



LBA

New Hampshire Office of Legislative Budget Assistant



Budget Orientation

January 2017

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COMMON TERMS DEFINED

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

(b) Financial statements giving in summary form:

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

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

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

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

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

(6) [Repealed.]

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

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

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

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

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

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

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

I. All departments seeking funds for capital expenditures shall submit their requests to the commissioner of administrative services no later than the May 1 before the opening of the biennial legislative session.

Requests shall be made on forms supplied by the commissioner of administrative services. Each request shall list estimates of the costs of land, construction, furnishings, and equipment and shall identify projects which are expected or planned to require funding in subsequent bienniums of the 6-year capital budget in order to be completed. In addition, each request shall include the square footage, estimates of annual operating and maintenance costs, program descriptions, and number of people involved.

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

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

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

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

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

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

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

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

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

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

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

II. In this section, "efficiency expenditure request" means the cost of providing the services authorized and funded in the preceding biennium, considering and incorporating changes in the population and other

factors outside the control of the department, consistent with the objectives in paragraph III. The governor shall communicate additional parameters, including desired departmental organization chart content and formats, and the total expenditure target for the development of efficiency expenditure requests, on or before August 1 prior to each biennial legislative session.

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

IV. The efficiency expenditure request shall include:

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

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

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

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

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

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

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

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

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

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

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

(l) Inclusion of additional operating costs associated with previously authorized capital improvement projects to be completed during the biennium.

(m) The source of funding for all expenditures.

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

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

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

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

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

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

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

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

9:4-c Department of Resources and Economic Development Requests for Appropriations. – [Repealed 2008, 177:16, I, eff. June 11, 2008.]

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

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

II. All departments of the state subject to paragraph I shall develop and implement a cost allocation plan and maintain such records as are necessary to support their expenditures of highway funds. These records shall include, but not be limited to, revising the integrated system of government cost accounting and

financial reporting which accurately and systematically accounts for all expenditures of highway funds within budget and appropriations and from which it shall be possible to obtain accurate annual and interim financial statements and other reports which present fairly and with full disclosure the use of highway funds.

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

9:4-e 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.

Source. 1998, 115:1. 2010, 199:3, eff. Aug. 20, 2010.

9:5 Estimates of Income. –

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

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

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

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

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

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

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

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

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

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

9:8-a Accounting Unit Format. –

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

II. [Repealed.]

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

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

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

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

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

Source. RL 23:9.

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

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

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

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

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

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

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

I. The report shall include:

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

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

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

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

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

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

9:11 Monthly Statements. –

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

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

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

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

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

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

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

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

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

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

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

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

Source. RL 23:16.

9:13-a to 9:13-c Repealed. – [Repealed 1987, 416:1, eff. July 1, 1987.]

9:13-d Civil Emergency. – Should it be determined by the governor that a civil emergency exists, the governor may, with the advice and consent of the fiscal committee, authorize such expenditures, by any department or agency, as may be necessary to effectively deal with said civil emergency and may draw his warrants in payment for the same from any money in the treasury not otherwise appropriated. In determining whether a civil emergency exists, the governor shall consider whether there is such imminent peril to the public health, safety and welfare of the inhabitants of this state so as to require immediate action to remedy the situation. This section shall not be construed to enlarge any of the powers which the governor may possess under the constitution or other statutes.

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

9:13-e Revenue Stabilization Reserve Account. –

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

II. There is hereby established within the general fund general ledger a revenue stabilization reserve account. At the close of the fiscal biennium ending June 30, 2001, and at the close of each fiscal biennium thereafter, any surplus, as determined by the official audit performed pursuant to RSA 21-I:8, II(a) shall be transferred by the comptroller to a special nonlapsing revenue stabilization reserve account. The comptroller is hereby directed to establish the revenue stabilization reserve account in which to deposit any money received from a general fund operating budget surplus. The state treasurer shall invest funds in this account as authorized by RSA 6:8. The interest so earned shall be deposited as unrestricted general fund revenue.

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

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

The amount of said transfer shall not exceed a sum equal to the lower of the amount of the deficit in

subparagraph (a) or the revenue shortfall in subparagraph (b). Upon receipt of approval from both the fiscal committee and the governor, the comptroller shall immediately transfer the sums so approved to the general fund surplus account.

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

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

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

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

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

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

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

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

9:13-g Educational Funding Commitments to Local Communities. – [Repealed 1999, 17:58, X, eff. July 1, 1999.]

9:14 Working Capital. – [Repealed 1959, 37:2, eff. July 1, 1959.]

9:14-a Working Capital. – The governor is hereby authorized to draw his warrant with the advice and consent of the council, upon any money in the general fund of the treasury, including special and capital funds, for departments other than transportation or fish and game, for such sums to be set apart from time to time to the credit of the state treasurer as a working capital fund as may appear to the governor and council necessary and proper upon recommendation of the commissioner of administrative services for payment of all proper charges against said departments other than transportation and fish and game. The governor is likewise (for working capital) hereby authorized to draw his warrant, with the advice and consent of the council, upon any money in the highway fund for expenditures for the department of transportation, or upon any money in the fish and game fund for expenditures for the fish and game department. The provisions of this section shall not authorize the manifesting, approval or payment of any claim in excess of appropriations or for the purposes for which appropriations do not exist. A warrant duly executed under the provisions hereof shall be a sufficient warrant under RSA 6:10.

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

9:15 Creation. – The governor is hereby authorized to draw his warrant, with the advice and consent of the council, upon any money in the general fund of the treasury for sums to be delivered into the custody of the responsible heads of departments and institutions for their use as petty cash revolving funds within their departments or institutions. The authorized balances and number of revolving funds shall be kept at

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

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

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

9:16-a Transfers Authorized. – 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.

Source. 1986, 207:2. 1987, 416:4. 1990, 3:35. 2006, 96:1. 2012, 247:2, eff. Aug. 17, 2012.

9:16-b Reductions Authorized. –

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

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

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

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

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

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

I. In order to maximize the use of federal grant funds and to avoid lapsing such funds where changes in

the state or federal accounting systems, changes in federal grant guidelines, or overestimation or underestimation of funds required in various class codes due to program needs or requirements have occurred subsequent to the passage of the budget, every department as defined in RSA 9:1 may, subject to the prior approval of the fiscal committee of the general court and the approval of governor and council, transfer funds in or out of any class code and to create new class codes within federally funded areas of the department's operating budget if such transfers do not result in an over-expenditure of any grant.

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

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

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

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

9:17-a Limitations. – 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.

Source. 1967, 292:1. 1969, 367:6. 1974, 40:75. 1977, 600:50. 1985, 399:3, I. 2008, 177:13, eff. June 11, 2008.

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

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

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

proportionate share of any legally authorized employee benefit. Notwithstanding the provisions of RSA 9:17, no transfer shall be made from any appropriation for employee benefits to any other appropriation for any other use or purpose except as provided in this section.

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

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

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

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

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

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

9:18 Lapsed Appropriations. –

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9:25, 9:26 Repealed. – [Repealed 1999, 225:22, eff. Sept. 7, 1999.]

9:26-a Prohibited Changes. – No change shall be made in the plan, location, or design of a project in the capital budget after the project has been approved and funds appropriated, unless the change is ratified by the capital budget overview committee.

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

9:27 Insurance. – 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.

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

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

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

2017 SESSION

HOUSE - PROPOSED DEADLINES

Friday, January 6, 2017 at noon	Last day to sign off all House Bills
Friday, January 27, 2017	Last day to introduce House Bills
	Last day to amend House Rules by majority vote
Thursday, February 9, 2017	Last day to report HBs going to a second committee
Thursday, February 16, 2017	Last day to act on HBs going to a second committee
Thursday, March 2, 2017	Last day to report all HBs not in a second committee, except budget bills
Thursday, March 9, 2017	Last day to act on HBs not in a second committee, except budget bills
Thursday, March 16, 2017	Last day to report all HBs, except budget bills
	Last day to report list of retained HBs
Thursday, March 23, 2017	Last day to act on all HBs, except budget bills
Thursday, March 30, 2017	Last day to report budget bills
Thursday, April 6, 2017	BUDGET CROSSOVER. Last day to act on budget bills
Thursday, April 27, 2017	Last day to report Senate Bills going to a second committee
Thursday, May 4, 2017	Last day to act on SBs going to a second committee
Thursday, May 25, 2017	Last day to report all remaining SBs
	Last day to report list of retained SBs
Thursday, June 1, 2017	Last day to act on SBs
Thursday, June 8, 2017	Last day to form Committees of Conference
Thursday, June 15, 2017	Last day to sign Committee of Conference reports
Thursday, June 22, 2017	Last day to act on Committee of Conference reports

2017 SESSION

SENATE – PROPOSED DEADLINES

Friday, January 6, 2017	Deadline for prime sponsors to sign off on legislation.
Friday, January 13, 2017	Deadline for co-sponsors to sign off on legislation.
Monday, January 16, 2017	Martin Luther King Jr./Civil Rights Day (State Holiday)
Monday, February 20, 2017	President’s Day (State Holiday)
Monday, February 27, 2017 – Friday, March 3, 2017	SENATE BREAK
Thursday, March 9, 2017	Deadline for Policy Committees to ACT on all Senate bills with a fiscal impact, except bills exempted pursuant to Senate Rule 4-5.
Thursday, March 30, 2017	CROSSOVER – Deadline to ACT on all Senate bills.
Thursday, May 11, 2017	Deadline for Policy Committees to ACT on all House bills with a fiscal impact, except bills exempted pursuant to Senate Rule 4-5.
Monday, May 29, 2017	Memorial Day (State Holiday)
Thursday, June 1, 2017	Deadline to ACT on all House bills.
Thursday, June 8, 2017	Deadline to FORM Committees of Conference.
Thursday, June 15, 2017	Deadline to SIGN Committee of Conference Reports.
Thursday, June 22, 2017	Deadline to ACT on Committee of Conference Reports.

