 2019			CofC	Senate	CofC
	Governor	H Finance	Senate	Governor	H Finance	Senate	Governor	H Finance	Senate			
1 Beginning Balance, July 1	\$ 88,489	\$ 88,489	\$ 88,489	\$ -	\$ -	\$ -	\$ (3,372)	\$ (18,831)	\$ (2,329)	\$ 534		
2 Revenues:												
3 Base Revenue - Schedule 1	1,501,200	1,476,000	1,494,500	1,538,700	1,519,400	1,527,700	1,572,700	1,550,300	1,564,700	1,553,500		
4 Revenue Adjustments - Schedule 2	-	-	-	-	3,696	510	(2,379)	-	7,008	(16,525)		
5 Total Revenues	1,501,200	1,476,000	1,494,500	1,538,700	1,523,096	1,528,210	1,570,321	1,557,308	1,548,175	1,536,975		
6 Appropriations:												
7 Budget Appropriations	(1,425,678)	(1,425,678)	(1,425,678)	(1,542,074)	(1,528,663)	(1,543,173)	(1,532,121)	(1,558,400)	(1,581,867)	(1,572,952)		
8 Appropriation Adjustments - Schedule 2	(77,865)	(129,660)	(124,425)	-	(25,198)	(700)	(700)	(24,516)	(250)	(250)		
9 Less Lapse Estimate (including ETF)	60,000	37,000	47,000	48,700	48,700	51,000	51,000	50,000	52,000	52,000		
10 Lapse Estimate %	-4.0%	-2.4%	-3.0%	-3.2%	-3.1%	-3.3%	-3.3%	-3.2%	-3.3%	-3.3%		
11 Total Net Appropriations	(1,443,543)	(1,518,338)	(1,503,103)	(1,493,374)	(1,505,161)	(1,492,873)	(1,481,821)	(1,523,149)	(1,530,117)	(1,521,202)		
12 Current Year Balance	57,657	(42,338)	(8,603)	45,326	17,935	35,337	35,800	49,551	18,058	9,705		
13 Cumulative Ending Balance, June 30	146,146	46,151	79,886	45,326	17,935	35,337	35,800	46,179	15,729	10,239		
14 Transfer (To)/From Education Trust Fund	(54,725)	(57,425)	(58,325)	(48,698)	(36,766)	(37,666)	(35,266)	(39,678)	(15,267)	(9,567)		
15 Net Cumulative Ending Balance, June 30	91,421	(11,274)	21,561	(3,372)	(18,831)	(2,329)	534	6,501	462	672		
16 Transfer to Infrastructure Fund	(84,464)	-	(14,604)	-	-	-	-	-	-	-		
17 Transfer (To)/From Rainy Day Fund	(6,957)	11,274	(6,957)	-	-	-	-	(6,501)	(462)	(672)		
18 Fund Balance After Transfers, June 30	\$ -	\$ -	\$ -	\$ (3,372)	\$ (18,831)	\$ (2,329)	\$ 534	\$ -	\$ -	\$ -		
19 Rainy Day Fund Balance	\$ 100,000	\$ 81,769	\$ 100,000	\$ 100,000	\$ 81,769	\$ 100,000	\$ 100,000	\$ 106,501	\$ 84,263	\$ 100,462		
20 Rainy Day Fund Balance at 06/30/16 = \$93,043,000												

STATE OF NEW HAMPSHIRE COMPARATIVE STATEMENT OF REVENUE GENERAL FUND (Dollars in Thousands)		SCHEDULE 1											
		FY 2017			FY 2018			FY 2019					
		Governor	H Finance	Senate	CofC	Governor	H Finance	Senate	CofC	Governor	H Finance	Senate	CofC
1	Business Profits Tax	\$ 323,900	\$ 316,200	\$ 318,700	\$ 323,700	\$ 333,700	\$ 324,400	\$ 329,700	\$ 329,700	\$ 340,200	\$ 330,600	\$ 341,100	\$ 334,700
2	Business Enterprise Tax	81,800	76,200	79,400	80,600	84,200	78,200	82,100	82,100	85,600	79,700	84,900	83,300
3	Subtotal	\$ 405,700	\$ 392,400	\$ 398,100	\$ 404,300	\$ 417,900	\$ 402,600	\$ 411,800	\$ 411,800	\$ 425,800	\$ 410,300	\$ 426,000	\$ 418,000
4	Meals & Rooms	307,300	304,700	304,100	303,800	324,200	320,300	319,300	319,800	340,400	336,300	335,800	335,800
5	Tobacco Tax	119,200	120,600	120,800	120,700	120,400	125,300	120,400	120,400	121,600	125,000	120,400	120,100
6	Transfers from Liquor Sales	144,000	144,000	144,000	144,000	144,000	146,800	145,000	146,900	144,000	148,700	148,400	148,700
7	Interest & Dividends Tax	94,100	94,100	93,400	94,000	96,000	96,000	98,000	96,000	98,900	98,000	99,000	98,000
8	Insurance Tax	124,300	115,800	119,900	122,000	120,300	120,000	115,000	113,600	120,000	120,000	116,000	117,500
9	Communications Tax	49,100	49,000	49,000	47,500	46,600	45,400	45,600	44,000	44,300	42,000	43,300	40,700
10	Real Estate Transfer Tax	94,000	94,400	98,600	97,900	102,500	100,800	107,400	105,300	108,700	106,800	111,500	111,700
11	Court Fines & Fees	13,400	13,400	13,400	13,400	13,700	13,400	13,100	13,200	13,800	13,400	13,000	13,200
12	Securities Revenue	43,600	44,500	44,500	44,500	44,900	45,500	45,800	45,700	46,300	46,500	46,500	46,500
13	Utility Consumption Tax	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
14	Beer Tax	13,100	13,000	12,800	12,900	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200
15	Other	78,300	75,000	78,000	79,500	79,900	75,000	78,000	75,000	80,600	75,000	76,500	75,000
16	Tobacco Settlement	-	-	2,600	2,600	-	-	-	-	-	-	-	-
17	Medicaid Recovery	9,100	9,100	9,300	9,200	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
18	Subtotal	\$ 1,501,200	\$ 1,476,000	\$ 1,494,500	\$ 1,502,300	\$ 1,538,700	\$ 1,519,400	\$ 1,527,700	\$ 1,520,000	\$ 1,572,700	\$ 1,550,300	\$ 1,564,700	\$ 1,553,500

STATE OF NEW HAMPSHIRE ADJUSTMENTS - SCHEDULE 2 GENERAL FUND (Dollars in Thousands)	SCHEDULE 2														
	FY 2017					FY 2018					FY 2019				
	Governor	H Finance	Senate	CofC		Governor	H Finance	Senate	CofC		Governor	H Finance	Senate	CofC	
1 REVENUE ADJUSTMENTS:															
2 Liquor Net Profit - Reduced Expenditures	-	-	-	-		-	3,283	335	835	-	-	-	1,300	1,800	1
3 Liquor Net Profit - Governor's Commission to 3.4%	-	-	-	-		-	-	-	(3,389)	-	-	-	-	(3,568)	2
4 Restaurant/Food Vendor License Fees	-	-	-	-		-	263	-	-	-	-	-	-	-	3
5 DRA Audit Revenue - Multi-State Auditors	-	-	-	-		-	400	400	400	-	-	-	3,100	3,100	4
6 Restrict Airways Toll Revenue	-	-	-	-		-	(250)	(225)	(225)	-	-	-	(225)	(225)	5
7 BPT/BET Rate Reductions	-	-	-	-		-	-	-	-	-	-	-	(11,000)	(11,000)	6
8 BPT, Section 179 deduction to \$500,000	-	-	-	-		-	-	-	-	-	-	-	(9,700)	(9,700)	7
9 Repeal Electricity Consumption Tax (January 1, 2019)	-	-	-	-		-	-	-	-	-	-	-	-	(3,000)	8
10 TOTAL REVENUE ADJUSTMENTS	\$	-	\$	-	\$	\$	3,696	510	(2,379)	\$	-	\$	(16,525)	(22,593)	9
11															10
12 APPROPRIATION ADJUSTMENTS:															11
13 Legislative Specials - Prior Session	(12,300)	(14,700)	(14,700)	(14,700)		-	-	-	-	-	-	-	-	-	12
14 Statutory Appropriations	(600)	(6,000)	(6,400)	(6,400)		-	-	-	-	-	-	-	-	-	13
15 Fiscal Committee Authorizations	(3,800)	(3,800)	(3,800)	(3,800)		-	-	-	-	-	-	-	-	-	14
16 Dairy Farmer Relief Appropriation (Ch.27, L'17)	(2,000)	(2,000)	(2,000)	(2,000)		-	-	-	-	-	-	-	-	-	15
17 FY16 Adequacy Net Impact (Ch.28, L'17)	(9,065)	(3,660)	(4,495)	(4,495)		-	-	-	-	-	-	-	-	-	16
18 Concord Steam Appropriations (Ch. 2, L'17)	-	(18,000)	(18,000)	(18,000)		-	-	-	-	-	-	-	-	-	17
19 Roads and Bridges (SB 38)	-	(35,000)	(36,800)	(36,800)		-	-	-	-	-	-	-	-	-	18
20 DHHS Medicaid Shortfall Appropriation (HB 629)	(50,100)	(36,500)	(33,200)	(33,200)		-	-	-	-	-	-	-	-	-	19
21 Drug Interdiction (SB 131)	-	(3,660)	(4,495)	(4,495)		-	-	-	-	-	-	-	-	-	20
22 Drinking Water and Wastewater Grants (SB 57)	-	-	(3,580)	(3,580)		-	-	-	-	-	-	-	-	-	21
23 Lakeshore Redevelopment Planning Commission (HB 340)	-	-	(250)	(250)		-	-	-	-	-	-	-	-	-	22
24 Concord School District - Concord Stream	-	-	(1,200)	(1,200)		-	-	-	-	-	-	-	-	-	23
25 School Building Aid (HB 517)	-	(10,000)	-	(2,250)		-	-	-	-	-	-	-	-	-	24
26 Judicial Branch Back of Budget Reduction	-	-	-	-		-	1,200	-	-	-	-	-	1,200	-	25
27 Corrections Back of Budget Reduction	-	-	-	-		-	1,021	-	-	-	-	-	1,557	-	26
28 Municipal Aid	-	-	-	-		-	(25,000)	-	-	-	-	-	(25,000)	-	27
29 Controlled Drug Prescription Health and Safety (PDMP)	-	-	-	-		-	-	(100)	(100)	-	-	-	-	-	28
30 Internet Crimes Against Children	-	-	-	-		-	(75)	(250)	(250)	-	-	-	(100)	(250)	29
31 Fire Standards and EMS Fund Appropriation	-	-	-	-		-	-	(250)	(250)	-	-	-	-	-	30
32 DRED Welcome Center Appropriation	-	-	-	-		-	(500)	-	-	-	-	-	(500)	-	31
33 Additional DRED Welcome Center Appropriation	-	-	-	-		-	(1,644)	-	-	-	-	-	(1,673)	-	32
34 County Long Term Care Study	-	-	-	-		-	(100)	(100)	(100)	-	-	-	-	-	33
35 DCYF Study	-	-	-	-		-	(100)	-	-	-	-	-	-	-	34
36 Governor's Scholarship Fund	-	-	-	(5,000)		-	-	-	-	-	-	-	-	-	35
37 Highway Fund Appropriation - FY 2017	-	-	-	(13,900)		-	-	-	-	-	-	-	-	-	36
38 TOTAL APPROPRIATION ADJUSTMENTS	\$	(77,865)	\$	(124,425)	\$	\$	(25,198)	(700)	(700)	\$	-	\$	(250)	(250)	37
39															38

