

BUDGET ORIENTATION

January 2013



Office of Legislative Budget Assistant

Office of Legislative Budget Assistant
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STATE OF NEW HAMPSHIRE
HOUSE FINANCE COMMITTEE
BUDGET ORIENTATION
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HOUSE FINANCE COMMITTEE
BUDGET ORIENTATION
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OPERATING BUDGET PROCESS

Timeline of Activity

LEGISLATIVE PHASE:

February 16 – February 28:

House Finance Committee:

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

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

March 1 – March 31:

House Finance Divisions I – III:

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

Early April:

House Finance:

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

Mid April:

Full House:

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

Mid April:

Senate Finance Committee:

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

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

End of May:

Joint House and Senate Committee of Conference:

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

Beginning of June:

Committee of Conference Report Adopted

End of June:

Operating Budget Bill to the Governor to sign

HB1 Docket – 2011 Session

Bill Title: making appropriations for the expenses of certain departments of the state for fiscal years ending June 30, 2012 and June 30, 2013.

Date	Body	Description
3/2/2011	H	Late Drafting and Introduction Approved by House: MA VV; HJ 25, PG.670
3/2/2011	H	Introduced and Referred to Finance; HJ 25, PG.692
3/3/2011	H	Public Hearing: 3/10/2011 1:00 PM Representative's Hall ==RECESSED==
3/3/2011	H	Continued Public Hearing: 3/10/2011 6:00 PM Representative's Hall
3/11/2011	H	Executive Session: 3/21/2011 9:00 AM LOB 210-211 ==RECESSED==
3/11/2011	H	Continued Executive Session: 3/22/2011 10:00 AM LOB 210-211 ==RECESSED==
3/23/2011	H	Continued Executive Session: 3/24/2011 2:00 PM LOB 210-211
3/24/2011	H	Majority Committee Report: Ought to Pass with Amendment #1172h for Mar 30 (Vote 18-7; RC), HC 27, PG.816-817
3/24/2011	H	Proposed Majority Committee Amendment #2011-1172h, HC 27A
3/24/2011	H	Minority Committee Report: Inexpedient to Legislate, HC 27, PG.816-817
3/30/2011	H	Special Order to End of Regular Calendar Beginning With HB2 (Rep Bettencourt): MA VV; HJ 34, PG.1095
3/31/2011	H	Amendment #1172h Adopted, VV; HJ 35, PG.1193-1194
3/31/2011	H	Floor Amendment #2011-1250h (Rep Almy) Failed, RC 94-255; HJ 35, PG.1194-1197
3/31/2011	H	Floor Amendment #2011-1237h (Rep Campbell) Failed, RC 105-234; HJ 35, PG.1197-1201
3/31/2011	H	Floor Amendment #2011-1246h (Rep Benn) Failed RC 97-243; HJ 35, PG.1201-1203
3/31/2011	H	Floor Amendment #2011-1248h (Rep Foose) Failed RC 111-243; HJ 35, PG.1203-1205
3/31/2011	H	Floor Amendment #2011-1249h (Rep Benn) Failed, RC 107-243; HJ 35, PG.1205-1207
3/31/2011	H	Floor Amendment #2011-1253h (Rep Foose) Failed, RC 111-239; HJ 35, PG.1208-1210
3/31/2011	H	Floor Amendment #2011-1254h (Rep Nordgren) Failed, RC 123-228; HJ 35, PG.1210-1212
3/31/2011	H	Floor Amendment #2011-1255h (Rep Nordgren) Failed, RC 105-244; HJ 35, PG.1212-1214
3/31/2011	H	Floor Amendment #2011-1256h (Rep Nordgren) Failed, RC 133-212; HJ 35, PG.1214-1216
3/31/2011	H	Floor Amendment #2011-1257h (Rep Nordgren) Failed, RC 134-223; HJ 35, PG.1221-1223

3/31/2011	H	Floor Amendment #2011-1258h (Rep Nordgren) Failed, RC 112-240; HJ 35, PG.1223-1225
3/31/2011	H	Floor Amendment #2011-1261h (Rep Foose) Failed, RC 106-251; HJ 35, PG.1225-1227
3/31/2011	H	Floor Amendment #2011-1306h (Rep Emerson), Withdrawn; HJ 35, PG.1227-1230
3/31/2011	H	Floor Amendment #2011-1321h (Rep Hatch) Failed, RC 107-254; HJ 35, PG.1230-1232
3/31/2011	H	Floor Amendment #2011-1322h (Rep Hatch) Failed, RC 106-249; HJ 35, PG.1232-1234
3/31/2011	H	Ought to Pass with Amendment #1172h; MA RC 243-124; HJ 35, PG.1234-1236
3/31/2011	H	Reconsideration (Rep Jasper): MF DIV.104-260; HJ 35, PG.1236
4/4/2011	S	Introduced 3/30/2011 and Referred to Finance; SJ 12, Pg.243
4/12/2011	S	Hearing: April 21, 2011, Representatives Hall 2:00 p.m.-4:00 p.m.; and 6:00 p.m.-8:00 p.m. HB1 and HB2; SC20
4/12/2011	S	Please note: The following hearing will be streamed live via the internet at the following web address: http://www.gencourt.state.nh.us/
5/26/2011	S	Committee Report: Ought to Pass with Amendment #2011-2213s, SC26A
6/1/2011	S	Without Objection, President Bragdon moved HB 1 be Special-Ordered to the beginning of the Calendar; SJ 19, Pg.397
6/1/2011	S	Committee Report: Ought to Pass with Amendment 2213s
6/1/2011	S	Committee Amendment 2213s, AA, VV, SJ 19, Pg.410
6/1/2011	S	Sen. D'Allesandro Floor Amendment #2011-2241s, RC 5Y-19N, AF; SJ 19, Pg.410
6/1/2011	S	Sen. D'Allesandro Floor Amendment #2011-2245s, RC 6Y-18N, AF; SJ 19, Pg.412
6/1/2011	S	Sen. Larsen Floor Amendment #2011-2244s, RC 6Y-18N, AF; SJ 19, Pg.413
6/1/2011	S	Ought to Pass with Amendment 2213s, RC 19Y-5N, MA, OT3rdg; SJ 19, Pg.413
6/1/2011	S	Passed by Third Reading Resolution; SJ 19, Pg.539
6/1/2011	H	House Non-Concurs with Senate AM #2213s and Requests C of C (Rep Chandler); MA VV; HJ 48, PG.1670
6/1/2011	H	Speaker Appoints: Reps Weyler, Belvin, W.Smith, Kurk, and L.Ober; HJ 48, PG.1670
6/1/2011	H	Speaker Appoints Alternates: Reps Stepanek, T.Keane, and D.McGuire; HJ 48, PG.1670
6/8/2011	S	Sen. Morse Accedes to House Request for Committee of Conference; SJ 20, Pg.567
6/8/2011	S	President Appoints: Senators Morse, Odell and D'Allesandro; SJ 20, Pg.567
6/9/2011	H	Conferee Change: Rep Cebrowski Replaces Rep T.Keane; HJ 48, PG.1671
6/9/2011	H	Conference Committee Meeting: 6/9/2011 2:00 PM LOB 210-211 ==RECESSED==
6/9/2011	H	Conference Committee Meeting: 6/12/2011 1:00 PM LOB 210-211 ==RECESSED==
6/9/2011	H	Conference Committee Meeting: 6/13/2011 10:00 AM LOB 210-211 ==RECESSED TO 3:00 PM==

6/9/2011	H	Conference Committee Meeting: 6/14/2011 10:00 AM LOB 210-211 ==RECESSED TO 3:00 PM==
6/9/2011	H	Conference Committee Meeting: 6/15/2011 10:00 AM LOB 210-211 ==TIME CHANGE (Orig 9:00 AM)== ==RECESSED==
6/9/2011	H	Conference Committee Meeting: 6/16/2011 10:00 AM LOB 210-211 ==RECESSED TO CALL OF CHAIR== ==RECONVENE 2:00 PM==
6/16/2011	S	Conferee Change; Senator Barnes Replaces Senator D'Allesandro
6/17/2011	S	Conference Committee Report #2011-2512c; Senate Amendment + New Amendment, Filed
6/22/2011	S	Sen. Bradley Moved that the Senate Rules be Suspended in order to allow HB 1-A to be acted on as the Committee of Conference Report was signed after the Senate Deadline, 2/3 necessary, MA, VV
6/22/2011	S	Conference Committee Report 2512c; RC 19Y-5N, Adopted
6/22/2011	H	Conference Committee Report #2512c Adopted, RC 274-108; HJ 57, PG.1818-1820
6/22/2011	S	Enrolled Bill Amendment #2522e Adopted, VV
6/22/2011	H	Enrolled Bill Amendment #2011-2522e Adopted; HJ 57, PG. 1855-1856
6/22/2011	H	Enrolled; HJ 57, PG.1858
6/22/2011	S	Enrolled
6/30/2011	H	Law Without Signature 06/29/2011; Effective 07/01/2011; Chapter 0223; NH Constitution, Art.44, Pt.II

HB2 Docket – 2011 Session

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

Date	Body	Description
3/2/2011	H	Late Drafting and Introduction Approved by House: MA VV; HJ 25, PG.670
3/2/2011	H	Introduced and Referred to Finance; HJ 25, PG.692
3/3/2011	H	Public Hearing: 3/10/2011 1:00 PM Representative's Hall ==RECESSED==
3/3/2011	H	Continued Public Hearing: 3/10/2011 6:00 PM Representative's Hall
3/11/2011	H	Executive Session: 3/21/2011 9:00 AM LOB 210-211 ==RECESSED==
3/11/2011	H	Continued Executive Session: 3/22/2011 10:00 AM LOB 210-211 ==RECESSED==
3/23/2011	H	Continued Executive Session: 3/24/2011 2:00 PM LOB 210-211
3/24/2011	H	Majority Committee Report: Ought to Pass with Amendment #1226h for Mar 30 (Vote 18-7; RC); HC 27, PG 817-818
3/24/2011	H	Proposed Majority Committee Amendment #2011-1226h; HC 27B
3/24/2011	H	Minority Committee Report: Inexpedient to Legislate; HC 27, PG.817-818
3/30/2011	H	Special Order to End of Regular Calendar Beginning With HB2 (Rep Bettencourt); MA VV; HJ 34, PG.1095
3/30/2011	H	Amendment #1226h Adopted, VV; HJ 34, PG.1160
3/30/2011	H	Floor Amendment #2011-1236h (Rep Campbell) Failed, RC 7-348; HJ 34, PG.1160-1167
3/30/2011	H	Floor Amendment #2011-1259h (Rep Nordgren) Failed, RC 118-242; HJ 34, PG.1167-1169
3/30/2011	H	Floor Amendment #2011-1260h (Rep Nordgren) Failed, RC 104-255; HJ 34, PG.1169-1172
3/30/2011	H	Floor Amendment #2011-1267h (Rep Goley) Failed, RC 155-201; HJ 34, PG.1172-1174
3/30/2011	H	Floor Amendment #2011-1242h (Rep Bouchard) Failed, RC 100-245; HJ 34, PG.1174-1176
3/30/2011	H	Floor Amendment #2011-1271h (Rep Foose) Failed, RC 108-233; HJ 34, PG.1176-1183
3/30/2011	H	Floor Amendment #2011-1273h (Rep Rosenwald) Failed, RC 100-242; HJ 34, PG.1183-1186
3/30/2011	H	Floor Amendment #2011-1277h (Rep Foose) Failed, RC 98-241; HJ 34, PG.1186-1189
3/30/2011	H	Ought to Pass with Amendment #1226h; MA RC 222-119; HJ 34, PG.1189-1191
3/30/2011	H	Reconsideration (Rep Jasper); MF DIV 96-241; HJ 34, PG.1191
4/4/2011	S	Introduced 3/30/2011 and Referred to Finance; SJ 12, Pg.243
4/12/2011	S	Hearing: April 21, 2011, Representatives Hall 2:00 p.m.-4:00 p.m.; and 6:00 p.m.-

		8:00 p.m. HB1 and HB2; SC20
4/12/2011	S	Please note: The following hearing will be streamed live via the internet at the following web address: http://www.gencourt.state.nh.us/
5/26/2011	S	Committee Report: Ought to Pass with Amendment #2011-2221s, 6/1/11, SC26B
6/1/2011	S	Without Objection, President Bragdon moved HB 2 be Special-Ordered to the beginning of the Calendar
6/1/2011	S	Committee Report: Ought to Pass with Amendment 2221s
6/1/2011	S	Committee Amendment 2221s, AA, VV; SJ 19 , Pg.497
6/1/2011	S	Sen. D'Allesandro Floor Amendment #2011-2242s, RC 5Y-19N, AF; SJ 19 , Pg.501
6/1/2011	S	Sen. Houde Floor Amendment #2011-2243s, RC 6Y-18N, AF; SJ 19 , Pg.501
6/1/2011	S	Sen. D'Allesandro Floor Amendment #2011-2240s, RC 7Y-17N, AF; SJ 19 , Pg.503
6/1/2011	S	Sen. Kelly Floor Amendment #2011-2247s, RC 5Y-19N, AF; SJ 19 , Pg.503
6/1/2011	S	Sen. Kelly Floor Amendment #2011-2246s, RC 5Y-19N, AF; SJ 19 , Pg.504
6/1/2011	S	Sen. Prescott Floor Amendment #2011-2257s, RC 7Y-17N, AF; SJ 19 , Pg.507
6/1/2011	S	Sen. Bradley Floor Amendment #2011-2260s, RC 19Y-5N, AA; SJ 19 , Pg.508
6/1/2011	S	Sen. D'Allesandro Floor Amendment #2011-2268s, RC 24Y-0N, AA; SJ 19 , Pg.508
6/1/2011	S	Ought to Pass with Amendments 2221s, 2260s, 2268s, RC 19Y-5N, MA; OT3rdg; SJ 19 , Pg.509
6/1/2011	S	Passed by Third Reading Resolution; SJ 19 , Pg.539
6/1/2011	H	House Non-Concurs with Senate AM #2221s, #2260s, #2268s and Requests C of C (Rep Chandler): MA VV; HJ 48 , PG 1670
6/1/2011	H	Speaker Appoints: Reps L.Ober, Weyler, Kurk, Belvin, and W.Smith; HJ 48 , PG.1670
6/1/2011	H	Speaker Appoints Alternates: Reps Sova, Major, and C.McGuire; HJ 48 , PG.1670
6/8/2011	S	Sen. Morse Accedes to House Request for Committee of Conference; SJ 20 , Pg.567
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6/9/2011	H	Conference Committee Meeting: 6/9/2011 2:00 PM LOB 210-211 ==RECESSED==
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6/9/2011	H	Conference Committee Meeting: 6/13/2011 10:00 AM LOB 210-211 ==RECESSED TO 3:00 PM== ==RECESSED==
6/9/2011	H	Conference Committee Meeting: 6/14/2011 10:00 AM LOB 210-211 ==RECESSED TO 3:00 PM== ==RECESSED==
6/9/2011	H	Conference Committee Meeting: 6/15/2011 10:00 AM LOB 210-211 ==TIME CHANGE (Orig 9:00 AM)== ==RECESSED==
6/9/2011	H	Conference Committee Meeting: 6/16/2011 10:00 AM LOB 210-211 ==RECESSED TO CALL OF CHAIR== ==RECONVENE 2:00 PM==
6/16/2011	S	Conferee Change; Senator Barnes Replaces Senator D'Allesandro
6/17/2011	S	Conference Committee Report #2011-2513c; Senate Amendment + New

		Amendment, Filed
6/22/2011	S	Sen. Bradley Moved that the Senate Rules be Suspended in order to allow HB 2-FN-A-L to be acted on as the Committee of Conference Report was signed after the Senate Deadline, 2/3 necessary, MA, VV
6/22/2011	S	Conference Committee Report 2513c, RC 19Y-5N, Adopted
6/22/2011	H	Conference Committee Report #2513c Adopted, RC 259-119; HJ 57, PG.1820-1822
6/22/2011	S	Enrolled Bill Amendment #2521e Adopted, VV
6/22/2011	H	Enrolled Bill Amendment #2011-2521e Adopted; HJ 57, PG.1856
6/22/2011	H	Enrolled; HJ 57, PG.1858
6/22/2011	S	Enrolled
6/30/2011	H	Law Without Signature 06/29/2011; Chapter 0224; NH Constitution, Art.44, Pt.II
6/30/2011	H	I. Sections 6, 9, 10, 12, 32, 48-49, 89-90, 180-189, 228, 382-407, and 409-412 Effective 06/29/2011
6/30/2011	H	II. Sections 67, 73, 82, 204, Paragraph I of Section 217, 220, 340, 341, 369, and 408 Effective 06/30/2011
6/30/2011	H	III. Section 218 Effective 07/01/2011 at 12:01 a.m.
6/30/2011	H	IV. Sections 27, 31, 44, and 289 Effective 01/01/2012
6/30/2011	H	V. Sections 19, 221, and 363 Effective 07/01/2013
6/30/2011	H	VI. Sections 279-281 Effective 09/30/2011
6/30/2011	H	VII. Section 299 Effective 07/01/2014
6/30/2011	H	VIII. Sections 308 and 309 Effective as Provided in Section 313
6/30/2011	H	IX. Sections 336-337 Effective 07/15/2011
6/30/2011	H	X. Section 156 Effective 07/01/2012
6/30/2011	H	XI. Section 205 Effective 06/16/2011
6/30/2011	H	XII. Sections 379-380 Effective as Provided in Section 381
6/30/2011	H	XIII. Remainder Effective 07/01/2011

HOUSE DEADLINES FOR 2013 SESSION

Friday, January 11, 2013	Last day to sign off all House Bills
Friday, February 1, 2013	Last day to Introduce House Bills
	Last day to amend rules by majority vote
Thursday, February 21, 2013	Last day to report House Bills going to a second committee
Thursday, February 28, 2013	Last day to act of House Bills going to a second committee
Thursday, March 7, 2013	Last day to report House Bills not in a second committee, except budget bills
Thursday, March 14, 2013	Last day to act on House Bills not in a second committee, except budget bills
Thursday, March 21, 2013	Last day to report all House Bills, except budget bills
	Last day to report list of retained House Bills
Thursday, March 28, 2013	Last day to report budget bills
	Last day to act on all House Bills, except budget bills
Thursday, April 4, 2013	CROSSOVER Last day to act on budget bills
Thursday, May 2, 2013	Last day to report Senate Bills going to a second committee
Thursday, May 9, 2013	Last day to act on Senate Bills going to a second committee
Thursday, May 30, 2013	Last day to report all remaining Senate Bills
	Last day to report list of retained Senate Bills
Thursday, June 6, 2013	Last day to act on Senate Bills
Thursday, June 13, 2013	Last day to form Committee of Conferences
Thursday, June 20, 2013	Last day to sign Committee of Conference reports (4:00pm)
Thursday, June 27, 2013	Last day to act on Committee of Conference reports

SENATE DEADLINES FOR 2013 SESSION

Thursday, January 10, 2013	Deadline for prime sponsors to sign off on legislation
Thursday, January 17, 2013	Deadline for co-sponsors to sign off on legislation
Monday, February 25, 2013 –	
Friday, March 1, 2013	SENATE BREAK
Wednesday, March 6, 2013	Deadline for Policy Committees to act on all Senate bills with a fiscal impact, except bills exempted pursuant to Senate Rule 4-3(b)
Thursday, March 28, 2013	CROSSOVER – Deadline to act on all Senate Bills
Wednesday, May 15, 2013	Deadline for Policy Committees to act on all House bills with a fiscal impact, except bills exempted pursuant to Senate Rule 4-3(b)
	Deadline to act on all House bills
Thursday, June 6, 2013	Last day to form Committee of Conferences
Thursday, June 13, 2013	Last day to sign Committee of Conference reports
Thursday, June 20, 2013	
Thursday, June 27, 2013	Last day to act on Committee of Conference reports

ALL FUNDS

State of New Hampshire
Department of Administrative Services - Budget Office
Analysis of Agency Requests for Budget Fiscal Years 2014 and 2015

	A	B	C	D	E	F	G	H	I	J
			ACTUAL	ADJ AUTH	MAINT	CHANGE	REQUEST	MAINT	CHANGE	REQUEST
1			32,320,032	41,183,236	39,967,466	10,355	39,977,821	40,032,300	8,838	40,041,138
2			56,775,019	63,549,510	73,682,640	4,111,539	77,794,179	72,347,956	2,945,771	75,293,727
3			14,816,264	16,497,924	16,497,924	0	16,497,924	16,497,924	0	16,497,924
4			226,284	227,440	236,162	0	236,162	231,969	0	231,969
5			116,383,343	123,260,683	128,159,907	870,647	129,030,554	137,613,717	865,758	138,479,475
6			613,642	685,330	685,330	16,044	701,374	700,321	16,051	716,372
7			2,495	3,538	3,538	1,500	5,036	3,537	1,500	5,037
8			1,462,574	1,618,277	1,723,599	67,333	1,790,932	1,750,948	67,706	1,818,654
9			8,681,680	7,787,805	8,104,430	353,668	8,457,998	8,307,141	315,045	8,622,186
10			5,744,138	6,586,895	6,900,284	23,724	6,924,008	7,057,400	20,433	7,077,833
11			174,526,021	178,373,166	181,194,079	20,070,019	201,264,098	188,071,312	25,847,657	213,918,969
12			17,320,943	8,580,569	8,473,191	0	8,473,191	8,685,664	0	8,685,664
13			13,245,703	15,581,272	15,769,946	769,045	16,538,991	16,173,088	754,882	16,927,970
14			900,515	920,146	939,260	7,027	946,287	965,293	2,536	967,829
15			402,947	591,470	596,056	40,458	636,514	604,162	41,034	645,196
16			443,419,800	465,447,311	482,933,810	26,341,259	509,275,069	499,042,732	30,887,211	529,929,943
17			23,703,452	24,147,960	25,551,382	1,070,178	26,621,560	26,172,383	1,073,126	27,245,509
18			71,897,469	74,656,209	81,452,306	0	81,452,306	83,170,612	0	83,170,612
19			18,217,357	28,814,008	26,393,304	336,046	26,729,350	26,764,415	352,042	27,116,457
20			4,154,323	4,992,094	5,319,754	2,167,500	7,477,254	5,443,929	2,157,500	7,601,429
21			18,146,194	24,176,904	26,966,631	1,370,986	28,337,617	25,646,694	1,008,687	26,655,381
22			139,560,006	156,728,148	161,286,132	19,017,165	180,302,297	164,948,950	5,799,815	170,748,765
23			8,142,678	9,606,428	9,861,240	1,464,309	11,325,549	10,158,768	481,764	10,640,532
24			3,161,140	6,602,687	8,993,693	8,146	9,001,839	9,002,707	11,711	9,014,418
25			7,628,539	9,077,080	9,319,576	25,959	9,345,535	9,637,422	19,543	9,656,965
26			38,324,670	38,263,890	40,934,126	193,725	41,127,851	41,759,090	141,647	41,900,737
27			97,808,424	108,669,471	112,682,485	495,291	113,187,776	116,130,560	476,777	116,607,337
28			5,100,352	6,097,600	6,201,669	35,080	6,236,749	6,412,573	31,820	6,444,393
29			367,385	382,688	415,615	0	415,615	417,505	0	417,505
30			549,971	557,444	584,024	124,107	708,131	587,032	130,671	717,703
31			44,047,778	47,436,619	49,461,953	1,812,901	51,274,854	50,858,975	2,858,458	53,717,433
32			14,573,317	26,404,866	45,717,425	28,353	45,745,778	54,970,911	22,926	54,993,837
33			1,524,119	1,528,207	1,558,944	0	1,558,944	1,609,967	0	1,609,967
34			496,907,174	568,142,323	612,709,259	28,139,746	640,849,005	633,682,493	14,566,487	648,258,980
35			693,858	2,416,804	701,411	0	701,411	722,109	0	722,109
36			45,694,280	60,506,008	62,174,887	1,010,515	63,185,402	63,407,171	992,444	64,399,615
37			171,000	171,000	179,550	0	179,550	179,550	0	179,550
38			118,652,082	198,217,387	189,701,687	9,504,906	199,206,593	189,713,536	8,603,344	198,316,880
39			28,097,070	30,212,646	29,738,492	44,171	29,782,663	31,388,944	35,706	31,424,650
40			195,308,290	291,525,845	282,496,027	10,559,592	293,055,619	285,411,310	9,631,494	295,042,804
41			531,054,671	550,686,759	547,409,007	12,692,997	560,102,004	560,563,070	14,292,070	574,855,140
42			531,054,671	550,686,759	547,409,007	12,692,997	560,102,004	560,563,070	14,292,070	574,855,140
43			531,054,671	550,686,759	547,409,007	12,692,997	560,102,004	560,563,070	14,292,070	574,855,140
44			531,054,671	550,686,759	547,409,007	12,692,997	560,102,004	560,563,070	14,292,070	574,855,140
45			531,054,671	550,686,759	547,409,007	12,692,997	560,102,004	560,563,070	14,292,070	574,855,140
46			531,054,671	550,686,759	547,409,007	12,692,997	560,102,004	560,563,070	14,292,070	574,855,140
47			531,054,671	550,686,759	547,409,007	12,692,997	560,102,004	560,563,070	14,292,070	574,855,140
48			531,054,671	550,686,759	547,409,007	12,692,997	560,102,004	560,563,070	14,292,070	574,855,140