The Operating Budget Process

Fiscal Issue Brief

November 2016

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

AGENCY PHASE

March - October

Commonly referred to as "Agency Budget Requests", RSA 9:4 requires State agencies to prepare a budget for the upcoming biennium based on expenditure targets provided by the Governor. These targets are based on revenue and economic forecasts, and the forecasted financial condition of the State.



GOVERNOR PHASE

November - February

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



HOUSE PHASE

February - April

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



SENATE PHASE

April - June

Once the House has acted upon HB1 and HB2, the bills are referred to the Senate Finance Committee. The Committee considers changes to the House passed versions of HB1 and HB2 and proposes its final recommendation on the two bills to the full Senate for action.

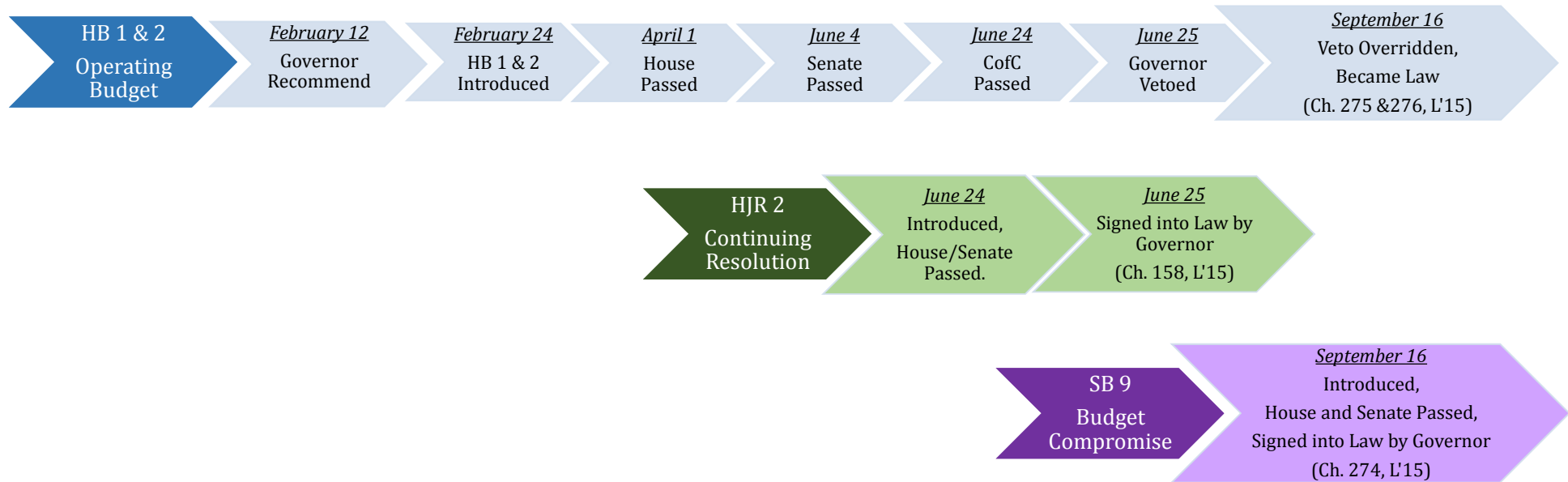


COMMITTEE OF CONFERENCE AND SUBMISSION TO THE GOVERNOR

June

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

State of New Hampshire 2015 Legislative Session FY 2016-2017 Operating Budget Process



During the 2015 Legislative Session, there were four "budget bills" in play:

HB 1 and 2 were the FY 2016-17 Operating Budget and Trailer Bill;

HJR 2 was a 6 month continuing resolution (CR) to provide temporary funding to agencies at FY 2015 levels until the new budget passed.

SB 9 was compromise legislation which included a State Employee Payraise, and some revisions to the proposed Business Tax Cuts contained in HB 2.

The Legislature overrode the Governor's veto of HB 1 and 2, and passed SB 9 which allowed all three to become law and terminated the continuing resolution.

CHAPTER 275
HB 1-A – FINAL VERSION

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24June2015... 2331EBA

2015 SESSION

15-1033
01/09

HOUSE BILL ***1-A***

AN ACT making appropriations for the expenses of certain departments of the state for
 fiscal years ending June 30, 2016 and June 30, 2017.

SPONSORS: Rep. Kurk, Hills 2

COMMITTEE: Finance

ANALYSIS

No analysis needed.

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

CHAPTER 275
HB 1-A – FINAL VERSION

1Apr2015... 1164h
06/04/2015...1962s
24June2015... 2320CofC
24June2015... 2331EBA

15-1033
01/09

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Fifteen

AN ACT making appropriations for the expenses of certain departments of the state for
 fiscal years ending June 30, 2016 and June 30, 2017.

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

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HB 1-A – FINAL VERSION
- Page 839 -

1 275:1.08 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 1.01
3 through 1.07 unless specifically exempted.

4 A. The appropriation budgeted in class 023-heat-electricity-water, class 027-transfers to
5 DoIT, class 028-transfers to general services, class 035-shared services support, class 041-audit
6 funds set aside, class 042-additional fringe benefits, class 049-transfers, class 061-unemployment
7 compensation, class 062-workers compensation, class 064-retiree pension benefit-health insurance,
8 shall not be transferred or expended for any other purpose, except that agencies may transfer any
9 portion of funds in class 027 transfers to OIT not related to IT shared services upon consultation
10 with and approval from the CIO. For the biennium ending June 30, 2017, the following account
11 numbers within the department of resources and economic development: 03-35-35-351510-3701,
12 03-35-35-351510-3745, 03-35-35-351510-3720, 03-35-35-351510-7300, 03-35-35-351510-3414,
13 03-35-35-351510-3556, 03-35-35-351510-3558, 03-35-35-351510-3484, 03-35-35-351510-3486,
14 03-35-35-351510-3488, 03-35-35-351510-3562, 03-35-35-351510-3415, 03-35-35-351510-3746,
15 03-35-35-351510-3777, 03-35-35-351510-8146, 03-35-35-351510-6161, 03-35-35-351510-3717, and
16 03-35-35-351510-3703 shall be exempt from these provisions.

17 B. The appropriation budgeted in class 047-own forces maintenance-buildings and grounds,
18 class 048-contractual maintenance-buildings and grounds, shall not be transferred or expended for
19 any other purpose and shall not lapse until June 30, 2017. For the biennium ending June 30, 2017,
20 the following account numbers within the department of resources and economic development:
21 03-35-35-351510-3701, 03-35-35-351510-3745, 03-35-35-351510-3720, 03-35-35-351510-7300,
22 03-35-35-351510-3414, 03-35-35-351510-3556, 03-35-35-351510-3558, 03-35-35-351510-3484,
23 03-35-35-351510-3486, 03-35-35-351510-3488, 03-35-35-351510-3562, 03-35-35-351510-3415,
24 03-35-35-351510-3746, 03-35-35-351510-3777, 03-35-35-351510-8146, 03-35-35-351510-6161,
25 03-35-35-351510-3717 and 03-35-351510-3703 shall be exempt from the shall not be transferred or
26 expended for any other purpose portion of this provision.

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

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

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

34 F. This appropriation shall not lapse until June 30, 2017.

35 G. The funds in this appropriation shall not be transferred or expended for any other
36 purpose and shall not lapse until June 30, 2017.

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1 H. Not used.

2 I. In the event that estimated revenue in revenue class 001-transfers for other agencies, 002-
3 transfers from department of transportation, 003-revolving funds, 004-agency income, 005-private
4 local funds, 006-agency income, 007-agency income, 008-agency income, 009-agency income is less
5 than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either
6 actual or projected budgeted revenue. The agency head shall notify the bureau of accounting
7 services forthwith, in writing, as to precisely which line item appropriation and in what specific
8 amounts reductions are to be made in order to fully compensate for the total revenue deficits. For
9 the biennium ending June 30, 2017, account number 02-46-46-4620-5731 within the department of
10 corrections shall be exempt from these provisions. The provisions of this footnote do not apply to
11 federal funds covered by RSA 124:14.

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

14 275:2 General Fund and Total Appropriation Limits. The amounts included in section 1 for all
15 university system accounts and community college system accounts, under estimated source of funds from
16 general funds, shall be the total appropriation from general funds for such accounting units that may be
17 expended for the purpose of section 1 of this act. Any funds received by said systems from other than
18 general funds are hereby appropriated for the use of the systems and may be expended by said systems
19 whether or not this will result in an appropriation and expenditure by the system in excess of the total
20 appropriation therefor.

21 275:3 Assignment of Office Space. If, during the biennium ending June 30, 2017, because of
22 program reductions, consolidations, or any other reason, office space becomes available in the health
23 and human services complex, the Hayes building, or any other state building, except office space
24 under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative
25 services shall, with the prior approval of the fiscal committee of the general court, and with the
26 approval of the governor and council, require that any agency renting private space be required to
27 occupy such available space in said building or buildings forthwith. Such funds as have been
28 allocated or committed by any agency affected by this section for outside rental shall be transferred
29 by the director of the division of accounting services to the bureau of general services, account
30 number 01-14-14-141510-2950 for maintenance of state buildings.

31 275:4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2017, in order
32 to provide sufficient funding to the lottery commission to carry out lottery games that will provide
33 funds for distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal
34 committee of the general court for approval of any new games, the expansion of any existing lottery
35 games, or for the purchase of any tickets for new or continuing games. Additionally, no expenditures
36 for consultants shall be made without prior approval by the fiscal committee. If approved, the

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- Page 841 -

1 commission may then apply to the governor and council to transfer funds from the sweepstakes
 2 revenue special account. The total of such transfers shall not exceed \$6,000,000 for the biennium
 3 ending June 30, 2017.

4 275:5 Positions Abolished.