	STATE OF NEW HAMPSHIRE											
	COMPARATIVE STATEMENT OF FUND BALANCE											
	EDUCATION TRUST FUND											
(Dollars in Thousands)												
	FY 2017			FY 2018			FY 2019					
	Governor	H Finance	Senate	CofC	Governor	H Finance	Senate	CofC	Governor	H Finance	Senate	CofC
1	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2												
3	Revenues:											
4	916,900	914,200	913,300	919,400	925,400	917,300	923,900	923,300	934,300	925,300	935,100	930,800
5	-	-	-	-	-	4,500	-	-	-	12,000	-	-
6	-	-	-	-	-	3,000	-	3,000	-	10,000	-	10,000
7	916,900	914,200	913,300	919,400	925,400	924,800	923,900	926,300	934,300	947,300	935,100	940,800
8												
9	Appropriations:											
10	(569,382)	(569,382)	(569,382)	(569,382)	(562,537)	(562,537)	(562,537)	(562,537)	(556,254)	(548,982)	(548,982)	(548,982)
11	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)
12	(932,482)	(932,482)	(932,482)	(932,482)	(925,637)	(925,637)	(925,637)	(925,637)	(919,354)	(912,082)	(912,082)	(912,082)
13	(2,150)	(2,150)	(2,150)	(2,150)	(1,935)	(1,850)	(1,850)	(1,850)	(1,935)	(1,850)	(1,850)	(1,850)
14	(36,993)	(36,993)	(36,993)	(36,993)	(37,526)	(34,079)	(34,079)	(34,079)	(43,689)	(36,435)	(36,435)	(36,435)
15	-	-	-	-	(9,000)	-	-	-	(9,000)	-	-	-
16	(971,625)	(971,625)	(971,625)	(971,625)	(974,098)	(961,566)	(961,566)	(961,566)	(973,978)	(950,367)	(950,367)	(950,367)
17												
18												
19												
20	(54,725)	(57,425)	(58,325)	(52,225)	(48,698)	(36,766)	(37,666)	(35,266)	(39,678)	(3,067)	(15,267)	(9,567)
21												
22	(54,725)	(57,425)	(58,325)	(52,225)	(48,698)	(36,766)	(37,666)	(35,266)	(39,678)	(3,067)	(15,267)	(9,567)
23												
24	54,725	57,425	58,325	52,225	48,698	36,766	37,666	35,266	39,678	3,067	15,267	9,567
25												
26												
27												
28	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
29												
30												
31												

STATE OF NEW HAMPSHIRE COMPARATIVE STATEMENT OF REVENUE EDUCATION TRUST FUND (Dollars in Thousands)		SCHEDULE 3											
		FY 2017				FY 2018				FY 2019			
		Governor	H Finance	Senate	CofC	Governor	H Finance	Senate	CofC	Governor	H Finance	Senate	CofC
1	Business Profits Tax	\$ 68,200	\$ 64,800	\$ 65,300	\$ 66,300	\$ 70,300	\$ 66,500	\$ 67,500	\$ 67,500	\$ 71,600	\$ 67,700	\$ 69,900	\$ 68,500
2	Business Enterprise Tax	179,600	177,800	176,600	179,400	185,000	182,400	182,700	182,700	187,800	185,900	189,100	185,500
3	Subtotal	\$ 247,800	\$ 242,600	\$ 241,900	\$ 245,700	\$ 255,300	\$ 248,900	\$ 250,200	\$ 250,200	\$ 259,400	\$ 253,600	\$ 259,000	\$ 254,000
4	Meals & Rooms	9,400	9,300	9,400	9,400	9,900	9,400	9,900	9,900	10,400	9,900	10,400	10,400
5	Tobacco Tax	93,700	94,900	95,000	94,800	94,600	89,700	94,600	94,600	95,600	89,500	94,600	94,400
6	Real Estate Transfer Tax	44,500	44,600	46,400	46,100	48,500	50,200	50,600	49,600	51,400	53,200	52,500	52,500
7	Transfer from Lottery	75,000	75,000	73,200	74,500	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
8	Transfer from Charitable Gaming/Pari-Mutuel	2,600	2,700	3,000	3,000	2,000	3,000	3,000	3,000	2,000	3,000	3,000	3,000
9	Tobacco Settlement	39,000	40,000	40,000	40,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
10	Utility Property Tax	41,800	42,000	41,000	42,500	42,000	43,000	42,500	42,900	42,400	43,000	42,500	43,400
11	Statewide Property Tax	363,100	363,100	363,400	363,400	363,100	363,100	363,100	363,100	363,100	363,100	363,100	363,100
12	Total	\$ 916,900	\$ 914,200	\$ 913,300	\$ 919,400	\$ 925,400	\$ 917,300	\$ 923,900	\$ 923,300	\$ 934,300	\$ 925,300	\$ 935,100	\$ 930,800
13													
14													

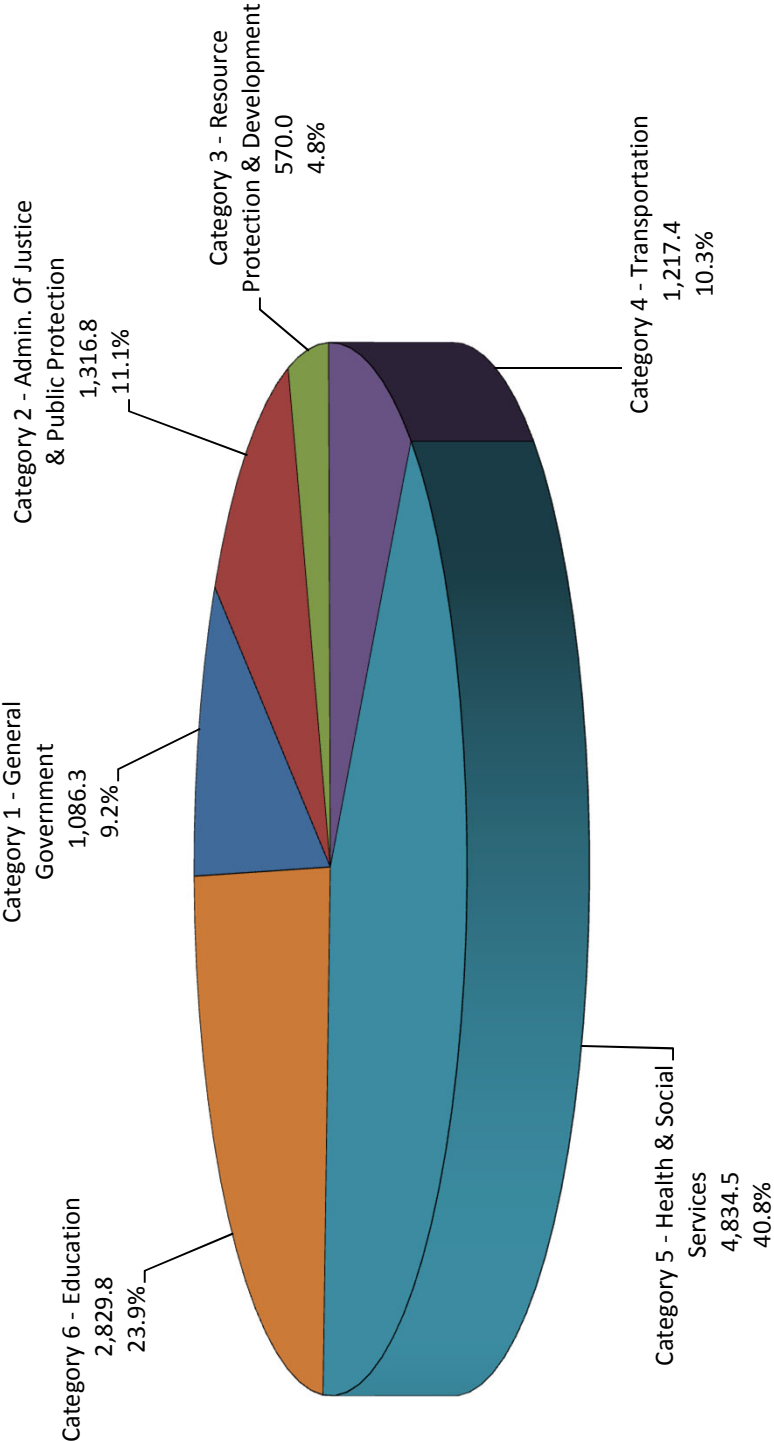
STATE OF NEW HAMPSHIRE
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS
HIGHWAY FUND
(Dollars in Thousands)

	FY 2017			FY 2018			FY 2019					
	Governor	H Finance	Senate	C of C	Governor	H Finance	Senate	C of C	Governor	H Finance	Senate	C of C
1 Beginning Balance, July 1 (Budgetary)	\$ 60,265	\$ 60,265	\$ 60,265	\$ 60,265	\$ 54,465	\$ 40,992	\$ 41,041	\$ 54,941	\$ 44,535	\$ 35,040	\$ 33,780	\$ 40,946
2												
3 Additions:												
4 Revenue:												
5 Road Toll	125,900	126,600	125,900	126,500	125,900	126,300	125,900	126,300	125,900	126,100	125,900	126,300
6 Motor Vehicle Fees & Fines	113,500	113,100	113,500	113,500	114,600	114,600	114,600	114,600	115,700	115,700	115,700	115,700
7 Miscellaneous	900	300	900	300	600	200	600	200	600	200	600	200
8 Total Revenue	240,300	240,000	240,300	240,300	241,100	241,100	241,100	241,100	242,200	242,000	242,200	242,200
9 Revenue Adjustments:												
10 Dept. of Safety Costs of Collection/Administration (HB 1 / HB 517)	(29,700)	(30,085)	(30,085)	(30,085)	(28,000)	(30,523)	(30,608)	(30,608)	(28,700)	(31,282)	(31,416)	(31,416)
11 Dept. of Safety Costs of Coll./Admin. Net Adjust./Lapse	-	1,369	1,369	1,369	-	1,440	1,440	1,440	-	1,450	1,450	1,450
12 Total Revenue Adjustments	(29,700)	(28,716)	(28,716)	(28,716)	(28,000)	(29,083)	(29,168)	(29,168)	(28,700)	(29,832)	(29,966)	(29,966)
13 Transfer from General Fund (HB 517)	-	-	-	13,900	-	-	-	-	-	-	-	-
14 Other Credits	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
15 Total Additions	212,000	212,684	212,984	226,884	214,500	213,417	213,332	213,332	214,900	213,568	213,634	213,634
16												
17 Deductions:												
18 Appropriations (HB 1 / HB 144)	(222,964)	(222,964)	(222,964)	(222,964)	(233,230)	(227,721)	(228,945)	(235,979)	(237,344)	(230,698)	(231,252)	(238,244)
19 Appropriation Adjustments:												
20 Employee Pay Raise (Ch. 274, Laws of 2015)	-	(2,162)	(2,162)	(2,162)	-	-	-	-	-	-	-	-
21 DOS Appropriation for SP Cruisers (Ch. 319, Laws of 2016)	-	(540)	(540)	(540)	-	-	-	-	-	-	-	-
22 DOT Appropriation from FY16 Excess (Ch. 324, Laws of 2016)	-	(8,634)	(8,634)	(8,634)	-	-	-	-	-	-	-	-
23 Termination Pay (RSA 94:9)	-	(12)	(12)	(12)	-	-	-	-	-	-	-	-
24 Transfers from Highway Surplus (RSA 228:12)	-	(9,106)	(9,106)	(9,106)	-	-	-	-	-	-	-	-
25 Retiree Health Changes (HB 2 / HB 517)	-	-	-	-	-	(148)	(148)	(148)	-	(460)	(460)	(460)
26 Other Appropriation Adjustments	(2,036)	-	(251)	(251)	-	-	-	(148)	-	-	-	-
27 Total Appropriation Adjustments	(2,036)	(20,454)	(20,705)	(20,705)	(4,700)	(4,700)	(4,700)	(4,700)	(4,700)	(4,600)	(4,600)	(4,600)
28 Lapse Percent	4.5%	5.9%	5.9%	5.9%	4.7%	4.7%	4.7%	4.7%	4.6%	4.6%	4.6%	4.6%
29 Less: Lapse	10,200	14,461	14,461	14,461	11,000	10,700	10,700	11,000	11,000	10,700	10,700	11,000
30 Net Appropriations	(214,800)	(228,957)	(229,208)	(229,208)	(222,230)	(217,169)	(218,393)	(225,127)	(226,344)	(220,458)	(221,012)	(227,704)
31 Other Debits	(3,000)	(3,000)	(3,000)	(3,000)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)
32 Total Deductions	(217,800)	(231,957)	(232,208)	(232,208)	(224,430)	(219,369)	(220,593)	(227,327)	(228,544)	(222,658)	(223,212)	(229,904)
33												
34												
35 Current Year Balance	(5,800)	(19,273)	(19,224)	(5,324)	(9,930)	(5,952)	(7,261)	(13,995)	(13,644)	(9,090)	(9,578)	(16,270)
36												
37 Balance, June 30 (Budgetary)	54,465	40,992	41,041	54,941	44,535	35,040	33,780	40,946	30,891	25,950	24,202	24,676
38												
39												
40 GAAP Adjustments	(24,680)	(24,680)	(24,680)	(24,680)	(24,680)	(24,680)	(23,850)	(24,680)	(24,680)	(24,680)	(23,850)	(24,571)
41												
42 Balance, June 30 (GAAP)	29,785	16,312	16,361	30,261	19,855	10,360	9,930	16,266	6,211	1,270	352	105,142