A	B	C	D	E	F	G	H	I	J
1	State of New Hampshire								
2	Department of Administrative Services - Budget Office								
3	Analysis of Agency Requests for Budget Fiscal Years 2014 and 2015								
4									
5									
6	DEPARTMENT	FY 2012 ACTUAL	FY 2013 ADJ AUTH	MAINT	FY 2014 CHANGE	REQUEST	MAINT	FY 2015 CHANGE	REQUEST
49	00043 NH VETERANS HOME	27,475,409	29,351,550	31,425,034	293,924	31,718,958	32,317,605	278,040	32,595,645
50	00066 NH OFFICE OF VETERANS SERVICES	412,949	418,863	454,851	112,888	567,539	446,075	118,726	564,801
51	00074 HHS: ADMIN ATTACHED BOARDS	3,808,191	4,132,671	4,671,467	112,255	4,783,722	4,668,585	82,937	4,751,522
52	00095 HEALTH AND HUMAN SVCS DEPT OF	1,798,832,818	1,931,987,338	1,996,886,755	379,105,963	2,375,992,718	2,048,263,993	404,456,068	2,452,720,061
53	05 HEALTH AND SOCIAL SERVICES	1,830,529,367	1,965,890,422	2,033,438,107	379,624,830	2,413,062,937	2,085,696,258	404,935,771	2,490,632,029
54	00050 UNIVERSITY OF NEW HAMPSHIRE	50,950,098	54,650,000	100,000,000	0	100,000,000	100,000,000	0	100,000,000
55	00056 EDUCATION DEPT OF	1,256,756,034	1,277,143,148	1,271,940,161	78,572,806	1,350,512,967	1,272,915,690	87,069,991	1,359,985,681
56	00058 COMM COLLEGE SYSTEM OF NH	31,358,244	31,972,716	42,500,000	0	42,500,000	42,500,000	0	42,500,000
57	00061 MCAULIFFE-SHEPARD DISCOVERY CT	1,863,136	821,245	0	0	0	0	0	0
58	00083 NH LOTTERY COMMISSION	6,703,806	7,725,331	8,229,857	45,851	8,275,708	8,422,133	34,221	8,456,354
59	00087 POLICE STDS - TRAINING COUNCIL	3,182,892	3,729,867	3,788,948	0	3,788,948	3,859,332	0	3,859,332
60	06 EDUCATION	1,350,814,210	1,376,042,307	1,426,458,966	78,618,657	1,505,077,623	1,427,697,155	87,104,212	1,514,801,367
61	STATE TOTAL	4,846,033,512	5,247,432,967	5,885,445,176	535,977,081	5,921,422,257	5,492,103,018	561,417,245	6,053,520,263

ALL FUNDS

A	B	C	D	E	F	G	H	I	J	K
1	State of New Hampshire									
2	Department of Administrative Services - Budget Office									
3	Analysis of Agency Requests for Budget Fiscal Years 2014 and 2015									
4										
5										
6		DEPARTMENT	FY 2012	FY 2013	FY 2014	FY 2015	REQUEST	MAINT	CHANGE	REQUEST
7	0007	JUDICIAL COUNCIL	ACTUAL	ADJ.AUTH	CHANGE	CHANGE	26,613,077	26,163,889	1,073,125	27,237,014
8	008	MARITAL MEDIATOR BOARD	23,695,893	24,139,474	1,070,177	1	8,483	8,494		8,495
9	00007	JUDICIAL COUNCIL	23,703,452	24,147,960	1,070,478	26,621,560	26,172,383	1,073,126		27,245,509
10	00095	HHS: HUMAN SERVICES	156,488,519	171,784,519	31,800	172,200,138	175,500,368	0		175,500,368
11	045	HHS: TRANSITIONAL ASSISTANCE	93,664,416	97,637,666	0	92,090,168	97,028,110	0		97,028,110
12	047	HHS: OFC OF MEDICAID & BUS PLCY	546,155,749	540,406,430	223,257,247	794,313,500	592,067,142	239,942,466		832,009,608
13	048	HHS: ELDERLY - ADULT SERVICES	389,669,843	453,579,670	457,773,602	555,544,947	470,790,874	96,691,767		567,482,641
14	049	HHS: DIV OF COMM BASED CARE SVC	18,174,673	23,029,413	20,494,664	42,056,869	19,867,792	15,773,846		35,641,638
15	090	HHS: DIVISION OF PUBLIC HEALTH	74,348,825	94,737,491	21,562,205	94,509,895	94,776,839	160,000		94,936,839
16	091	HHS: GLENCLIFF HOME FOR ELDER	12,904,017	13,792,141	14,833,573	14,833,573	15,365,777	0		15,365,777
17	092	HHS: BEHAVIORAL HEALTH DIV OF	111,694,548	120,269,931	7,945,517	135,137,841	131,970,766	9,555,215		141,525,981
18	093	HHS: DEVELOPMENTAL SERV DIV OF	264,500,543	278,688,855	289,032,577	316,819,624	297,618,701	41,243,702		338,862,403
19	094	HHS: NEW HAMPSHIRE HOSPITAL	58,672,567	61,347,644	62,780,078	62,780,078	64,694,874	0		64,694,874
20	095	HHS: COMMISSIONER	72,559,258	76,713,578	94,242,742	95,706,085	88,582,750	1,089,072		89,671,822
21	00095	DEPT OF HEALTH AND HUMAN SVGS	1,798,832,818	1,931,987,338	1,996,886,755	2,375,992,718	2,048,263,993	404,456,068		2,452,720,061

ALL FUNDS - MULTI-AGENCY DEPARTMENTS

A	B	C	D	E	F	G	H	I	J
1	State of New Hampshire								
2	Department of Administrative Services - Budget Office								
3	Analysis of Agency Requests for Budget Fiscal Years 2014 and 2015								
4									
5									
6	DEPARTMENT	FY 2012	FY 2013	FY 2014	FY 2015	CHANGE	MAINT	CHANGE	REQUEST
7	00002 EXECUTIVE OFFICE	ACTUAL	ADJ AUTH	CHANGE	REQUEST				
8	00003 INFORMATION TECHNOLOGY DEPT OF	2,765,709	2,895,510	1,215	2,861,719		2,900,366	1,124	2,901,490
9	00004 LEGISLATIVE BRANCH	183,960	227,401	21,389	383,483		372,780	22,594	395,374
10	00005 EXECUTIVE COUNCIL	14,028,543	15,914,332	0	15,914,341		15,914,341	0	15,914,341
11	00014 ADMINISTRATIVE SERV DEPT OF	226,284	227,440	0	236,162		231,969	0	231,969
12	00028 REAL ESTATE COMMISSION	54,200,218	56,729,215	440,635	61,785,989		67,160,916	420,585	67,581,501
13	00030 BOXING AND WRESTLING COMM	480,277	395,069	13,453	496,774		491,882	13,465	505,347
14	00031 JOINT BOARD OF LICENSURE -CERT	2,495	3,538	1,500	5,036		3,537	1,500	5,037
15	00032 SECRETARY OF STATE	838,900	988,378	67,333	1,755,932		1,713,448	67,706	1,781,154
16	00034 CULTURAL RESOURCES DEPT OF	1,220,657	1,626,639	151,675	1,837,118		1,718,935	110,000	1,828,935
17	00038 TREASURY DEPT OF	2,589,511	2,467,996	17,735	2,898,369		2,919,900	14,444	2,934,344
18	00059 NH RETIREMENT SYSTEM	153,170,704	156,734,211	5,000,000	164,958,769		167,182,017	10,000,000	177,182,017
19	00084 REVENUE ADMINISTRATION DEPT OF	10,494,946	0	0	0		0	0	0
20	00089 TAX - LAND APPEALS BOARD OF	13,181,988	15,441,596	769,045	16,435,771		16,067,575	754,882	16,822,457
21	01 GENERAL GOVERNMENT	765,923	774,159	5,973	804,344		820,501	2,156	822,657
22	00007 JUDICIAL COUNCIL	254,149,005	254,395,484	6,489,853	270,373,807		277,496,167	11,408,456	288,906,623
23	00010 JUDICIAL BRANCH	23,703,452	24,147,960	1,070,178	26,821,560		26,172,383	1,073,126	27,245,509
24	00012 ADJUTANT GENERAL	68,965,336	69,464,826	75,793,788	75,793,788		78,155,893	0	78,155,893
25	00018 AGRICULTURE DEPT OF	3,345,567	3,304,968	119,007	3,820,452		3,782,827	123,412	3,906,239
26	00020 JUSTICE DEPARTMENT	2,362,962	2,577,587	2,142,500	4,919,615		2,865,653	2,142,500	5,008,153
27	00023 SAFETY DEPT OF	7,739,055	8,346,583	662,995	9,498,006		8,998,962	412,141	9,409,103
28	00046 CORRECTIONS DEPT OF	2,026,734	1,938,103	648,745	10,911,046		10,470,836	532,595	11,003,431
29	00073 PUBLIC EMPLOYEES LABOR RL TN BD	95,139,425	104,196,068	203,055	108,806,278		111,970,059	182,541	112,152,600
30	00076 HUMAN RIGHTS COMMISSION	364,865	379,847	0	413,159		414,981	0	414,981
31	02 ADMIN OF JUSTICE AND PUBLIC PRTN	432,205	444,743	96,701	550,606		456,243	101,805	558,048
32	00013 PEASE DEVELOPMENT AUTHORITY	204,079,601	214,800,685	4,943,181	241,334,510		243,285,837	4,568,120	247,853,957
33	00035 RESOURCES - ECON DEVEL DEPT OF	1	0	0	0		0	0	0
34	00037 COMM DEVELOPMENT FINANCE AUTH	11,749,694	12,993,820	208,947	14,606,885		14,728,665	278,960	15,007,625
35	00044 ENVIRONMENTAL SERV DEPT OF	171,000	171,000	0	179,550		179,550	0	179,550
36	00075 FISH AND GAME COMMISSION	15,835,888	14,043,803	8,671,924	24,702,083		15,902,157	8,140,960	24,043,117
37	03 RESOURCE PROTECTION & DEVELOPMENT	50,000	50,000	0	50,000		50,000	0	50,000
38	00096 TRANSPORTATION DEPT OF	27,806,583	27,256,623	8,880,871	39,538,518		30,860,372	8,419,920	39,280,292
39	04 TRANSPORTATION	582,590	918,091	0	1,269,350		1,306,946	0	1,306,946
40	00043 NH VETERANS HOME	582,590	918,091	0	1,269,350		1,306,946	0	1,306,946
41	00066 NH OFFICE OF VETERANS SERVICES	13,287,107	10,974,952	293,924	17,170,519		17,261,330	278,040	17,539,370
42	00074 HHS: ADMIN ATTACHED BOARDS	412,949	418,863	112,688	567,539		446,075	118,726	564,801
43	00095 HEALTH AND HUMAN SVCS DEPT OF	3,448,672	3,764,448	112,234	4,470,761		4,357,448	82,916	4,440,364
44	05 HEALTH AND SOCIAL SERVICES	629,265,896	644,143,484	109,715,967	787,315,244		706,806,580	100,698,367	807,504,947
45	00050 UNIVERSITY OF NEW HAMPSHIRE	646,414,624	659,301,747	110,234,813	809,524,063		728,871,433	101,176,049	830,049,482
46	00056 EDUCATION DEPT OF	35,812,300	46,705,000	0	100,000,000		100,000,000	0	100,000,000
47	00058 COMM COLLEGE SYSTEM OF NH	95,010,486	92,947,033	32,558,571	125,923,560		93,696,316	31,087,295	124,783,611
48	00061 MCAULIFFE-SHEPARD DISCOVERY CT	23,584,901	28,567,717	42,500,000	42,500,000		42,500,000	0	42,500,000
49	06 EDUCATION	1,216,094	385,740	0	0		0	0	0
50	STATE TOTAL	1,288,656,184	1,325,280,120	1,467,356,519	1,630,463,808		1,518,019,071	156,661,840	1,674,680,911

GENERAL FUNDS

	A	B	C	D	E	F	G	H	I	J	K
1	State of New Hampshire										
2	Department of Administrative Services - Budget Office										
3	Analysis of Agency Requests for Budget Fiscal Years 2014 and 2015										
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5	GENERAL FUNDS - MULTI-AGENCY DEPARTMENTS										
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	A	B	C	D	E	F	G	H	I	J
1	State of New Hampshire									
2	Department of Administrative Services - Budget Office									
3	Analysis of Agency Requests for Budget Fiscal Years 2014 and 2015									
4	HIGHWAY FUNDS									
5										
6		DEPARTMENT	FY 2012	FY 2013	FY 2014	FY 2015				
7	010	JUDICIAL BRANCH	ACTUAL	ADJ AUTH	CHANGE	REQUEST	MAINT	CHANGE	REQUEST	
8	020	JUSTICE DEPT OF	0	2,000,000	0	2,000,000	2,000,000	0	2,000,000	
9	023	SAFETY DEPT OF	210,645	391,643	3,370	370,262	368,275	347	368,622	
10	025	HIGHWAY SAFETY AGCY OF	66,269,390	72,628,593	3,310,078	81,972,494	81,521,018	2,276,009	83,797,027	
11	02	ADMIN OF JUSTICE AND PUBLIC PRIN	416,889	461,173	8,146	453,039	454,507	11,711	466,218	
12	035	RESOURCES - ECON DEVEL DEPT OF	66,896,924	75,481,409	3,321,594	84,796,395	84,343,800	2,288,067	86,631,867	
13	03	RESOURCE PROTECTION & DEVELOPMENT	1,241,571	1,382,341	226,534	1,709,063	1,560,742	207,596	1,768,338	
14	096	TRANSPORTATION DEPT OF	1,241,571	1,382,341	226,534	1,709,063	1,560,742	207,596	1,768,338	
15	04	TRANSPORTATION	207,917,800	203,614,248	11,815,197	233,467,715	229,506,466	13,371,070	242,877,536	
16	049	HHS: DIV OF COMM BASED CARE SVC	207,917,800	203,614,248	11,815,197	233,467,715	229,506,466	13,371,070	242,877,536	
17	05	HEALTH AND SOCIAL SERVICES	215,774	220,146	(397,726)	0	413,794	(413,794)	0	
18		STATE TOTAL	276,272,059	280,696,144	14,965,599	319,973,173	315,824,802	15,452,939	331,277,741	

02 ADMIN OF JUSTICE AND PUBLIC PRTN

23 DEPARTMENT OF SAFETY

23 SAFETY, DEPT OF

238010 FIRE SAFETY

5311 HMEP GRANT

030 Equipment New/Replacement	2,600	2,600
040 Indirect Costs	400	475
041 Audit Fund Set Aside	180	180
070 In-State Travel Reimbursement	1,250	1,250
072 Grants-Federal	171,070	171,070
080 Out-Of State Travel	3,500	3,500
TOTAL	179,000	179,075

ESTIMATED SOURCE OF FUNDS FOR

HMEP GRANT

FEDERAL FUNDS

TOTAL SOURCE OF FUNDS

	179,000	179,075
	179,000	179,075

02 ADMIN OF JUSTICE AND PUBLIC PRTN

23 DEPARTMENT OF SAFETY

23 SAFETY, DEPT OF

238010 FIRE SAFETY

5895 PLUMBERS BOARD

010 Personal Services-Perm. Classi	249,063	245,674
020 Current Expenses	11,450	11,500
022 Rents-Leases Other Than State	1,300	1,300
024 Maint.Other Than Build. - Grnds	250	250
026 Organizational Dues	1,000	1,000
027 Transfers To DOIIT	13,820	14,110
028 Transfers To General Services	2,036	2,074
029 Intra-Agency Transfers	18,792	19,338
038 Technology - Software	3,750	3,100
060 Benefits	138,051	145,911
065 Board Expenses	4,400	4,400
070 In-State Travel Reimbursement	15,200	15,613
404 Intra-Indirect Costs	14,073	19,148
TOTAL	473,185	483,418

02 ADMIN OF JUSTICE AND PUBLIC PRTN
 23 DEPARTMENT OF SAFETY (CONT.)
 23 SAFETY, DEPT OF (CONT.)
 238010 FIRE SAFETY (CONT.)
 5895 PLUMBERS BOARD (CONT.)

ESTIMATED SOURCE OF FUNDS FOR PLUMBERS BOARD	473,185	483,418
GENERAL FUND	473,185	483,418
TOTAL SOURCE OF FUNDS		

ORGANIZATION NOTES

* Establishment of fees by Boards. All Boards and Commissions which have not already established fees for examinations applicants, applicants for a license or registration, a publication which they sell or any other program for which they are specifically authorized to charge a fee shall adopt rules under RSA 541-A relative to fees for such programs. Such fees shall recover, on an annual or biennial basis, the full cost of the program, including the cost of support and administrative services provided by other agencies, or 125% of the direct cost of the Board or Commission relating to the program, whichever is greater. A Board or Commission which establishes fees for examination applicants may expend such funds for examinations, related services, or supplies as needed, but not to exceed the direct cost of the examination.

02 ADMIN OF JUSTICE AND PUBLIC PRTN
 23 DEPARTMENT OF SAFETY
 23 SAFETY, DEPT OF
 238010 FIRE SAFETY
 5922 REDUCED IGNITION PROPENSITY CIGARETTES

020 Current Expenses	41,015	41,015
050 Personal Service-Temp/Appointe	48,828	48,828
060 Benefits	3,736	3,735
070 In-State Travel Reimbursement	4,250	4,250
080 Out-Of State Travel	3,500	3,500
TOTAL	101,329	101,328

ESTIMATED SOURCE OF FUNDS FOR REDUCED IGNITION PROPENSITY CIGARETTES

003 Revolving Funds	101,329	101,328
TOTAL SOURCE OF FUNDS	101,329	101,328

CHAPTER 223
HB 1-A - FINAL VERSION
- Page 820 -

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-utilities, class 027-transfers to DoIT, class 028-
5 transfers to general services, class 041-audit funds set aside, class 042-additional fringe benefits,
6 class 049-transfers, class 061-unemployment compensation, class 062-workers compensation, class
7 064-retiree pension benefit-health insurance, shall not be transferred or expended for any other
8 purpose. For the fiscal year ending June 30, 2012, the following account numbers within the
9 department of resources and economic development: 03-35-35-3515-3701, 03-35-35-3515-3745, 03-35-
10 35-3515-3720, 03-35-35-3515-7300, 03-35-35-3515-3414, 03-35-35-3515-3556, 03-35-35-3515-3558,
11 03-35-35-3515-3484, 03-35-35-3515-3486, 03-35-35-3515-3488, 03-35-35-3515-3562, 03-35-35-3515-
12 3415, 03-35-35-3515-3746, 03-35-35-3515-3777, 03-35-35-3515-8146, 03-35-35-3515-6161, 03-35-35-
13 3515-3717 shall be exempt from these provisions. For the biennium ending June 30, 2013, the
14 following account number 03-35-35-3515-3703 within the department of resources and economic
15 development 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, 2013. For the fiscal year ending June 30, 2012,
19 the following account numbers within the department of resources and economic development: 03-
20 35-35-3515-3701, 03-35-35-3515-3745, 03-35-35-3515-3720, 03-35-35-3515-7300, 03-35-35-3515-3414,
21 03-35-35-3515-3556, 03-35-35-3515-3558, 03-35-35-3515-3484, 03-35-35-3515-3486, 03-35-35-3515-
22 3488, 03-35-35-3515-3562, 03-35-35-3515-3415, 03-35-35-3515-3746, 03-35-35-3515-3777, 03-35-35-
23 3515-8146, 03-35-35-3515-6161, 03-35-35-3515-3717 shall be exempt from the shall not be
24 transferred or expended for any other purpose portion of this provision. For the biennium ending
25 June 30, 2013, the following account number 03-35-35-3515-3703 within the department of resources
26 and economic development shall be exempt from the shall not be transferred or expended for any
27 other purpose portion of this provision.

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

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

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

34 F. This appropriation shall not lapse until June 30, 2013.

35 G. The funds in this appropriation shall not be transferred or expended for any other purpose
36 and shall not lapse until June 30, 2013.

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1 H. The funds in this appropriation are for the lease of state-owned equipment from the
2 department of transportation operations division, mechanical services bureau, and shall not be
3 transferred or expended for any other purpose. Transfers may be made between funds appropriated
4 in class 25 in other accounting units with prior approval of the capital budget overview committee
5 and thereafter the fiscal committee and governor and council.

6 I. In the event that estimated revenue in revenue class 001-transfers for other agencies, 002-
7 transfers from department of transportation, 003-revolving funds, 004-agency income, 005-private
8 local funds, 006-agency income, 007-agency income, 008-agency income, 009-agency income is less
9 than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either
10 actual or projected budgeted revenue. The agency head shall notify the bureau of accounting
11 services forthwith, in writing, as to precisely which line item appropriation and in what specific
12 amounts reductions are to be made in order to fully compensate for the total revenue deficits. For
13 the fiscal year ending June 30, 2012, account number 02-46-46-4620-5731 within the department of
14 corrections shall be exempt from these provisions. The provisions of this footnote do not apply to
15 federal funds covered by RSA 124:14.

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

18 223:2 General Fund and Total Appropriation Limits. The amounts included in section 1 for all
19 university system accounts and community college system accounts, under estimated source of funds from
20 general funds shall be the total appropriation from general funds for such accounting units that may be
21 expended for the purpose of section 1 of this act. Any funds received by said systems from other than
22 general funds are hereby appropriated for the use of the systems and may be expended by said systems
23 whether or not this will result in an appropriation and expenditure by the system in excess of the total
24 appropriation therefor.

25 223:3 Assignment of Office Space. If, during the biennium ending June 30, 2013, because of
26 program reductions, consolidations, or any other reason, office space becomes available in the health
27 and human services complex, the Hayes building, or any other state building, except office space
28 under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative
29 services shall, with the prior approval of the fiscal committee of the general court, and with the
30 approval of the governor and council, require that any agency renting private space be required to
31 occupy such available space in said building or buildings forthwith. Such funds as have been
32 allocated or committed by any agency affected by this section for outside rental shall be transferred
33 by the director of the division of accounting services to the bureau of general services, account 01-14-
34 14-141510-2040 for maintenance of state buildings.