5 I. The following positions are hereby abolished effective at the close of business on June 30,
 6 2015:

7 Department of Revenue Administration

8 01-84-84-8405-1301 14485 14437 14498

9 Department of Information Technology

10 01-03-03-030010-7708 10182 10193 17106 19663 20166

11 21131 21591 30066 41136 42041

12 42129

13 Department of Administrative Services

14 01-014-014-141510-2950 10131

15 01-014-014-141510-2042 9U461

16 01-014-014-141510-8050 18027

17 01-014-014-141510-8000 13322 13324

18 Office of Professional Licensure and Certification

19 01-021-021-212010-2405 41607 13763

20 01-021-021-215010-2406 19881 41672

21 Adjutant General Department

22 02-012-012-120010-2240 43161 43162 43163

23 New Hampshire Insurance Department

24 02-024-024-240010-2521 41776

25 Department of Labor

26 02-026-026-261010-6200 10987

27 NH Employment Security

28 02-27-27-270010-8040 11037 11040 11048 11050 11052

29 11059 11066 11089 11127 11180

30 11207 11213 11215 11248 11259

31 11264 11266 11269 11270 11284

32 11289 11297 11307 11317 30142

33 41216 42025 43667

34 New Hampshire Banking Department

35 02-072-072-720010-2046 13789

36 02-072-072-720510-2043 43341

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1	Department of Transportation					
2	04-096-096-962015-3025	20761	20845	21770		
3	04-096-096-962015-3028	21499				
4	04-096-096-962015-3032	21160				
5	04-096-096-962015-3034	21233				
6	04-096-096-960515-3035	21174				
7	04-096-096-960515-3005	20285				
8	04-096-096-960515-3007	17289	20654	21530		
9	Department of Health and Human Services					
10	05-095-042-421510-7917	11668				
11	05-095-042-427010-7929	12263				
12	05-095-045-450010-6127	43635				
13	05-095-047-470010-7937	14690	40876	42628	42906	
14	05-095-048-480510-9250	15737				
15	05-095-049-491510-2987	16604	42891			
16	05-095-090-903010-7966	12027				
17	05-095-094-940010-8750	15930	9U443	9U444	9U445	9U446
18		9U449	9U450			
19	05-095-095-951010-7935	15745				
20	05-095-095-952010-5683	12193				
21	05-095-095-952010-5146	14640	17416			
22	05-095-095-953010-5677	40354				
23	05-095-095-954010-5952	43577				
24	New Hampshire Department of Education					
25	06-056-056-563510-8277	41106				
26	06-056-056-562110-4985	42290				
27	06-056-056-562110-4993	42296				
28	06-056-056-562010-6424	42780	42779			
29	06-056-056-563010-3095	19169	19790			
30	06-056-056-563010-3274	42286				
31	06-056-056-563010-6101	42288				
32	06-056-056-562110-4980	43260				
33	06-056-056-564010-3002	41105	16941	13318	13308	
34	06-056-056-565010-4095	42768				
35	06-056-056-566510-1859	43263				
36	06-056-056-565510-4020	13271	19798			

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1	06-056-056-565510-4040	30379	40578
2	06-056-056-565510-4080	13110	
3	New Hampshire Lottery Commission		
4	06-083-083-830014-4972	9U162	
5	Police Standards and Training		
6	06-087-087-870510-8980	40309	
7	06-087-087-871010-8999	14553	

8 II. The following positions are hereby abolished effective at the close of business on June 30,
9 2016:

10	Department of Information Technology		
11	01-03-03-030010-7708	9U451	
12	New Hampshire Lottery Commission		
13	06-083-083-830014-4972	9U160	9U161

14 III. The following positions are hereby abolished at the close of business on January 1, 2017:

15	Department of Health and Human Services:					
16	05-095-045-451010-7993	11610	11852	12162	12356	12725
17		14621	14894	15703	15753	15837
18		16065	16272	16350	16431	16504
19		16553	16959	18989	19183	19459
20		19463	30887	40347	40372	40515
21		41081	42095	42761	42997	43633

22 275:6 Department of Health and Human Services; Division of Child Support Services; Payments
23 to the Administrative Office of the Courts. The appropriation in account number 05-95-42-427010-
24 7929, class 049, includes funds for payment to the administrative office of the courts in accordance
25 with the cooperative agreement between the division of child support services and the administrative
26 office of the courts. The division of child support services and the administrative office of the courts
27 shall, prior to payment of such funds, enter into a cooperative agreement specifying in detail the
28 services to be performed by the administrative office of the courts and the estimated costs of such
29 services. Any change or modification in the services to be performed shall likewise be agreed to in
30 writing and specify the change and the adjustment to the costs. Funds appropriated for these
31 purposes shall be paid only after demonstration by the administrative office of the courts that it
32 consistently transmits court orders to the division of child support services in accordance with the
33 cooperative agreement.

34 275:7 Estimates of Unrestricted Revenue.

35	GENERAL FUND	<u>FY 2016</u>	<u>FY 2017</u>
36	BUSINESS PROFITS TAX	\$278,692,000	\$284,263,000

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- Page 844 -

1	BUSINESS ENTERPRISE TAX	<u>74,764,000</u>	<u>76,207,000</u>
2	SUBTOTAL BUSINESS TAXES	\$353,456,000	\$360,470,000
3	MEALS AND ROOMS TAX	282,663,000	296,755,000
4	TOBACCO TAX	124,740,000	124,109,000
5	TRANSFER FROM LIQUOR	143,300,000	147,500,000
6	INTEREST AND DIVIDENDS TAX	93,000,000	94,400,000
7	INSURANCE	118,300,000	114,400,000
8	COMMUNICATIONS TAX	58,100,000	58,400,000
9	REAL ESTATE TRANSFER TAX	79,257,000	82,413,000
10	COURT FINES & FEES	13,800,000	13,800,000
11	SECURITIES REVENUE	42,200,000	42,800,000
12	UTILITY CONSUMPTION TAX	6,000,000	6,000,000
13	BEER TAX	13,000,000	13,000,000
14	OTHER REVENUES	69,800,000	70,200,000
15	TOBACCO SETTLEMENT	2,300,000	0
16	MEDICAID RECOVERIES	<u>9,800,000</u>	<u>10,400,000</u>
17	TOTAL GENERAL FUND	\$1,409,716,000	\$1,434,647,000
18			
19	EDUCATION FUND	<u>FY 2016</u>	<u>FY 2017</u>
20	BUSINESS PROFITS TAX	\$61,188,000	\$62,397,000
21	BUSINESS ENTERPRISE TAX	<u>151,756,000</u>	<u>154,833,000</u>
22	SUBTOTAL BUSINESS TAXES	\$212,944,000	\$217,230,000
23	MEALS AND ROOMS TAX	8,737,000	9,145,000
24	TOBACCO TAX	98,060,000	97,591,000
25	REAL ESTATE TRANSFER TAX	39,043,000	40,587,000
26	TRANSFER FROM LOTTERY	73,000,000	75,000,000
27	TRANSFER FROM RACING		
28	& CHARITABLE GAMING	2,500,000	2,500,000
29	TOBACCO SETTLEMENT	40,000,000	39,000,000
30	UTILITY PROPERTY TAX	41,300,000	41,800,000
31	STATEWIDE PROPERTY TAX	<u>363,100,000</u>	<u>363,100,000</u>
32	TOTAL EDUCATION FUND	\$878,684,000	\$885,953,000
33			
34	HIGHWAY FUND	<u>FY 2016</u>	<u>FY 2017</u>
35	GASOLINE ROAD TOLL	\$125,900,000	\$125,900,000
36	MOTOR VEHICLE FEES	106,400,000	113,500,000

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1	MISCELLANEOUS	<u>1,300,000</u>	<u>900,000</u>
2	TOTAL HIGHWAY FUND	\$233,600,000	\$240,300,000
3			
4	FISH AND GAME FUND	<u>FY 2016</u>	<u>FY 2017</u>
5	FISH AND GAME LICENSES	\$8,500,000	\$8,500,000
6	FINES AND MISCELLANEOUS	<u>1,800,000</u>	<u>1,800,000</u>
7	TOTAL FISH AND GAME FUND	\$10,300,000	\$10,300,000

8 275:8 Effective Date. This act shall take effect July 1, 2015.

9 Approved: Enacted in accordance with Part II, Article 44 of N.H. Constitution, without signature of
10 the Governor, September 16, 2015.

11 Effective Date: July 1, 2015

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

040 Indirect Costs	1,000	1,000
041 Audit Fund Set Aside	4,500	4,500
102 Contracts for program services	309,952	309,952
542 Homemaker Services	1	1
543 Adult In Home Care	6,108,303	6,230,469
544 Meals - Home Delivered	2,606,253	2,658,378
545 I & R Contracts	157,955	161,114
566 Adult Group Daycare	462,435	471,683
TOTAL	9,650,399	9,837,097

ESTIMATED SOURCE OF FUNDS FOR
 SOCIAL SERVICES BLOCK GRANT

FEDERAL FUNDS	4,411,873	4,409,096
GENERAL FUND	5,238,526	5,428,001
TOTAL SOURCE OF FUNDS	9,650,399	9,837,097

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

010 Personal Services-Perm. Classi	64,892	64,892
020 Current Expenses	1,400	1,400
039 Telecommunications	1,000	1,000
041 Audit Fund Set Aside	284	284
042 Additional Fringe Benefits	3,000	3,000
060 Benefits	21,083	21,537
066 Employee training	500	500
070 In-State Travel Reimbursement	834	834
080 Out-Of State Travel	1,837	1,837
102 Contracts for program services	250,172	250,172