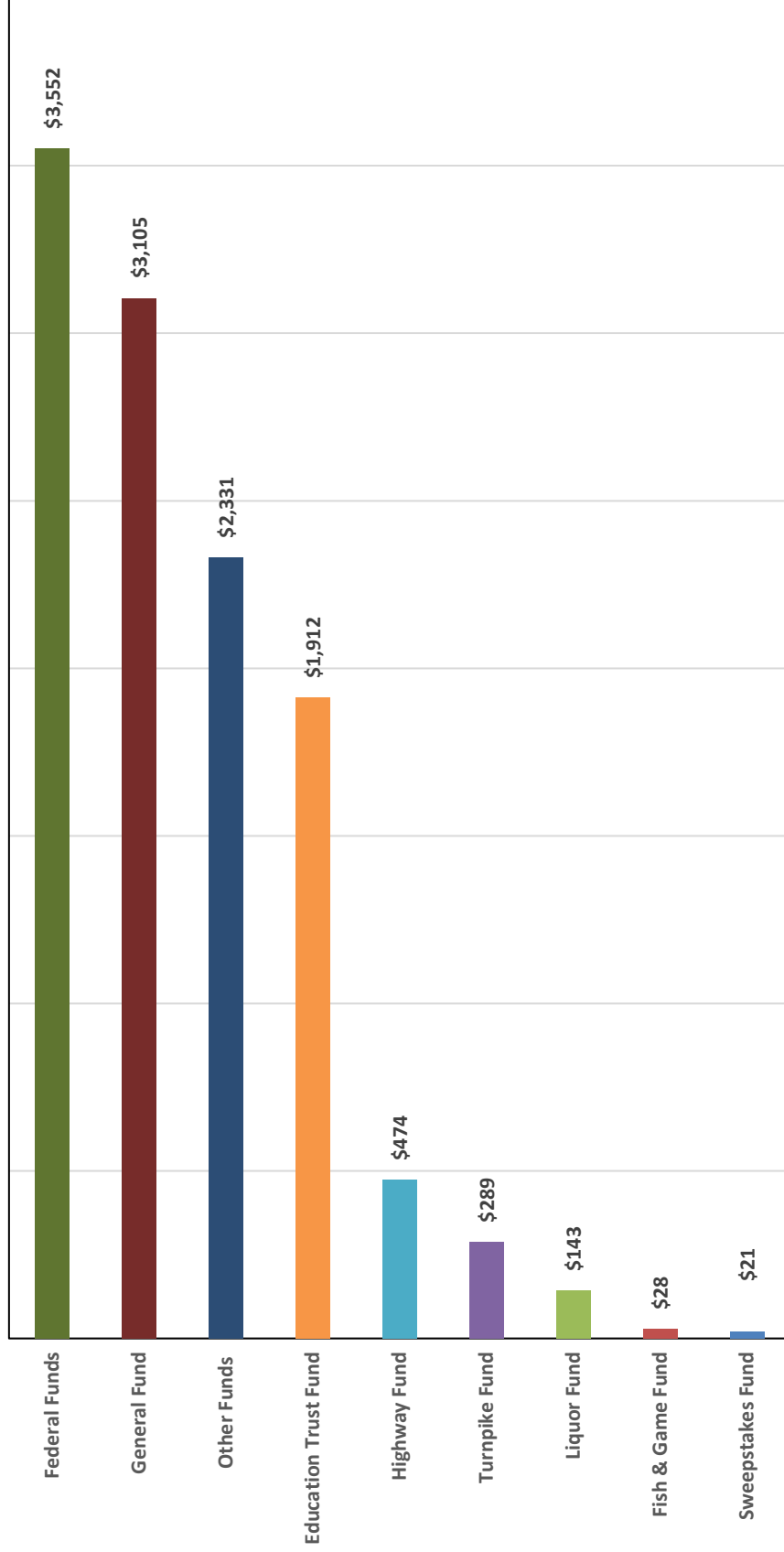
Note: Beginning FY 2017 budgetary balance and GAAP adjustments do not include \$485,320,000 of bonds authorized and unissued

STATE OF NEW HAMPSHIRE												
DRAFT COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS												
FISH AND GAME FUND												
(Dollars in Thousands)												
	FY 2017			FY 2018			FY 2019					
	Governor	H Finance	Senate	Governor	H Finance	Senate	Governor	H Finance	Senate	C of C	C of C	
1	\$ 2,326	\$ 2,326	\$ 2,326	\$ 2,126	\$ 1,984	\$ 1,984	\$ 2,126	\$ 1,984	\$ 1,869	\$ 1,869	\$ 1,869	
2												
3												
4												
5	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	
6												
7	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
8												
9	600	600	600	1,500	50	50	1,500	50	50	50	50	
10	13,500	13,500	13,550	14,400	12,950	12,950	14,400	12,950	12,950	12,950	12,950	
11												
12												
13	(14,500)	(14,500)	(14,500)	(13,158)	(13,908)	(13,908)	(13,572)	(14,322)	(14,322)	(14,322)	(14,322)	
14												
15		(209)	(209)									
16		(33)	(33)									
17												
18	400				(7)	(7)		(30)	(30)	(30)	(30)	
19	400	(242)	(242)		(7)	(7)		(30)	(30)	(30)	(30)	
20		2.8%	5.8%		3.0%	6.1%		2.9%	5.9%	5.9%	5.9%	
21	400	850	850	400	850	850	400	850	850	850	850	
22	(13,700)	(13,892)	(13,892)	(12,758)	(13,065)	(13,065)	(13,172)	(13,502)	(13,502)	(13,502)	(13,502)	
23												
24	(13,700)	(13,892)	(13,892)	(12,758)	(13,065)	(13,065)	(13,172)	(13,502)	(13,502)	(13,502)	(13,502)	
25												
26												
27	(200)	(342)	(342)	1,642	(115)	(115)	1,228	(552)	(552)	(552)	(552)	
28												
29	2,126	1,984	1,984	3,768	1,869	1,869	4,996	1,317	1,317	1,317	1,317	
30												
31	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	
32												
33												
34	926	784	784	2,568	669	669	3,796	117	117	117	117	

**CHAPTER 155, 2017 LEGISLATIVE SESSION
 THE OPERATING BUDGET FOR FY 18/19
 TOTAL APPROPRIATIONS BY CATEGORY \$11,854.8**

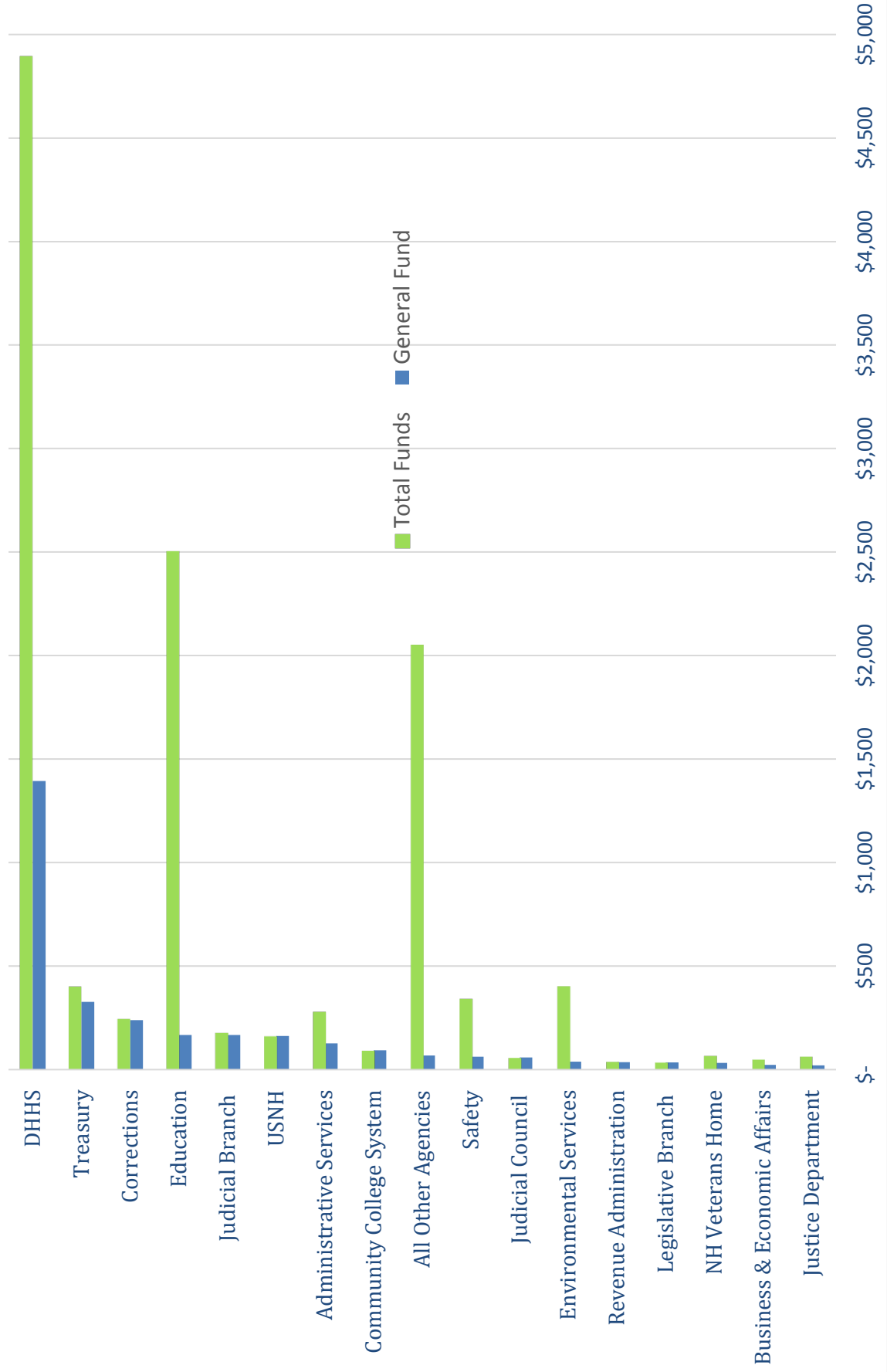


**CHAPTER 155, 2017 LEGISLATIVE SESSION
THE OPERATING BUDGET FOR FY 18/19
TOTAL APPROPRIATIONS BY SOURCE OF FUNDS \$11,855**



Section 1 Only
Amounts in Millions
LBA
January 2019

FY 2018-2019 Operating Budget
General Fund and Total Funds Appropriations by Agency
(In Millions)



TITLE I

THE STATE AND ITS GOVERNMENT

CHAPTER 14

LEGISLATIVE OFFICERS AND PROCEEDINGS

Legislative Budget Assistant

Section 14:30-a

14:30-a Fiscal Committee. –

- I. There is hereby established a fiscal committee of the general court. Said committee shall consist of 10 members. Five shall be members of the house as follows: the chairperson of the finance committee and 2 other members of the committee, appointed by the chairperson; and 2 other house members appointed by the speaker of the house. Five members shall be members of the senate as follows: the chairperson of the finance committee and 2 other members of that committee, appointed by the chairperson; and 2 other senators appointed by the senate president. The chairperson of the house finance committee shall be the chairperson of the fiscal committee.
- II. The committee shall, while the general court is in session and during the interim, consult with, assist, advise, and supervise the work of the legislative budget assistant, and may at its discretion investigate and consider any matter relative to the appropriations, expenditures, finances, revenues or any of the fiscal matters of the state. The members shall be paid the regular legislative mileage during the interim while engaged in their work as members of the committee.
- III. The fiscal committee shall consider recommendations proposed to it by the legislative performance audit and oversight committee established under RSA 17-N:1. The fiscal committee shall adopt all recommendations proposed to it as provided in RSA 17-N:1, III by the performance audit and oversight committee unless the fiscal committee refuses by unanimous vote to adopt such recommendations.
- IV. [Repealed.]
- V. [Repealed.]
- VI. Any non-state funds in excess of \$100,000, whether public or private, including refunds of expenditures, federal aid, local funds, gifts, bequests, grants, and funds from any other non-state source, which under state law require the approval of governor and council for acceptance and expenditure, may be accepted and expended by the proper persons or agencies in the state government only with the prior approval of the fiscal committee of the general court.