35 223:4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2013, in order
36 to provide sufficient funding to the lottery commission to carry out lottery programs that will provide

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1 funds for distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal
2 committee of the general court for approval of any new lottery programs, the expansion of any
3 existing lottery programs, or for the purchase of any tickets for new or continuing games.
4 Additionally, no expenditures for consultants shall be made without prior approval by the fiscal
5 committee. If approved, the commission may then apply to the governor and council to transfer
6 funds from the sweepstakes revenue special account. The total of such transfers shall not exceed
7 \$6,000,000 for the biennium ending June 30, 2013.

8 223:5 Positions Abolished.

9 I. The following positions are hereby abolished effective at the close of business on June 30,
10 2011:

11 Executive Office

12	01-02-02-020510-1004	10008	18000			
13	01-02-02-020510-1006	16664				
14	01-02-02-024010-6400	10025				
15	01-02-02-024010-6570	18426				

16 Department of Information Technology

17	01-03-03-030010-7708	10196	10201	10232	10237	10239
18		10257	11211	12303	12422	12432
19		12451	12463	12474	12482	12869
20		14283	14387	14400	14624	16665
21		16689	16690	16692	18294	18957
22		19616	19819	20039	20287	30037
23		30552	41009	41109	41111	41112
24		41116	41119	41123	41127	41218
25		42503	43152	12498	17182	41257
26		43156	40489	19863	40054	20056
27		41673	41117	40318	41639	43154
28		17151	40333	10178	9U447	18960
29		14988	30323			

30 Department of Administrative Services

31	01-14-14-140010-1042	10103				
32	01-14-14-140010-1350	41568	41567	16687		
33	01-14-14-140010-1360	18014				
34	01-14-14-140510-1310	10133	43171	40839	10069	10095
35		30010				
36	01-14-14-140510-1330	43170				

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1	01-14-14-141010-1044	10266	43169	41221	30022	30019
2		10277				
3	01-14-14-141510-2006	18019				
4	01-14-14-141510-2040	16683				
5	01-14-14-141510-2042	16361	16380	16424	16443	41543
6		41544	41545	41546	41547	43382
7		42842				
8	01-14-14-141510-2045	40844	40011			
9	01-14-14-141510-2083	18672	41874	18021		
10	01-14-14-141510-2091	20412	21159	21625	21459	43184
11	01-14-14-141510-2098	41165				
12	01-14-14-141510-3403	10164	10171	30018		
13	01-14-14-141510-5320	43384				
14	01-14-14-141510-8050	10090				
15	01-14-14-142010-1370	10186	43178			
16	Real Estate Commission					
17	01-28-28-280010-2054	11343				
18	Joint Board Of Licensure And Certification					
19	01-31-31-310010-2250	41307				
20	Secretary of State					
21	01-32-32-320010-7889	11353	40041			
22	01-32-32-322510-1610	11352				
23	01-32-32-324010-5176	19617	14802			
24	Department of Cultural Resources					
25	01-34-34-340010-3431	19882				
26	01-34-34-340510-6718	16754	11427	11403	11431	
27	01-34-34-340510-7000	11401	11407	18105	11414	11438
28	01-34-34-340510-7008	11433				
29	01-34-34-341010-1250	13767	13770			
30	Department of Treasury					
31	01-38-38-380010-1050	11585	11583			
32	Board of Accountancy					
33	01-51-51-510010-2115	42763	42762			
34	Department of Revenue Administration					
35	01-84-84-840010-7884	14462	18952	41210	41784	43621
36		9U264				

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1	01-84-84-840510-1301	14445	14450	14520	18232	19227
2		19232	19270	41267	41276	43320
3		43321	43561	43562	43563	
4	01-84-84-840510-1401	14447	14487	14509	14516	14521
5		14527				
6	01-84-84-840510-1501	14432	14446	14452	14471	14472
7		14475	14477	14502	18236	18964
8		19963	19965	30526	30532	40617
9		43620	9U340			
10	01-84-84-841010-5413	14438	18953	19970	19986	19987
11		19989	30528	41243	41808	
12	01-84-84-841010-7885	14442	14506	18481	19984	
13	Board of Tax & Land Appeals					
14	01-89-89-890010-1241	14584	41677			
15	Developmental Disabilities Council					
16	01-97-97-970010-7135	30585				
17	Adjutant General Department					
18	02-12-12-120010-2233	41561	42520			
19	Department of Agriculture					
20	02-18-18-180510-2133	43609	43606	43607	43608	
21	02-18-18-182010-2700	10308				
22	02-18-18-183010-2137	41166	10309			
23	02-18-18-183510-2135	10299				
24	02-18-18-185010-2810	10300				
25	Department of Justice					
26	02-20-20-200010-2601	10343	16702	41891	43340	
27	02-20-20-200510-2610	40850	9U501			
28	02-20-20-200510-2611	10342	9U358			
29	02-20-20-200510-2613	10338				
30	02-20-20-200510-2615	18495	18493	9U356		
31	02-20-20-201010-2620	9U286	9U039	9U285	16703	
32	Department of Safety					
33	02-23-23-231015-2304	10453	40019	40021	40023	41897
34	02-23-23-232015-2316	18698				
35	02-23-23-232015-2320	10419				
36	02-23-23-232015-3110	18050				

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1	02-23-23-233015-2302	41955	41956			
2	02-23-23-233015-2311	41582	10567	30075	41579	10373
3		10557	30062	10660	10592	
4	02-23-23-233015-2312	10413	10470	18679	10377	
5	02-23-23-233015-2314	10450	10469	10594	10467	41925
6		18680	18683	10492		
7	02-23-23-233015-2315	10487	10657	10399	10479	10610
8		30073	41931	10476		
9	02-23-23-233015-3100	10447	10493	10494		
10	02-23-23-234015-2305	41792				
11	02-23-23-234015-4003		10757			
12	02-23-23-234010-8239	14545	19566			
13	02-23-23-234015-4022	18063				
14	02-23-23-234010-4215	15799				
15	02-23-23-234015-8241	43345				
16	02-23-23-235010-5001	10367	10676	42569	41982	
17	02-23-23-234015-4003	42560				
18	02-23-23-236010-2740	18244	18247	42573		
19	02-23-23-236510-1395	40586	41160	41846	41856	41857
20		41867	42541			
21	02-23-23-237010-4065	41984				
22	02-23-23-238010-5006	43350				
23	02-23-23-238010-5007	43212	43422			
24	02-23-23-238010-5895	30448	30449			
25	Insurance Department					
26	02-24-24-240010-2520	10956	41775			
27	Highway Safety Agency					
28	02-25-25-250015-3000	41589				
29	NH Employment Security					
30	02-27-27-270010-8040	11055	11056	11226	11227	11324
31		19701	41606	43221		
32	Department of Corrections					
33	02-46-46-460010-7101	18575	41527			
34	02-46-46-460010-8301	13037				
35	02-46-46-460510-8334	43515	43516			
36	02-46-46-461010-8300	12839	16878			

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1	02-46-46-463010-7113	12800	16885	9U367		
2	02-46-46-463010-7120	12830	12836	12891	12929	12947
3		12998	12999	13026	16315	16328
4		16346	16821	16865	16869	18471
5		18843	18844	18845	18846	19246
6		19248	19539	40181	40187	40191
7		40195	40209	40210	40230	12909
8		12962	16828	16860	18834	19237
9		40741				
10	02-46-46-463010-7140	16926				
11	02-46-46-464010-8302	18775	19556	42272	18868	19917
12		19918	19920	19923	30354	
13	02-46-46-464510-5172	18793	19258	19265	19540	
14	02-46-46-464510-7106	16880	18838			
15	02-46-46-464510-7107	12925				
16	02-46-46-465010-5833	12992	16278	16329	16335	16344
17		16263	16285	16312	16332	30798
18	02-46-46-465010-8231	16325	16923			
19	02-46-46-465010-8234	12878	30346	9U335	9U322	
20	02-46-46-465010-8235	18832	18833	19928	30342	30898
21		41377	12911	41461	41468	
22	02-46-46-466010-7111	12898	16896	18796	40166	40235
23	02-46-46-468010-8250	41318	41369	41446	41487	41516
24		41319	41320	41339	41349	41422
25		41445	41472	41480	41510	41515
26	02-46-46-469010-8232	12858	18853	42251		
27	Public Employees Labor Board					
28	02-73-73-730010-2006	19857				
29	Human Rights Commission					
30	02-76-76-760010-7882	42416	13938	18220		
31	NH Liquor Commission					
32	02-77-77-770012-1010	14325				
33	02-77-77-770512-7878	14247	14319	17083	41540	43301
34	02-77-77-771012-1023	14309	43619	14273	43600	
35	02-77-77-771512-1024	43597	43598	43614	43615	43617
36		43618				

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1	02-77-77-771512-1030	13986	13998	14012	14068	14070
2		14117	14148	14157	14180	14199
3		14218	14230	14249	14268	14295
4		14328				
5	02-77-77-771512-1040	14293				
6	Public Utilities Commission					
7	02-81-81-810010-2812	18226	14381			
8	Racing & Charitable Gaming Commission					
9	02-86-86-860010-2210	43566	14546			
10	02-86-86-861213-2212	14425	14393	17114		
11	Department of Resources and Economic Development					
12	03-35-35-350010-3400	11457	11458	30187	11450	
13	03-35-35-350010-3401	11441	11523	42065		
14	03-35-35-350510-3600	16757				
15	03-35-35-350510-3610	40051				
16	03-35-35-350510-3612	40777	40778	40779	41309	
17	03-35-35-350510-5336	43645	43646	43648	43650	
18	03-35-35-351010-3505	43225	43226			
19	03-35-35-351010-3510	11477				
20	03-35-35-351010-3511	11471				
21	03-35-35-351010-3513	11482				
22	03-35-35-351010-3520	11575	11578	11570	11571	
23	03-35-35-351010-5300	19713				
24	03-35-35-351510-3414	42057				
25	Department of Environmental Services					
26	03-44-44-440010-1002	13046	13508	42126	19495	43235
27		19530	12042	12077	19492	
28	03-44-44-440010-1011	13057	30258	19497	42130	
29	03-44-44-440010-1013	12021				
30	03-44-44-440010-3851	42722	18154	40156	19518	11388
31	03-44-44-440010-3853	14774	19524			
32	03-44-44-440010-3854	18461	18996	18997	19700	42726
33	03-44-44-442010-1000	12034	18555	12072	40497	41638
34	03-44-44-442010-1518	40143	42149			
35	03-44-44-442010-3800	19732	19517	30249	11394	
36	03-44-44-442010-3815	40158	19735			

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1	03-44-44-444010-5401	16779				
2	03-44-44-444010-5402	18143	42206	42211	42178	19531
3		19134	19528	19529		
4	03-44-44-444010-5492	14731	19139			
5	03-44-44-443010-5496	19631	19632			
6	03-44-44-443010-9100	17147	18162			
7	Fish And Game Commission					
8	03-75-75-750520-2118	13925				
9	03-75-75-751520-2150	40467				
10	03-75-75-752020-2132	13929				
11	03-75-75-753020-2288	19698				
12	03-75-75-753520-2163	13888				
13	Department of Transportation					
14	04-96-96-960515-5033	19674	21556	21559	21560	21618
15	04-96-96-960515-3005	17259	20249	21441		
16	04-96-96-960515-3007	19672	20568	21848		
17	04-96-96-960515-3008	20393	20400			
18	04-96-96-960515-3031	21862				
19	04-96-96-960515-5034	17390	17393	17398	17400	17401
20		18561	18570	18662	21076	21077
21	04-96-96-960315-3017	20153	21597	21515		
22	04-96-96-962015-3021	17187	20436			
23	04-96-96-962015-3025	17223	17239	17247	17256	20192
24		20227	20447	20587	20927	21028
25		21776	21780	21794	21797	20147
26		20150	20175	20202	20505	21026
27		21055	21791	21793		
28	04-96-96-962015-3028	20065	20070	21630	21738	
29		21319	21631			
30	04-96-96-962015-3032	19670	20205	21566		
31	04-96-96-962015-3033	20060				
32	04-96-96-962015-3034	20083	21236	21453	21863	
33	04-96-96-964010-2931	21866				
34	New Hampshire Veterans Home					
35	05-43-43-430010-5358	19466	42633	11971	43116	
36	05-43-43-430010-5359	41711	42672	42663	42673	42656

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1	Department of Health & Human Services					
2	05-95-40-400010-5800	11735	11934	40886		
3	05-95-40-400510-5801	11776	11790	11796	11818	11859
4		11872	11914	11933	16018	19449
5	05-95-40-401010-5842	19771	40112	40878	40880	40883
6	05-95-40-402510-5802	11803	11847	11876	12403	14779
7		16037	16586	16963	19614	42107
8		42108				
9	05-95-41-410010-5809	11633	16020	16256	16531	18511
10		19448	42613	42625	42626	
11	05-95-41-411010-5810	11605				
12	05-95-41-411010-5813	11663				
13	05-95-41-411010-5814	18749				
14	05-95-41-412010-5811	11711	18122			
15	05-95-41-412010-5812	11634	11659	11664	11710	11720
16	05-95-41-412010-5815	11613	11619	11624	11628	11636
17		11639	11641	11644	11646	11647
18		11651	11653	40094	11660	11662
19		11667	11674	11684	11690	11691
20		11695	11698	11701	11716	11719
21		11722	11726	11741	30201	30202
22		30211	30215	11621		
23	05-95-41-412010-5817	11649				
24	05-95-41-412010-5821	16562	16643	16644	16645	16646
25		16649	16650	16656	16657	16659
26		18595	18597	19445		
27	05-95-45-450010-6125	12179	12511	12531	12612	30283
28		30295				
29	05-95-45-450010-6127	11198	12581	12653	19760	
30	05-95-45-450010-6132	12295	12641	12703	12712	12721
31		19756	41042			
32	05-95-48-480010-7873	30316				
33	05-95-48-480510-8930	16062				
34	05-95-48-480510-8931	12424	12491	15974	16149	16481
35		30918	40394	41010	42755	
36	05-95-48-480510-9250	12344	12345	12505	12665	16161

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1		40538	40545	43250	43251	43253
2	05-95-48-481010-2202	14739	40325			
3	05-95-48-481010-7872	16217	40398			
4	05-95-48-481510-7856	14530				
5	05-95-90-900010-5110	14608				
6	05-95-90-901510-5497	42919	43327	43328	43374	
7	05-95-90-902010-5190	14635				
8	05-95-90-902010-9062	14832	19609			
9	05-95-90-902010-5260	42927				
10	05-95-90-902510-5170	14784	40321			
11	05-95-90-902510-5171	42871				
12	05-95-90-903010-5230	14693	14773			
13	05-95-91-910010-5710	12170	14846	14909	14920	15184
14		15338	19644	19648	42967	42981
15	05-95-91-910010-5720	14872	19653	30581		
16	05-95-91-910010-5740	14620	30562	40351		
17	05-95-91-910010-7892	14864	40353	42986		
18	05-95-92-920010-5945	12313	14634	17149	30594	
19	05-95-92-920010-7877	40409				
20	05-95-93-930010-5191	14682	14783	42998		
21	05-95-93-930010-7164	15201	15326	15448	15452	15467
22		15470	15487			
23	05-95-94-940010-7131	15750	40395			
24	05-95-94-940010-8400	16132	16141	16240	30943	
25	05-95-94-940010-8410	15794	16154	16394	16401	16459
26		16495	16499	16500	15715	15698
27		15718	15731	15739	15764	15783
28		30869	16362			
29	05-95-94-940010-8750	15709	15711	15713	15744	15769
30		15776	15777	15797	15813	15818
31		15854	15878	15880	15883	15886
32		15887	15921	15952	15958	15960
33		15963	15965	16000	16011	16034
34		16039	16043	16055	16056	16057
35		16064	16090	16091	16094	16100
36		40447	16103	40432	16109	16128

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1		16142	16143	16148	16162	16164
2		16175	16182	16193	40431	16222
3		16225	16228	16232	16236	16242
4		16247	16530	16547	16548	16638
5		18616	18631	18636	18637	30774
6		30830	30838	30842	30848	30850
7		30856	30857	30859	30860	30861
8		30868	30901	30912	30927	30935
9		30938	30939	30942	40388	40400
10		40406	40412	9U439	16145	18640
11		30925	16101			
12	05-95-95-950010-5010	19817				
13	05-95-95-950010-5025	30951				
14	05-95-95-950010-5076	12309	12338	12421	12457	12623
15		14529	15917	15935	40972	
16	05-95-95-951010-5695	43000				
17	05-95-95-951010-5959	17151				
18	05-95-95-952010-5143	14769				
19	05-95-95-952010-5146	14628	18249	42994		
20	05-95-95-952010-5680	12199				
21	05-95-95-953010-5677	15689	15696	16593	19654	30899
22		40456				
23	05-95-95-953010-5687	14963	16452	30282		
24	05-95-95-956010-6126	14831	14991	19143		
25	05-95-95-957010-5684	41029				
26	05-95-95-957010-6128	12155	12230	12255	12413	19146
27		19781	40514	40518	40532	41098
28		43339				
29	05-95-95-958110-5193	19624	41011	41014		
30	05-95-95-958310-7177	15271				
31	05-95-95-958410-1387	16599	42935			
32	05-95-95-958410-5367	16589	16592	16598	16610	17175
33		17176				
34	05-95-95-958410-5370	19029	19030	19031	19032	19033
35		19034	19035	19036	19037	19038
36		19041	19042	19043	19044	19045

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1		19046	19047	19048	19049	42931
2	HHS: Administratively Attached Boards					
3	05-74-74-743010-7430	13062				
4	05-74-74-743510-7435	17373				
5	05-74-74-744510-7445	41538				
6	05-74-74-745010-7450	18933				
7	Department of Education					
8	06-56-56-560510-6002	13155				
9	06-56-56-560510-6003	19792	18339			
10	06-56-56-562010-3260	41208	13132	43255	13134	13314
11	06-56-56-562010-6401	13297				
12	06-56-56-562510-6525	18183	18184			
13	06-56-56-563510-4000	16943	13169	18879	41207	13291
14	06-56-56-564510-6094	13149	13193			
15	06-56-56-565010-6030	13206	13213	13205	13215	
16	06-56-56-565010-4082	9U299				
17	Postsecondary Education Commission					
18	06-57-57-570010-5407	13326	13327	13329	16954	9U120
19	Lottery Commission					
20	06-83-83-830013-1029	16635	18354			
21	II. The following position is hereby abolished effective at the close of business on July 15,					
22	2011:					
23	Board of Tax & Land Appeals					
24	01-89-89-890010-1241	9U168				
25	III. The following positions are hereby abolished effective at the close of business on					
26	September 22, 2011:					
27	Department of Revenue Administration					
28	01-84-84-840010-7884	14484	14501	41274	41787	
29	01-84-84-840510-1501	14461	14483	14489	18235	18238
30		19967	41781	41782		
31	IV. The following positions are hereby abolished effective at the close of business on					
32	December 31, 2011:					
33	Department of Health and Human Services					
34	05-95-94-940010-7131	15748	15871	15774	15822	15835
35		15845	15857	15865	15869	16171
36		15873	15891	15898	15900	15909

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1		15915	15929	15936	15937	15948
2		15966	15967	15971	15972	43337
3		15976	15980	15981	15987	15996
4		16006	16008	16015	16028	16046
5		16048	16050	16076	16095	16117
6		16122	16144	16156	16177	16216
7		16318	16527	16571	18617	18619
8		18624	18628	19002	19003	19004
9		19005	19006	19007	19008	19009
10		19010	19011	19012	19013	19014
11		19015	19016	19017	19018	19019
12		19020	19021	19022	19023	19026
13		19027	30824	30825	30833	30854
14		30855	30863	30866	30894	30921
15		30923	30924	30936	43336	40426
16		40434	40449	43329	43330	43331
17		43332	43333	43334	43335	

V. The following positions are hereby abolished effective at the close of business on June 30, 2012:

20	Department of Corrections					
21	02-46-46-460510-8333	43513	43514			
22	Department of Health and Human Services					
23	05-95-90-902510-5171	42876				
24	Department of Transportation					
25	04-96-96-960515-5034	17395	17402	17403	18562	18661
26		18663	21685			

223:6 Department of Health and Human Services; Reduction in Appropriation. In the event that estimated restricted revenues collected by the department of health and human services in the aggregate are less than budgeted, during the biennium ending June 30, 2013, the total appropriations to the department of health and human services shall be reduced by the amount of the shortfall in either actual or projected revenue. The commissioner of the department of health and human services shall notify the bureau of accounting, in writing, no later than April 1st of each year as to precisely which line item appropriation and in what specific amount reductions are to be made in order to fully compensate for the total revenue deficits.

223:7 Department of Health and Human Services; Division of Child Support Services; Payments to the Administrative Office of the Courts. The appropriation in account 05-95-95-957010-5029,

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1 class 49, includes funds for payment to the administrative office of the courts in accordance with the
2 cooperative agreement between the division of child support services and the administrative office of
3 the courts. The division of child support services and the administrative office of the courts shall,
4 prior to payment of such funds, enter into a cooperative agreement specifying in detail the services to
5 be performed by the administrative office of the courts and the estimated costs of such services. Any
6 change or modification in the services to be performed shall likewise be agreed to in writing and
7 specify the change and the adjustment to the costs. Funds appropriated for these purposes shall be
8 paid only after demonstration by the administrative office of the courts that it consistently transmits
9 court orders to the division of child support services in accordance with the cooperative agreement.

10 223:8 Department of Transportation; Highway Fund Reporting. For the biennium ending June
11 30, 2013, the commissioner of the department of transportation shall submit a report detailing the
12 status of the highway fund balance to the house and senate ways and means committees, the fiscal
13 committee of the general court, and the governor and council on a quarterly basis.

14 223:9 Legislative Branch; General Fund Appropriation Reductions. The legislative branch shall
15 reduce state general fund appropriations by \$1,000,000 for the fiscal year ending June 30, 2012 and
16 by \$1,000,000 for the fiscal year ending June 30, 2013.

17 223:10 Department of Information Technology; Appropriation Reductions.

18 I. The department of information technology, in consultation with the department of
19 administrative services, shall reduce appropriations of the department by \$1,663,653 for the fiscal
20 year ending June 30, 2012 and by \$1,778,210 for the fiscal year ending June 30, 2013 in order to
21 agree with income received from state agency class 27 appropriations for said fiscal years. By July
22 30 of each fiscal year, the department shall provide a report to the fiscal committee of the general
23 court detailing the class lines which will be reduced as a result of this section.

24 II. The department of administrative services, in consultation with the department of
25 information technology and impacted agencies, shall reduce appropriations in class 27 for any agency
26 where the appropriation exceeds the amount necessary for the provision of information technology
27 services to that agency. Said reductions shall total \$952,486, of which not less than \$378,588 shall
28 be state general funds, for the fiscal year ending June 30, 2012, and shall total \$689,061, of which
29 not less than \$270,576 shall be state general funds, for the fiscal year ending June 30, 2013. By July
30 30 of each fiscal year, the department shall provide a report to the fiscal committee of the general
31 court detailing the reductions required by this section.

32 III. The department of information technology, in consultation with the department of
33 administrative services, shall reduce class lines of the department by an amount that will result in a
34 reduction of state class 27 appropriations by \$571,618, of which \$547,426 shall be general funds, in
35 the fiscal year ending June 30, 2012 and by \$505,907, of which \$497,411 shall be general funds, in
36 the fiscal year ending June 30, 2013. As part of achieving these reductions, the department of

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1 information technology shall implement a pilot program to use open source software in certain state
2 agencies in an effort to reduce costs. By July 30 of each fiscal year, the department shall provide a
3 report to the fiscal committee of the general court detailing the reductions required by this section.