COMPARE COFC TO HOUSE

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

CLS	DESCRIPTION	FY2014 ACTUAL	FY2015 ADJ AUTH	FY2016			FY2017		
				HOUSE	COFC	DIFF	HOUSE	COFC	DIFF
040	Indirect Costs	132	1,102	1,000	1,000	0	1,000	1,000	0
041	Audit Fund Set Aside	4,175	4,000	4,500	4,500	0	4,500	4,500	0
102	Contracts for program services	297,466	309,952	309,952	309,952	0	309,952	309,952	0
542	Homemaker Services	1,876,772	2,193,496	1	1	0	1	1	0
543	Adult In Home Care	2,960,534	3,914,807	2,931,985	6,108,303	3,176,318	2,928,320	6,230,469	3,302,149
544	Meals - Home Delivered	2,804,983	3,106,253	1,251,002	2,606,253	1,355,251	1,249,438	2,658,378	1,408,940
545	I & R Contracts	139,580	157,955	12,344	157,955	145,611	15,503	161,114	145,611
566	Adult Group Daycare	347,254	462,435	221,969	462,435	240,466	221,691	471,683	249,992
TOTAL EXPENSES		8,430,896	10,150,000	4,732,753	9,650,399	4,917,646	4,730,405	9,837,097	5,106,692
ESTIMATED SOURCE OF FUNDS FOR SOCIAL SERVICES BLOCK GRANT									
000	Federal Funds	4,215,448	4,500,000	2,152,634	4,411,873	2,259,239	2,107,931	4,409,096	2,301,165
	General Fund	4,215,448	5,650,000	2,580,119	5,238,526	2,658,407	2,622,474	5,428,001	2,805,527
TOTAL FUNDS		8,430,896	10,150,000	4,732,753	9,650,399	4,917,646	4,730,405	9,837,097	5,106,692

New Hampshire State Constitution

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

November 28, 1984

CHAPTER 276
HB 2-FN-A-LOCAL – FINAL VERSION

1Apr2015... 1163h
1Apr2015... 1224h
1Apr2015... 1162h
1Apr2015... 1196h
06/04/2015 1986s
06/04/2015 2005s
06/04/2015 2076s
24June2015... 2318CofC
24June2015... 2332EBA

2015 SESSION

15-1032
09/01

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

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

SPONSORS: Rep. Kurk, Hills 2

COMMITTEE: Finance

AMENDED ANALYSIS

This bill:

1. Authorizes the department of administrative services to consolidate state agency human resources, payroll, and business processing functions.
2. Permits the department of administrative services to transfer funds among accounting units and class codes within the department.
3. Establishes a hiring preference for laid off classified employees.
4. Clarifies that information in a state employee's health risk appraisal is protected health information.
5. Provides for application of the state employees health plan to unrepresented active state employees.
6. Permits executive councilors to participate at their own expense in the state group health and dental insurance arrangement during their tenure in office.
7. Revises components of the state energy performance contracting program.
8. Requires retired employees to provide proof of enrollment in Medicare Parts A and B to remain eligible to participate in the state retiree benefit plan and the judicial retirement plan, and allows the commissioner of administrative services to determine the premium contribution percentages for retirees.
9. Authorizes the lottery commission to establish an employee recognition and incentive program.
10. Requires the liquor commission to reimburse the state for certain legal services provided by the department of justice.
11. Permits the department of justice, bureau of civil law, to hire an attorney to review contracts.

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HB 2-FN-A-LOCAL – FINAL VERSION

12. Clarifies the procedures for the transfer of attorneys from other state agencies to the department of justice.
13. Clarifies disclosure of records in accordance with the Nonparticipating Manufacturer Adjustment Settlement Agreement.
14. Limits the number of judicial appointments for the biennium ending June 30, 2017.
15. Authorizes the judicial branch to transfer funds within accounting units.
16. Requires the community college system to remit retiree health care payments to the state.
17. Modifies revenue for the forest management and protection fund.
18. Eliminates the continual appropriation of the state-owned ski area account to the commissioner of the department of resources and economic development and eliminates the requirement for prior approval by the governor and council and the fiscal committee of the general court of expenditures from the state park account.
19. Authorizes transfers of funds by the department of resources and economic development for welcome centers.
20. Suspends certain provisions regarding funeral expenses for recipients of public assistance.
21. Allows the commissioner of the department of transportation to transfer funds within accounting units of the department.
22. Requires the department of information technology to establish statewide standards for information technology, networks, and cyber security.
23. Clarifies the department of information technology's purchasing policy for state agencies.
24. Appropriates sums received from the federal government by the department of transportation for reimbursement for costs of emergency response to the department.
25. Continues an appropriation in 2011, 223:1 regarding emergency management for the biennium ending June 30, 2017.
26. Abolishes a position to allow for the transition to an unclassified position within the department of safety for a second assistant commissioner.
27. Authorizes state agency heads to accept credit cards or debit cards for payment of taxes, penalties, interest, or fees.
28. Allows state agency heads to fill unfunded positions.
29. Repeals 1899, 42 which requires an annual fee to be paid to the University of New Hampshire.
30. Deposits the administrative and enforcement fee for original notices of intent to excavate into the general fund.
31. Extends the prospective repeal relative to the waitlist for community mental health services.
32. Requires that \$49,000,000 of the surplus for the fiscal year ending June 30, 2015 remain in the general fund.

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HB 2-FN-A-LOCAL – FINAL VERSION

33. Establishes the office of professional licensure and certification and consolidates the duties and authority of the joint board for licensure and certification, the office of professional licensing in the department of health and human services, and the executive director of the real estate commission, and incorporates the administrative, clerical, and business processing functions of various boards, commissions, and councils into the office of professional licensure and certification under an unclassified executive director.

34. Establishes the position of assistant state veterinarian within the department of agriculture, markets, and food.

35. Permits all agencies to provide documents by electronic mail in lieu of mail.

36. Permits agencies to use funds in class 60 budgets to pay penalties imposed under the employer shared responsibility for health coverage under the Internal Revenue Code.

37. Requires the commissioner of the department of administrative services to offer for sale the former Laconia state school land and buildings and the former Laconia state school and training center land and buildings.

38. Permits the transfer of the appropriation for the administration of the client assistance program that is received by the governor's commission on disability for fiscal years 2016 and 2017 to another qualified agency.

39. Repeals the limitation of guarantee of construction bonds for sewage disposal facilities.

40. Permits certain cash payments made by municipalities toward eligible costs resulting from the acquisition and construction of sewage disposal facilities to also be eligible for state contributions.

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

42. Consolidates the racing and charitable gaming commission and the lottery commission, transferring authority over racing and charitable gaming to the lottery commission.

43. Modifies the amount of liquor revenues to be deposited in the alcohol abuse prevention and treatment fund.

44. Determines the formula for education grants to municipalities.

45. Suspends school building aid for the biennium.

46. Funds the distribution of revenue from the meals and rooms tax to cities and towns at no more than the fiscal year 2015 distribution for fiscal year 2016.

47. Allows the commissioner of the department of health and human services to transfer funds within accounting units of the department.

48. 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.

49. Suspends He-W553 relative to home health rate setting.

50. Suspends reimbursements to the foster grandparent program through the senior volunteer

CHAPTER 276
HB 2-FN-A-LOCAL – FINAL VERSION

grant program.

51. Suspends congregate housing and congregate services.
52. Clarifies the rate of reimbursement for services and programs for a Medicaid-eligible child.
53. 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, 2017.
54. Requires the commissioner of the department of health and human services to reinstate Medicaid coverage and open enrollment for children and pregnant women if the New Hampshire health protection program is repealed effective December 31, 2016 or earlier.
55. Clarifies the eligibility level for Medicaid coverage regarding resources for a family size equal to the size of the family including a woman, infant, or child.
56. Modifies the provisions for county reimbursements for nursing home services through state fiscal year 2017.
57. Modifies the definition of “assessable lives” for the purpose of the vaccine association.
58. Clarifies that penalty assessments are to be an amount additional to the fines or penalties on which the penalty assessments are levied.
59. Makes the state highway safety agency a unit of the department of safety.
60. Suspends revenue sharing with cities and towns for the biennium ending June 30, 2017.
61. Repeals an appropriation for state matching funds for disaster assistance grants.
62. Makes a reduction in the state self-insured health plan reserve.
63. Increases the transfer from the driver training fund to the department of safety for the fiscal year ending June 30, 2015.
64. Codifies the salaries of certain unclassified positions and clarifies treatment of sick leave, longevity pay, and annual pay of certain classified employees transferred to unclassified positions.
65. Amends the title of a position in the department of administrative services.
66. Amends 2013, 205 to repeal references to the financial examinations supervisor position in the insurance department.
67. Clarifies state agency communications with the office of the legislative budget assistant.
68. Prohibits enrollment in the retiree medical and surgical benefits plan by retired or active employees enrolled in another employee benefit plan sponsored by the state.
69. Eliminates the requirement that photographs taken by the moderator of voters who do not present identification be in color.
70. Authorizes the commissioner of revenue administration to contract with the Multistate Tax Commission to participate in audits.
71. Makes an appropriation to the department of revenue administration for the purpose of

CHAPTER 276
HB 2-FN-A-LOCAL – FINAL VERSION

reimbursing towns for the Massachusetts share of the Merrimack River flood control compact and the Connecticut River flood control compact for state fiscal year 2013.

72. Provides that for the 2017 fiscal year, the state shall reimburse a sheriff providing court security at the same rate applicable to per diem court security officers.

73. Transfers to the site evaluation committee the remaining amount from the original \$500,000 of renewable energy funds authorized in 2014 legislation.

74. Declares that the state shall not offer state employees any health care plan subject to the excise tax under the Patient Protection and Affordable Care Act.

75. Authorizes departments to enter agreements to lease-purchase vehicles and equipment.

76. Clarifies the allocation of unrestricted highway fund appropriations.

77. Adjusts the additional grants for chartered public school pupils based on the Consumer Price Index and adds \$1,000 per pupil to the grant beginning July 1, 2016 for chartered public schools other than the Virtual Learning Academy Charter School.

78. Authorizes the lottery commission to purchase land and buildings to serve as its headquarters.

79. Allows the lottery commission to appoint an executive director for a term of 4 years.

80. Allows members of the building code review board to receive reimbursement for travel to and from board meetings.

81. Allows the commissioner of the department of safety to transfer funds within accounting units of the department.

82. Clarifies the use of the appropriations made in 2013, 143 (HB 1-A) relative to nursing homes and provides for a one-time supplemental payment to certain health care service providers.

83. Suspends catastrophic aid payments to hospitals for the biennium ending June 30, 2017.

84. Requires that upon the repeal of the certificate of need law on June 30, 2016, the unexpended balance of any fees collected pursuant to RSA 151-C:15 shall be deposited in the general fund.