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

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
FISCAL YEAR 2018										
17-142	August'17	Adjutant General's Department	RSA 14:30-a, VI	-	839,412	-	839,412	-	-	
18-083	May'18	Adjutant General's Department	RSA 14:30-a, VI	-	4,079,075	-	4,079,075	-	-	
		Adjutant General's Department Total		-	4,918,487	-	4,918,487	-	-	
17-142	August'17	Administrative Services, Department of	RSA 14:30-a, VI	-	157,158	-	157,158	-	-	
		Administrative Services, Department of Total		-	157,158	-	157,158	-	-	
18-102	May'18	Business & Economic Affairs, Department of	RSA 12:0-21, II, RSA 14:30, VI and RSA 124:15	-	182,000	128,559	310,559	-	-	Establishes a consultant line
		Business & Economic Affairs, Department of Total		-	182,000	128,559	310,559	-	-	
17-118	August'17	Department of Corrections	RSA 14:30-a, VI; RSA 124:15	-	-	17,995	17,995	-	-	Temporary Part-time position extended.
18-003	February'18	Department of Corrections	RSA 14:30-a, VI; RSA 124:15	-	-	450,000	450,000	1	-	
18-068	April '18	Department of Corrections	Chapter 155, Laws of 2017	211,144	-	-	211,144	-	-	
18-073	April '18	Department of Corrections	Chapter 155, Laws of 2017	1,045,334	-	-	1,045,334	-	-	
		Department of Corrections Total		1,256,478	-	467,995	1,724,473	1	-	
17-151	Sept.'17	Department of Education	RSA 14:30-a, VI	-	1,179,841	-	1,179,841	-	-	
17-160	Sept.'17	Department of Education	RSA 14:30-a, VI	-	385,466	-	385,466	-	-	
		Department of Education Total		-	1,565,307	-	1,565,307	-	-	
17-107	August'17	Environmental Services, Department of	RSA 14:30-a, VI	-	-	-	-	-	-	Extends the end date to 12/31/2018 No additional funds.
17-113	August'17	Environmental Services, Department of	RSA 14:30-a, VI	-	-	-	-	-	-	Extends the end date to 12/31/2018 No additional funds.
17-122	August'17	Environmental Services, Department of	RSA 14:30-a, VI	-	-	20,000,000	20,000,000	-	-	
17-153	Sept.'17	Environmental Services, Department of	RSA 14:30-a, VI; RSA 124:15	-	245,224	-	245,224	-	-	
17-203	Dec'17	Environmental Services, Department of	RSA 14:30-a, VI	-	15,000,000	-	15,000,000	-	-	
18-010	January'18	Environmental Services, Department of	RSA 14:30-a, VI; RSA 485-F:3	-	-	35,204,700	35,204,700	-	-	
18-037	February'18	Environmental Services, Department of	RSA 14:30-a, VI; RSA 485-F:3, RSA 124:15	-	-	625,824	625,824	5	-	
18-040	March '18	Environmental Services, Department of	RSA 14:30-a, VI	-	152,305	-	152,305	-	-	
18-063	April '18	Environmental Services, Department of	RSA 14:30-a, VI	-	-	-	-	-	-	16-041 extended to 9/30/2018
		Environmental Services, Department of Total		-	15,397,529	55,830,524	71,228,053	5	-	
17-176	Oct'17	Fish and Game Department	RSA 14:30-a, VI	-	2,574,600	-	2,574,600	-	-	
		Fish and Game Department Total		-	2,574,600	-	2,574,600	-	-	
17-028	February'18	DHHS - Office of the Commissioner	RSA 9:16-a, RSA 14:30-a, VI	-	2,750,495	(14,387)	2,736,108	-	-	
17-029	February'18	DHHS - Office of the Commissioner	RSA 9:16-a, RSA 14:30-a, VI	-	(242,800)	76,884	(165,916)	-	-	
18-074	April '18	DHHS - Office of the Commissioner	RSA 9:16-a, RSA 14:30-a, VI	-	750,750	3,500,000	4,250,750	-	-	
18-095	May'18	DHHS - Office of the Commissioner	RSA 9:16-a, RSA 14:30-a, VI	-	703,877	(4,936)	698,941	-	-	
18-096	May'18	DHHS - Office of the Commissioner	RSA 9:16-a, RSA 14:30-a, VI	-	(473,768)	1,439	(472,329)	-	-	
18-117	June'18	DHHS - Office of the Commissioner	RSA 9:16-a, RSA 14:30-a, VI	-	-	3,500,000	3,500,000	-	-	
18-119	June'18	DHHS - Office of the Commissioner	RSA 9:16-a, RSA 14:30-a, VI	-	2,031,276	-	2,031,276	-	-	
18-127	June'18	DHHS - Office of the Commissioner	RSA 9:16-a, RSA 14:30-a, VI	-	(3,898)	612	(3,286)	-	-	
18-137	June'18	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	19,998,933	(7,021,821)	12,977,112	-	-	
		DHHS - Office of the Commissioner Total		-	25,514,865	37,791	25,552,656	-	-	
17-179	January'18	DHHS - Child Support	RSA 14:30-a, VI	-	-	775,000	775,000	-	-	
		DHHS - Child Support Total		-	-	775,000	775,000	-	-	
17-138	Sept.'17	DHHS - Children, Youth & Families	RSA 14:30-a, VI	-	-	178,865	178,865	-	-	Federal grant through NH Department of Education.
17-156	Sept.'17	DHHS - Children, Youth & Families	RSA 14:30-a, VI	-	102,853	-	102,853	-	-	

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
17-180	Oct'17	DHHS - Children, Youth & Families	RSA 14:30-a, VI	-	181,643	-	181,643	-	-	
17-177	Oct'17	DHHS - Children, Youth & Families	RSA 14:30-a, VI	-	244,172	-	244,172	-	-	
17-205	Dec'17	DHHS - Children, Youth & Families	RSA 14:30-a, VI	-	820,478	820,478	820,478	-	-	
18-018	February'18	DHHS - Children, Youth & Families	RSA 14:30-a, VI	-	326,407	999,343	326,407	-	-	
18-032	February'18	DHHS - Children, Youth & Families Total	RSA 14:30-a, VI	-	855,075	999,343	1,854,418	-	-	
		DHHS - Division of Family Assistance	RSA 14:30-a, VI	-	10,010,500	-	10,010,500	-	-	
		DHHS - Division of Family Assistance Total	RSA 14:30-a, VI	-	10,010,500	-	10,010,500	-	-	
18-030	February'18	DHHS - Division of Client Services	RSA 14:30-a, VI; RSA 124:15	-	13,028,118	-	13,028,118	-	-	Class 046 Consultant
		DHHS - Division of Client Services Total	RSA 14:30-a, VI	-	13,028,118	-	13,028,118	-	-	
17-117	August'17	DHHS - Office of Medicaid Services	RSA 14:30-a, VI	-	35,034,999	-	35,034,999	-	-	
17-174	Oct'17	DHHS - Office of Medicaid Services	RSA 14:30-a, VI	-	106,282	-	106,282	-	-	
17-204	Dec'17	DHHS - Office of Medicaid Services	RSA 14:30-a, VI	-	664,418	-	664,418	-	-	
18-058	March '18	DHHS - Office of Medicaid Services	RSA 14:30-a, VI; RSA 9:16-a	-	5,555,333	-	5,555,333	-	-	
		DHHS - Office of Medicaid Services Total	RSA 14:30-a, VI	-	41,361,032	-	41,361,032	-	-	
17-141	August'17	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	71,387	-	71,387	-	-	Position extended.
17-152	Sept'17	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	314,936	-	314,936	-	-	
17-163	Oct'17	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	215,302	-	215,302	-	-	
17-169	Oct'17	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	109,686	-	109,686	-	-	
17-183	Oct'17	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	80,178	-	80,178	-	-	Position extended.
		DHHS - Division of Public Health Services Total	RSA 14:30-a, VI	-	791,489	-	791,489	-	-	
18-099	May'18	DHHS - Division of Behavioral Health	RSA 14:30-a, VI	-	487,509	-	487,509	-	-	
18-100	May'18	DHHS - Division of Behavioral Health	RSA 14:30-a, VI	-	100,000	-	100,000	-	-	
		DHHS - Division of Behavioral Health Total	RSA 14:30-a, VI	-	587,509	-	587,509	-	-	
18-031	February'18	DHHS - New Hampshire Hospital	RSA 14:30-a, VI	-	772,000	772,000	772,000	-	-	
17-208	Dec'17	Information Technology, Department of	RSA 14:30-a, VI; RSA 124:15	-	50,000	50,000	50,000	-	-	Class 046 Consultant
		Information Technology, Department of Total	RSA 14:30-a, VI; RSA 124:15	-	50,000	50,000	50,000	-	-	
17-114	Oct'17	Insurance Department	RSA 14:30-a, VI; RSA 124:15	-	501,125	-	501,125	-	-	Class 046 Consultant established. Extends 17-028 through October 2018. No additional funds.
17-140	Oct'17	Insurance Department	RSA 14:30-a, VI; RSA 124:15	-	-	-	-	-	-	
18-042	March '18	Insurance Department	RSA 14:30-a, VI; RSA 124:15	-	139,012	-	139,012	-	-	Class 046 Consultant
		Insurance Department Total	RSA 14:30-a, VI	-	640,137	-	640,137	-	-	
18-015	January'18	Judicial Council	RSA 604-A: 1-b	100,000	-	-	100,000	-	-	
18-044	March '18	Judicial Council	RSA 604-A: 1-b	450,000	-	-	450,000	-	-	
18-079	April '18	Judicial Council	RSA 604-A: 1-b	685,000	-	-	685,000	-	-	
		Judicial Council Total	RSA 14:30-a, VI	1,235,000	-	-	1,235,000	-	-	
17-123	August'17	Justice, Department of	RSA 14:30-a, VI	-	137,925	137,925	137,925	-	-	Extends the end date to 09/30/2018 No additional funds.
17-124	August'17	Justice, Department of	RSA 14:30-a, VI	-	-	-	-	-	-	
17-170	Oct'17	Justice, Department of	RSA 14:30-a, VI	-	283,958	-	283,958	-	-	
17-206	Dec'17	Justice, Department of	RSA 14:30-a, VI	-	200,000	-	200,000	-	-	
18-009	January'18	Justice, Department of	RSA 7:12, I	886,537	-	-	886,537	-	-	
		Justice, Department of Total	RSA 14:30-a, VI; RSA 124:15	886,537	483,958	137,925	1,508,420	-	-	Two positions extended. Establish Planning Analyst and extend 2 positions and consultant funds.
17-137	August'17	Office of Professional Licensure and Certification	RSA 14:30-a, VI; RSA 124:15	-	-	222,821	222,821	-	-	
18-052	March '18	Office of Professional Licensure and Certification	RSA 14:30-a, VI; RSA 124:15, Chapter 156:137, Laws of 2017	100,000	-	267,363	367,363	1	-	
		Office of Professional Licensure and Certification Total		100,000	-	490,184	590,184	1	-	