4 223:11 Judicial Branch; General Fund Appropriation Reductions.

5 I. The judicial branch shall reduce state general fund appropriations by \$9,158,822 for the
6 fiscal year ending June 30, 2012 and by \$12,086,800 for the fiscal year ending June 30, 2013. The
7 branch shall not reduce the transfers to the department of administrative services for court facilities
8 unless the reduction is agreed to by the commissioner of administrative services and the chief justice
9 of the supreme court.

10 II. The branch shall provide a quarterly status report beginning July 1, 2011 to the fiscal
11 committee of the general court on the implementation of recommendations contained in the
12 innovation commission report. Said report shall include, but not be limited to, cost savings, position
13 changes, and other successes and challenges as a result of such implementation.

14 III. On or after April 1, 2012, if the judicial branch has successfully implemented the
15 innovation commission report to the extent feasible to that time, has demonstrated a nonjudicial,
16 full-time position count reduction from 538 to 500, and is continuing the implementation, the judicial
17 branch may request, with prior approval of the fiscal committee of the general court, that the
18 governor and council authorize additional funding for the fiscal year ending June 30, 2013. The
19 governor is authorized to draw a warrant from any money in the treasury not otherwise
20 appropriated.

21 223:12 New Position; Department of Information Technology. There is established in the
22 department of information technology a systems development specialist VI position for the purpose
23 of implementing the business one stop project. In addition to any other sums appropriated to the
24 department of information, the sum of \$89,889 for the fiscal year ending June 30, 2012 and \$91,284
25 for the fiscal year ending June 30, 2013 is appropriated for the purpose of funding the position. The
26 governor is authorized to draw a warrant for said sum out of any money in the treasury not
27 otherwise appropriated.

28 223:13 Department of Corrections; General Fund Appropriation Reductions. The department of
29 corrections shall reduce state general fund appropriations by \$6,000,000 for the fiscal year ending
30 June 30, 2012 and \$7,000,000 for the fiscal year ending June 30, 2013. The department shall not
31 close the North Country Facility located in Berlin as a result of meeting the required reductions.
32 The department shall provide a quarterly report of reductions made under this section to the fiscal
33 committee of the general court.

34 223:14 Department of Revenue Administration; General Fund Appropriations Reductions.

35 I. The department of revenue administration shall reduce state general fund appropriations
36 for classes 010, 011, 012, 013, 014, and 015 contained in section 1 of this act by a total of \$1,200,000

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1 for the fiscal year ending June 30, 2012, and \$1,200,000 for the fiscal year ending June 30, 2013.

2 II. The department of revenue administration shall reduce state general fund appropriations
 3 in class 060, benefits, contained in section 1 of this act by \$87,775 for the fiscal year ending June 30,
 4 2013. The department shall provide a quarterly report of reductions made under this section to the
 5 fiscal committee of the general court.

6 223:15 Department of Safety; Highway Fund Appropriations Reduction. The department of
 7 safety shall reduce highway fund appropriations by \$1,065,489 for the fiscal year ending June 30,
 8 2012 and \$974,964 for the fiscal year ending June 30, 2013. The department shall provide a bi-
 9 monthly report of reductions made under this section to the fiscal committee of the general court.

10 223:16 Department of Environmental Services; Reduction in Appropriations. The department of
 11 environmental services shall reduce appropriations in class 080, out of state travel, by \$221,917 for
 12 the fiscal year ending June 30, 2012 and by \$217,832 for the fiscal year ending June 30, 2013. The
 13 department shall provide a quarterly report of reductions made under this section to the fiscal
 14 committee of the general court.

15 223:17 Department of Health and Human Services; New Hampshire Hospital. For the biennium
 16 ending June 30, 2013, the New Hampshire hospital contract for psychiatric service funded in
 17 appropriation 05-095-090-940010-87500000, class 102, shall not allow or fund contractor indirect
 18 costs greater than 10 percent.

19 223:18 Department of Safety; Navigation Safety Fund Appropriations Reduction. The
 20 department of safety shall reduce appropriations from the navigation safety fund by \$675,560 for the
 21 fiscal year ending June 30, 2012 and \$677,293 for the fiscal year ending June 30, 2013. The
 22 department shall provide a bi-monthly report of reductions made under this section to the fiscal
 23 committee of the general court.

24 223:19 Department of Transportation; Highway Fund Appropriation Reductions.

25 I. The department of transportation shall reduce highway fund appropriations by the
 26 following amounts and include the following position reductions:

<u>Accounting Unit</u>	<u>Description</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>Position Reductions</u>
29 04-96-96-9640-3030	Rideshare/Bike/Ped Program	\$64,051	\$64,246	1
30 04-96-96-9630-3049	Non-Participating Cons/Recons	\$20,000	\$20,000	0
31 04-96-96-9655-3018	Transfers to Other Agencies	\$500,000	\$500,000	0
32 04-96-96-9620-3022	SPR Planning Funds	\$193,913	\$193,913	0
33 04-96-96-9620-3025	Highway Design Bureau	\$98,711	\$97,702	4
34 04-96-96-9620-3033	Bridge Design Bureau	\$54,504	\$54,687	1
35 04-96-96-9620-3034	Materials and Research Bureau	\$66,379	\$68,161	1
36 04-96-96-9605-3007	Highway Maintenance Bureau	\$2,397,131	\$2,465,329	42

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1	04-96-96-9605-3008	Bridge Maintenance Bureau	\$437,251	\$448,169	7
2	04-96-96-9605-3009	Traffic Operations	\$315,315	\$319,909	5
3	04-96-96-9605-3052	Transportation Management Center	\$137,625	\$138,682	2
4	04-96-96-9605-5034	Lift Bridge Operation	\$42,205	\$42,636	1
5	04-96-96-9603-3027	Employee Training	\$70,745	\$71,088	0
6	04-96-96-9603-5031	Office of Stewardship & Compliance	<u>\$313,172</u>	<u>\$316,757</u>	<u>4</u>
7	Total		\$4,711,002	\$4,801,279	68

8 II. In addition to the reductions in paragraph I, the department of transportation shall
9 reduce highway fund appropriations further by \$18,050,468 for the biennium ending June 30, 2013.
10 The department shall submit a plan detailing the plan for the total reduction required under this
11 section to the fiscal committee of the general court for approval by July 1, 2011.

12 223:20 Department of Cultural Resources; General Fund Appropriations Reductions. The
13 department of cultural resources shall reduce state general fund appropriations by \$536,533 for the
14 fiscal year ending June 30, 2012, and by \$539,643 for the fiscal year ending June 30, 2013.

15 223:21 Department of Justice; General Fund Appropriation Reduction. The department of
16 justice shall reduce state general fund appropriations by \$484,834 for the fiscal year ending June 30,
17 2012 and \$484,834 for the fiscal year ending June 30, 2013. The department shall provide a
18 quarterly report of reductions made under this section to the fiscal committee of the general court.

19 223:22 Transfer of Funds from Highway Fund to Department of Resources and Economic
20 Development. The sum of \$200,000 is hereby appropriated from the highway fund to the department
21 of resources and economic development for the biennium ending June 30, 2013, and shall be used for
22 the purpose of funding the operations of 4 existing rest areas at the following locations: US Route 3
23 in Colebrook, I-89 in Lebanon, US Route 2 in Shelburne, and I-93 in Littleton. These funds shall not
24 lapse until June 30, 2013.

25 223:23 Estimates of Unrestricted Revenue.

26	GENERAL FUND	<u>FY 2012</u>	<u>FY 2013</u>
27	BUSINESS PROFITS TAX	\$259,045,000	\$266,777,000
28	BUSINESS ENTERPRISE TAX	<u>63,482,000</u>	<u>65,352,000</u>
29	SUBTOTAL BUSINESS TAXES	322,527,000	332,129,000
30	MEALS AND ROOMS TAX	221,903,000	226,841,000
31	TOBACCO TAX	125,630,000	123,101,000
32	TRANSFER FROM LIQUOR COMMISSION	131,400,000	137,700,000
33	INTEREST AND DIVIDENDS TAX	85,400,000	87,100,000
34	INSURANCE	86,100,000	86,800,000
35	COMMUNICATIONS TAX	80,200,000	82,400,000
36	REAL ESTATE TRANSFER TAX	53,096,000	54,163,000

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1	COURT FINES & FEES	13,800,000	13,800,000
2	SECURITIES REVENUE	35,100,000	35,900,000
3	UTILITY CONSUMPTION TAX	6,000,000	6,000,000
4	BOARD AND CARE REVENUE	20,500,000	21,000,000
5	BEER TAX	13,200,000	13,200,000
6	RACING & CHARITABLE GAMING	0	0
7	OTHER REVENUES	69,300,000	69,400,000
8	GAMBLING WINNINGS TAX	0	0
9	TOBACCO SETTLEMENT	<u>2,400,000</u>	<u>2,400,000</u>
10	SUBTOTAL	1,266,556,000	1,291,934,000
11	MEDICAID ENHANCEMENT TAX	97,000,000	104,800,000
12	MEDICAID RECOVERIES	<u>17,800,000</u>	<u>18,400,000</u>
13	TOTAL GENERAL FUND	<u>1,381,356,000</u>	<u>1,415,134,000</u>
14			
15	EDUCATION FUND	<u>FY 2012</u>	<u>FY 2013</u>
16	BUSINESS PROFITS TAX	55,510,000	57,167,000
17	BUSINESS ENTERPRISE TAX	<u>126,963,000</u>	<u>130,704,000</u>
18	SUBTOTAL BUSINESS TAXES	182,473,000	187,871,000
19	MEALS AND ROOMS TAX	7,297,000	7,459,000
20	TOBACCO TAX	97,870,000	95,899,000
21	REAL ESTATE TRANSFER TAX	26,504,000	27,037,000
22	TRANSFER FROM LOTTERY COMMISSION	70,000,000	72,000,000
23	TRANSFER FROM RACING		
24	& CHARITABLE GAMING	3,500,000	3,500,000
25	TOBACCO SETTLEMENT	40,000,000	40,000,000
26	UTILITY PROPERTY TAX	28,200,000	28,300,000
27	STATEWIDE PROPERTY TAX	<u>363,100,000</u>	<u>363,100,000</u>
28	TOTAL EDUCATION FUND	818,944,000	825,166,000
29			
30	HIGHWAY FUND	<u>FY 2012</u>	<u>FY2013</u>
31	GASOLINE ROAD TOLL	124,500,000	124,500,000
32	MOTOR VEHICLE FEES	108,300,000	108,300,000
33	MISCELLANEOUS	<u>44,600,000</u>	<u>43,600,000</u>
34	TOTAL HIGHWAY FUND	<u>277,400,000</u>	<u>276,400,000</u>
35			
36	FISH AND GAME FUND	<u>FY 2012</u>	<u>FY2013</u>

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1	FISH AND GAME LICENSES	8,960,000	8,960,000
2	FINES AND MISCELLANEOUS	<u>1,875,000</u>	<u>1,875,000</u>
3	TOTAL FISH AND GAME FUND	<u>10,835,000</u>	<u>10,835,000</u>

4 223:24 Effective Date. This act shall take effect July 1, 2011.

5 Approved: Enacted in accordance with Article 44, Part II, of N.H. Constitution, without signature of
6 the governor, June 29, 2011.

7 Effective Date: July 1, 2011

COMPARE HOUSE TO GOVERNOR

CATEGORY: 02 ADMIN OF JUSTICE AND PUBLIC PRTN
DEPARTMENT: 23 DEPARTMENT OF SAFETY
AGENCY: 023 SAFETY, DEPT OF
ACTIVITY: 232015 DIVISION OF ADMINISTRATION
ORGANIZATION: 2310 BUSINESS OFFICE

CLS	DESCRIPTION	FY2010 ACTUAL	FY2011 ADJ AUTH	FY2012		FY2013	
				GOVERNOR	HOUSE	GOVERNOR	HOUSE
					DIFF		DIFF
010	Personal Services-Perm. Classi	1,325,779	1,399,568	1,461,382	1,399,701	1,431,400	1,370,704
012	Personal Services-Unclassified 2	90,606	90,606	94,090	94,090	90,605	90,605
018	Overtime	28,113	24,858	20,000	20,000	20,000	20,000
020	Current Expenses	32,124	39,100	34,525	34,525	34,525	34,525
022	Rents-Leases Other Than State	6,661	9,000	6,900	6,900	6,900	6,900
024	Maint.Other Than Build.- Grnds	656	2,200	2,000	2,000	2,000	2,000
030	Equipment New/Replacement	405	2,839	0	0	0	0
050	Personal Service-Temp/Appointe	13,913	26,500	23,000	23,000	23,000	23,000
060	Benefits	690,973	792,091	825,595	805,805	870,935	850,544
070	In-State Travel Reimbursement	479	600	500	500	500	500
	TOTAL EXPENSES	2,189,709	2,387,362	2,467,992	2,386,521	2,479,865	2,398,778
							-81,087
ESTIMATED SOURCE OF FUNDS FOR BUSINESS OFFICE							
009	Agency Income	302,288	453,433	1,164,075	1,164,075	1,584,043	1,584,043
	Highway Funds	1,887,421	1,933,929	1,303,917	1,222,446	895,822	814,735
	TOTAL FUNDS	2,189,709	2,387,362	2,467,992	2,386,521	2,479,865	2,398,778
							-81,087

COMPARE HOUSE TO GOVERNOR

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

CLS	DESCRIPTION	FY2010 ACTUAL	FY2011 ADJ AUTH	FY2012		FY2013			
				GOVERNOR	HOUSE	GOVERNOR	HOUSE		
					DIFF		DIFF		
STATEWIDE									
	TOTAL EXPENSES	5,125,872,208	5,770,267,813	5,375,879,533	5,174,288,192	-201,591,341	5,431,066,197	5,182,679,773	-248,386,424
	ESTIMATED SOURCE OF FUNDS								
	FEDERAL FUNDS	1,764,311,459	1,869,781,270	1,646,003,647	1,565,930,083	-80,073,564	1,637,927,344	1,554,520,576	-83,406,768
	GENERAL FUND	1,397,119,415	1,457,886,784	1,432,879,087	1,328,474,949	-104,404,138	1,491,032,426	1,346,039,832	-144,992,594
	LIQUOR FUND	39,386,859	44,325,363	46,498,961	46,498,961	0	47,812,163	47,812,163	0
	HIGHWAY FUNDS	293,902,542	321,167,847	311,492,703	308,691,619	-2,801,084	312,690,419	309,775,523	-2,914,896
	TURNPIKE FUNDS	76,983,030	95,340,916	112,963,265	112,695,228	-268,037	123,063,638	122,777,004	-286,634
	SWEEPSTAKES FUNDS	9,633,177	8,632,874	9,637,074	9,328,819	-308,255	9,765,519	9,439,222	-326,297
	FISH AND GAME FUNDS	12,088,439	13,498,789	13,867,762	13,867,762	0	14,189,164	14,189,164	0
	OTHER FUNDS	1,532,447,287	1,959,633,970	1,802,537,034	1,788,800,771	-13,736,263	1,794,585,524	1,778,126,289	-16,459,235
	TOTAL FUNDS	5,125,872,208	5,770,267,813	5,375,879,533	5,174,288,192	-201,591,341	5,431,066,197	5,182,679,773	-248,386,424

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

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30Mar2011... 1226h
06/01/11 2221s
06/01/11 2260s
06/01/11 2268s
22June2011... 2513CofC
22June2011... 2521EBA

2011 SESSION

11-1086
09/01

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

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

SPONSORS: Rep. Weyler, Rock 8

COMMITTEE: Finance

AMENDED ANALYSIS

1. Funds meals and rooms distributions to cities and towns for the biennium ending June 30, 2013 at no more than the fiscal year 2011 level of distribution.
2. Suspends RSA 31-A, relating to revenue sharing with cities and towns for the biennium ending June 30, 2013.
3. Requires a portion of funds received for the recording surcharge collected by registers of deeds to be deposited each year of the biennium in the land and community heritage investment program administrative fund with the remainder being deposited in the general fund.
4. Provides that no school building aid or alternative school building aid grants shall be made to school districts for projects approved on or after June 30, 2011 through June 30, 2013, and provides a waiver of the suspension of school building aid.
5. Limits the uses of funds held in the driver training fund, eliminates payment to secondary schools and districts, and removes responsibility of the department of education for driver education.
6. Requires the workers' compensation administration fund to fund all costs of the administration of workers' compensation under RSA 281-A.
7. 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, 2013.
8. Authorizes the commissioner of the department of health and human services to fill unfunded positions during the biennium ending June 30, 2013 under certain circumstances.
9. Repeals the catastrophic illness program.
10. Suspends funding for catastrophic aid payments to hospitals for the biennium ending June 30, 2013.

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11. Provides that the department of health and human services shall not change program eligibility standards without fiscal committee approval unless such changes are required by federal law and allows the department to transfer funds within and among accounting units.
12. Implements recommendations of the office of legislative budget assistant's 2010 performance audit report of the New Hampshire community health system.
13. Requires that for the biennium ending June 30, 2013, the department of health and human services shall maintain a limit on benefits for adults with low service utilization of community mental health services, as identified in He-M 401.07.
14. Modifies the provisions for county reimbursements for nursing home services through state fiscal year 2014.
15. Requires the department of health and human services to apply for a waiver to deliver and pay for Medicaid services to Medicaid-eligible persons with severe mental disabilities through a prepaid health plan.
16. Provides that the rate for services, placements, and programs paid for by the department for delinquent children, child protection act, and children in need of services are to be maintained at the rates in effect on June 30, 2011.
17. Requires the commissioner of the department of health and human services to notify the commissioner of the department of administrative services regarding transfers or reassigned personnel.
18. Requires the commissioners of the departments of safety and health and human services to negotiate a reduced fee for performing certain state criminal records checks.
19. Repeals the prevention programs for juveniles and incentive grants for such programs.
20. Allows the department of health and human services to use a new assessment tool to determine eligibility for nursing facility care even if such tool is not reviewed by the county-state finance committee or the oversight committee on health and human services.
21. Requires the department of health and human services to raise the income eligibility for elderly and adult clients under the Social Services Block Grant program every January, by the percentage amount of the cost of living increase in social security benefits on a yearly basis.
22. Establishes 2 temporary special funds in the state treasurer's office to receive and temporarily hold funds for certain New Hampshire hospital programs.
23. Suspends the funding for the developmental services waitlist for the biennium ending June 30, 2013.
24. Transfers the Medicaid enhancement tax accounting unit and the Medicaid enhancement tax receipt account from the department of health and human services to the department of revenue administration. Establishes priorities for the allocation and use of moneys in the uncompensated care fund for the biennium ending June 30, 2013.
25. Directs the commissioner of the department of health and human services to pursue certain consolidation initiatives to achieve general fund appropriations reductions in fiscal years 2012 and 2013 and to report the progress of such efforts to the committees of the house and senate with jurisdiction over health and human services and finance issues.

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26. Requires the commissioner of the department of health and human services to submit a state plan amendment to administer the children's health insurance program.
27. Allows the commissioner of the department of health and human services to recover for medical assistance for a spouse of an individual or a parent if an individual is under the age of 21.
28. Clarifies the liability of expenses payable by the department of health and human services under the child protection act.
29. Establishes that for the biennium ending June 30, 2013, a portion of the nursing facility assessment and intermediate care facility assessment shall be used for purposes of long-term care services provided by the state.
30. Authorizes the commissioner of the department of transportation to enter into agreements to lease-purchase vehicles and equipment.
31. Appropriates federal emergency assistance grants to the department of transportation.
32. Establishes the department of labor restricted fund to fund operations of the department of labor from fees, licenses, certificates, and civil penalties.
- 33.(a) Eliminates the special fund for payment of mediators and guardians ad litem in cases where parents are indigent.
 - (b) Makes supplemental appropriations to the judicial council for payment of council for indigent parents in child protection cases and in divorce cases.
 - (c) Limits the circumstances in which the court may appoint an attorney to represent the parent in cases of abuse or neglect.
 - (d) Requires the supreme court to adopt practice standards for non-certified guardians ad litem appointed in parental rights and responsibilities cases.
34. Requires that proceeds from the sale of the lakes region facility property be deposited into the revenue stabilization reserve account and appropriates funds to facilitate the sale and employ a consultant with real estate or financial expertise.
35. Suspends bumping rights.
36. Requires the department of administrative services to consolidate certain business processing functions.
37. Makes an appropriation for selecting and retaining an independent business processing consultant.
38. Makes an appropriation to the McAuliffe-Shepard discovery center for the purpose of supporting the transition of the discovery center to a fiscally self-sufficient entity.
39. Authorizes the lottery commission to use monetary incentives to promote increased sales and compensate lottery sales representatives based upon performance.
40. Modifies lottery sales commission rates.
41. Authorizes monetary incentives to liquor commission employees and temporary state liquor stores.

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42. Suspends the deposit of liquor revenues in the alcohol abuse prevention and treatment fund for the biennium ending June 30, 2013.

43. Transfers the water quality laboratory services from the department of environmental services to the department of health and human services.

44. Adds the board of accountancy, the real estate appraiser board, the manufactured housing installation standards board, and the board of manufactured housing to the joint board of licensure and certification.

45. Suspends the statutory limitation on highway funds allocated to the department of safety for the biennium ending June 30, 2013.

46. Revises the duties of the office of energy and planning by removing certain program responsibilities, including the coordination of federal funds, economic development reporting requirements, the water protection assistance program, housing and conservation planning, the high-level radioactive waste act, and land use board member training.

47. Requires municipal zoning and ordinance documents, including amendments, to be filed with the office of energy and planning and authorizes the office to gather such information from municipalities in order to generate publicly available lists and surveys.

48. For the biennium ending June 30, 2013, provides funding for private colleges and universities and for the university system of New Hampshire and the community college system of New Hampshire from the UNIQUE endowment allocation program, and transfers the balance of the New Hampshire excellence in higher education endowment trust fund in part to the university system of New Hampshire and in part to the community college system of New Hampshire.

49. Repeals the postsecondary education commission and transfers all powers, duties, and programs to the newly established division of higher education and higher education commission within the department of education.

50. Transfers authority over regulation of private postsecondary career schools from the postsecondary education commission to the higher education commission.

51. Authorizes the department of education to expend funds at 110 percent of budgeted amounts to fund chartered public school tuition payments, with the approval of the fiscal committee and governor and council.

52. Authorizes that any funds from the federal Education Jobs program not expended by a school district during the 2011 fiscal year shall be carried over for use in the school district's 2012 fiscal year.

53. Establishes certain procedures for special meetings regarding education funding.

54. Changes the renewal of licenses of veterinarians by the board of veterinary medicine to be biennial rather than annual.

55. This bill changes the composition of the retirement system board of trustees and makes various changes to the state retirement system if SB 3-FN-A-LOCAL of the 2011 legislative session does not become law, including:

I. Increasing retirement ages of group II members for service retirement, disability retirement, vested deferred retirement, and split benefits.