85. Permits beds in nursing homes, skilled nursing facilities, intermediate care facilities, or rehabilitation facilities to be licensed, replaced, transferred, or relocated to the extent such action would have been permitted under laws in effect on June 30, 2015.

86. Reduces the appropriation to the Sununu Youth Services Center and requires the department of health and human services to develop and implement a cost savings plan for the center.

87. Eliminates prior authorization for generic drugs for Medicaid fee for service clients.

88. Requires the commissioner of health and human services to seek federal approval to allow the Medicaid managed care organizations to use their own drug formulary in providing pharmacy benefits and contracting with pharmacy providers.

89. Changes expenditures of road toll revenues.

90. Authorizes the state treasurer to enter into the Transportation Infrastructure Finance and

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HB 2-FN-A-LOCAL – FINAL VERSION

Innovation Act program.

91. Transfers funds collected for educational credentialing to the education trust fund.
92. Requires the legislative branch to transfer certain moneys to the general fund.
93. Amends the procedure for the transfer of unexpended and unencumbered appropriations from the special legislative subaccounts.
94. Transfers certain funds from the consumer protection escrow account within the department of justice to the general fund.
95. Requires that funds received by the attorney general from consumer protection judgments and settlements be deposited in a consumer protection escrow account.
96. Provides additional authority for the biennium to the liquor commission for purposes of supporting merchant card activity.
97. Establishes the position of unemployment insurance fraud prosecutor in the department of employment security.
98. Authorizes transfers of funds by the department of corrections.
99. Establishes a transitional housing unit maintenance fund in the department of corrections and authorizes the commissioner to make deposits into the fund.
100. Prohibits the public utilities commission from expending funds on implementation of an energy efficiency resource standard for the biennium ending June 30, 2017.
101. Transfers funds from the renewable energy fund to the division of homeland security and emergency management.
102. Appropriates federal funds to northeast multispecies commercial harvesters impacted by the 2012 federal fisheries disaster.
103. Transfers certain general fund revenues to the fish and game department.
104. Allows current statutory fees for fish and game licenses and permits to remain in effect until rules authorized by HB 212 are adopted under RSA 541-A and are effective.
105. Prioritizes the N.H. Route 106 improvements in the 10-year transportation improvement plan.
106. Authorizes the department of education to accept gifts to fund appropriations in accounting unit 06-56-56-562010-7534.
107. Makes an appropriation for an enhanced rate for complex patients served by the Crotched Mountain Foundation.
108. Requires the commissioner of the department of health and human services to submit a state plan amendment to provide substance use disorder services to Title XIX and Title XXI beneficiaries.
109. Raises income eligibility for the Social Services Block Grant program based on the cost of living increase in social security benefits.

CHAPTER 276
HB 2-FN-A-LOCAL – FINAL VERSION

110. Authorizes the commissioner of the department of education to transfer funds within and among all accounting units within the department.
111. Reduces the rate of the business profits tax.
112. Reduces the rate of the business enterprise tax.
113. Increases the research and development tax credit against the business profits tax.
114. Establishes a temporary tax amnesty program for taxes administered and collected by the department of revenue administration.
115. Establishes a voluntary disclosure program for taxes in the department of revenue administration.
116. Limits the uses of highway fund surplus for the biennium ending June 30, 2015.
117. Changes the membership of the university system of New Hampshire board of trustees.
118. Requires approval of the fiscal committee of the general court and governor and council for any departmental transfer of \$75,000 or more.
119. Revises reporting requirements for the closing of state liquor stores.
120. Requires the liquor commission to reduce budgeted appropriations in the event of a shortfall in revenue transferred to the general fund in the prior fiscal year and requires a report of any such reductions.
121. Authorizes the executive director of the office of professional licensure and certification to transfer certain funds to address present or projected budget deficits.
122. Permits the adjutant general to accept and expend certain federal funds without further approval from the fiscal committee of the general court.
123. Extends the New Hampshire health care quality assurance commission until July 1, 2016.
124. Excludes the premium for Medicaid managed care coverage from certain insurer's assessable premiums.
125. Requires the commissioner of the department of education to distribute any unexpended education trust fund appropriations to municipalities subject to the limitation on adequate education grants.
126. Requires the commissioner of the department of education to submit a report to the fiscal committee of the general court on payments to chartered public schools.
127. Repeals the health insurance premium payment (HIPP) program on September 1, 2015.
128. Requires the governor's commission on disability to adopt certain rules regarding waivers.
129. Suspends catastrophic aid payments to hospitals for the biennium ending June 30, 2017.
130. Suspends distribution of meals and rooms tax revenue to the division of travel and tourism development.

CHAPTER 276
HB 2-FN-A-LOCAL – FINAL VERSION
- Page 74 -

1 IV. Except as provided in paragraph V, grant waivers to an owner, an owner’s agent or a
2 lessee-in-possession, ***pertaining only to places of public accommodation provided for in***
3 ***RSA 155:39-a***, from specific requirements of the code for barrier-free design where, upon a clear and
4 convincing showing, a compelling public interest is deemed to outweigh the state’s interest in
5 removing architectural barriers.

6 276:267 Health and Human Services; Suspension of Catastrophic Aid Payment to Hospitals.
7 The commissioner of the department of health and human services shall submit a Title XIX Medicaid
8 state plan amendment to the federal Centers for Medicare and Medicaid Services to suspend all
9 catastrophic aid payments to hospitals effective for the biennium ending June 30, 2017.

10 276:268 Distribution of Meals and Rooms Tax; Division of Travel and Tourism Development.
11 The provisions of RSA 78-A:26, I(b), crediting a portion of meals and rooms tax revenue to the
12 department of resources and economic development, division of travel and tourism development, are
13 hereby suspended for the biennium ending June 30, 2017.

14 276:269 Contingent Renumbering. If HB 564-FN of the 2015 regular legislative session becomes
15 law, RSA 126-A:5, XIX(e), as inserted by section 209 of this act, shall be renumbered as RSA 126-A:5,
16 XIX(f).

17 276:270 Legislative Budget Assistant; General Duties. RSA 14:31, V is repealed and reenacted
18 to read as follows:

19 V. The commissioner of administrative services shall deliver to the legislative budget
20 assistant the official financial information under the control of the commissioner as required by this
21 section in a form unaltered from that which is finally reported in the state’s integrated multi-
22 module, information technology system, including any related subsystems. The approval of the
23 governor, the speaker of the house of representatives, and the senate president shall be required for
24 delivery of any other information, other than the official financial information required by this
25 section. The right of access to information under this section shall not arise until after each
26 transaction or event subject to RSA 91-A has taken place. Such information shall be provided to the
27 legislative budget assistant in a mutually agreeable and compatible format at the end of each
28 business day. The legislative budget assistant shall be subject to the provisions of RSA 21-I:13-a, II
29 and RSA 21-G:37, I-III. This paragraph shall not be construed as granting the legislative budget
30 assistant access to any information or any information system relative to the internal functions of
31 the office of the governor or any executive agency, department, board, commission, or institution.

32 276:271 Contingency. If SB 86 of the 2015 regular legislative session becomes law, section 270
33 of this act shall take effect at 12:01 a.m. on January 1, 2016. If SB 86 of the 2015 regular legislative
34 session does not become law, section 270 of this act shall not take effect.

35 276:272 Effective Date.

36 I. Sections 183-184, 228, 248-249, and 256 shall take effect upon its passage.

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HB 2-FN-A-LOCAL – FINAL VERSION
- Page 75 -

1 II. Sections 166-171, 174-179, and 188-189 of this act shall take effect 60 days after its
2 passage.

3 III. Sections 3, 34, 43, 163, 165, 185, 199-201, 213, 214, 225, and 247 of this act shall take
4 effect June 30, 2015.

5 IV. Section 182 of this act shall take effect September 1, 2015 at 12:03 a.m.

6 V. Sections 186, 194, and 234-240 of this act shall take effect July 1, 2016.

7 VI. Sections 140 and 241 of this act shall take effect July 1, 2017.

8 VII. Section 250 of this act shall take effect December 1, 2018.

9 VIII. Section 270 of this act shall take effect as provided in section 271 of this act.

10 IX. Section 203 of this act shall take effect as provided in section 204 of this act.

11 X. The remainder of this act shall take effect July 1, 2015.

12
13 Approved: Enacted in accordance with Part II, Article 44 of N.H. Constitution, without signature of
14 Governor, September 16, 2015.

15 Effective Date:

16 I. Sections 183-184, 228, 248-249, and 256 shall take effect September 16, 2015.

17 II. Sections 166-171, 174-179, and 188-189 shall take effect November 15, 2015.

18 III. Sections 3, 34, 43, 163, 165, 185, 199-201, 213, 214, 225, and 247 shall take effect June
19 30, 2015.

20 IV. Section 182 shall take effect September 1, 2015 at 12:03 a.m.

21 V. Sections 186, 194, and 234-240 shall take effect July 1, 2016.

22 VI. Sections 140 and 241 shall take effect July 1, 2017.

23 VII. Section 250 shall take effect December 1, 2018.

24 VIII. Section 270 shall take effect as provided in section 271 of this act.

25 IX. Section 203 shall take effect as provided in section 204 of this act.

26 X. The remainder shall take effect July 1, 2015

CHAPTER 158
HJR 2 – FINAL VERSION

2015 SESSION

15-1036
09/01

HOUSE JOINT RESOLUTION **2**

A RESOLUTION making temporary appropriations for the expenses and encumbrances of the state of New Hampshire.

SPONSORS: Rep. Kurk, Hills 2; Rep. Flanagan, Hills 26; Sen. Forrester, Dist 2; Sen. Bradley, Dist 3

COMMITTEE:

ANALYSIS

This house joint resolution makes temporary appropriations for the expenses and encumbrances of the state of New Hampshire.

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CHAPTER 158
HJR 2 – FINAL VERSION

15-1036
09/01

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Fifteen

A RESOLUTION making temporary appropriations for the expenses and encumbrances of the state of New Hampshire.