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
17-125	August'17	Department of Natural & Cultural Resources	RSA 14:30-a, VI	-	-	-	-	-	-	Extends the end date to 06/30/2018 No additional funds.
		Department of Natural & Cultural Resources Total								
17-121	August'17	Safety, Department of	RSA 14:30-a, VI	-	106,788	-	106,788	-	-	
17-126	August'17	Safety, Department of	RSA 14:30-a, VI	-	-	165,087	165,087	-	-	
17-127	August'17	Safety, Department of	RSA 14:30-a, VI	-	838,550	-	838,550	-	-	
17-128	August'17	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	320,398	-	320,398	-	-	Part-time position extended.
17-130	August'17	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	136,163	136,163	-	-	Continue two full-time positions Federal funds from Highway Safety, position extended.
17-129	Sept '17	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	221,747	221,747	-	-	
17-154	Sept'17	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	302,055	302,055	-	1	
17-182	Oct'17	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	284,426	284,426	-	-	Two positions extended.
17-207	January'18	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	785,660	-	785,660	2	-	
18-001	January'18	Safety, Department of	RSA 14:30-a, VI	-	-	580,513	580,513	-	-	
15-005	January'18	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	116,609	116,609	-	-	Continue consultant positions
18-019	February'18	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	657,188	-	657,188	1	-	
18-053	March '18	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	1,330,000	-	1,330,000	-	-	
18-064	April '18	Safety, Department of	RSA 14:30-a, VI	-	-	405,434	405,434	-	-	
18-065	April '18	Safety, Department of	RSA 14:30-a, VI	-	-	-	-	-	-	Amends 17-128 between lines
18-066	April '18	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	16,696,858	-	16,696,858	1	-	
18-075	April '18	Safety, Department of	RSA 14:30-a, VI	-	-	167,906	167,906	-	-	
18-087	May'18	Safety, Department of	RSA 14:30-a, VI	-	-	247,156	247,156	-	-	
18-098	May'18	Safety, Department of	RSA 14:30-a, VI	-	-	628,312	628,312	-	-	
		Safety, Department of Total		-	20,982,598	3,008,242	23,990,840	4	1	
17-171	Oct'17	Transportation, Department of	RSA 14:30-a, VI	-	789,750	-	789,750	-	-	
17-172	Oct'17	Transportation, Department of	RSA 14:30-a, VI and , RSA 228:69,1 (b)	-	-	325,000	325,000	-	-	Special Railroad Fund
18-002	January'18	Transportation, Department of	RSA 14:30-a, VI	-	-	214,962	214,962	-	-	
18-060	April '18	Transportation, Department of	RSA 14:30-a, VI	-	138,329	-	138,329	-	-	
18-109	June'18	Transportation, Department of	RSA 14:30-a, VI	-	-	312,754	312,754	-	-	
		Transportation, Department of Total		-	928,079	852,716	1,780,795	-	-	
18-121	June'18	State Treasury	RSA 14:30-a, VI	-	-	500,000	500,000	-	-	
18-130	June'18	State Treasury	RSA 14:30-a, VI	-	-	800,000	800,000	-	-	
		State Treasury, Total		-	-	1,300,000	1,300,000	-	-	
		FY 2018 Total		3,478,015	139,978,441	64,850,279	208,306,735	11	1	
FISCAL YEAR 2019										
18-136	July'18	Adjutant General's Department	RSA 14:30-a, VI; RSA 124:15	-	-	200,000	200,000	2	-	
		Adjutant General's Department Total		-	-	200,000	200,000	2	-	
18-178	Sept'18	Administrative Services, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	146,500	146,500	-	1	
		Administrative Services Department Total		-	-	146,500	146,500	-	1	
18-227	Nov'18	Business & Economic Affairs, Department of	RSA 14:30-a, VI	-	224,750	-	224,750	-	-	
		Business & Economic Affairs, Department of Total		-	224,750	-	224,750	-	-	
18-003	February'18	Department of Corrections	RSA 14:30-a, VI; RSA 124:15	-	-	450,000	450,000	-	-	
		Department of Corrections Total		-	-	450,000	450,000	-	-	
17-151	Sept'17	Department of Education	RSA 14:30-a, VI	-	1,000,000	-	1,000,000	-	-	
18-148	July '18	Department of Education	RSA 14:30-a, VI	-	-	500,000	500,000	-	-	
18-174	Sept'18	Department of Education	RSA 14:30-a, VI	-	618,375	-	618,375	-	-	
		Department of Education Total		-	1,618,375	500,000	2,118,375	-	-	

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
18-084	May'18	Environmental Services, Department of	RSA 14:30-a, VI	-	-	32,215,163	32,215,163	-	-	
18-115	June'18	Environmental Services, Department of	RSA 14:30-a, VI	-	-	10,000,000	10,000,000	-	-	
18-116	June'18	Environmental Services, Department of	RSA 14:30-a, VI	-	10,000,000	-	10,000,000	-	-	
18-194	Oct'18	Environmental Services, Department of	RSA 14:30-a, VI	-	-	240,000	240,000	-	-	
18-214	Nov.'18	Environmental Services, Department of	RSA 14:30-a, VI	-	-	40,000,000	40,000,000	-	-	
18-215	Nov.'18	Environmental Services, Department of	RSA 14:30-a, VI	-	-	24,220,000	24,220,000	-	-	
18-199	Oct'18	Environmental Services, Department of Total		-	10,000,000	106,675,163	116,675,163	-	-	
18-143	July'18	DHHS- Office of Finance	RSA 9:16-a, RSA 14:30-a, VI	-	-	786,449	786,449	-	-	
18-144	July'18	DHHS- Office of Finance Total		-	-	786,449	786,449	-	-	
18-195	July'18	DHHS - Division of Client Services	RSA 14:30-a, VI; RSA 124:15	-	2,966,646	-	2,966,646	-	-	Class 046 Consultant
18-144	July'18	DHHS - Division of Client Services Total		-	2,966,646	-	2,966,646	-	-	
18-194	July'18	DHHS - Human Services & Behavioral Health	RSA 14:30-VI	-	-	1,600,000	1,600,000	-	-	
18-195	Oct'18	DHHS - Human Services & Behavioral Health	RSA 14:30-VI	-	4,249,168	-	4,249,168	-	-	
18-197	Oct'18	DHHS - Human Services & Behavioral Health Total		-	4,249,168	1,600,000	5,849,168	-	-	
17-117	August'17	DHHS- Long Term Supports & Services	RSA 14:30-VI	-	708,909	-	708,909	-	-	
17-204	Dec'17	DHHS- Long Term Supports & Services Total		-	708,909	-	708,909	-	-	
18-105	May'18	DHHS - Office of Medicaid Business & Policy	RSA 14:30-a, VI	-	35,034,999	-	35,034,999	-	-	
18-212	Nov.'18	DHHS - Office of Medicaid Business & Policy	RSA 14:30-a, VI	-	586,675	-	586,675	-	-	
17-141	August'17	DHHS - Office of Medicaid Business and Policy Total		-	35,621,674	-	35,621,674	-	-	
17-183	Oct'17	DHHS - Children, Youth & Families	RSA 14:30-a, VI	-	102,827	-	102,827	-	-	
18-085	May'18	DHHS - Children, Youth & Families - Total		-	219,448	102,827	322,275	-	-	Position extended.
18-209	Oct'18	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	73,337	-	73,337	-	-	Position extended.
18-213	Nov.'18	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	82,703	-	82,703	-	-	Position extended.
18-099	May'18	DHHS - Division of Public Health Services Total		-	104,650	-	104,650	-	-	Position extended.
18-108	June'18	DHHS - Division of Behavioral Health	RSA 14:30-a, VI	-	3,535,326	-	3,535,326	-	-	
18-175	Sept.'18	DHHS - Division of Behavioral Health	RSA 14:30-a, VI	-	289,505	-	289,505	-	-	
18-176	Sept.'18	DHHS - Division of Behavioral Health - Total		-	4,085,521	-	4,085,521	-	-	
17-114	Oct'17	Insurance Department	RSA 14:30-a, VI	-	240,248	-	240,248	-	-	
18-187	Oct'18	Insurance Department	RSA 14:30-a, VI	-	250,000	-	250,000	-	-	
18-235	Nov.'18	Insurance Department Total		-	1,508,931	-	1,508,931	1	-	State Opioid Response Grant
18-236	Nov.'18	Justice, Department of	RSA 14:30-a, VI; RSA 124:15	-	19,296,637	-	19,296,637	6	-	
18-216	Nov.'18	Justice, Department of	RSA 7:12, I	1,175,000	-	-	1,175,000	7	-	
18-155	Sept.'18	Justice, Department of Total		1,175,000	6,104,183	-	7,279,183	-	-	
18-156	Sept.'18	Safety, Department of	RSA 14:30-a, VI	-	-	180,565	180,565	-	-	
18-163	Sept.'18	Safety, Department of	RSA 14:30-a, VI	-	-	109,570	109,570	-	-	
18-164	Sept.'18	Safety, Department of	RSA 14:30-a, VI	-	1,781,531	-	1,781,531	-	-	
18-185	Sept.'18	Safety, Department of	RSA 14:30-a, VI	-	135,000	-	135,000	-	-	
18-198	Oct'18	Safety, Department of	RSA 14:30-a, VI	-	247,665	-	247,665	-	-	Positions extended.
				-	335,900	-	335,900	-	-	

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
18-188	Oct'18	Safety, Department of	RSA 14:30-a, VI	-	8,076,055	-	8,076,055	-	-	
18-228	Nov.'18	Safety, Department of	RSA 14:30-a, VI	-	158,870	158,870	158,870	-	-	
18-229	Nov.'18	Safety, Department of	RSA 14:30-a, VI	-	328,902	-	328,902	-	-	
18-230	Nov.'18	Safety, Department of	RSA 14:30-a, VI	-	-	405,419	405,419	-	-	
18-231	Nov.'18	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	720,870	-	720,870	-	-	Positions extended.
		Safety, Department of Total		-	11,042,358	1,437,989	12,480,347	-	-	
18-171	Oct'17	Office of Strategic Initiatives	RSA 14:30-a, VI	-	275,456	-	275,456	-	-	
		Office of Strategic Initiatives Total		-	275,456	-	275,456	-	-	
18-149	July'18	Transportation, Department of	RSA 14:30-a, VI	-	5,245,000	-	5,245,000	-	-	
18-165	Sept.'18	Transportation, Department of	RSA 14:30-a, VI	-	-	106,250	106,250	-	-	
		Transportation, Department of Total		-	5,245,000	-	5,351,250	7	-	
		FY 2019 Total		1,175,000	103,972,816	112,005,178	217,152,994	7	-	

STATE OF NEW HAMPSHIRE

**COMPREHENSIVE
ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended

June 30, 2018



Prepared by the Department of Administrative Services

Charles M. Arlinghaus, Commissioner

Division of Accounting Services

Dana M. Call, Comptroller

Sheri L. Rockburn, Deputy Comptroller

and the Bureau of Financial Reporting

Karen J. Burke, Administrator

Catherine L. Bogan

Marc A. Sandella

This document and related information can be accessed at <http://das.nh.gov/accounting/reports.asp>

Financial Information
General Fund & Education Trust Fund FY 2016, 2017 & 2018

(\$ in millions)

	FY 2016	FY 2017			FY 2018		
	Total	General	Education	Total	General	Education	Total
Undesignated Fund Balance, July 1	\$49.0	\$88.5		\$88.5			
Unrestricted Revenue	2,457.6	1,503.2	\$904.3	2,407.5	\$1,595.7	\$981.5	\$2,577.2
Exxon Settlement - 10% to RDF	30.7						
Total Additions	2,488.3	1,503.2	904.3	2,407.5	1,595.7	981.5	2,577.2
Deductions:							
Appropriations Net of Estimated Revenues	(2,381.0)	(1,425.7)	(973.1)	(2,398.8)	(1,533.1)	(961.6)	(2,494.7)
Additional Appropriations		(133.1)	(9.1)	(142.2)	(64.4)	(1.5)	(65.9)
Less Lapses	40.3	47.6	15.7	63.3	93.4	1.4	94.8
Total Net Appropriations	(2,340.7)	(1,511.2)	(966.5)	(2,477.7)	(1,504.1)	(961.7)	(2,465.8)
Adjustments	(36.7)	22.0		22.0	(0.6)	1.6	1.0
Current Year Balance	110.9	14.0	(62.2)	(48.2)	91.0	21.4	112.4
Fund Balance Transfers (To)/From:							
Rainy Day	(70.7)	(7.0)		(7.0)	(10.0)		(10.0)
Highway Fund		(13.9)		(13.9)			
Fish and Game Fund	(0.7)	(0.7)		(0.7)			
Public School Infrastructure Fund		(18.7)		(18.7)	(6.6)		(6.6)
Education Trust Fund		(62.2)	62.2				
Undesignated Fund Balance, June 30	\$88.5			\$0.0	\$74.4	\$21.4	\$95.8
Reserved for Rainy Day Account	93.0	100.0		100.0	110.0		110.0
Total Unassigned Fund Balance	\$181.5	\$100.0		\$100.0	\$184.4	\$21.4	\$205.8

Public School Infrastructure Fund FY 2017 & 2018

(\$ in millions)

	FY 2017	FY 2018
Fund Balance, July 1		\$18.7
HB1415 from funds not otherwise appropriated		10.0
Total Additions		10.0
Deductions:		
Appropriations: Fiscal Committee approved		(25.3)
Total Net Appropriations		(25.3)
Current Year Balance		(15.3)
Fund Balance Transfers (To)/From:		
General Fund FY17 Surplus	\$18.7	
Reserved for Public School Infrastructure	\$18.7	\$3.4

STATE OF NEW HAMPSHIRE
SCHEDULE OF STATUTORY UNASSIGNED - OTHER FUND BALANCE
GENERAL FUND
FOR THE LAST TEN YEARS
(Expressed in Thousands)