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- II. Changing the definitions of earnable compensation and average final compensation used in calculating retirement benefits.
- III. Transferring remaining funds from the special account into the state annuity accumulation fund.
- IV. Eliminating future increases to medical benefits premium payments.
- V. Increasing member contribution rates.
- VI. Establishing a committee to study the establishment of a federal tax qualified voluntary defined contribution plan and a committee to study matters related to disability, medical subsidies, and COLAs.
- VII. Limiting when the option to become a member of retirement system applies, and defining part-time employment.
- VIII. Changing the eligibility for state employees to receive medical benefits.
- IX. Eliminates the state share of employer contributions for non-state employees beginning fiscal year 2013.
- X. Extending a temporary supplemental allowance for fiscal year 2013.
56. Allows subcommittee members of the retirement system board of trustees to participate in meetings by telephone.
57. Provides statutory construction for certain terms relating to publication for statewide circulation.
58. Requires the department of resources and economic development to staff rest areas and welcome centers along Interstate Route 93.
59. Repeals the bureau of visitor services.
60. Modifies the amount of reimbursement paid to towns and cities for land acquired by the United States for flood control.
61. Makes changes to the document processing division of the department of revenue administration.
62. Adds certain functions of the equalization standards board to the functions of the assessing standards board.
63. Transfers an appropriation received by the governor's commission on disability.
64. Modifies the percentage of the penalty assessment designated to the police standards and training council training fund.
65. Requires the governor to reduce total appropriations for classified employee compensation and benefits.
66. Allows for transfers of federal grant funds between class codes and to newly created class codes and permits certain budgeted federal grant appropriation balances from one state fiscal year to

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be carried over to the following fiscal years subject to the approval of the commissioner of administrative services.

67. Establishes hiring priority for laid off classified state employees.
68. Freezes executive branch hiring, purchases, and out-of-state travel.
69. Requires any budget surplus remaining at the end of fiscal year 2011 to remain in the general fund.
70. Prohibits the department of information technology from discontinuing technical support services to any executive branch agency.
71. Allows departments, agencies, and branches to transfer moneys from any class line, except for personnel and benefit class lines, within their approved budgets to class line 027 to fund information technology related projects which would not otherwise be funded.
72. Authorizes the department of information technology to transfer funds within and among its accounting units, subject to the approval of the fiscal committee of the general court.
73. Allows the annual contribution for unfunded accrued liability of the judicial retirement plan to be calculated over a 30-year period from January 1, 2010 or the maximum period allowed, whichever is less and requires recalculation of the employer contribution rate for the biennium ending June 30, 2013.
74. Requires transfers from the special fund for the improvement and automation of vital records at the state and local levels, also known as the vital records improvement fund, to the general fund.
75. Suspends distribution of a portion of the rooms and meals tax to the division of travel and tourism development for the biennium ending June 30, 2013.
76. Establishes a special legislative account.
77. Sets the annual salary of the registers of probate at \$100 per year.
78. Limits the number of judicial appointments and establishes certain requirements for conversion of a marital master position to a judge position and for filling marital master vacancies.
79. Requires that any balance remaining in the navigation safety fund at the close of each fiscal year lapse to the general fund.
80. Credits fines paid by mail to the division of motor vehicles to the general fund and after July 1, 2013.
81. Limits the rulemaking authority of state agencies to establish or increase fees, or establish or modify an agency program or responsibility in a manner that increases costs to persons affected by the rule.
82. Provides that all penalty assessments imposed under the drug-free school zone statute shall be deposited in the general fund. The bill also repeals the drug-free school zone sign fund.
83. Modifies appropriation language for statewide special education programs.
84. Establishes a committee to study the relationship between the department of education and

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local education authorities.

85. Transfers the marine patrol bureau from the division of safety services, department of safety, to the division of state police.

86. Changes the fees for obtaining a saltwater fishing license.

87. Establishes a committee to study funding options for the police standards and training council and the department of safety, division of fire standards and training and emergency medical services.

88. Establishes certain divisions within the fish and game department for the biennium ending June 30, 2013.

89. Eliminates the division of safety services in the department of safety.

90. Requires the department of transportation to manage the bridge and highway betterment program with an emphasis on bidding work out to contractors and requires the department to prepare a report detailing project costs.

91. Creates a committee to study the usage of contractors to perform certain duties performed by the department of transportation in order to save highway funds.

92. Suspends reimbursements to the foster grandparent program through the senior volunteer grant program.

93. Redefines a "child in need of services" for purposes of RSA 169-D.

94. Directs the department of health and human services to administer its adoption assistance program consistent with federal law and the state's Title IV-E plan, and repeals state law and regulations relative to discretionary adoption subsidies for hard to place children.

95. Removes the discretion of the commissioner of the department of health and human services to transfer cases between the employment program and assistance program for 2-parent families in order to meet federal work participation funding requirements.

96. Removes the commissioner's authority to operate an emergency assistance program to aid families with dependent children.

97. Prohibits persons fleeing to avoid criminal prosecution from receiving public assistance benefits.

98. Modifies eligibility for cash assistance for purposes of aid to the permanently and totally disabled.

99. Requires certain funds from drug rebates to be deposited in a separate account for the department of health and human services to expend for pharmacy services.

100. Clarifies the duty and authority of the commissioner of health and human services for the Medicaid hospital outpatient reimbursement methodology.

101. Prohibits use of state appropriations for contracts with the Dartmouth Psychiatric Research Center or the Behavioral Health Policy Institute.

102. Suspends the position of medical director within the department of health and human

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services for the biennium ending June 30, 2013.

103. Suspends RSA 126-G, relative to family support services.
104. Suspends funding for the Alzheimer's disease and related disorders (ADRD) program through June 30, 2013.
105. Suspends congregate housing and congregate services.
106. Authorizes the department of health and human services to reimburse the parent of a child who is medically fragile or has a chronic illness for home health aide services provided by the parent. The program is a 3-year pilot program.
107. Allows the office of reimbursements, department of health and human services, to file liens to recover moneys owed for services rendered by the New Hampshire hospital, Glencliff home, and certain other institutions.
108. Requires a petitioner in any petition for spousal support who is a recipient of medical assistance under the state Medicaid program to serve the department of health and human services with a copy of the petition. This bill also allows a guardian to allocate income to a ward's estate.
109. Prohibits appropriations in the family planning accounting unit to be used to fund abortions.
- 110.(a) Removes the commissioner of the department of health and human services from the healthy kids board.

(b) Removes responsibility for administration of the state children's health insurance program from the statutory duties of the New Hampshire healthy kids corporation, contingent on implementation of a Medicaid managed care model by the department of health and human services.
111. Requires a waiver from the governor and council for reclassification of a classified position.
112. Repeals the renewal fee for an operator license for collection of meals and rooms taxes, and the waiver provisions therefor.
113. Reduces fees for licenses to sell animals or birds customarily used as household pets.
114. Reduces the filing fees under the condominium act and the land sales full disclosure act.
115. Deletes the general fund designation for a portion of the marriage license fee.
116. Repeals the law regarding coverage for services and certain items covered under the medical assistance program.
117. At the request of the joint committee on employee classification established under RSA 14:14-c, establishes the salary for the positions of:
 - (a) Commissioner/CIO of the department of information technology.
 - (b) Executive director of the board of medicine.
 - (c) Director and state registrar of the division of vital records administration.
 - (d) State veterinarian of the department of agriculture, markets, and food.

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118. Clarifies that property at Skyhaven leased by the authority for airport or aeronautical related purposes is not subject to taxation.
119. Suspends for the biennium laws relative to the funeral expenses to certain recipients of public assistance and certain other reimbursement for care of an assisted person.
120. Authorizes the issuance of bonds in the amount of \$3,700,000 for the biennium ending June 30, 2013 to provide kindergarten construction funds to eligible school districts.
121. Clarifies the responsibilities of the administrator of the joint board of licensure and certification.
122. Repeals the 2008 repeal of the of the Maine-New Hampshire Interstate Bridge Authority, for which required Congressional approval for the dissolution of the Authority was not requested or obtained.
123. This bill adds additional construction and cost estimate factors for determining eligibility for the kindergarten construction program.
124. Transfers the responsibility for telecommunications services to state government from the bureau of general services, division of plant and property management, department of administrative services to the division of emergency services and communications, department of safety.
125. Changes the membership, appointment authority, and terms of the board of tax and land appeals.
126. Increases the monthly contribution for medical benefits paid by retired state employees, retired judges, and their spouses, under age 65.
127. Requires the general fund appropriation for the judicial branch to be reduced by a certain amount in addition to other reductions.
128. Requires certain state fiscal stabilization funds provided under the American Recovery and Reinvestment Act of 2009 (ARRA) to be transferred from the office of economic stimulus to the department of corrections.
129. Requires the commissioner of the department of administrative services to develop a plan for cost containment options and managed care options to generate savings for the state of New Hampshire retiree health care program. Allows the commissioner of the department of administrative services to utilize managed care and/or cost containment techniques for the New Hampshire retiree health care program and allows the commissioner to offer financial incentives under certain circumstances.
130. Establishes a committee to develop a plan for privatizing the department of corrections.
131. Requires the commissioner of the department of corrections to transfer not more than 600 inmates currently incarcerated at the state correctional facility in Concord to private and/or public correctional agencies or facilities.
132. Requires \$800,000 in revenue derived from Cannon Mountain to be deposited in the general fund and applied to the negative balance contained in the state park fund.
133. Requires the department of resources and economic development to deposit revenues in

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fiscal years 2012 and 2013 into the general fund to offset the negative balance in the state park fund and further requires the department to deposit \$50,000 in each fiscal year of the biennium ending June 30, 2013 into the fish and game research and rescue fund.

134. Requires the lease of rental space in which to house the superior court center.
135. Authorizes transfers between and among class line appropriations in the highway welcome centers and the class line appropriations in the turnpike welcome centers for the biennium ending June 30, 2013.
136. Requires the department of health and human services to provide an update on the status of transition of the healthy kids program from the New Hampshire healthy kids corporation to the department's Medicaid managed care program for each meeting of the fiscal committee until the transition is complete.
137. Requires the department of health and human services to contract with in-state hospitals for high intensive neonatal and pediatric care unless such services are not available in New Hampshire, and directs the department to revise the rate structure for such services.
138. Authorizes the department of health and human services to make claims against an estate for financial and medical assistance provided to the deceased by the department.
139. Requires that any appropriation made in the capital or operating budget for New Hampshire public television shall be made directly to New Hampshire public television.
140. Funds certain shelter care services in Bradford, Antrim, and Jefferson.
141. Requires the department of health and human services to collaborate with area agencies and community mental health centers to minimize the impact of the reduced appropriation to the division of developmental services and the bureau of behavioral health services and to submit a legislative report of the savings generated.
142. Requires the department of health and human services to consolidate contracts to the fewest number reasonably possible.
143. Establishes the community college system debt service fund.
144. Clarifies the tax exempt status for real estate and personal property owned by the community college system of New Hampshire.
145. Transfers all real and personal property from the former department of regional community-technical colleges to the board of trustees of the community college system of New Hampshire.
146. Limits the amount of net operating loss generated in a tax year that may be carried forward under the business profits tax to \$10,000,000.
147. If general fund revenues exceed projected revenue estimates, requires the department of health and human services to present to the fiscal committee a proposal for making uncompensated care payments to hospitals and allows funds in excess of budgeted amounts to be expended for such payments.
148. Requires the commission of the department of information technology in cooperation with the commissioner of the department of health and human services to engage the services of an information systems consultant to review the state's Medicaid management information system

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implementation project and make a report to the fiscal committee of the general court. The commissioner shall also report on the status of cost recovery efforts under the MMIS contract.

149. Lapses certain appropriations for the governor's commission on alcohol and drug abuse prevention, intervention, and treatment and for nursing services.

150. Requires the department of health and human services to make an additional American Recovery and Reinvestment Act of 2009 Medicaid quality incentive program payment to nursing facilities prior to June 30, 2011.

151. Requires the transfer of revenue stabilization reserve account funds in the event of an operating budget deficit at the close of fiscal year 2011.

152. Authorizes the commissioner of the department of administrative services to pay for contributions for retirement costs for local government employers from other funds.

153. Authorizes the commissioner of the department of administrative services, with the approval of the fiscal committee of the general court and the governor and council, to transfer funds within and among accounting units.

154. Authorizes the commissioner of the department of administrative services to pay costs for employees who provided notice of layoff on or before June 30, 2011 from classes or accounts in the 2012 fiscal year.

155. Nullifies a contingent repeal relative to service areas of the New Hampshire rail transit authority.

156. Establishes a state aeronautical fund and authorizes the commissioner of the department of transportation to accept donations to the fund.

157. Reduces the rates of the tobacco tax on cigarettes and on tobacco products other than cigarettes. The rates will retain to current rates if the reduction results in a loss of revenue for the biennium.

158. Makes extensive changes to the comprehensive shoreland protection act.

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

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30Mar2011... 1226h
06/01/11 2221s
06/01/11 2260s
06/01/11 2268s
22June2011... 2513CofC
22June2011... 2521EBA

11-1086
09/01

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eleven

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

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

1 224:1 Meals and Rooms Tax; Distribution to Cities and Towns. Notwithstanding any other
2 provision of law, for each fiscal year of the biennium ending June 30, 2013, the state treasurer shall
3 fund the distribution of revenue to cities and towns pursuant to the formula for determining the
4 amount of revenue returnable to cities and towns under RSA 78-A:26, I and II at no more than the
5 fiscal year 2011 distribution.

6 224:2 Suspension; Revenue Sharing. Notwithstanding any provision of law to the contrary,
7 RSA 31-A, relative to revenue sharing with cities and towns shall be suspended for the biennium
8 ending June 30, 2013.

9 224:3 Recording Surcharge. Notwithstanding the provisions of RSA 478:17-g, II(c), for the fiscal
10 year ending June 30, 2012 an amount of \$120,000, and for the fiscal year ending June 30, 2013 an
11 amount of \$120,000, received from the recording surcharge collected by registrars of deeds under
12 RSA 478:17-g, II(a) shall be deposited in the land and community heritage investment program
13 administrative fund under RSA 227-M:7-a, and the remainder of funds received for the surcharge
14 shall be credited to the general fund.

15 224:4 School Building Aid; Alternative School Building Aid.

16 I. Notwithstanding RSA 198:15-a through RSA 198:15-hh and RSA 198:15-u through RSA
17 198:15-w, and notwithstanding the school building aid funding provisions of 2009, 144:11, the
18 commissioner of the department of education shall issue no school building aid or alternative school
19 building aid for any project approved on or after June 30, 2011 through June 30, 2013.

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

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1 (b) The commissioner, after notice and hearing pursuant to RSA 541-A, may impose an
2 administrative fine of up to \$5,000 for each offense upon any person who violates this chapter.
3 Rehearings and appeals relating to such fines shall be governed by RSA 541. Imposition of an
4 administrative fine under this section shall not preclude the imposition of further civil penalties
5 under this chapter.

6 (c) Notwithstanding the \$5,000 fine limit in subparagraph (b), the administrative fine
7 for each repeat violation of this chapter may be multiplied by a factor of 2 for every previous
8 violation committed by the person or entity.

9 224:407 New Paragraph; Shoreland Advisory Committee. Amend RSA 483-B:21 by inserting
10 after paragraph VII the following new paragraph:

11 VIII. Any permit applications denied under any section of this chapter shall be reported to
12 the shoreland advisory committee by the department.

13 224:408 Permit Application Fees; Effective Date. Amend 2008, 5:28, II to read as follows:

14 II. Section 27 of this act shall take effect July 1, ~~2011~~ 2016.

15 224:409 Definitions. Amend RSA 483-B:4, XVII(a) to read as follows:

16 (a) For all lakes, ponds, and artificial impoundments greater than 10 acres in size, the
17 surface elevation as listed in the Consolidated List of Water Bodies subject to the [Comprehensive]
18 shoreland *water quality* protection act as maintained by the department.

19 224:410 Shoreland Advisory Committee. Amend the introductory paragraph of RSA 483-B:21 to
20 read as follows:

21 There is established a shoreland advisory committee. All members shall be New Hampshire
22 residents representing diverse geographic areas of the state. The primary focus of this committee is
23 to address residential shorefront owner input and perspective relating to shoreland development
24 regulated under the [comprehensive] shoreland *water quality* protection act under this chapter and
25 the regulation of shoreline structures under RSA 482-A.

26 224:411 Approval to Increase a Load on a Sewage System. Amend RSA 485-A:38, II-a(c) to read
27 as follows:

28 (c) When applicable, the proposed expansion, relocation, or replacement complies with
29 the requirements of the [comprehensive] shoreland *water quality* protection act, RSA 483-B.

30 224:412 Repeal. RSA 483-B:9, V(c)(1), relative to subdivision of land within the protected
31 shoreland, is repealed.

32 224:413 Effective Date.

33 I. Sections 6, 9, 10, 12, 32, 48-49, 89-90, 180-189, 228, sections 382-407, and 409-412 of this
34 act shall take effect upon its passage.

35 II. Sections 67, 73, 82, 204, paragraph I of section 217, 220, 340, 341, 369 and 408 of this act
36 shall take effect June 30, 2011.

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- 1 III. Section 218 of this act shall take effect July 1, 2011 at 12:01 a.m.
2 IV. Sections 27, 31, 44, and 289 of this act shall take effect January 1, 2012.
3 V. Sections 19, 221, and 363 of this act shall take effect July 1, 2013.
4 VI. Sections 279-281 of this act shall take effect September 30, 2011.
5 VII. Section 299 of this act shall take effect July 1, 2014.
6 VIII. Sections 308 and 309 of this act shall take effect as provided in section 313 of this act.
7 IX. Sections 336-337 of this act shall take effect July 15, 2011.
8 X. Section 156 of this act shall take effect July 1, 2012.
9 XI. Section 205 of this act shall take effect June 16, 2011.
10 XII. Sections 379-380 of this act shall take effect as provided in section 381 of this act.
11 XIII. The remainder of this act shall take effect July 1, 2011.

12
13 Approved: Enacted in accordance with Article 44, Part II, of N.H. Constitution, without signature of
14 the governor, June 29, 2011.

15 Effective Date:

16 I. Sections 6, 9, 10, 12, 32, 48-49, 89-90, 180-189, 228, sections 382-407, and 409-412 of this
17 act shall take effect June 29, 2011.

18 II. Sections 67, 73, 82, 204, paragraph I of section 217, 220, 340, 341, 369 and 408 of this act
19 shall take effect June 30, 2011.

20 III. Section 218 of this act shall take effect July 1, 2011 at 12:01 a.m.

21 IV. Sections 27, 31, 44, and 289 of this act shall take effect January 1, 2012.

22 V. Sections 19, 221, and 363 of this act shall take effect July 1, 2013.

23 VI. Sections 279-281 of this act shall take effect September 30, 2011.

24 VII. Section 299 of this act shall take effect July 1, 2014.

25 VIII. Sections 308 and 309 of this act shall take effect as provided in section 313 of this act.

26 IX. Sections 336-337 of this act shall take effect July 15, 2011.

27 X. Section 156 of this act shall take effect July 1, 2012.

28 XI. Section 205 of this act shall take effect June 16, 2011.

29 XII. Sections 379-380 of this act shall take effect as provided in section 381 of this act.

30 XIII. The remainder of this act shall take effect July 1, 2011.

Analyst: FINAL Date: September 26, 2011		CHAPTER LAW REVIEW FOR INTERNAL USE ONLY					2011 Session	
Chapter Number	BILL PRFX.	BILL NO.	SO	FY 2011	FY 2012	FY 2013	TOTAL	COMMENTS
130	HB	339	G	\$0	\$1	\$0	\$1	Appropriates \$1 to the newly established meat inspection program fund; allows for the establishment of fees through rules to generate revenue equal to 125% of the costs to run program.
200	HB	635	G	\$0	\$1	\$0	\$1	Appropriates \$1 in FY 2012 to establish funding for a requirement for the Governor to develop a plan for consolidating certain agency functions to enhance efficiency and lower costs
223	HB	1	G	\$0	\$1,320,406,762	\$1,324,842,174	\$2,645,248,936	FY 2012-2013 Operating Budget Appropriations
223	HB	1	FED	\$0	\$1,590,743,146	\$1,577,845,782	\$3,168,588,928	See above.
223	HB	1	O	\$0	\$1,990,766,689	\$1,996,711,922	\$3,987,478,611	See above.
223	HB	1	H	\$0	\$292,161,331	\$288,309,786	\$580,471,117	See above.
223	HB	1	F&G	\$0	\$13,795,778	\$14,120,311	\$27,916,089	See above.
224	HB	2	G	-\$950,000	-\$10,582,000	-\$11,996,200	-\$23,528,200	FY 2012-2013 Operating Budget Trailer Bill
224	HB	2	O	\$1,140,000	\$15,264,000	-\$16,606,800	-\$30,730,800	See above.
224	HB	2	BG	\$0	\$3,700,000	\$0	\$3,700,000	See above.
253	HB	25	BG	\$0	\$88,365,294	\$0	\$88,365,294	FY 2012-2013 Capital Budget
253	HB	25	BH	\$0	\$9,423,187	\$0	\$9,423,187	See above.
GENERAL				-\$950,000	\$1,309,824,764	\$1,312,845,974	\$2,621,720,738	
FEDERAL				\$0	\$1,590,743,146	\$1,577,845,782	\$3,168,588,928	
OTHER				\$1,140,000	\$1,975,502,689	\$1,980,105,122	\$3,956,747,811	
HIGHWAY				\$0	\$292,161,331	\$288,309,786	\$580,471,117	
FISH & GAME				\$0	\$13,795,778	\$14,120,311	\$27,916,089	
BONDS - GENERAL				\$0	\$92,065,294	\$0	\$92,065,294	
BONDS - HIGHWAY				\$0	\$9,423,187	\$0	\$9,423,187	
BONDS - FISH & GAME				\$0	\$0	\$0	\$0	
BONDS - OTHER				\$0	\$0	\$0	\$0	
TOTAL				\$190,000	\$5,283,516,189	\$5,173,226,975	\$10,456,933,164	

GLOSSARY OF BUDGET TERMS

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

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

Agency: Any department, commission, board, institution, bureau, office, or other entity established by the state constitution, statute, session law, or executive order.

Agency Maintenance Costs: For budgetary purposes, the amount necessary for an agency to perform existing duties without expanding services or programs. RSA 9:4 allows the incorporation of changes in the population, economic conditions, and other factors outside of the agency's control in determining a maintenance budget.

Biennial Budget: A plan of financial operation embodying an estimate of proposed expenditures and the proposed means of financing them. New Hampshire's operating budget covers a two year period called a biennium.

Bureau: The principal unit within a division of state government. It is directly responsible to the division and is concerned with the individual program management. Bureaus are headed by administrators. Example: Bureau of Children and Families.

Class Line: Each line of the budget is headed by a number which refers to an object of expenditure. For instance, a reference to "class 10" means appropriations for full time employee salaries.

Compare Reports: A budget document showing the amount of the most recent prior action on the appropriation for a department or agency, the current action and the difference between the two amounts.

Department: The principal administrative unit within the executive branch of state government, concerned with broad functional responsibilities. Departments are headed by commissioners. Example: Department of Health and Human Services.

Designated Surplus: A GAAP term for that portion of fund equity that is reserved for a specific purpose such as for the Rainy Day Fund.

Discretionary Funds: Expenditures authorized by the legislature but not required by the state or federal constitution, federal law or regulation or a court.

Division: The principal unit within a department of state government, directly responsible to the department and concerned with related major functional activities. Example: Division for Children, Youth and Families. Also a subcommittee of the House Finance Committee. There are three divisions, each responsible for different budget categories.

Fiscal Year: A 12 month period of time covered by the annual budget. Per RSA 9:13, New Hampshire's fiscal year begins on July 1 and ends on June 30 of the next calendar year. The federal fiscal year begins on October 1st and ends on September 30th. The fiscal year is designated by the calendar year which includes the last six months.

Footnote: A note for explanation or comment in the budget bill that appears (1) on a line in the budget as a letter or asterisk with the explanation below or in a separate section (2) below the accounting unit addressing the accounting unit generally, or (3) above the department's Total Estimated Source of Funds addressing the department generally.

GAAP: Generally Accepted Accounting Principles as promulgated by the Federal Accounting Standards Advisory Board and the Government Accounting Standards Board.