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

1 Whereas, a budget has not yet been enacted for fiscal years 2016 and 2017; and

2 Whereas, action at this time is necessary to carry out the functions of state government after
3 fiscal year 2015, and prior to enacting said budget act; now therefore be it

4 Resolved by the Senate and House of Representatives in General Court convened:

5 I.(a) That each state agency or state entity for which the general court appropriated funds
6 for its operating budget for fiscal year 2015 is authorized to obligate additional funds for
7 expenditures during the period this resolution is in effect at a rate not in excess of 6/12 of, and for
8 the same purposes of, the appropriations for fiscal year 2015 contained in HB 1-A of the 2013 regular
9 legislative session (2013, 143), unless due to an emergency it shall be otherwise authorized by the
10 governor with the advice and consent of the council with prior approval of the fiscal committee of the
11 general court. For the purposes of this resolution, the provisions of HB 2-FN-A-LOCAL of the 2013
12 regular legislative session (2013, 144) which relate to the 2014-2015 biennium shall apply; and

13 (b) Enactment of this resolution shall constitute acceptance by the state of federal funds
14 in such amounts as under applicable state or federal law shall be necessary to give effect to the
15 provisions of this resolution and shall further constitute the appropriation of such state funds as
16 under federal law shall be required to be added to such federal funds as a condition of their transfer
17 to the state. The authorization provided in this resolution shall be deemed to be a budget within the
18 meaning of RSA 9; and

19 (c) Funds subject to obligation under this resolution shall be deemed subject to transfer
20 under the provisions of RSA 9:16-9:17-d, with prior approval of the fiscal committee of the general
21 court. The governor is authorized by and with the advice and consent of the council to draw
22 warrants for the sums necessary to discharge obligations authorized by this resolution out of any
23 money in the treasury not otherwise appropriated or, in the case of special funds, out of any such
24 special funds. Expenditures obligated under authority of this resolution shall be charges upon any
25 appropriations subsequently enacted with respect to identical purposes and periods; and

26 II. That the provisions of RSA 9 inconsistent with the provisions of this resolution and the
27 provisions of any other statutes so inconsistent are hereby suspended to the extent of such
28 inconsistencies during the time this resolution is in effect. The state of New Hampshire hereby
29 indemnifies any state official, commissioner, trustee, or other person having control of public funds

CHAPTER 158
HJR 2 – FINAL VERSION
- Page 2 -

1 appropriated by the general court for any liability personally incurred because of the provisions of
2 RSA 9:19 and RSA 9:20 for whatever period of time elapses from 12:01 a.m. July 1, 2015, until the
3 time that the provisions of this resolution making temporary appropriations become law; and

4 III. That this resolution shall take effect July 1, 2015 and shall continue in effect until an
5 operating budget is enacted into law but in no event later than January 1, 2016.

6 Approved: June 25, 2015

CHAPTER 274
SB 9-FN-A-LOCAL – FINAL VERSION

2015 SESSION

15-1038
03/09

SENATE BILL ***9-FN-A-LOCAL***

AN ACT relative to salary increases for state employees and making appropriations therefor, establishing a legislative oversight committee on employee relations, relative to the purpose of a capital budget appropriation, and reducing the rates of the business profits tax and the business enterprise tax.

SPONSORS: Sen. Bradley, Dist 3; Sen. Forrester, Dist 2; Sen. Little, Dist 8; Sen. Woodburn, Dist 1; Sen. D'Allesandro, Dist 20; Sen. Hosmer, Dist 7; Rep. Flanagan, Hills 26; Rep. Hinch, Hills 21; Rep. Shurtleff, Merr 11; Rep. Rosenwald, Hills 30

COMMITTEE:

ANALYSIS

This bill:

- I. Makes appropriations for salary increases for state employees.
- II. Establishes a legislative oversight committee on employee relations.
- III. Amends the purpose of a capital budget appropriation made to the liquor commission.
- IV. Reduces the rates of the business profits tax and the business enterprise tax.

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.

STATE OF NEW HAMPSHIRE													
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS													
GENERAL FUND													
(Dollars in Thousands)													
	FY 2015				FY 2016				FY 2017				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1 Beginning Balance, July 1	\$ 21,890	\$ 21,890	\$ 21,890	\$ 21,890	\$ 13,000	\$ -	\$ 34,000	\$ 49,000	\$ 4,300	\$ (7,483)	\$ 11,584	\$ 32,904	1
2													2
3 Additions:													3
4 Revenue - Schedule 1	1,355,000	1,346,600	1,368,300	1,378,349	1,409,300	1,378,600	1,410,000	1,409,716	1,442,300	1,393,000	1,445,000	1,434,647	4
5 Revenue Adjustments - Schedule 2	13,000	-	-	5,000	48,200	48,174	14,435	21,435	52,400	34,633	(9,679)	(5,579)	5
6 Total Additions	1,368,000	1,346,600	1,368,300	1,383,349	1,457,500	1,426,774	1,424,435	1,431,151	1,494,700	1,427,633	1,435,321	1,429,068	6
7													7
8 Less Appropriations:													8
9 Appropriations Net of Estimated Revenue	(1,339,200)	(1,339,200)	(1,339,200)	(1,339,200)	(1,429,500)	(1,368,065)	(1,414,339)	(1,417,069)	(1,467,500)	(1,364,180)	(1,417,546)	(1,425,678)	9
10 Appropriation Adjustments - Schedule 2	25,803	27,587	25,887	32,487	(3,000)	(13,403)	2,650	3,122	(9,000)	(5,403)	4,497	3,247	10
11 Less Lapse Estimate	51,900	39,100	51,900	51,900	43,000	43,000	46,600	46,700	41,300	41,300	46,600	47,000	11
12 Lapse Percent	-3.95%	-2.98%	-3.95%	-3.97%	-3.00%	-3.11%	-3.30%	-3.30%	-2.80%	-3.02%	-3.30%	-3.30%	12
13 Net Appropriations	(1,261,497)	(1,272,513)	(1,261,413)	(1,254,813)	(1,389,500)	(1,338,468)	(1,365,089)	(1,367,247)	(1,435,200)	(1,328,283)	(1,366,449)	(1,375,431)	13
14													14
15 Adjustments:													15
16 GAAP and Other Adjustments	(14,563)	(12,000)	(12,000)	(16,000)	-	-	-	-	-	-	-	-	16
17 Total Adjustments	(14,563)	(12,000)	(12,000)	(16,000)	-	-	-	-	-	-	-	-	17
18													18
19													19
20													20
21 Current Year Balance(line6+13+17)	91,940	62,087	94,887	112,536	68,000	88,306	59,346	63,904	59,500	99,350	68,872	53,637	21
22													22
23 Cumulative Ending Balance, June 30(line1+21)	113,830	83,977	116,777	134,426	81,000	88,306	93,346	112,904	63,800	91,867	80,456	86,541	23
24													24
25 Transfer (To)/From Fish & Game Fund	(893)	(893)	(893)	(893)	(800)	-	(600)	(600)	(800)	-	(600)	(600)	25
26 Transfer (To)/From Revenue Stabilization	(2,900)	(580)	(11,380)	(14,480)	-	-	-	-	(600)	9,892	(394)	(269)	26
27 Transfer (To)/From Education Trust Fund	(97,037)	(82,504)	(70,504)	(70,053)	(75,900)	(95,789)	(81,162)	(79,400)	(62,400)	(89,522)	(79,462)	(85,672)	27
28													28
29													29
30													30
31 June 30 Balance After Transfers(line23+25+26+27)	\$ 13,000	\$ -	\$ 34,000	\$ 49,000	\$ 4,300	\$ (7,483)	\$ 11,584	\$ 32,904	\$ -	\$ 12,237	\$ -	\$ -	31
32													32
33													33
34													34
35 Revenue Stabilization Balance	\$ 12,212	\$ 9,892	\$ 20,692	\$ 23,792	\$ 12,212	\$ 9,892	\$ 20,692	\$ 23,792	\$ 12,812	\$ -	\$ 21,086	\$ 24,061	35
36													36
37													37
38 Actual Revenue Stabilization Reserve Account (Rainy Day Fund) balance at 06/30/14 = \$9,312,000.													38

STATE OF NEW HAMPSHIRE		SCHEDULE 1											
COMPARATIVE STATEMENT OF REVENUE													
GENERAL FUND													
(Dollars in Thousands)													
		FY 2015				FY 2016				FY 2017			
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC
1	Business Profits Tax	\$ 270,500	\$ 265,300	\$ 268,400	\$ 274,551	\$ 276,300	\$ 270,600	\$ 275,100	\$ 278,692	\$ 283,800	\$ 275,700	\$ 282,000	\$ 284,263
2	Business Enterprise Tax	72,100	70,700	72,000	73,650	79,700	72,100	73,800	74,764	80,300	73,500	75,600	76,207
3	Subtotal	\$ 342,600	\$ 336,000	\$ 340,400	\$ 348,201	\$ 356,000	\$ 342,700	\$ 348,900	\$ 353,456	\$ 364,100	\$ 349,200	\$ 357,600	\$ 360,470
4	Meals & Rooms	270,000	265,400	268,600	269,182	285,000	278,700	284,700	282,663	298,400	291,200	301,800	296,755
5	Tobacco Tax	120,800	127,400	124,700	124,140	122,000	126,800	125,300	124,740	123,200	126,100	125,900	124,109
6	Interest & Dividends Tax	82,600	81,500	91,600	91,600	84,200	81,500	93,000	93,000	85,500	81,500	94,400	94,400
7	Insurance Tax	113,600	115,100	118,300	118,300	117,600	116,800	118,300	118,300	115,700	104,300	114,400	114,400
8	Communications Tax	59,000	60,000	58,400	57,800	61,400	61,500	59,900	58,100	62,900	63,000	61,400	58,400
9	Real Estate Transfer Tax	77,700	72,800	78,700	77,226	83,900	71,900	81,200	79,257	89,700	74,800	86,500	82,413
10	Court Fines & Fees	13,500	13,500	13,100	13,100	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800
11	Securities Revenue	41,600	41,800	41,800	42,100	42,200	42,200	42,200	42,200	42,800	42,800	42,800	42,800
12	Utility Consumption Tax	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13	Beer Tax	13,400	13,400	13,400	13,000	13,400	13,400	13,400	13,000	13,400	13,400	13,400	13,000
14	Other	68,900	69,100	69,100	70,900	69,900	69,800	69,800	69,800	70,300	70,200	70,200	70,200
15	Transfers from Liquor Sales	136,900	136,900	136,900	139,000	141,800	141,400	141,400	143,300	146,100	146,300	146,400	147,500
16	Tobacco Settlement	2,200	2,300	1,900	1,900	2,300	2,300	2,300	2,300	-	-	-	-
17	Subtotal	\$ 1,348,800	\$ 1,341,200	\$ 1,362,900	\$ 1,372,449	\$ 1,399,500	\$ 1,368,800	\$ 1,400,200	\$ 1,399,916	\$ 1,431,900	\$ 1,382,600	\$ 1,434,600	\$ 1,424,247
18	Medicaid Recovery	6,200	5,400	5,400	5,900	9,800	9,800	9,800	9,800	10,400	10,400	10,400	10,400
19	Subtotal	\$ 6,200	\$ 5,400	\$ 5,400	\$ 5,900	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
20	Total	\$ 1,355,000	\$ 1,346,600	\$ 1,368,300	\$ 1,378,349	\$ 1,409,300	\$ 1,378,600	\$ 1,410,000	\$ 1,409,716	\$ 1,442,300	\$ 1,393,000	\$ 1,445,000	\$ 1,434,647
21													
22													