	Fiscal Year Ended June 30									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Balance, July 1 (Budgetary Method)	\$159,581	\$218,442	\$192,511	\$165,501	\$214,070	\$183,904	\$210,884	\$112,355	\$24,094	\$103,494
Additions:										
Unrestricted Revenue	1,595,673	1,503,190	1,528,800	1,397,673	1,322,342	1,436,618	1,376,620	1,385,183	1,426,310	1,375,355
Total Unrestricted Revenue	1,595,673	1,503,190	1,528,800	1,397,673	1,322,342	1,436,618	1,376,620	1,385,183	1,426,310	1,375,355
Transfer from Other Funds		1,158	783	760	2,589	793	1,952	38,333	9,576	865
Bonds Authorized and Unissued										
Other Credits	1,717	441					145	975	6,800	529
Total Additions	1,597,390	1,504,789	1,529,583	1,398,433	1,324,931	1,437,411	1,378,717	1,424,491	1,442,686	1,376,749
Deductions:										
Appropriations Net of Estimated Revenues:										
General Government	288,841	302,735	275,201	272,577	259,245	257,703	261,384	282,297	319,116	342,736
Administration of Justice and Public Protection	284,605	277,029	255,233	222,846	217,101	210,595	211,009	221,054	217,743	209,521
Resource Protection and Development	38,085	37,452	32,980	31,444	18,055	27,246	29,693	33,118	38,183	42,348
Transportation	21,085	37,824	975	976	1,077	919	917	1,071	573	1,155
Health and Social Services	745,993	686,866	641,842	586,310	606,356	660,317	660,712	691,787	663,458	678,334
Education	218,964	216,933	217,476	211,330	203,609	168,691	156,406	193,707	201,346	197,570
Liquor Commission										37,570
Total Appropriations Net of Estimated Revenues	1,597,573	1,558,839	1,423,707	1,325,483	1,305,443	1,325,471	1,320,121	1,423,034	1,440,419	1,509,234
Less: Lapses	(93,449)	(47,568)	(39,844)	(67,711)	(54,424)	(59,312)	(39,463)	(97,154)	(60,700)	(71,246)
Net Appropriations	1,504,124	1,511,271	1,383,863	1,257,772	1,251,019	1,266,159	1,280,658	1,325,880	1,379,719	1,437,988
Transfers to Other Funds	85,756	45,422	79,213	100,502	122,102	140,134	124,281	50	52,988	18,067
Other Debits			576	135	379	952	758	32	1,452	94
Designation or Reserve Accounts	10,000	6,957	40,000	13,014					(79,734)	
Total Deductions	1,599,880	1,563,650	1,503,652	1,371,423	1,373,500	1,407,245	1,405,697	1,325,962	1,354,425	1,456,149
Balance, June 30 (Budgetary Method)	157,091	159,581	218,442	192,511	165,501	214,070	183,904	210,884	112,355	24,094
Adjustments:										
Receivables	75,380	79,327	72,870	81,816	67,887	20,832	17,701	71,238	38,435	55,183
Accounts Payable and Accrued Liabilities	(158,076)	(153,152)	(174,771)	(146,699)	(109,457)	(41,401)	(47,685)	(140,427)	(116,599)	(100,100)
Transfer from General to Liquor Fund										(5,973)
Additional Transfers (to) from other Funds/Accounts		(32,660)								79,734
Total Adjustments	(82,696)	(106,485)	(101,901)	(64,883)	(41,570)	(20,569)	(29,984)	(69,189)	(78,164)	28,844
Year-End Transfer to/from the Education Trust Fund		(53,096)	(28,052)	(78,628)	(102,041)	(121,324)	(140,084)	(124,023)	31,490	(52,938)
Balance, June 30	\$74,395	\$88,489	\$49,000	\$21,890	\$72,177	\$13,836	\$17,672	\$65,681		

Note: Beginning fiscal year 2011, the fund balance categories were reclassified as a result of implementing GASB Statement 54. Fund balance has not been restated for prior years.

See accompanying Independent Auditors' Report

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

	Fiscal Year Ended June 30									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Balance July 1										
Additions										
Unrestricted Revenue										
Statewide Property Tax (2)	\$363,149	\$363,432	\$363,138	\$363,353	\$363,599	\$363,675	\$363,121	\$363,647	\$363,166	\$363,653
Utility Property Tax	45,166	41,755	43,256	41,044	35,771	33,249	33,067	32,319	29,929	28,972
BPT Increase	88,858	68,397	74,167	61,076	58,442	56,692	55,309	49,264	57,590	53,894
BET Increase	211,035	168,402	181,032	146,338	146,471	149,718	135,815	129,401	122,157	123,389
Meals & Rentals	9,207	8,557	8,525	8,546	7,697	7,232	7,559	6,643	4,235	6,107
Real Estate Tax Increase	49,726	47,198	44,877	38,799	33,700	31,099	29,196	27,975	28,832	27,736
Tobacco Tax Increase	87,077	90,472	94,658	92,575	89,753	79,631	78,843	96,805	113,004	128,796
Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Transfers from Lottery	87,279	76,120	79,185	77,277	75,414	77,708	70,263	63,460	67,584	69,619
Total Revenue	981,497	904,333	928,838	869,008	850,847	839,004	813,173	809,514	826,497	842,166
General Fund										
Budgeted Appropriations										
Other Credits	1,573									
Total Additions	983,070	904,333	928,838	869,008	850,847	839,004	813,173	809,514	826,497	842,166
Deductions										
Appropriations										
Adequate Education Grant (1)	563,972	570,584	570,121	572,711	572,465	577,792	578,204	482,725	336,852	526,707
Adequate Education Grant (2)	363,149	363,432	363,138	363,353	363,599	363,675	363,121	363,647	363,166	363,653
Total Grants	927,121	934,016	933,259	936,064	936,064	941,467	941,325	846,372	700,018	890,360
DRA-Property Tax Relief	1,850	2,150	2,150	2,900	2,887	2,706	1,246	3,300	5,210	5,390
DOE-Charter Schools	34,079	36,993	21,891	22,177	18,905	11,085	5,185	6,407	4,830	2,378
DOE-Kindergarten Aid						1,952	1,952	3,678	3,678	
DOE-Fiscal Disparity Grants						5,026	4,266	51,187	39,760	
DOE-Education Transition Aid								43,491	43,657	
Total Appropriations	963,050	973,159	957,300	961,141	957,856	962,236	953,974	954,435	797,153	898,128
Less Lapses	(1,413)	(15,730)	(410)	(13,505)	(4,968)	(2,272)	(717)	(20,898)	(2,146)	(3,024)
Net Appropriations	961,637	957,429	956,890	947,636	952,888	959,964	953,257	933,537	795,007	895,104
Current Year Balance	\$21,433	\$(53,096)	\$(28,052)	\$(78,628)	\$(102,041)	\$(120,960)	\$(140,084)	\$(124,023)	\$31,490	\$(52,938)
End of Year										
Transfers From(To)										
General Fund										
FY 2009										52,938
FY 2010									(31,490)	
FY 2011								124,023		
FY 2012							140,084			
FY 2013						120,960				
FY 2014					102,041					
FY 2015				78,628						
FY 2016			28,052							
FY 2017		53,096								
FY 2018										
Balance, June 30	\$21,433									

(1) State Education Grant Disbursed by State

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

Note: Beginning fiscal year 2011, the fund balance categories were reclassified as a result of implementing GASB Statement 54. Fund balance has not been restated for prior years.

**STATE OF NEW HAMPSHIRE
SCHEDULE OF STATUTORY FUND BALANCE
HIGHWAY FUND
FOR THE LAST TEN YEARS
(Expressed in Thousands)**

	Fiscal Year Ended June 30									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Balance (Deficit) July 1 (Budgetary Method)	\$521,084	\$545,585	\$338,578	\$350,618	\$360,926	\$347,198	\$205,152	\$271,881	\$(35,361)	\$(13,691)
Additions:										
Unrestricted Revenue:										
Gasoline Tax	125,838	124,478	123,791	125,849	124,670	123,337	123,168	124,967	123,741	132,125
Motor Vehicle Fees	97,665	96,009	91,645	117,129	113,831	113,428	112,234	132,132	150,158	99,312
Other	171	439	745	14,624	15,805	48,453	48,431	43,116	65,597	17,031
Total Unrestricted Revenue	223,674	220,926	216,181	257,602	254,306	285,218	283,833	300,215	339,496	248,468
Bonds/Notes Authorized and Unissued (1)			200,000				250,000		240,000	
Other Credits		14,500	750	2,722	2,800					
Total Additions	223,674	235,426	416,931	260,324	257,106	285,218	533,833	300,215	579,496	248,468
Deductions:										
Appropriations Net of Estimated Revenues	249,199	244,441	220,963	290,822	279,788	281,626	404,476	394,544	299,552	300,721
Less: Appropriation Adjustment ***								3,265	(19,770)	
Less: Lapses	(25,896)	(24,993)	(22,979)	(20,621)	(14,488)	(17,051)	(15,674)	(32,859)	(15,249)	(28,675)
Net Appropriations	223,303	219,448	197,984	270,201	265,300	264,575	388,802	364,950	264,533	272,046
Bonds/Notes Authorized and Unissued (1)	54,769	38,303	9,685							(1,908)
Other Debits	1,756	2,176	2,255	2,163	2,114	6,915	2,985	1,994	7,721	(1,908)
Total Deductions	279,828	259,927	209,924	272,364	267,414	271,490	391,787	366,944	272,254	270,138
Balance, June 30 (Budgetary Method)	464,930	521,084	545,585	338,578	350,618	360,926	347,198	205,152	271,881	(35,361)
Adjustments:										
Receivables	629	3,180		1,628	2,612	3,300	1,340	2,588	3,911	3,645
Bonds/Notes Authorized and Unissued	(392,248)	(447,017)	(485,320)	(295,005)	(295,005)	(295,005)	(295,005)	(160,000)	(240,000)	
Accounts Payable and Accrued Liabilities	(29,083)	(28,830)	(24,865)	(29,004)	(25,042)	(22,882)	(18,741)	(27,407)	(26,896)	(23,146)
Total Adjustments	(420,702)	(472,667)	(510,185)	(322,381)	(317,435)	(314,587)	(312,406)	(184,819)	(262,985)	(19,501)
Balance (Deficit), June 30	\$44,228	\$48,417	\$35,400	\$16,197	\$33,183	\$46,339	\$34,792	\$20,333	\$8,896	\$(54,862)

*** Adjustments where net appropriations for the Consolidated Federal Account is (reduced) increased and transferred to Undesignated Surplus

(1) Borrowing Authority per Ch 17, Laws of 2014, and as amended by Ch 276:210 and 276:211, Laws of 2015 (FY 2016); and Ch 228-A:2 for federal highway grant anticipation bonds (Garvee Bonds) as modified by Ch 231:13 Laws of 2010 (FY 2012 and 2010)

Note: Beginning fiscal year 2011, the fund balance categories were reclassified as a result of implementing GASB Statement 54. Fund balance has not been restated for prior years.

See accompanying Independent Auditors' Report

**STATE OF NEW HAMPSHIRE
SCHEDULE OF STATUTORY FUND BALANCE
FISH AND GAME FUND
FOR THE LAST TEN YEARS
(Expressed in Thousands)**

Fiscal Year Ended June 30

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Balance, July 1 (Budgetary Method)	\$2,898	\$2,326	\$1,541	\$2,187	\$2,352	\$3,203	\$4,238	\$5,031	\$5,845	\$5,406
Additions:										
Unrestricted Revenue	11,857	11,624	11,475	10,029	10,594	10,327	10,111	10,087	9,944	10,269
Other Credits	2,017	1,943	2,139	2,400	2,147	1,213	1,543	1,512	1,819	1,655
Total Additions	13,874	13,567	13,614	12,429	12,741	11,540	11,654	11,599	11,763	11,924
Deductions:										
Appropriations Net of Estimated Revenues	14,076	14,742	14,223	14,195	13,709	13,739	13,377	13,677	12,915	13,541
Less: Lapses	(1,210)	(1,747)	(1,394)	(1,120)	(803)	(1,523)	(792)	(1,389)	(838)	(2,252)
Net Appropriations	12,866	12,995	12,829	13,075	12,906	12,216	12,585	12,288	12,077	11,289
Other Debits						175	104	104	500	196
Total Deductions	12,866	12,995	12,829	13,075	12,906	12,391	12,689	12,392	12,577	11,485
Current Year Balance	1,008	572	785	(646)	(165)	(851)	(1,035)	(793)	(814)	439
Balance, June 30 (Budgetary Method)	3,906	2,898	2,326	1,541	2,187	2,352	3,203	4,238	5,031	5,845
Adjustments:										
Receivables	12	23	9	46	67	215	290	389	371	344
Accounts Payable and Accrued Liabilities	(1,251)	(1,169)	(1,261)	(1,186)	(1,019)	(942)	(1,260)	(1,808)	(1,821)	(1,608)
Total Adjustments	(1,239)	(1,146)	(1,252)	(1,140)	(952)	(727)	(970)	(1,419)	(1,450)	(1,264)
Balance, June 30	\$2,667	\$1,752	\$1,074	\$401	\$1,235	\$1,625	\$2,233	\$2,819	\$3,581	\$4,581

Note: Beginning fiscal year 2011, the fund balance categories were reclassified as a result of implementing GASB Statement 54. Fund balance has not been restated for prior years.