General Fund: A fund used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenue.

General Obligation Bonds: Bonds issued by the treasurer that are to be paid for from the general fund revenues of the state.

Lapse: The automatic termination of an appropriation. Except for indeterminate and continuing appropriations, an appropriation is made for a specific period of time. At the end of the period, any unexpended or unencumbered balance is said to lapse. The total appropriations not spent at the end of the fiscal year is commonly referred to as "the lapse".

Legislative Special: House or Senate bills, other than the operating budget, which appropriate funds for a special need.

125% Rule: Requirement of RSA 332-G and operating budget footnotes that self-supporting boards and commissions such as the Real Estate Board, raise 25% more in revenues than is expended in operations.

Revenue Bonds: Bonds issued by the treasurer that are to be paid for from revenues generated by the project for which the bonds were issued.

Section: Subdivisions of a budget bill, as in any other bill, which amend, establish or repeal operating or capital appropriations. Budget bill sections are often confused with footnotes.

Source of Funds: A term used to delineate where the funding will come from when a bill contains an appropriation.

Trailer Bill: A companion bill to the budget that contains all necessary language to change statutory law as it applies to the budget bill.

Undesignated Surplus: A GAAP term for that portion of fund equity which is not encumbered, reserved or dedicated to any specific purpose, and therefor, available for appropriation.

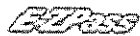
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Maggie Hassan Inaugurated as the 81st Governor of New Hampshire
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- December 19, 2012
Reminder About Impaired Driving

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

Of Interest

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- Sign up to receive Flag Status Alerts
- Snowmobile Safety Classes
- New Hampshire Department of Justice Mortgage Settlement
- Help for NH Homeowners - The Foreclosure Prevention Initiative
- Department of Information Technology Cybersecurity Website
- NH Information Analysis Center
- Governor's Expenditure Reports
- Water Sustainability Commission
- State House Visitor's Center
- 2-1-1 NH - Community Resource Directory
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- become a Justice of the Peace
- renew my Notary Public?
- find winning lottery numbers?
- obtain a certificate of good standing for my company?
- obtain a certified copy of a birth certificate?
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- get a hunting or fishing license?
- find the NH Sex Offender Registry?
- get an E-ZPass transponder for my vehicle?
- request travel brochures and maps?
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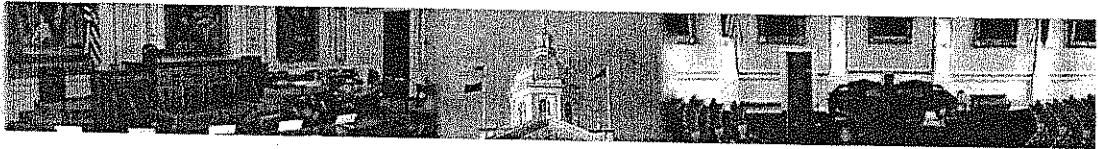
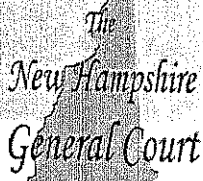
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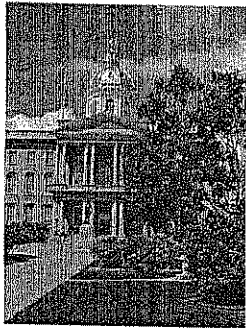
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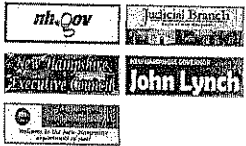
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Next Senate Session: January 2, 2013

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- ▶ ADA Compliance Notice
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- ▶ 2012 New Legislator Orientation Page - New!

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- ▶ 2012 Voting Summary
- ▶ Special Hse Cmte on Liquor Commission **New!**
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- ▶ Special Hse Cmte on Defined Contribution Retirement Plans for Public Employees **New!**

State Senate Dash Board

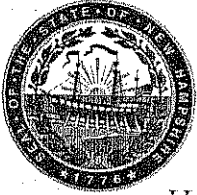
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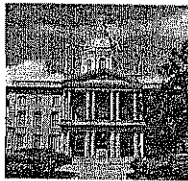
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The Office of Legislative Budget Assistant (LBA) was created in 1953 to conduct investigations, analyses, or research into the financial activities of New Hampshire State government entities. Pursuant to RSA 14:31, the Office consists of two divisions,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

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Concord, NH 03301-4906
(603)271-3161- Budget Division
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- Next Capital Budget Overview Committee meeting at the Call of the Chair
- Next Fiscal Committee meeting: Friday, February 1, 2013 at 10:00 a.m. in Rm 210-211 of the LOB,
- Next Legislative Performance Audit and Oversight Committee meeting at the Call of the Chair
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Jeffrey A. Pattison, Legislative Budget Assistant
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- Division 2 Budget Orientation - January 2011
- Division 3 Budget Orientation - January 2011
- Budget Orientation - January 2011
- Introduction to New Hampshire Taxes- January 2011
- House Finance Budget Briefing - 3-29-11
- House Finance Budget Briefing on HB 1 & 2 C of C Report - 6-21-11

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

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- HB 1 Introduced(Excel)
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- HB 1 House Passed (Excel)
- HB 1 Senate Passed (PDF)
- HB 1 Senate Passed (Excel)
- HB 1 Version Adopted by Both Bodies (PDF)
- HB 1 Version Adopted by Both Bodies (Excel)

HB 2

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- HB 2 House Passed (PDF)
- HB 2 Comparative Index - Introduced to House Passed 4-4-11 (PDF)
- HB 2 Senate Finance Amendment (PDF)
- HB 2 Senate Passed (PDF)
- HB 2 Version Adopted by Both Bodies (PDF)

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CHAPTER 9. Budget and Appropriations; Revolving Funds

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§ 9:1 Terms Used. -

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

§ 9:2 Transmission to the Legislature. –

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

§ 9:3 Form and Contents. –

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

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

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

(b) Financial statements giving in summary form:

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

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

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

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

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

(6) [Repealed.]

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

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

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

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

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

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

§ 9:3-a Capital Expenditure Requests. –

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

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

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

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

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

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

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

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

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

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

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

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

II. In this section "maintenance expenditure" means:

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

- (1) Any increases or decreases in the cost of purchased goods or services due to general price changes in the economy at large;
- (2) Salary steps within grade;
- (3) New positions necessary to provide the same level of service;
- (4) Additional operating costs associated with previously authorized capital improvement projects to be completed during the biennium;
- (5) Reductions for non-recurring costs of the prior fiscal year.

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

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

III. On or before November 15 prior to each biennial legislative session, all departments of the state shall transmit to the commissioner of administrative services, in a format determined by and on blanks furnished by the commissioner, a reduction level expenditure estimate for each fiscal year of the ensuing biennium for administration, operation, and program services, including costs for workers' compensation and unemployment compensation.

(a) This estimate shall include:

(1) An estimate for a reduced level of expenditure for the first year of the next biennium that is 10 percent, not including debt service, less than the actual expenses of the first year of the current biennium.

(2) An estimate for a reduced level of expenditure for the second year of the next biennium that is 10 percent, not including debt service, less than the budget and any footnote adjustments or subsequent appropriations, additions, or reductions, implemented in the second year of the current biennium.

(b) The 2 reduction level expenditure estimates shall include recommendations for any changes to state statutes and administrative rules required to achieve the reduced level of expenditure.

(c) In case of the failure of any department to submit such estimates within the time specified, the commissioner of administrative services shall cause to be prepared such estimates for such department as in the commissioner's opinion are reasonable and proper.

(d) Upon completion, estimates submitted pursuant to this section shall be publicly available under RSA 91-A.

(e) Within the meaning of this section, the governor shall provide criteria for the development of the reduced expenditure level estimates and make the final determination as to whether a particular cost shall be deemed to be a reduction level expenditure.

§ 9:4-a Judicial Branch Budget. –

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

be included in the governor's budget in the amounts requested, and with such comments as the governor deems appropriate.

§ 9:4-b Information Technology Plan. –

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

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

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

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

I. On or before October 1 prior to each biennial legislative session, all departments of the state, except the department of transportation, and the judicial branch requesting appropriations from the highway fund shall transmit to the commissioner of administrative services, on blanks to be furnished by the commissioner, appropriate program measures which support the use of highway funds being requested. This data shall reflect the volume of activity within each 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.

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

I. Beginning with fiscal year 2000, for the higher education fund (06-06) the state operating budget shall show only the class 90 general fund income accounts. Nothing in this section shall prevent a legislative or executive request for detailed budgets of the institutions included in higher education.

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

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

§ 9:5 Estimates of Income. –

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

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

§ 9:6 Tentative Budget. –

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

§ 9:7 Hearings on Tentative Budget. –

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

§ 9:8 Formulation of the Budget. –

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

9:8-a 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.]

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

The general court shall not adopt an operating budget for any fund, or any other legislation which provides for appropriations, which exceed the state's total estimated revenues from existing, increased, or new taxes, fees, operating income and other

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

§ 9:9 Supplemental Estimates. –

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

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

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

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

[RSA 9:9-b effective July 1, 2011 until July 1, 2013; see also RSA 9:9-b set out below.]
[Paragraph II suspended for the biennium ending June 30, 2013 by 2011, 224:109, effective July 1, 2011.]

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

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

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

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

§ 9:9-b Allocation of Gross Appropriations From Highway Fund. –
[RSA 9:9-b effective July 1, 2013; see also RSA 9:9-b set out above.]

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

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

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

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

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

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

I. The report shall include:

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

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

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

§ 9:10 Appropriations. –

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

§ 9:11 Monthly Statements. –

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

in excess of said limit unless and until said order has been modified by the governor. Provided, however, that the provisions of this section shall not apply to appropriations made for land, permanent improvements, and other capital projects.

§ 9:12 Investigatory Powers. –

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

§ 9:13 Fiscal Year. –

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

§ 9:13-a to 9:13-c Repealed. –

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

§ 9:13-d Civil Emergency. –

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

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

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

II. There is hereby established within the general fund general ledger a revenue stabilization reserve account. At the close of the fiscal biennium ending June 30, 2001, and at the close of each fiscal biennium thereafter, any surplus, as determined by the official audit performed pursuant to RSA 21-I:8, I(h) shall be transferred by the comptroller to a special nonlapsing revenue stabilization reserve account; provided, however, that in any single fiscal year the total of such transfer shall not exceed 1/2 of the

total potential maximum balance allowable under paragraph V. The comptroller is hereby directed to establish the revenue stabilization reserve account in which to deposit any money received from a general fund operating budget surplus. The state treasurer shall invest funds in this account as authorized by RSA 6:8. The interest so earned shall be deposited as unrestricted general fund revenue.

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

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

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

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

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

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

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

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

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

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

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

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

§ 9:14 Working Capital. –

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

§ 9:14-a Working Capital. –

The governor is hereby authorized to draw his warrant with the advice and consent of the council, upon any money in the general fund of the treasury, including special and capital funds, for departments other than transportation or fish and game, for such sums to be set apart from time to time to the credit of the state treasurer as a working capital fund as may appear to the governor and council necessary and proper upon recommendation of the commissioner of administrative services for payment of all proper charges against said departments other than transportation and fish and game. The governor is likewise (for working capital) hereby authorized to draw his warrant, with the advice and consent of the council, upon any money in the highway fund for expenditures for the department of transportation, or upon any money in the fish and game fund for expenditures for the fish and game department. The provisions of this section shall not authorize the manifesting, approval or payment of any claim in excess of appropriations or for the purposes for which appropriations do not exist. A warrant duly executed under the provisions hereof shall be a sufficient warrant under RSA 6:10.

§ 9:15 Creation. –

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

concerned shall pay the revolving fund moneys into the treasury and the treasurer shall credit the same against the amount standing as a charge to the department or institution concerned.

§ 9:16 Transfers of Appropriations. –

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

§ 9:16-a Transfers Authorized. –

Notwithstanding any other provision of law, every department as defined in RSA 9:1 is hereby authorized to transfer funds within and among all accounting units within said department, provided that any transfer of \$75,000 or more shall require prior approval of the fiscal committee of the general court and the governor and council, and provided that no funds may be transferred in violation of the provisions of RSA 9:17-a, 9:17-b, or 9:17-c or in violation of any restrictions otherwise provided by law or to or from any account, except accounts in the department of health and human services, which is not composed of the same funding source mix.

§ 9:16-b Reductions Authorized. –

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

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

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

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

9:16-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.

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

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

§ 9:17-a Limitations. –

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

- I. From appropriation items for equipment to any other use or purpose.
- II. To or from any out of state travel appropriation and the state treasurer and state commissioner of administrative services shall maintain separate appropriation accounts for all out of state travel appropriations.
 - II-a. From any appropriation items for permanent personal services to any other use or purpose, provided however that this provision shall not supersede the provisions of RSA 99:4.
- III. [Repealed.]
- IV. The provisions of this section shall apply to transfers in general appropriations, capital budget appropriations and in any other special appropriations.

§ 9:17-b Fish and Game Limitation. –

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

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

Whereas the appropriations for employee benefits in state departments and institutions may upon occasion not be totally needed for each position due to vacancies and personnel turnover, the department of administrative services shall transfer said amount quarterly from the departmental or institutional appropriation to a special account to be known as the employee benefit adjustment account. This fund shall lapse at the end of each fiscal year and revert to the appropriate fund. Upon the certification of the commissioner of administrative services, subject to the approval of governor and council, the employee benefit account shall be available for transfer to departments and institutions in amounts that are deemed necessary to pay the state's required proportionate share of any legally authorized employee benefit. Notwithstanding the provisions of RSA 9:17, no transfer shall be made from any appropriation for employee benefits to any other appropriation for any other use or purpose except as provided in this section.

§ 9:17-d Transfer of Appropriations, 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.

§ 9:17-e Audit of Judicial Branch. –

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

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

[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.

§ 9:19 Exceeding Appropriations. –

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

§ 9:20 Personal Liability. –

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

§ 9:21 Removal for. –

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

§ 9:22 Dissenting Officials Not Liable. –

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

§ 9:23 Certificates of Service. –

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

§ 9:24 Exception. –

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

§ 9:25, 9:26 Repealed. –

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

§ 9:26-a Prohibited Changes. –

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

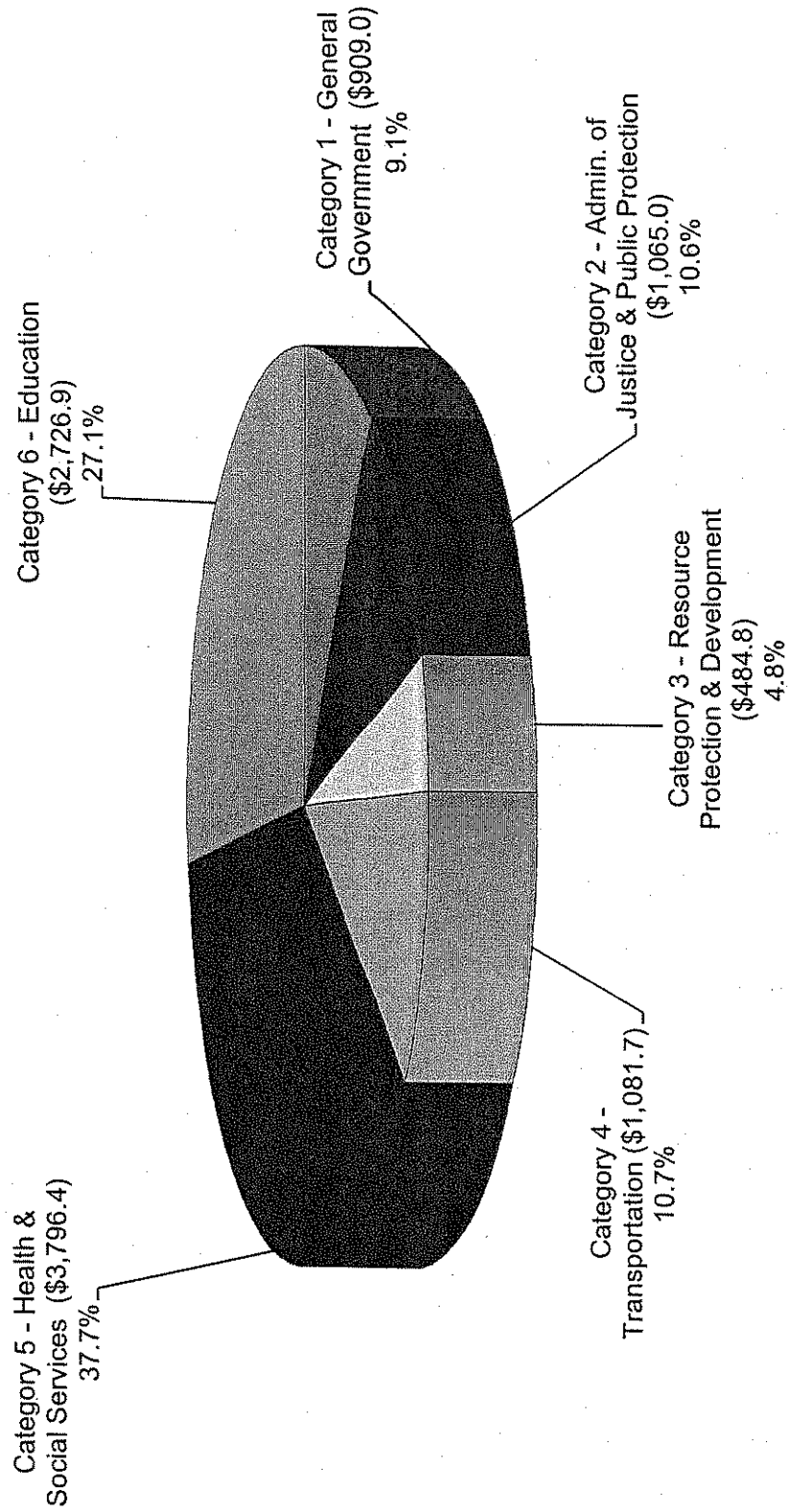
§ 9:27 Insurance. –

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

§ 9:28 Financing Gubernatorial Transition. –

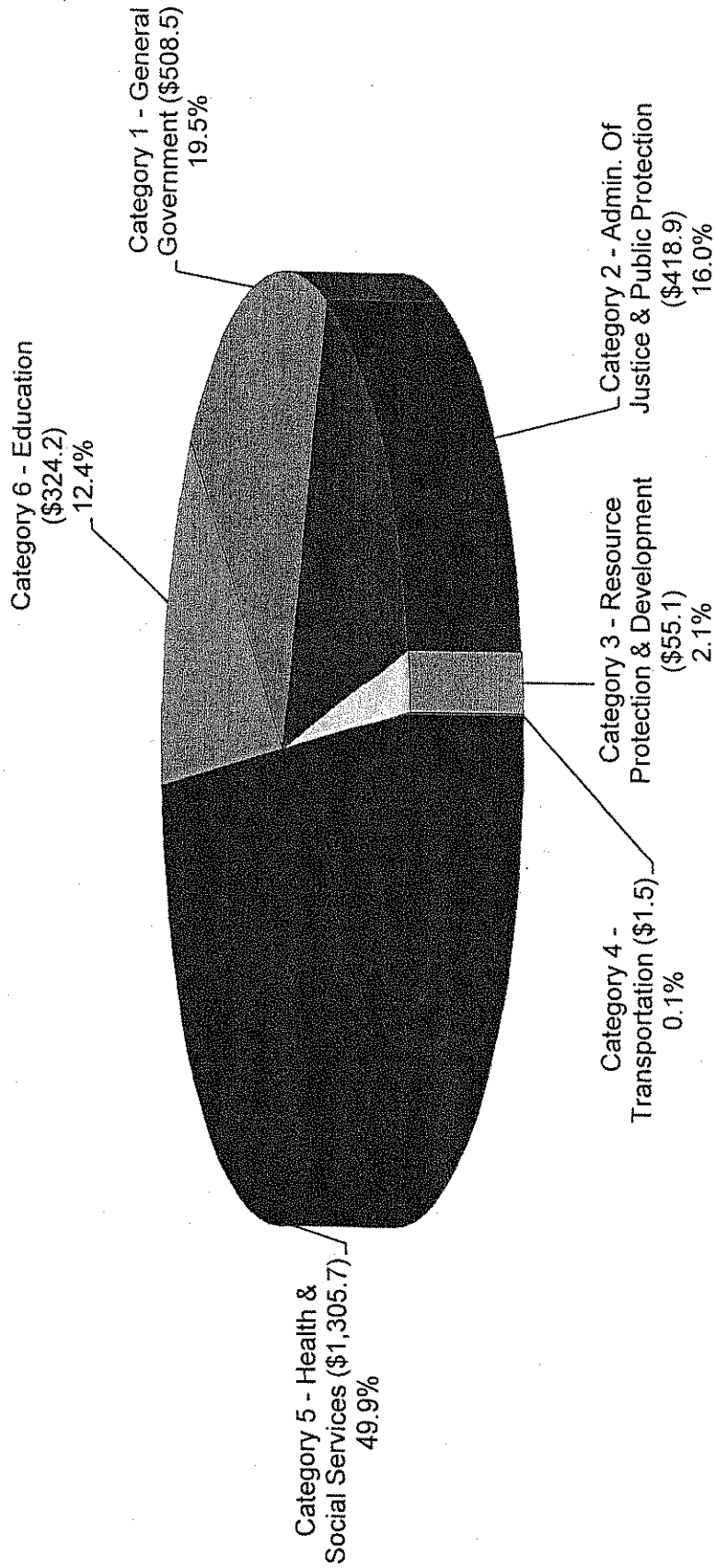
Funds which are appropriated to the department of administrative services for a gubernatorial transition shall not be used to finance the transition expenses for an incumbent governor-elect. No other funds, either public or private, shall be expended for this purpose. The governor-elect may, however,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

**FISCAL YEAR 2012 ACTUAL EXPENDITURES & FISCAL YEAR 2013
ADJUSTED AUTHORIZED APPROPRIATIONS (ALL FUNDS) BY CATEGORY
TOTAL: \$10,063.8**