SCHEDULE 2

STATE OF NEW HAMPSHIRE												
ADJUSTMENTS - SCHEDULE 2												
GENERAL FUND												
(Dollars in Thousands)												
	FY 2015				FY 2016				FY 2017			
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC
1 REVENUE ADJUSTMENTS:												
2 Intent to excavate administration & enforcement fee to the general fund - HB2:83 House passed - HB2:40 Senate passed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ 54	\$ 54	\$ -	\$ 54	\$ 54	\$ 54
3 Tax Amnesty - HB2:113-115 introduced - HB2:84-85 House passed - HB2:250-252 Senate passed	13,000	-	-	-	-	13,000	13,000	16,000	-	-	-	\$ -
4 Tobacco Tax increase - HB2:105-110 introduced	-	-	-	-	20,600	-	-	-	18,600	-	-	-
5 BPT Reasonable Comp - HB2:111-112 introduced	-	-	-	-	21,700	-	-	-	22,200	-	-	-
6 Lakes Region Facility Sale - HB2:222 House passed - HB2:115 Senate passed	-	-	-	-	2,000	2,000	2,000	2,000	-	-	-	-
7 BPT Offshore Loophole - HB2:100-104 introduced	-	-	-	-	3,500	-	-	-	8,000	-	-	-
8 Department of Revenue Administration - revenue from funding auditor positions - HB1	-	-	-	-	400	400	400	400	3,600	7,650	6,550	6,550
9 Renewable Energy Funds to the General Fund - HB2:363-364 House passed	-	-	-	-	-	26,220	-	-	-	25,929	-	-
10 Education Credentialing Fund - transfer to the general fund - HB2:369 House passed	-	-	-	-	-	2,500	-	-	-	-	-	-
11 MTBE - settlement general fund reimbursement - HB2:370 House passed	-	-	-	-	-	4,000	-	-	-	-	-	-
12 Legislative Branch - transfer to the general fund - HB2:371 House passed - HB2:218 Senate passed	-	-	-	-	-	-	-	-	-	1,000	1,000	-
13 DH&HS - Governor's Commission - transfer from Liquor fund	-	-	-	-	-	-	(3,188)	(3,188)	-	-	(3,283)	(3,283)
14 Department of Justice - Consumer Protection funds to reimburse for prior year general fund costs - HB2:222 Senate passed	-	-	-	-	-	-	1,169	1,169	-	-	-	-
15 BPT/BET rate reduction (SB1/SB2) - HB2:242-248 Senate passed	-	-	-	-	-	-	-	(3,500)	-	-	(14,000)	(17,500)
16 Sale of Salem liquor store	-	-	-	-	-	-	1,000	3,500	-	-	-	-
17 Real Estate Transfer Tax (PSNH divestiture of assets)	-	-	-	-	-	-	-	-	-	-	-	3,400
18 Revised Business Tax estimates	-	-	-	5,000	-	-	-	5,000	-	-	-	5,200
19 TOTAL REVENUE ADJUSTMENTS	\$ 13,000	\$ -	\$ -	\$ 5,000	\$ 48,200	\$ 48,174	\$ 14,435	\$ 21,435	\$ 52,400	\$ 34,633	\$ (9,679)	\$ (5,579)
20 APPROPRIATION ADJUSTMENTS:												
22 Judicial Branch General Fund appropriation reduction - Ch143:9,L'13	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Department of Health & Human Services General Fund appropriation reduction - Ch143:10,L'13	3,500	7,000	7,000	7,000	-	-	-	-	-	-	-	-
24 Department of Information Technology General Fund appropriation reduction - Ch143:11,L'13	-	25	25	25	-	-	-	-	-	-	-	-
25 Legislative Branch General Fund appropriation reduction - Ch143:12,L'13	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-
26 Veterans Home General Fund appropriation reduction - Ch143:13,L'13	250	250	250	250	-	-	-	-	-	-	-	-
27 Department of Health & Human Services - Sununu Center General Fund appropriation reduction - Ch143:14,L'13	750	750	750	750	-	-	-	-	-	-	-	-
28 Department of Revenue Administration General Fund appropriation reduction - Ch143:15,L'13	500	500	500	500	-	-	-	-	-	-	-	-
29 Department of Administrative Services - Consolidation of Payroll/HR functions - Ch144:28,L'13	571	-	-	-	-	-	-	-	-	-	-	-
30 Compensation and Benefit cost reductions - Ch144:127,L'13	5,924	5,924	5,924	5,924	-	-	-	-	-	-	-	-
31 State employee contract - Ch144:175,L'13	(13,261)	(12,831)	(12,831)	(12,831)	-	-	-	-	-	-	-	-
32 Executive Order 2014-9	18,269	18,269	18,269	18,269	-	-	-	-	-	-	-	-

SCHEDULE 2

STATE OF NEW HAMPSHIRE													
ADJUSTMENTS - SCHEDULE 2													
GENERAL FUND													
(Dollars in Thousands)													
	FY 2015				FY 2016				FY 2017				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
33	SB233 - Relative to state revenue and expenditures for FY15	3,300	-	-	-	-	-	-	-	-	-	-	-
34	State employee contract - HB2:8 and 257 introduced	-	-	-	-	(3,000)	-	-	-	(9,000)	-	-	-
35	Department of Revenue Administration implement tax amnesty program - HB2:86 House passed - HB2:250-252 Senate passed	-	-	-	-	-	(50)	(50)	(50)	-	-	-	-
36	Cost of Ch229,L14 disaster assistance match - HB2:357 introduced - HB2:282 House passed	-	-	-	-	-	-	-	-	-	-	-	-
37	Fish & Game Department return general funds - included in SB233 - HB2:359 introduced	-	-	-	-	-	-	-	-	-	-	-	-
38	Reduction in state self-insured health plan reserve - HB2:284 House passed - HB2:167 Senate passed	-	1,700	-	-	-	-	1,700	1,700	-	-	-	-
39	Increase non Medicare eligible retiree health contribution from 12.5% to 20% - HB2:15-17 House passed	-	-	-	-	-	1,284	-	-	-	1,347	-	-
40	Department of Health & Human Services; Sununu Youth Center; Reduction in Appropriation - HB2:349 House passed - HB2:208 Senate passed	-	-	-	-	-	3,443	-	1,722	-	3,497	3,497	3,497
41	Department of Health & Human Services; Consolidation of District Offices - HB2:359 House passed - HB2:214 Senate passed	-	-	-	-	-	1,000	1,000	-	-	1,000	1,000	-
42	Department of Safety - Offset Highway Funds with General Funds - HB1:8 House passed	-	-	-	-	-	(23,030)	-	-	-	(23,030)	-	-
43	Department of Fish & Game - general funds to Fish & Game - search and rescue and F&G fund - HB1:10 House passed	-	-	-	-	-	(300)	-	-	-	(300)	-	-
44	Chief Operating Officer general fund appropriation reduction - HB2:227 House passed	-	-	-	-	-	-	-	-	-	333	-	-
45	Department of Education - Catastrophic Aid - general fund appropriation reduction - HB2:251(II) House passed	-	-	-	-	-	-	-	-	-	7,500	-	-
46	CCSNH - general fund appropriation reduction - HB2:366 House passed	-	-	-	-	-	1,250	-	-	-	1,250	-	-
47	Department of Corrections - general fund appropriation reduction - HB2:367 House passed	-	-	-	-	-	2,000	-	-	-	2,000	-	-
48	New Hampshire Hospital - general fund appropriation reduction - HB2:368 House passed	-	-	-	-	-	1,000	-	-	-	1,000	-	-
49	Crotched Mountain Foundation - general fund appropriation of \$1 in FY16 and \$1 in FY17 - HB2:236 Senate passed	-	-	-	-	-	-	-	(250)	-	-	-	(250)
50	Department of Health and Human Services - CFI surpluses	-	-	-	6,600	-	-	-	-	-	-	-	-
51	TOTAL APPROPRIATION ADJUSTMENTS	\$ 25,803	\$ 27,587	\$ 25,887	\$ 32,487	\$ (3,000)	\$ (13,403)	\$ 2,650	\$ 3,122	\$ (9,000)	\$ (5,403)	\$ 4,497	\$ 3,247
52													
53													