**STATE OF NEW HAMPSHIRE
SCHEDULE OF STATE EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

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

Full-Time Employees	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government										
Department of Information Technology	325	326	300	304	318	327	326	337	353	388
Department of Administrative Services	292	271	277	278	283	276	281	304	312	312
Department of Revenue Administration	142	133	136	128	138	117	118	165	177	194
Legislative Services	129	128	128	127	125	126	130	136	142	144
All other	204	304	315	278	218	270	213	234	240	253
Administration of Justice and Public Protection										
Department of Safety	1,075	1,048	1,022	1,014	1,015	992	1,011	1,026	1,065	1,085
Department of Corrections	777	771	770	800	766	782	792	810	856	944
Judicial Branch	584	570	539	532	531	531	526	595	634	670
Department of Employment Security	230	238	251	269	272	276	283	374	357	312
Liquor Commission	329	316	308	306	301	310	286	286	301	302
Adjutant General	119	125	112	113	115	123	123	113	121	120
All other	448	445	439	450	449	434	440	471	480	484
Resource Protection and Development										
Department of Environmental Services	418	342	333	367	427	421	413	429	469	470
Department of Natural and Cultural Resources	574	211	221	205	205	202	205	187	192	193
Fish and Game	173	174	175	182	179	179	182	185	186	184
All other	60	5	5	5	6	7	6	6	13	13
Transportation										
Department of Transportation	1,567	1,546	1,540	1,500	1,493	1,537	1,560	1,632	1,677	1,623
Health and Social Services										
Department of Health and Human Services:										
New Hampshire Hospital	517	521	527	543	549	538	534	627	704	737
Office of Commissioner	379	356	366	351	307	303	565	564	565	617
Division of Children and Youth*					1		347	347	336	372
Human Services*	723	706	685	685	714	712				
Division of Transitional Assistance	406	417	409	429	419	380	332	334	318	337
New Hampshire Veteran's Home	317	327	329	324	308	320	325	319	323	326
Division of Juvenile Justice Services*					5	4	258	260	290	313
Office of Health Management	235	229	220	220	225	230	241	226	232	265
All other	402	397	398	422	449	454	399	407	410	422
Education										
Department of Education	229	244	247	235	234	243	250	256	263	267
All other	78	78	75	60	59	60	71	85	87	92
State Total	10,732	10,228	10,127	10,127	10,111	10,154	10,217	10,715	11,103	11,439
Part-Time and Temporary Employees										
General Government	909	910	902	807	780	794	720	708	726	718
Administration of Justice and Public Protection	4,118	4,145	4,203	4,260	4,358	4,197	4,206	3,915	3,971	4,005
Resource Protection and Development	753	1,138	1,201	1,696	1,559	1,932	1,790	1,477	1,697	1,465
Transportation	201	228	271	297	315	287	331	422	463	458
Health and Social Services	310	284	328	520	579	512	533	511	453	582
Education	27	37	39	49	52	45	70	72	74	68
State Total	6,318	6,742	6,944	7,629	7,643	7,767	7,650	7,105	7,384	7,296
Grand Total:	17,050	16,970	17,071	17,756	17,754	17,921	17,867	17,820	18,487	18,735

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

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

State of New Hampshire
Department of Administrative Services - Budget Office
Analysis of Agency Requests for Budget Fiscal Years 2020 and 2021

ALL FUNDS - ALL DEPARTMENTS

DEPARTMENT	FY 2018		FY 2019		FY 2020			FY 2021		
	Actual	Adj Auth	Efficiency Budget	Addl Prioritized Needs	Agency Request	Efficiency Budget	Addl Prioritized Needs	Agency Request	Efficiency Budget	Addl Prioritized Needs
00002 EXECUTIVE DEPT	34,308,478	40,402,920	40,605,219	174,895	40,780,114	40,784,218	165,720	40,949,938	40,784,218	165,720
00003 INFORMATION TECHNOLOGY DEPT	73,239,271	91,397,447	94,089,742	11,982,160	106,071,902	94,060,065	8,904,652	102,964,717	94,060,065	8,904,652
00004 LEGISLATIVE BRANCH	16,630,050	18,794,077	18,794,077	0	18,794,077	18,794,077	0	18,794,077	18,794,077	0
00005 EXECUTIVE COUNCIL	252,152	251,751	259,691	2,138	261,829	259,634	1,972	261,606	259,634	1,972
00014 ADMINISTRATIVE SERVICES DEPT	129,945,375	150,078,958	142,565,932	2,655,559	145,221,491	149,682,707	2,819,684	152,502,391	149,682,707	2,819,684
00021 PROF LICENSURE & CERT OFFICE	7,352,379	10,218,072	13,258,282	1,943,125	15,201,407	13,482,224	1,603,492	15,085,716	13,482,224	1,603,492
00030 BOXING & WRESTLING COMMISSION	1,442	6,933	7,358	0	7,358	7,365	0	7,365	7,365	0
00032 STATE DEPT	9,457,641	10,596,967	10,038,230	114	10,038,344	10,219,704	114	10,219,818	10,219,704	114
00038 TREASURY DEPT	195,773,083	206,788,448	201,364,542	30,279,054	231,643,596	194,617,858	35,307,919	229,925,777	194,617,858	35,307,919
00059 RETIREMENT SYSTEM	7,546,550	8,759,381	12,129,158	0	12,129,158	12,314,337	0	12,314,337	12,314,337	0
00084 REVENUE ADMINISTRATION DEPT	18,161,444	21,450,365	21,448,367	511,232	21,959,599	21,546,859	456,011	22,002,870	21,546,859	456,011
00089 TAX AND LAND APPEALS BOARD	903,377	988,913	1,020,040	18,871	1,038,911	1,042,102	3,078	1,045,180	1,042,102	3,078
00097 DEVELOPMENT DISABILITIES CNCL	405,110	683,114	684,177	15	684,192	698,104	15	698,119	698,104	15
01 - GENERAL GOVERNMENT	493,976,352	560,417,346	556,264,815	47,567,163	603,831,978	557,509,254	49,262,657	606,771,911	557,509,254	49,262,657
00007 JUDICIAL COUNCIL	29,471,720	29,325,061	29,474,660	3,178,146	32,652,806	29,621,983	3,852,059	33,474,042	29,621,983	3,852,059
00010 JUDICIAL BRANCH	85,814,294	93,320,869	95,994,954	2,095,515	98,090,469	97,598,679	1,929,505	99,528,184	97,598,679	1,929,505
00012 ADJUTANT GENERAL'S DEPT	25,427,459	30,662,157	35,102,017	290,544	35,392,561	35,868,558	303,199	36,171,757	35,868,558	303,199
00018 AGRICULT, MARKETS & FOOD DEPT	4,822,142	6,504,991	6,669,205	151,903	6,821,108	6,897,547	155,806	7,053,353	6,897,547	155,806
00020 JUSTICE DEPT	28,935,632	35,325,118	37,011,833	6,623,281	43,635,114	37,275,393	6,594,952	43,870,345	37,275,393	6,594,952
00023 SAFETY DEPT	161,942,367	180,684,350	185,909,332	8,722,299	194,631,631	188,614,693	7,894,507	196,509,200	188,614,693	7,894,507
00024 INSURANCE DEPT	11,442,034	12,375,406	12,718,077	150,842	12,868,919	12,899,778	144,658	13,044,436	12,899,778	144,658
00026 LABOR DEPT	8,519,125	10,605,750	10,513,283	1,097,207	11,610,490	10,704,073	98,619	10,802,692	10,704,073	98,619
00027 EMPLOYMENT SECURITY DEPT	31,290,700	35,915,204	34,666,623	2,284,442	36,951,065	35,605,314	1,954,943	37,560,257	35,605,314	1,954,943
00046 CORRECTIONS DEPT	117,850,201	128,513,061	137,019,511	878,365	137,897,876	140,337,328	703,131	141,040,459	140,337,328	703,131
00072 BANKING DEPT	5,143,176	6,607,305	6,587,316	3,582	6,590,898	6,751,693	69	6,751,762	6,751,693	69
00073 PUBLIC EMPLOYEE LABOR REL BRD	433,808	467,640	481,417	8	481,425	487,936	8	487,944	487,936	8
00076 HUMAN RIGHTS COMMISSION	592,766	676,797	702,165	213,401	915,566	725,737	203,167	928,904	725,737	203,167
00077 LIQUOR COMMISSION	63,575,423	76,018,670	73,380,224	1,450,749	74,830,973	76,554,035	1,623,209	78,177,244	76,554,035	1,623,209
00081 PUBLIC UTILITIES COMMISSION	30,326,296	29,759,742	29,904,371	309,993	30,214,364	30,041,847	244,630	30,286,477	30,041,847	244,630
02 - ADMIN OF JUSTICE AND PUBLIC PRTN	605,587,143	676,762,121	696,134,988	27,450,277	723,585,265	709,984,594	25,702,462	735,687,056	709,984,594	25,702,462
00013 PEASE DEVELOPMENT AUTHORITY	513,983	662,655	654,106	0	654,106	665,604	0	665,604	665,604	0
00022 BUS & ECON AFFAIRS DEPT	24,047,282	26,094,762	26,761,900	7,404,743	34,166,643	26,410,594	7,373,903	33,784,497	26,410,594	7,373,903
00035 NATURAL & CULT RESOURCES DEPT	45,602,486	50,477,002	53,087,650	1,259,266	54,346,916	53,377,569	1,161,726	54,539,295	53,377,569	1,161,726
00037 COMMUNITY DEV FINANCE AUTH	170,604	172,310	196,000	0	196,000	196,000	0	196,000	196,000	0
00044 ENVIRONMENTAL SERVICES DEPT	173,845,957	229,850,354	229,826,761	5,627,220	235,453,981	229,271,526	5,400,834	234,672,360	229,271,526	5,400,834
00075 FISH AND GAME DEPT	32,093,252	32,399,588	33,038,785	66,382	33,105,167	33,530,042	50,534	33,580,576	33,530,042	50,534
03 - RESOURCE PROTECT & DEVELOPMT	276,273,564	339,656,671	343,565,202	14,357,611	357,922,813	343,451,335	13,986,997	357,438,332	343,451,335	13,986,997
00096 TRANSPORTATION DEPT	556,635,242	612,460,429	643,293,670	66,287,779	709,581,449	666,435,421	64,476,358	730,911,779	666,435,421	64,476,358
04 - TRANSPORTATION	556,635,242	612,460,429	643,293,670	66,287,779	709,581,449	666,435,421	64,476,358	730,911,779	666,435,421	64,476,358
00043 VETERANS HOME	31,172,749	36,550,392	38,062,217	379,751	38,441,968	39,215,381	253,738	39,469,119	39,215,381	253,738
00066 VETERANS SERVICES OFFICE	535,762	884,059	817,139	28,678	845,817	826,193	1,624	827,817	826,193	1,624