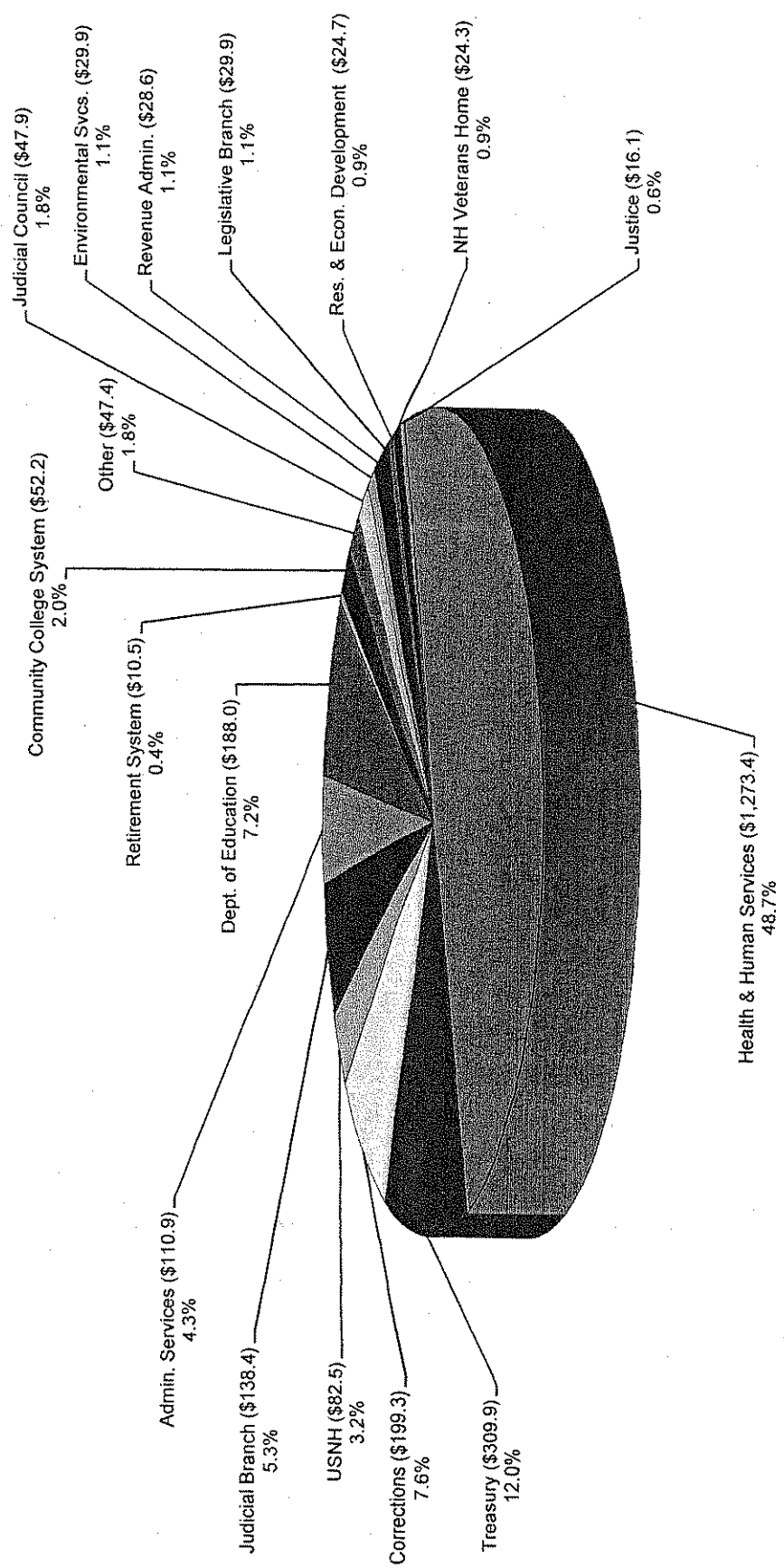
Amounts in Millions
LBAG
December 13, 2012

**FISCAL YEAR 2012 ACTUAL EXPENDITURES & FISCAL YEAR 2013
ADJUSTED APPROPRIATIONS (GENERAL FUND) BY CATEGORY**
TOTAL: \$2,613.9



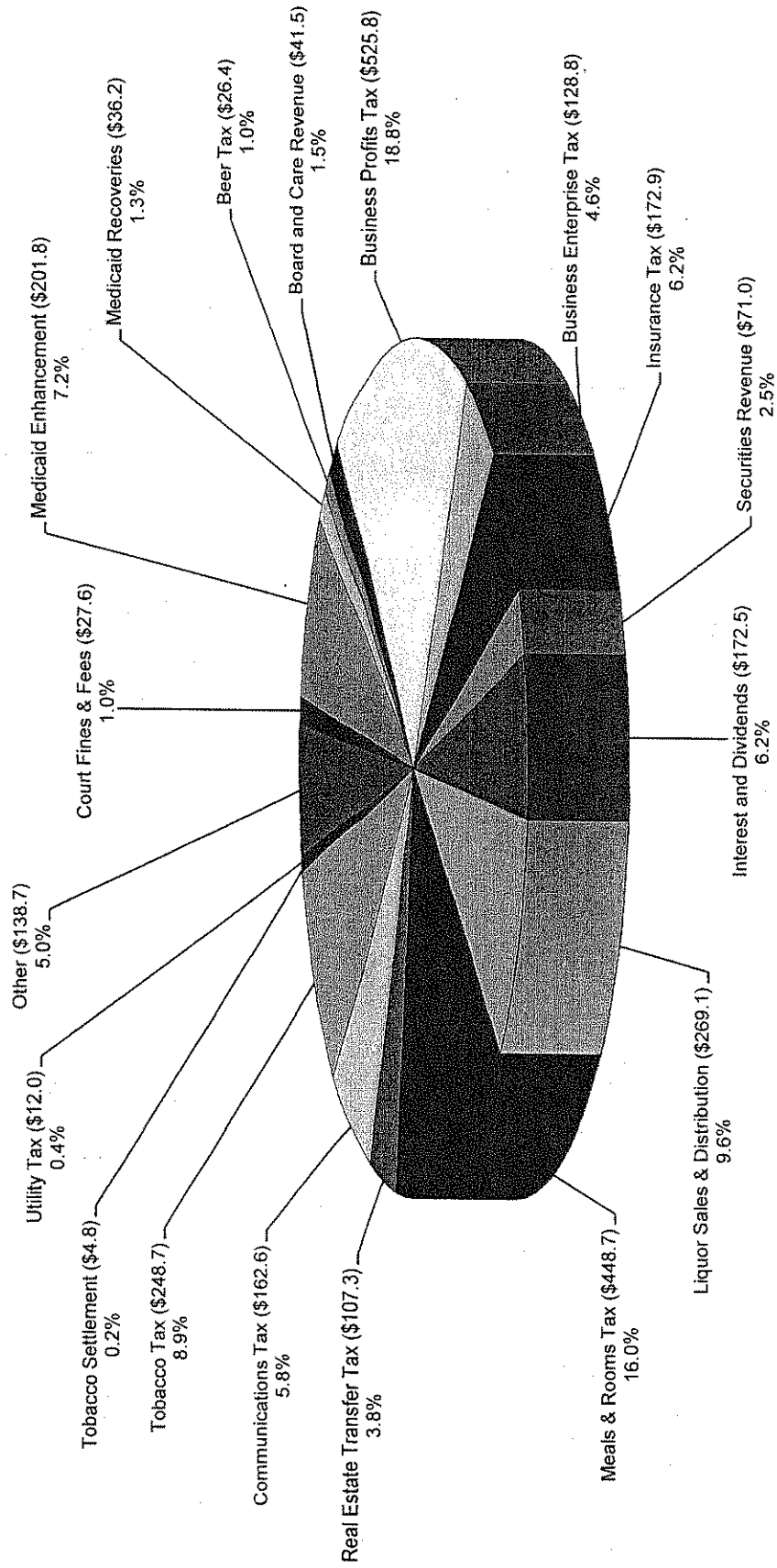
Amounts in Millions
LBAO
December 13, 2012

**FISCAL YEAR 2012 ACTUAL EXPENDITURES & FISCAL YEAR 2013 ADJUSTED
 AUTHORIZED APPROPRIATIONS (GENERAL FUNDS) BY DEPARTMENT
 TOTAL: \$2,613.9**



Amounts in Millions
 LBAO
 December 13, 2012

ESTIMATED GENERAL FUND UNRESTRICTED REVENUES FOR FY2012-2013 BIENNIUM
TOTAL GENERAL FUND UNRESTRICTED REVENUES: \$2,796.5



Amounts in Millions
 LBBO
 December 13, 2012

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

AID BY CATEGORY	FY 2008		FY 2009		FY 2010		FY 2011		FY 2012		FY 2013	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
1 Adequate Education Aid	890,426,556		891,013,576		940,762,976		941,830,717		941,357,888		941,830,717	
2 Building Aid	46,487,244		42,914,218		44,902,654		46,301,028		48,891,283		47,076,655	
3 Court Ordered Placements	1,379,288		3,290,064		2,173,602		1,265,791		2,193,744		1,500,000	
4 Driver Education	1,599,575		1,570,800		1,337,100		1,563,300					
5 Dropout Prevention	956,918		1,730,024		1,004,666		2,122,110		486,860		600,000	
6 Kindergarten Aid	850,800		957,600		2,661,675		2,842,800		1,707,750		1,952,310	
7 Kindergarten Construction Aid ¹	1,131,221		404,402		3,261,884		2,741,088		3,038,661			
8 Local Education Improvement ²	366,419		626,926		66,143		625,396		23,950			
9 Reading Recovery ³	318,306		459,198		(33,493)							
10 Retirement Normal Contribution - Teachers	30,196,769		30,811,480		32,537,542		27,809,968		2,198,706			
11 School Breakfast	87,967		98,360		120,448		113,808		117,845		184,000	
12 School Lunch	832,003		832,003		831,238		832,003		832,003		832,003	
13 Catastrophic Aid (Special Education)	32,012,334		32,528,169		30,091,336		23,750,920		21,613,130		21,637,308	
14 Tuition & Transportation	6,552,172		7,228,712		7,419,843		6,951,048		6,900,000		6,900,000	
Education Total	1,013,197,572		1,014,465,532		1,067,137,614		1,058,769,977		1,029,361,820		1,022,512,993	
ENVIRONMENTAL												
15 Flood Control	912,884		912,884		811,515		811,515		221,952		209,953	
16 Landfill Closure Grants	1,944,036		1,287,790		981,070		894,703		927,658		899,812	
17 Public Water System Grants	1,494,664		1,281,908		1,101,762		1,149,844		1,184,996		1,138,309	
18 State Aid Grants - Pollution Control	10,820,000		9,003,767		6,463,893		5,902,524		5,199,986		3,326,403	
19 Water Supply Land Protection Grants	1,398,942		571,655									
Environmental Total	16,570,526		13,058,004		9,358,240		8,758,586		7,534,592		5,574,477	
OTHER GEN FUNDS												
20 Meals & Rooms Distribution	55,513,020		58,805,057		58,805,057		58,805,057		58,805,057		58,805,057	
21 Railroad Tax ⁴	101,460		145,903		98,006		58,379		58,379		36,671	
22 State Revenue Sharing	25,216,054		25,216,054									
23 Retirement Normal Contribution ⁵	50,229,497		51,564,947		51,522,121		44,269,159		3,500,000			
less: Teacher Normal Contribution	30,196,769		30,811,480		32,537,542		27,809,967		2,198,706			
Net Police & Fire Normal Contribution	20,032,728		20,753,467		18,984,579		16,459,191		1,301,294			
Other General Funds Total	100,863,262		104,920,481		77,887,642		75,322,627		60,164,730		58,841,728	
HIGHWAY FUNDS												
24 Block Grants	29,600,000		30,512,000		29,665,000		34,897,125		34,538,280		30,250,000	
GRAND TOTAL	1,160,231,360		1,162,956,017		1,184,048,496		1,177,748,315		1,131,599,422		1,117,179,198	

NOTES: 1 Kindergarten Construction Aid added by Senate includes \$888,395 in FY 12 to pay for temporary kindergarten classrooms as permanent classrooms are built and appropriates \$3,700,000 in bonds for the biennium ending June 30,
2 Local Education Improvement expenditures in FY 2012 reflect outstanding payments for FY 2011.
3 Negative amount in FY 2010 is result of three school districts returning unused portions of their reading recovery funds.
4 Amount for FY 2013 is estimated based on FY 2012 actual expenditure.
5 Specific amounts distributed to school districts and municipalities are currently available for FY 2007 through FY 2012 only. For FY 2002 - FY 2006, the teacher contribution is not distinguished from the police & fire contribution.

State of New Hampshire
10 Year History of Authorized Positions
(Fiscal Years 2002 through 2011)

	Agency Name	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
1											
2	Adjutant General	120	121	123	123	133	129	135	135	134	140
3	Class 10 Positions	113	113	120	120	130	127	134	134	133	133
4	Class 59 Positions	7	8	3	3	3	2	1	1	1	7
5											
6	Administrative Services	404	408	248	252	292	326	339	342	340	338
7	Class 10 Positions	338	338	245	250	285	316	331	333	328	328
8	Class 59 Positions	66	70	3	2	7	10	8	9	12	10
9											
10	Agriculture	32	33	33	33	33	33	33	33	38	38
11	Class 10 Positions	31	31	33	33	33	33	33	33	36	36
12	Class 59 Positions	1	2	0	0	0	0	0	0	2	2
13											
14	Banking Department	29	29	41	42	42	45	48	48	52	52
15	Class 10 Positions	27	27	41	41	42	45	48	48	52	52
16	Class 59 Positions	2	2	0	1	0	0	0	0	0	0
17											
18	Board of Tax and Land Appeals	9	10	10	10	8	8	8	7	7	7
19	Class 10 Positions	9	10	10	10	8	8	8	7	7	7
20	Class 59 Positions	0	0	0	0	0	0	0	0	0	0
21											
22	Christa McAuliffe Planetarium	13	13	12	13	13	13	13	13	13	13
23	Class 10 Positions	8	8	12	12	13	13	13	13	13	13
24	Class 59 Positions	5	5	0	1	0	0	0	0	0	0
25											
26	Community Dev. Finance Authority	0	0	8	7	8	0	0	0	0	0
27	Class 10 Positions	0	0	7	7	7	0	0	0	0	0
28	Class 59 Positions	0	0	1	0	1	0	0	0	0	0
29											
30	Corrections	1,149	1,155	1,119	1,104	1,105	1,076	1,078	1,075	923	932
31	Class 10 Positions	1,083	1,083	1,096	1,081	1,081	1,065	1,063	1,060	922	931
32	Class 59 Positions	66	72	23	23	24	11	15	15	1	1
33											
34	Cultural Resources	74	74	69	70	72	71	71	72	67	65
35	Class 10 Positions	69	69	69	70	70	69	69	69	67	65
36	Class 59 Positions	5	5	0	0	2	2	2	3	0	0
37											
38	Developmental Disabilities Council										
39	Class 10 Positions							4	4	3	3
40	Class 59 Positions							4	4	3	3
								0	0	0	0

State of New Hampshire
10 Year History of Authorized Positions
(Fiscal Years 2002 through 2011)

Agency Name	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
41										
42 Education	325	336	331	326	340	305	310	307	308	310
43 Class 10 Positions	312	312	316	305	316	297	302	302	300	302
44 Class 59 Positions	13	24	15	21	24	8	8	5	8	8
45										
46 Employment Security	421	431	373	377	387	349	366	354	451	421
47 Class 10 Positions	385	385	367	367	372	338	329	328	338	338
48 Class 59 Positions	36	46	6	10	15	11	37	26	113	83
49										
50 Environmental Services	531	541	531	565	558	520	533	539	541	530
51 Class 10 Positions	435	436	528	549	540	515	531	534	541	530
52 Class 59 Positions	96	105	3	16	18	5	2	5	0	0
53										
54 Executive Office	51	51	39	30	22	22	22	22	20	18
55 Class 10 Positions	44	44	33	26	22	22	22	22	20	18
56 Class 59 Positions	7	7	6	4	0	0	0	0	0	0
57										
58 Fish & Game	209	211	201	202	217	197	196	200	196	190
59 Class 10 Positions	173	173	165	164	200	194	194	194	191	190
60 Class 59 Positions	36	38	36	38	17	3	2	6	5	0
61										
62 Health and Human Services (HHS)	3,436	3,455	3,335	3,291	3,316	3,228	3,261	3,277	3,164	3,183
63 Class 10 Positions	3,194	3,183	3,067	3,028	3,281	3,197	3,233	3,236	3,145	3,160
64 Class 59 Positions	242	272	268	263	35	31	28	41	19	23
65										
66 HHS - Admin. Attached Boards	37	37	38	38	40	37	38	38	37	37
67 Class 10 Positions	31	31	32	32	39	37	38	38	37	37
68 Class 59 Positions	6	6	6	6	1	0	0	0	0	0
69										
70 Highway Safety Agency	6	6	6	6	6	6	6	6	6	6
71 Class 10 Positions	6	6	6	6	6	6	6	6	6	6
72 Class 59 Positions	0	0	0	0	0	0	0	0	0	0
73										
74 Human Rights Commission	10	10	9	9	9	9	9	9	9	9
75 Class 10 Positions	7	7	9	9	9	9	9	9	9	9
76 Class 59 Positions	3	3	0	0	0	0	0	0	0	0
77										
78 Office of Information Technology	0	0	347	411	412	409	420	419	400	399
79 Class 10 Positions	0	0	335	397	411	408	418	418	400	398
80 Class 59 Positions	0	0	12	14	1	1	2	1	0	1

State of New Hampshire
10 Year History of Authorized Positions
(Fiscal Years 2002 through 2011)

	Agency Name	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
81											
82	Insurance	71	72	72	70	70	70	70	67	67	67
83	Class 10 Positions	53	71	72	70	70	70	70	67	67	67
84	Class 59 Positions	18	1	0	0	0	0	0	0	0	0
85											
86	Judicial Council	2	2	2	2	2	2	2	2	2	2
87	Class 10 Positions	2	2	2	2	2	2	2	2	2	2
88	Class 59 Positions	0	0	0	0	0	0	0	0	0	0
89											
90	Justice	65	66	62	62	63	62	64	64	65	65
91	Class 10 Positions	56	56	61	61	62	61	64	64	63	63
92	Class 59 Positions	9	10	1	1	1	1	0	0	2	2
93											
94	Labor	85	84	83	77	80	80	87	87	91	91
95	Class 10 Positions	82	82	83	77	80	80	87	87	91	91
96	Class 59 Positions	3	2	0	0	0	0	0	0	0	0
97											
98	Liquor Commission	316	317	319	305	305	304	317	317	330	330
99	Class 10 Positions	313	313	315	304	304	304	317	317	329	329
100	Class 59 Positions	3	4	4	1	1	0	0	0	1	1
101											
102	Lottery Commission	60	60	60	52	52	49	49	49	46	46
103	Class 10 Positions	60	60	60	52	52	49	49	49	46	46
104	Class 59 Positions	0	0	0	0	0	0	0	0	0	0
105											
106	PDA - Port Authority	5	5	5	5	6	6	6	6	6	6
107	Class 10 Positions	5	5	5	5	5	5	6	6	6	6
108	Class 59 Positions	0	0	0	0	1	1	0	0	0	0
109											
110	Police Standards & Training	25	25	25	25	25	25	25	25	25	25
111	Class 10 Positions	25	25	25	25	25	25	25	25	25	25
112	Class 59 Positions	0	0	0	0	0	0	0	0	0	0
113											
114	Postsecondary Education Comm.	6	6	6	6	6	7	8	8	8	9
115	Class 10 Positions	6	6	6	6	6	6	8	8	8	8
116	Class 59 Positions	0	0	0	0	0	1	0	0	0	1
117											

State of New Hampshire
10 Year History of Authorized Positions
(Fiscal Years 2002 through 2011)

	Agency Name	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
118	Public Utilities Commission	72	72	72	69	69	69	69	69	72	72
119	Class 10 Positions	72	72	72	69	69	69	69	69	69	69
120	Class 59 Positions	0	0	0	0	0	0	0	0	3	3
121											
122	Racing and Gaming Commission	26	26	22	31	30	34	30	27	26	21
123	Class 10 Positions	11	11	11	20	21	21	22	19	21	21
124	Class 59 Positions	15	15	11	11	9	13	8	8	5	0
125											
126	Real Estate Commission	8	8	8	8	8	8	8	8	8	8
127	Class 10 Positions	8	8	8	8	8	8	8	8	8	8
128	Class 59 Positions	0	0	0	0	0	0	0	0	0	0
129											
130	Regional Community Tech Colleges	712	754	757	764	792	802	837	820	848	861
131	Class 10 Positions	629	629	707	707	753	753	785	785	823	823
132	Class 59 Positions	83	125	50	57	39	49	52	35	25	38
133											
134	Regulatory & Licensing Boards	25	25	26	26	19	24	23	23	16	16
135	Class 10 Positions	23	23	23	23	19	24	23	23	16	16
136	Class 59 Positions	2	2	3	3	0	0	0	0	0	0
137											
138	Resources & Economic Dvlpmt	234	237	253	248	248	239	243	238	226	230
139	Class 10 Positions	149	150	184	177	185	177	179	179	178	184
140	Class 59 Positions	85	87	69	71	63	62	64	59	48	46
141											
142	Retirement System*	53	54	54	54	0	0	0	0	0	0
143	Class 10 Positions	48	49	54	54	0	0	0	0	0	0
144	Class 59 Positions	5	5	0	0	0	0	0	0	0	0
145	*Retirement System classified employees became non-classified employees in FY06.										
146											
147	Revenue Administration	191	215	175	174	181	180	190	190	192	192
148	Class 10 Positions	191	215	175	174	181	180	190	190	192	192
149	Class 59 Positions	0	0	0	0	0	0	0	0	0	0
150											
151	Safety	949	968	1,086	1,096	1,132	1,137	1,156	1,169	1,145	1,139
152	Class 10 Positions	859	865	1,027	1,036	1,092	1,094	1,131	1,138	1,141	1,134
153	Class 59 Positions	90	103	59	60	40	43	25	31	4	5
154											

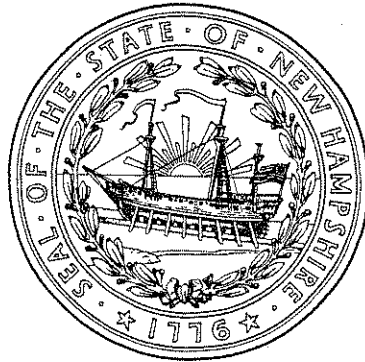
State of New Hampshire											
10 Year History of Authorized Positions											
(Fiscal Years 2002 through 2011)											
Agency Name	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	
155 Secretary of State	64	78	79	78	82	81	81	81	81	82	
156 Class 10 Positions	33	43	43	41	41	40	40	40	41	72	
157 Class 59 Positions	31	35	36	37	41	41	41	41	41	10	
158											
159 Status of Women	2	2	2	2	2	2	2	2	2	0	
160 Class 10 Positions	2	2	2	2	2	2	2	2	2	0	
161 Class 59 Positions	0	0	0	0	0	0	0	0	0	0	
162											
163 Transportation	1,979	1,979	1,918	1,889	1,862	1,841	1,836	1,838	1,800	1,801	
164 Class 10 Positions	1,913	1,913	1,868	1,868	1,841	1,820	1,815	1,817	1,779	1,779	
165 Class 59 Positions	66	66	50	21	21	21	21	21	21	22	
166											
167 Treasury	21	21	21	21	19	18	19	19	18	18	
168 Class 10 Positions	21	21	21	21	19	18	19	19	18	18	
169 Class 59 Positions	0	0	0	0	0	0	0	0	0	0	
170											
171 Veteran's Council	4	4	4	4	5	5	5	5	5	5	
172 Class 10 Positions	4	4	4	4	5	5	5	5	5	5	
173 Class 59 Positions	0	0	0	0	0	0	0	0	0	0	
174											
175 Veteran's Home	168	237	251	253	332	369	367	376	367	367	
176 Class 10 Positions	168	237	251	251	328	369	367	376	367	367	
177 Class 59 Positions	0	0	0	2	4	0	0	0	0	0	
178											
179 Total Authorized Positions	11,999	12,238	12,235	12,230	12,403	12,197	12,384	12,390	12,155	12,144	
180 Total Class 10 Positions	10,998	11,118	11,570	11,564	12,035	11,881	12,068	12,083	11,875	11,881	
181 Total Class 59 Positions	1,001	1,120	665	666	368	316	316	307	280	263	
182 Source: Department of Administrative Services, 10 Year Personnel Analysis (FY1997-2006), and FY2007-2011 Division of Personnel Annual Reports.											
183											

State of New Hampshire										
10 Year History of Authorized Positions (Fiscal Years 2002 through 2011)										
Agency Name	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
184										
185 Class 10 and 59 Average Salary	33,320	33,201	36,316	37,394	38,161	40,024	42,274	43,297	47,675	48,408
186 Source: Average salary calculated by dividing the total amounts appropriated for class 10 and 59 in Section 1 of the State's Operating Budget as taken from the Report of Totals by Class by the number of total authorized positions.										
187										
188										
189										
190 Total State Operating Budget	3,854	3,944	4,469	4,446	4,641	4,698	5,111	5,236	5,734	5,815
191 (amounts in millions)										
192 Source: State Operating Budget, various years.										
193										
194										
195										
196 New Hampshire Population	1,275	1,288	1,306	1,315	1,315	1,315	1,316	1,325	1,316	1,318
197 (amounts in thousands)										
198 Source: Office of State Planning, NH State Data Center Estimates, Population Estimates.										

STATE OF NEW HAMPSHIRE

**COMPREHENSIVE
ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended
June 30, 2012



Prepared by the Department of Administrative Services

Linda M. Hodgdon, Commissioner

Division of Accounting Services

Edgar R. Carter, Comptroller

and the Bureau of Financial Reporting

Stephen C. Smith, Administrator

Diana L. Smestad

Kelly J. Brown

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

FINANCIAL INFORMATION

Surplus Statement General and Education Funds (In Millions)

	FY 2010	FY 2011			FY 2012		
	Total	General	Education	Total	General	Education	Total
Undesignated Fund Balance, July 1	\$ -	\$ 65.7	\$ -	\$ 65.7	\$ 17.7	\$ -	\$ 17.7
Additions:							
Unrestricted Revenue	2,224.7	1,383.7	809.5	2,193.2	1,376.6	813.2	2,189.8
Executive Order & Special Session Revenue	28.1	1.5		1.5			
Total Additions	2,252.8	1,385.2	809.5	2,194.7	1,376.6	813.2	2,189.8
Deductions:							
Appropriations Net of Estimated Revenues	(2,237.2)	(1,423.0)	(938.3)	(2,361.3)	(1,320.1)	(956.4)	(2,276.5)
Less Lapses	44.4	97.1	4.8	101.9	39.5	0.7	40.2
Total Net Appropriations	(2,192.8)	(1,325.9)	(933.5)	(2,259.4)	(1,280.6)	(955.7)	(2,236.3)
GAAP and Other Adjustments	(7.3)	14.6		14.6	40.1	2.5	42.6
ARRA Stabilization	-			-			-
Current Year Balance	52.7	73.9	(124.0)	(50.1)	136.1	(140.0)	(3.9)
Fund Balance Transfers (To)/From:							
Rainy Day Fund							
Liquor Commission	6.5	2.1		2.1			
Highway Fund	6.5						
Education Trust Fund		(124.0)	124.0		(140.0)	140.0	
Undesignated Fund Balance, June 30,	\$ 65.7	\$ 17.7	\$ -	\$ 17.7	\$ 13.8	\$ -	\$ 13.8
Reserved for Rainy Day Account	9.3	9.3		9.3	9.3		9.3
Total Equity	\$ 75.0	\$ 27.0	\$ -	\$ 27.0	\$ 23.1	\$ -	\$ 23.1

The fiscal year 2012-13 biennial budget, as adopted, assumed a near zero beginning unassigned general fund equity balance. The actual beginning fiscal year 2012 unassigned fund balance was \$27.0 million (\$17.7 million other and \$9.3 million Revenue Stabilization).

Appropriations net of estimated revenues exceeded plan by \$22.0 million. The plan, \$2,254.5 million, included \$7.3 million in net reductions under House Bills 1 and 2, that was not achieved. In addition, final lapses of \$40.2 million were \$3.0 million lower than the plan of \$43.2 million, resulting in total net appropriations \$25.0 million higher than estimated. Closing adjustments, made in accordance with generally accepted accounting principles (GAAP) to bring budgetary accounting basis to the modified accrual reporting basis, totaled \$42.6 million and were \$34.6 million more favorable than plan. These are reflective of lower adjustments for year-end liabilities in fiscal year 2012, primarily related to the reversal of a higher than normal payroll accrual in fiscal year 2011 that reduced payroll accruals at June 30, 2012 by \$12 million. The fluctuation between years results from 27 pay periods occurring in fiscal year 2012.

Non-recurring year-end accruals totaling \$14 million related to payables for a Medicaid plan amendment and State retirement contributions were made on a GAAP basis in fiscal year 2011 but paid and reversed in fiscal year 2012. The General Fund portion of year-end Medicaid liabilities was approximately \$10 million lower than in fiscal year 2011. June 30, 2012 unassigned fund equity (surplus), exclusive of the \$9.3 million Revenue Stabilization Account, totaled \$13.8 million, for total Unassigned General Fund equity of \$23.1 million compared to an estimated \$13.6 million deficit. This represents a net favorable variance at June 30, 2012 of \$36.7 million when compared to the budget as adopted.

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

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Revenue Category	FY 2010	FY 2011			FY 2012			FY 2012 Combined Plan
		General	Education	Total	General	Education	Total	
Business Profits Tax.....	\$ 316.2	\$ 248.5	\$ 49.3	\$ 297.8	\$ 256.5	\$ 55.3	\$ 311.8	\$ 312.5
Business Enterprise Tax.....	193.9	63.0	129.4	192.4	68.5	135.8	204.3	190.5
Subtotal.....	510.1	311.5	178.7	490.2	325.0	191.1	516.1	503.0
Meals & Rentals Tax.....	232.5	228.9	6.6	235.5	231.8	7.6	239.4	229.2
Tobacco Tax.....	243.5	129.8	96.8	226.6	136.1	78.8	214.9	223.5
Liquor Sales and Distribution.....	120.7	125.7		125.7	127.6		127.6	131.4
Interest & Dividends Tax.....	84.9	76.6		76.6	83.5		83.5	85.4
Insurance Tax.....	86.8	84.9		84.9	85.0		85.0	86.1
Communications Tax.....	81.0	76.5		76.5	79.3		79.3	80.2
Real Estate Transfer Tax.....	84.8	54.0	28.0	82.0	52.8	29.2	82.0	79.6
Transfers from Lottery Commission.....	66.2	-	62.2	62.2		66.8	66.8	70.0
Transfers from Racing & Charitable Gaming Commission....	1.4		1.3	1.3		3.5	3.5	3.8
Tobacco Settlement.....	44.2	1.7	40.0	41.7	2.5	40.0	42.5	42.4
Utility Property Tax.....	29.9		32.3	32.3		33.1	33.1	28.2
Property Tax Retained Locally.....	363.2		363.6	363.6		363.1	363.1	363.1
Other.....	157.5	174.4		174.4	171.9		171.9	162.7
Subtotal.....	2,106.7	1,264.0	809.5	2,073.5	1,295.5	813.2	2,108.7	2,088.6
Net Medicaid Enhancement								
Revenues.....	98.1	93.4		93.4	74.8		74.8	97.0
Recoveries.....	19.9	27.8		27.8	6.3		6.3	3.6
Subtotal.....	2,224.7	1,385.2	809.5	2,194.7	1,376.6	813.2	2,189.8	2,189.2
Executive Orders and Special Session Revenues	28.1							
Total.....	\$ 2,252.8	\$ 1,385.2	\$ 809.5	\$ 2,194.7	\$ 1,376.6	\$ 813.2	\$ 2,189.8	\$ 2,189.2

The General and Education Trust Fund revenues for fiscal year 2012 met budgeted estimates of \$2.2 billion. While total revenues were substantially the same as the estimates, several revenue sources varied from their individual plans. Favorable variances versus plan were realized in the following areas: business taxes (\$13.1 million or 2.6% above plan), meals and rooms tax (\$10.2 million or 4.5% above plan), the utility property tax (\$4.9 million or 17.4% above plan) and 'Other' revenues (\$9.2 million or 5.7%). These favorable variances were offset by unfavorable variances which include: Medicaid Enhancement Tax (\$22 million or 23% below plan), tobacco tax (\$8.6 million or 3.9% below plan), transfers from the Liquor Commission (\$3.8 million or 2.9% below plan) and the Lottery (\$3.2 million or 4.6% below plan).

Highway Fund

The Highway Fund ended the year with an Undesignated Fund Balance of \$35 million versus the Original Budget of \$7.5 million. Highway Fund revenues of \$284 million were favorable for the year by approximately \$5 million as compared to the fiscal year 2012 Plan of \$279 million. Additional information regarding the Highway Fund Undesignated Fund Balance can be found on page 121.

Fish & Game Fund

The Fish and Game Fund ended the year with an Undesignated Fund Balance of \$2.2 million versus the Original Budget of \$3.2 million. Fish and Game Fund revenues of \$10.1 million were unfavorable for the year by approximately \$.6 million as compared to the fiscal year 2012 Plan of \$10.7 million. Additional information regarding the Fish and Game Fund Undesignated Fund Balance can be found on page 122.

Unrestricted Net Assets

At the Government-Wide Level, the State's Governmental Activities unrestricted net assets are less than the unrestricted liabilities which results in a deficit of Unrestricted Net Assets. Since fiscal year 2009 (on a restated basis), the State's position has changed from an unrestricted net asset balance to an unrestricted deficit balance. The deficit balance as of June 30, 2012 was \$742 million. This decrease in unrestricted net assets to the current deficit position appears to be primarily the result of the following: 1) \$679 million of Other Post Employment Benefit (OPEB) Liabilities outstanding as of June 30, 2012 (see Note 10) 2) Long-Term debt issued by the State for component unit capital purposes, \$257 million outstanding as of June 30, 2012 (\$201 million USNH and \$56 million CCSNH), that did not result in a Governmental Activities' capital asset (assets are recorded on the balance sheets of USNH and CCSNH), and 3) school building aid which was bonded between 2009-2011 of approximately \$130 million that did not result in a State capital asset.

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STATE OF NEW HAMPSHIRE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012
(Expressed in Thousands)

	General	Highway	Education	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 171,506	\$ 209,708		\$ 20,570	\$ 401,784
Investments	16,200	29,363		14,587	60,150
Receivables (Net of Allowances for Uncollectibles)	419,115	49,528	\$ 65,472	8,274	542,389
Inter-Fund Note Receivable		52,461			52,461
Due from Other Funds	21,779	4,166			25,945
Inventories	5,892	12,462		685	19,039
Loans and Notes Receivables	13,130				13,130
Total Assets	\$ 647,622	\$ 357,688	\$ 65,472	\$ 44,116	\$ 1,114,898
LIABILITIES					
Accounts Payable	\$ 229,974	\$ 37,656	\$ 2,381	\$ 11,032	\$ 281,043
Accrued Payroll	29,359	7,106		745	37,210
Due to Other Funds	1,079		15,791		16,870
Due to Component Unit				4,550	4,550
Deferred Revenue	146,752	68,572	47,300		262,624
Unclaimed Property	20,778				20,778
Other Liabilities	2,959				2,959
Total Liabilities	430,901	113,334	65,472	16,327	626,034
FUND BALANCES					
Nonspendable:					
Inventories	5,892	12,462		685	19,039
Permanent Fund Principal				10,305	10,305
Restricted	24,933	180,233		12,869	218,035
Committed	137,764	13,933		1,464	153,161
Assigned	24,984	37,726		2,466	65,176
Unassigned:					
Revenue Stabilization	9,312				9,312
Other	13,836				13,836
Total Fund Balances (Deficit)	216,721	244,354		27,789	488,864
Total Liabilities and Fund Balances	\$ 647,622	\$ 357,688	\$ 65,472	\$ 44,116	\$ 1,114,898

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

Notes to the Basic Financial Statements

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

	Fiscal Year Ended June 30									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Beer Tax.....	\$ 12,885	\$ 12,900	\$ 13,065	\$ 12,695	\$ 12,720	\$ 12,728	\$ 12,805	\$ 12,413	\$ 12,445	\$ 12,281
Board and Care Revenue.....	24,487	22,519	22,072	21,338	19,937	18,354	13,261	15,583	12,384	11,197
Business Profits Tax.....	256,552	248,537	258,633	251,925	317,439	287,423	264,027	196,647	131,585	137,757
Business Enterprise Tax.....	68,459	63,003	71,744	61,889	77,710	79,291	75,190	114,110	118,538	96,574
Estate and Legacy Tax.....	7	92	48	(4)	214	617	3,224	11,659	26,971	59,074
Insurance Tax.....	84,990	84,902	86,804	94,144	95,876	97,909	90,462	88,706	86,246	82,161
Securities Revenue.....	37,591	37,025	34,231	34,680	34,700	32,964	30,064	27,904	26,344	25,778
Interest and Dividends Tax.....	83,536	76,597	84,866	97,126	118,693	108,086	80,543	67,896	55,630	55,129
Liquor.....	127,590	125,718	120,718	146,000	133,052	124,742	120,644	112,555	106,676	98,996
Meals and Rentals Tax.....	231,776	228,898	228,291	203,603	206,726	202,595	193,788	186,486	178,480	168,722
Dog Racing.....		329	334	385	525	703	559	1,112	1,515	1,572
Horse Racing.....		1,005	1,184	1,633	2,440	2,398	2,313	2,401	2,474	2,459
Gambling Winning Tax.....		3,188	2,933							
Games of Chance.....		1,136	1,181							
Real Estate Transfer Tax.....	52,792	53,987	55,994	53,539	77,690	91,704	106,161	107,821	95,162	78,859
Telephone/Communications Tax.....	79,320	76,500	80,965	80,243	80,932	72,986	70,496	70,039	65,781	62,522
Tobacco Tax.....	136,094	129,849	130,521	59,257	57,060	65,337	69,892	73,159	71,471	67,066
Tobacco Settlement.....	2,510	1,692	4,221	12,821	8,404			2,441	1,816	5,862
Utilities Tax.....	5,929	5,955	5,976	6,535	6,285	5,757	6,385	6,265	5,121	7,078
Courts Fines and Fees.....	13,853	13,737	13,022	29,295	31,300	30,452	29,500	25,517	24,673	22,114
Flexible Grant.....									25,000	25,000
Other:										
Corporate Returns.....	575	754	712	647	682	678	744	733	748	750
Interstate Vehicle Registrations...		2,157	1,132	1,231	1,362	167	2,411	2,334	2,253	2,310
Corporate Filing Fees.....	3,056	3,251	3,016	3,271	3,346	3,414	3,716	3,231	2,947	3,346
Interest on Surplus Funds.....	(41)	10	(545)	404	5,352	7,776	4,868	1,712	174	75
Reimbursement of Indirect Costs.....	9,836	10,800	8,340	7,214	6,858	6,822	6,265	6,724	6,671	5,675
Miscellaneous.....	63,682	59,444	78,862	74,031	71,412	69,612	44,092	44,878	44,258	40,409
Subtotal.....	1,295,479	1,263,985	1,308,320	1,253,902	1,370,715	1,322,515	1,231,410	1,162,326	1,105,363	1,072,766
Net Medicaid Enhancement										
Revenues (MER).....	74,832	93,440	98,136	99,626	93,111	83,257	73,617	147,209	149,831	116,979
Recoveries.....	6,309	27,758	19,854	21,827	20,108	15,875	24,462	22,989	20,374	
Subtotal.....	1,376,620	1,385,183	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489	1,352,524	1,275,568	1,189,745
Other MER Transferred to/(from)										
Uncompensated Care Pool.....							39,062	35,143	16,594	
Total Unrestricted Revenue.....	\$ 1,376,620	\$ 1,385,183	\$ 1,426,310	\$ 1,375,355	\$ 1,483,934	\$ 1,421,647	\$ 1,329,489	\$ 1,391,586	\$ 1,310,711	\$ 1,206,339

See accompanying Independent Auditors' Report

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

	Fiscal Year Ended June 30									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Balance, July 1 (Budgetary Method)...	\$ 210,884	\$ 112,355	\$ 24,094	\$ 103,494	\$ 92,966	\$ 80,329	\$ 123,174	\$ 73,757	\$ 20,047	\$ 23,309
Additions:										
Unrestricted Revenue.....	1,376,620	1,385,183	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489	1,352,524	1,275,568	1,189,745
(1)Unrestricted Revenue - UCP.....								39,062	35,143	16,594
Total Unrestricted Revenue.....	1,376,620	1,385,183	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489	1,391,586	1,310,711	1,206,339
Transfer from Other Funds.....	1,952	38,333	9,576	865	47,409	1,938	27,013	8,709	9,161	517
Bonds Authorized and Unissued.....								42,800		
Other Credits.....	145	975	6,800	529	437	116	137	1,126	821	35
Total Additions.....	1,378,717	1,424,491	1,442,686	1,376,749	1,531,780	1,423,701	1,356,639	1,444,221	1,320,693	1,206,891
Deductions:										
Appropriations Net of Estimated Revenues:										
General Government.....	261,384	282,297	319,116	342,736	338,358	297,294	281,005	303,522	248,390	233,118
Administration of Justice and Public Protection.....	211,009	221,054	217,743	209,521	222,982	200,236	195,145	172,289	166,515	163,516
Resource Protection and Development.....	29,693	33,118	38,183	42,348	45,674	43,078	42,056	41,454	41,673	41,161
Transportation.....	917	1,071	573	1,155	1,173	2,704	6,021	2,885	2,759	3,286
Health and Social Services.....	660,712	691,787	663,458	678,334	695,610	633,792	614,948	608,735	589,392	516,550
Education.....	156,406	193,707	201,346	197,570	236,560	223,498	210,520	256,466	247,543	265,552
Liquor Commission.....	-	-	-	37,570	35,465	31,949	30,585	27,562	28,879	24,943
Subtotal.....	1,320,121	1,423,034	1,440,419	1,509,234	1,575,822	1,432,551	1,380,280	1,412,913	1,327,151	1,248,126
Uncompensated Care Pool.....								39,062	35,143	16,594
Total Appropriations Net of Estimated Revenues.....	1,320,121	1,423,034	1,440,419	1,509,234	1,575,822	1,432,551	1,380,280	1,451,975	1,362,294	1,264,720
Less: Lapses.....	(39,463)	(97,154)	(60,700)	(71,246)	(61,628)	(41,582)	(34,045)	(57,969)	(57,491)	(20,650)
Net Appropriations.....	1,280,658	1,325,880	1,379,719	1,437,988	1,514,194	1,390,969	1,346,235	1,394,006	1,304,803	1,244,070
Transfers to Other Funds.....	124,281	50	52,988	18,067	6,887			757		
Other Debits.....	758	32	1,452	94	171	95	1,547	41	37	
Designation or Reserve Accounts			(79,734)			20,000	51,702	-	(37,857)	(33,917)
Total Deductions.....	1,405,697	1,325,962	1,354,425	1,456,149	1,521,252	1,411,064	1,399,484	1,394,804	1,266,983	1,210,153
Balance, June 30 (Budgetary Method)	183,904	210,884	112,355	24,094	103,494	92,966	80,329	123,174	73,757	20,047
GAAP Adjustments:										
Receivables.....	17,701	71,238	38,435	55,183	41,090	33,647	39,098	34,313	32,722	29,676
Accounts Payable and Accrued Liabilities.....	(47,685)	(140,427)	(116,599)	(100,100)	(106,756)	(100,451)	(88,809)	(93,773)	(94,872)	(88,271)
Transfer from General to Liquor Fund.....				(5,973)	(5,322)	(5,030)	(4,562)	(4,012)	(4,191)	(4,324)
Additional Transfers (to) from Reserve Accounts.....				79,734						37,857
Total GAAP Adjustments.....	(29,984)	(69,189)	(78,164)	28,844	(70,988)	(71,834)	(54,273)	(63,472)	(66,341)	(25,062)
Year-End Transfer to/from the.....										
Education Trust Fund.....	(140,084)	(124,023)	31,490	(52,938)	(15,322)	40,581		22,500	7,871	5,015
Balance (Deficit), June 30 (GAAP).....	\$ 13,836	\$ 17,672	\$ 65,681	\$	\$ 17,184	\$ 61,713	\$ 26,056	\$ 82,202	\$ 15,287	\$

(1) UCP = Uncompensated Care Pool

See accompanying Independent Auditors' Report

STATE OF NEW HAMPSHIRE

SCHEDULE OF UNDESIGNATED/ASSIGNED FUND BALANCE

EDUCATION FUND

FOR THE LAST TEN FISCAL YEARS

(Expressed in Thousands)

	Fiscal Year Ended June 30									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Balance July 1.....	\$	\$	\$	\$	\$	\$ 8,357	\$	\$	\$	\$
Additions										
Unrestricted Revenue										
Statewide Property Tax (2).....	363,121	363,647	363,166	363,653	363,066	363,335	363,392	350,368	443,350	452,997
Statewide Property Tax.....					58	-	-	20,934	29,844	32,666
Utility Property Tax.....	33,067	32,319	29,929	28,972	24,196	21,847	20,881	20,102	20,160	18,834
BPT Increase.....	55,309	49,264	57,590	53,894	67,961	57,755	56,578	50,748	41,000	37,100
BET Increase.....	135,815	129,401	122,157	123,389	154,990	174,208	150,380	130,600	116,900	121,400
Meals & Rentals.....	7,559	6,643	4,235	6,107	7,632	7,218	7,138	7,153	6,875	6,701
Real Estate Tax Increase.....	29,196	27,975	28,832	27,736	38,616	45,663	52,545	51,960	47,515	39,426
Tobacco Tax Increase.....	78,843	96,805	113,004	128,796	109,260	78,283	80,902	28,214	28,582	26,977
Tobacco Settlement.....	40,000	40,000	40,000	40,000	40,000	40,781	38,961	40,000	40,000	40,000
Transfers from Lottery.....	66,768	62,206	66,222	68,149	75,553	80,548	81,987	70,263	73,745	66,569
Transfers from Racing & Charitable Gaming.....	3,495	1,254	1,362	1,470	1,457					
Total Revenue.....	813,173	809,514	826,497	842,166	882,789	869,638	852,764	770,342	847,971	842,670
General Fund Budgeted Appropriations.....								61,378	62,590	83,420
Total Additions.....	813,173	809,514	826,497	842,166	882,789	869,638	852,764	831,720	910,561	926,090
Deductions										
Appropriations										
Adequate Education Grant (1)....	578,204	482,725	336,852	526,707	527,295	472,383	473,534	441,610	451,640	443,873
Adequate Education Grant (2)....	363,121	363,647	363,166	363,653	363,066	363,335	363,392	350,368	443,350	452,997
Total Grants.....	941,325	846,372	700,018	890,360	890,361	835,718	836,926	791,978	894,990	896,870
DRA-Property Tax Relief.....	1,246	3,300	5,210	5,390	5,700	3,800	2,900	(1,800)	7,700	5,000
DOE-Charter Schools.....	5,185	6,407	4,830	2,378	1,780	400				
DOE-Kindergarten Aid.....	1,952	3,678	3,678			2,004				2,625
DOE-Fiscal Disparity Grants.....	4,266	51,187	39,760							
DOE-Education Transition Aid.....	-	43,491	43,657							
Total Appropriations.....	953,974	954,435	797,153	898,128	897,841	841,922	839,826	790,178	902,690	904,495
Less Lapses.....	(717)	(20,898)	(2,146)	(3,024)	270	(4,508)	4,581	19,042		
Net Appropriations.....	953,257	933,537	795,007	895,104	898,111	837,414	844,407	809,220	902,690	904,495
Current Year Balance.....	(140,084)	(124,023)	31,490	(52,938)	(15,322)	32,224	8,357	22,500	7,871	21,595
End of Year										
Transfers From (To)										
General Fund.....										
FY 2000.....										
FY 2001.....										
FY 2002.....										
FY 2003.....										
FY 2003.....										(16,580)
FY 2004.....										(5,015)
FY 2005.....									(7,871)	
FY 2007.....								(22,500)		
FY 2008.....						(40,581)				
FY 2009.....					15,322					
FY 2010.....				52,938						
FY 2011.....			(31,490)							
FY 2012.....	140,084	124,023								
Balance June 30.....	\$	\$	\$	\$	\$	\$	\$ 8,357	\$	\$	\$

(1) State Education Grant Disbursed by State

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

See accompanying Independent Auditors' Report