ALL FUNDS - ALL DEPARTMENTS

DEPARTMENT	FY 2018 Actual	FY 2019 Adj Auth	FY 2020			FY 2021		
			Efficiency Budget	Addl Prioritized Needs	Agency Request	Efficiency Budget	Addl Prioritized Needs	Agency Request
00095 HEALTH AND HUMAN SVCS DEPT	2,408,136,858	2,484,474,708	2,653,707,621	182,318,299	2,836,025,920	2,653,719,476	231,817,389	2,885,536,865
05 - HEALTH AND SOCIAL SERVICES	2,439,845,369	2,521,909,159	2,692,586,977	182,726,728	2,875,313,705	2,693,761,050	232,072,751	2,925,833,801
00050 UNIVERSITY SYSTEM OF NH	81,000,000	81,000,000	83,000,000	12,000,000	95,000,000	84,000,000	15,000,000	99,000,000
00056 EDUCATION DEPT	1,228,468,669	1,268,322,721	1,281,344,673	20,746,830	1,302,091,503	1,276,784,876	25,901,200	1,302,686,076
00058 COMMUNITY COLLEGE SYSTEM OF NH	46,475,000	47,075,000	55,928,000	0	55,928,000	57,205,000	0	57,205,000
00083 LOTTERY COMMISSION	8,877,572	10,469,873	10,801,539	180,711	10,982,250	11,059,470	182,690	11,242,160
00087 POLICE STDS & TRAINING COUNCIL	3,092,161	3,623,060	3,524,706	52,284	3,576,990	3,573,745	28,240	3,601,985
06 - EDUCATION	1,367,913,402	1,410,490,654	1,434,598,918	32,979,825	1,467,578,743	1,432,623,091	41,112,130	1,473,735,221
STATE TOTAL	5,740,231,072	6,121,696,380	6,366,444,570	371,369,383	6,737,813,953	6,403,764,745	426,613,355	6,830,378,100

ALL FUNDS - DEPARTMENTS WITH MULTIPLE AGENCIES

DEPARTMENT - AGENCY	FY 2018		FY 2019		FY 2020			FY 2021		
	Actual	Adj Auth	Efficiency Budget	Addl Prioritized Needs	Agency Request	Efficiency Budget	Addl Prioritized Needs	Agency Request	Efficiency Budget	Addl Prioritized Needs
00095-042 HHS: HUMAN SERVICES DIV	187,470,530	194,183,427	194,675,770	43,913,057	238,588,827	196,817,750	60,699,095	257,516,845		
00095-045 HHS: TRANSITIONAL ASSIST DIV	87,924,519	93,842,255	94,771,265	16,372,460	111,143,725	95,690,531	16,588,553	112,279,084		
00095-047 HHS: OFC MEDICAID SERVICES	1,023,667,396	1,011,694,748	1,079,878,640	61,771,300	1,141,649,940	1,096,933,570	73,687,858	1,170,621,428		
00095-048 HHS: ELDERLY & ADULT SVCS DIV	441,150,734	441,470,347	471,661,893	8,200,000	479,861,893	476,336,819	10,200,000	486,536,819		
00095-090 HHS: PUBLIC HEALTH DIV	79,371,953	86,596,058	108,162,005	3,728,246	111,890,251	107,861,711	3,592,658	111,454,369		
00095-091 HHS: GLENCLIFF HOME	14,519,683	16,221,299	16,830,388	890,262	17,720,650	17,036,000	915,116	17,951,116		
00095-092 HHS: BEHAVIORAL HEALTH DIV	60,553,949	73,595,210	95,512,202	10,642,479	106,154,681	76,498,838	10,750,430	87,249,268		
00095-093 HHS: DEVELOPMENTAL SVCS DIV	327,486,058	363,105,910	402,127,955	22,041,026	424,168,981	394,472,064	39,493,809	433,965,873		
00095-094 HHS: NH HOSPITAL	69,425,405	74,652,028	78,821,079	7,463,528	86,284,607	80,273,937	7,481,594	87,755,531		
00095-095 HHS: COMMISSIONER'S OFFICE	116,566,631	129,113,426	111,266,424	7,295,941	118,562,365	111,798,256	8,408,276	120,206,532		
05 - HEALTH AND SOCIAL SERVICES	2,408,136,858	2,484,474,708	2,653,707,621	182,318,299	2,836,025,920	2,653,719,476	231,817,389	2,885,536,865		

GENERAL FUNDS ONLY - ALL DEPARTMENTS

DEPARTMENT	FY 2018 Actual		FY 2019 Adj Auth		FY 2020			FY 2021		
					Efficiency Budget	Addl Prioritized Needs	Agency Request	Efficiency Budget	Addl Prioritized Needs	Agency Request
00002 EXECUTIVE DEPT	2,637,528	8,369,105	8,520,346	143,090	8,663,436	8,575,407	133,915	8,709,322		
00003 INFORMATION TECHNOLOGY DEPT	591,463	730,552	0	0	0	0	0	0		
00004 LEGISLATIVE BRANCH	16,072,830	18,121,953	18,121,953	0	18,121,953	18,121,953	0	18,121,953		
00005 EXECUTIVE COUNCIL	252,152	251,751	259,691	2,138	261,829	259,634	1,972	261,606		
00014 ADMINISTRATIVE SERVICES DEPT	58,358,120	68,663,634	63,402,637	1,492,257	64,894,894	67,199,543	1,569,937	68,769,480		
00021 PROF LICENSURE & CERT OFFICE	6,373,520	16,597	0	0	0	0	0	0		
00030 BOXING & WRESTLING COMMISSION	1,442	6,933	7,358	0	7,358	7,365	0	7,365		
00032 STATE DEPT	1,438,185	2,155,028	2,157,487	0	2,157,487	2,176,066	0	2,176,066		
00038 TREASURY DEPT	158,308,214	168,408,777	161,957,297	30,221,509	192,178,806	157,758,702	35,216,054	192,974,756		
00084 REVENUE ADMINISTRATION DEPT	16,901,738	18,976,350	19,071,232	511,232	19,582,464	19,166,588	456,011	19,622,599		
00089 TAX AND LAND APPEALS BOARD	813,572	889,574	918,036	16,984	935,020	937,896	2,770	940,666		
01 - GENERAL GOVERNMENT	261,748,764	286,590,254	274,416,037	32,387,210	306,803,247	274,203,154	37,380,659	311,583,813		
00007 JUDICIAL COUNCIL	29,469,720	29,325,061	29,474,660	3,178,146	32,652,806	29,621,983	3,852,059	33,474,042		
00010 JUDICIAL BRANCH	80,025,050	86,882,627	88,630,128	2,095,515	90,725,643	90,226,039	1,929,505	92,155,544		
00012 ADJUTANT GENERAL'S DEPT	3,998,042	4,356,250	4,378,031	14,372	4,392,403	4,399,921	14,985	4,414,906		
00018 AGRICULT, MARKETS & FOOD DEPT	2,704,720	3,348,274	3,362,968	79,437	3,442,405	3,439,434	80,309	3,519,743		
00020 JUSTICE DEPT	10,282,927	10,315,214	11,237,498	2,925,319	14,162,817	11,351,802	2,891,645	14,243,447		
00023 SAFETY DEPT	29,576,048	33,083,186	45,650,174	3,118,815	48,768,989	46,037,204	2,803,000	48,840,204		
00046 CORRECTIONS DEPT	115,013,542	123,706,975	132,602,268	878,365	133,480,633	135,844,841	703,131	136,547,972		
00073 PUBLIC EMPLOYEE LABOR REL BRD	432,008	465,640	479,417	8	479,425	485,936	8	485,944		
00076 HUMAN RIGHTS COMMISSION	465,405	555,364	585,965	213,401	799,366	609,537	203,167	812,704		
02 - ADMIN OF JUSTICE AND PUBLIC PRTN	271,967,462	292,038,591	316,401,109	12,503,378	328,904,487	322,016,697	12,477,809	334,494,506		
00022 BUS & ECON AFFAIRS DEPT	11,156,415	11,813,112	11,892,750	4,654,743	16,547,493	11,982,567	4,623,903	16,606,470		
00035 NATURAL & CULT RESOURCES DEPT	7,271,764	7,692,035	7,836,124	1,234,772	9,070,896	7,875,301	1,161,348	9,036,649		
00037 COMMUNITY DEV FINANCE AUTH	170,604	172,310	196,000	0	196,000	196,000	0	196,000		
00044 ENVIRONMENTAL SERVICES DEPT	19,768,918	19,129,352	21,519,366	4,916,719	26,436,085	21,353,955	4,674,828	26,028,783		
00075 FISH AND GAME DEPT	799,912	808,180	3,567,706	50,000	3,617,706	3,829,514	50,000	3,879,514		
03 - RESOURCE PROTECT & DEVELOPMT	39,167,613	39,614,989	45,011,946	10,856,234	55,868,180	45,237,337	10,510,079	55,747,416		
00096 TRANSPORTATION DEPT	950,089	1,095,175	1,073,526	346,470	1,419,996	1,123,585	325,116	1,448,701		
04 - TRANSPORTATION	950,089	1,095,175	1,073,526	346,470	1,419,996	1,123,585	325,116	1,448,701		
00043 VETERANS HOME	15,112,493	16,965,443	17,578,719	324,581	17,903,300	18,063,038	198,568	18,261,606		
00066 VETERANS SERVICES OFFICE	535,762	684,059	817,139	28,678	845,817	826,193	1,624	827,817		
00095 HEALTH AND HUMAN SVCS DEPT	660,649,650	733,244,281	736,487,775	101,989,917	838,477,692	741,882,668	129,293,451	871,176,119		
05 - HEALTH AND SOCIAL SERVICES	676,297,905	750,893,783	754,883,633	102,343,176	857,226,809	760,771,899	129,493,643	890,265,542		
00050 UNIVERSITY SYSTEM OF NH	81,000,000	81,000,000	83,000,000	12,000,000	95,000,000	84,000,000	15,000,000	99,000,000		
00056 EDUCATION DEPT	84,756,312	82,805,718	83,219,744	20,746,830	103,966,574	83,635,843	25,901,200	109,537,043		
00058 COMMUNITY COLLEGE SYSTEM OF NH	46,475,000	47,075,000	55,928,000	0	55,928,000	57,205,000	0	57,205,000		
00087 POLICE STDS & TRAINING COUNCIL	3,092,161	3,623,060	3,524,706	52,284	3,576,990	3,573,745	28,240	3,601,985		
06 - EDUCATION	215,323,473	214,503,778	225,672,450	32,799,114	258,471,564	228,414,588	40,929,440	269,344,028		
STATE TOTAL	1,465,455,306	1,584,736,570	1,617,458,701	191,235,582	1,808,694,283	1,631,767,260	231,116,746	1,862,884,006		

GENERAL FUNDS ONLY - DEPARTMENTS WITH MULTIPLE AGENCIES

DEPARTMENT - AGENCY	FY 2018	FY 2019	FY 2020			FY 2021		
	Actual	Adj Auth	Efficiency Budget	Addl Prioritized Needs	Agency Request	Efficiency Budget	Addl Prioritized Needs	Agency Request
00095-042 HHS: HUMAN SERVICES DIV	88,093,290	88,767,105	97,979,403	34,480,383	132,459,786	99,201,906	47,702,258	146,904,164
00095-045 HHS: TRANSITIONAL ASSIST DIV	35,395,154	42,405,709	45,630,839	4,650,233	50,281,072	45,876,915	4,893,077	50,769,992
00095-047 HHS: OFC MEDICAID SERVICES	218,032,894	246,383,000	218,657,968	29,571,936	248,229,904	222,797,823	34,076,025	256,873,848
00095-048 HHS: ELDERLY & ADULT SVCS DIV	33,817,270	38,326,866	38,432,647	568,801	39,001,448	38,777,389	661,000	39,438,389
00095-090 HHS: PUBLIC HEALTH DIV	16,113,229	16,614,422	15,264,340	3,315,868	18,580,208	15,697,384	3,161,730	18,859,114
00095-091 HHS: GLENCLIFF HOME	6,964,975	8,110,425	8,497,644	365,307	8,862,951	8,479,397	367,368	8,846,765
00095-092 HHS: BEHAVIORAL HEALTH DIV	25,757,437	30,515,527	30,286,382	10,450,053	40,736,435	31,903,412	10,562,174	42,465,586
00095-093 HHS: DEVELOPMENTAL SVCS DIV	154,587,297	168,044,872	182,834,035	11,768,660	194,602,695	179,024,027	20,490,821	199,514,848
00095-094 HHS: NH HOSPITAL	32,524,528	31,406,840	35,357,880	2,891,900	38,249,780	36,129,883	2,877,097	39,006,980
00095-095 HHS: COMMISSIONER'S OFFICE	49,363,576	62,669,515	63,546,637	3,926,776	67,473,413	63,994,532	4,501,901	68,496,433
05 - HEALTH AND SOCIAL SERVICES	660,649,650	733,244,281	736,487,775	101,989,917	838,477,692	741,882,668	129,293,451	871,176,119