STATE OF NEW HAMPSHIRE													
COMPARATIVE STATEMENT OF FUND BALANCE													
EDUCATION TRUST FUND													
(Dollars in Thousands)													
	FY 2015				FY 2016				FY 2017				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1 Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2													
3 Additions:													
4 Revenue - Schedule 3	864,700	864,200	876,200	876,651	871,100	861,800	877,600	878,684	881,900	868,700	888,000	885,953	4
5 Revenue Adjustments - Schedule 4	-	-	-	-	8,000	3,673	2,500	2,500	18,000	8,403	-	-	5
6 Total Additions	864,700	864,200	876,200	876,651	879,100	865,473	880,100	881,184	899,900	877,103	888,000	885,953	6
7													7
8 Appropriations:													8
9 Adequate Education Aid	(572,464)	(572,464)	(572,464)	(572,464)	(561,185)	(561,065)	(567,916)	(567,916)	(563,095)	(535,653)	(567,933)	(569,382)	9
10 State Property Tax raised & retained locally	(363,600)	(363,600)	(363,600)	(363,600)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)	10
11 Total Adequacy	(936,064)	(936,064)	(936,064)	(936,064)	(924,285)	(924,165)	(931,016)	(931,016)	(926,195)	(898,753)	(931,033)	(932,482)	11
12 Hardship Grants	(2,900)	(2,900)	(2,900)	(2,900)	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)	12
13 Charter School Tuition	(21,078)	(21,078)	(21,078)	(21,078)	(26,597)	(26,115)	(26,115)	(26,115)	(30,207)	(33,250)	(30,516)	(33,082)	13
14 Charter School Tuition - New Schools	(1,695)	(1,695)	(1,695)	(1,695)	(1,968)	(1,981)	(1,981)	(1,303)	(3,748)	(4,245)	(3,763)	(3,911)	14
15 Total Appropriations	(961,737)	(961,737)	(961,737)	(961,737)	(955,000)	(954,411)	(961,262)	(960,584)	(962,300)	(938,398)	(967,462)	(971,625)	15
16													16
17 Adjustments:													17
18 Adjustments - Schedule 4	-	15,033	15,033	15,033	-	(6,851)	-	-	-	(28,227)	-	-	18
19 Total Adjustments	-	15,033	15,033	15,033	-	(6,851)	-	-	-	(28,227)	-	-	19
20													20
21													21
22													22
23 Current Year Balance (line6+15+19)	(97,037)	(82,504)	(70,504)	(70,053)	(75,900)	(95,789)	(81,162)	(79,400)	(62,400)	(89,522)	(79,462)	(85,672)	23
24													24
25 Cumulative Ending Balance, June 30 (line1+23)	(97,037)	(82,504)	(70,504)	(70,053)	(75,900)	(95,789)	(81,162)	(79,400)	(62,400)	(89,522)	(79,462)	(85,672)	25
26													26
27 Transfer (To)/From General Fund	97,037	82,504	70,504	70,053	75,900	95,789	81,162	79,400	62,400	89,522	79,462	85,672	27
28													28
29													29
30													30
31 June 30 Fund Balance After Transfers (line25+27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31
32													32
33													33
34													34

SCHEDULE 3

STATE OF NEW HAMPSHIRE													
COMPARATIVE STATEMENT OF REVENUE													
EDUCATION TRUST FUND													
(Dollars in Thousands)													
	FY 2015				FY 2016				FY2017				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1 Business Profits Tax	\$ 57,400	\$ 56,300	\$ 58,900	\$ 60,249	\$ 60,800	\$ 57,400	\$ 60,400	\$ 61,188	\$ 62,100	\$ 58,500	\$ 61,900	\$ 62,397	1
2 Business Enterprise Tax	146,500	143,700	146,200	149,550	144,700	146,600	149,800	151,756	148,000	149,300	153,600	154,833	2
3 Subtotal	\$ 203,900	\$ 200,000	\$ 205,100	\$ 209,799	\$ 205,500	\$ 204,000	\$ 210,200	\$ 212,944	\$ 210,100	\$ 207,800	\$ 215,500	\$ 217,230	3
4 Meals & Rooms	8,000	8,400	8,300	8,318	8,000	8,800	8,800	8,737	8,800	9,200	9,300	9,145	4
5 Tobacco Tax	94,200	87,800	98,000	97,560	95,200	87,400	98,500	98,060	96,100	86,900	99,000	97,591	5
6 Real Estate Transfer Tax	38,800	42,000	38,800	38,074	41,900	41,500	40,000	39,043	44,900	43,200	42,600	40,587	6
7 Transfer from Charitable Gaming/Pari-Mutuel	3,000	3,000	3,000	3,000	3,000	2,500	2,500	2,500	3,000	2,500	2,500	2,500	7
8 Transfer from Lottery	70,900	77,100	77,100	74,000	73,100	73,200	73,200	73,000	75,100	75,200	75,200	75,000	8
9 Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	39,000	39,000	39,000	39,000	9
10 Utility Property Tax	42,500	42,500	42,500	42,500	41,300	41,300	41,300	41,300	41,800	41,800	41,800	41,800	10
11 Statewide Property Tax	363,400	363,400	363,400	363,400	363,100	363,100	363,100	363,100	363,100	363,100	363,100	363,100	11
12 Total	\$ 864,700	\$ 864,200	\$ 876,200	\$ 876,651	\$ 871,100	\$ 861,800	\$ 877,600	\$ 878,684	\$ 881,900	\$ 868,700	\$ 888,000	\$ 885,953	12
13													13
14													14

SCHEDULE 4

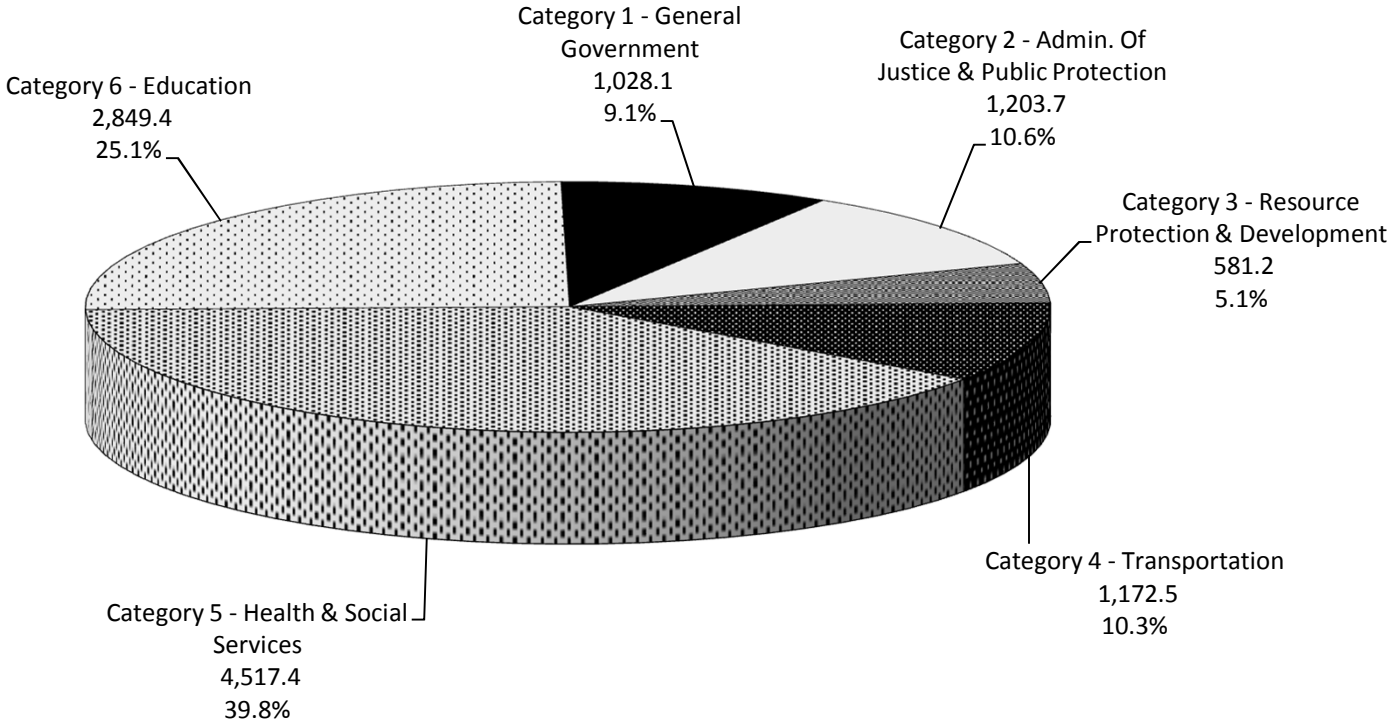
STATE OF NEW HAMPSHIRE												
ADJUSTMENTS - SCHEDULE 4												
EDUCATION TRUST FUND												
(Dollars in Thousands)												
	FY 2015				FY 2016				FY 2017			
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC
1 REVENUE ADJUSTMENTS:												
2 Keno - HB2:305-308 introduced - HB2:373-375 House passed	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 3,673	\$ -	\$ -	\$ 18,000	\$ 8,403	\$ -	\$ -
3 Teacher Credentialing funds deposited into the Education Trust Fund - HB2:217 Senate passed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -
4 TOTAL REVENUE ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 3,673	\$ 2,500	\$ 2,500	\$ 18,000	\$ 8,403	\$ -	\$ -
6 APPROPRIATION ADJUSTMENTS:												
7 Adequate Education Aid and Public Charter School Aid - excess appropriation	\$ -	\$ 15,033	\$ 15,033	\$ 15,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Adequate Education - additional appropriation - HB2:251.1 House passed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,851)	\$ -	\$ -	\$ -	\$ (28,227)	\$ -	\$ -
9 TOTAL APPROPRIATION ADJUSTMENTS	\$ -	\$ 15,033	\$ 15,033	\$ 15,033	\$ -	\$ (6,851)	\$ -	\$ -	\$ -	\$ (28,227)	\$ -	\$ -

STATE OF NEW HAMPSHIRE														
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS														
HIGHWAY FUND														
(Dollars in Thousands)														
	FY 2015				FY 2016				FY 2017					
	Governor	House	Senate	C of C	Governor	House	Senate	C of C	Governor	House	Senate	C of C		
1	Beginning Balance, July 1 (Budgetary)	\$ 55,613	\$ 55,613	\$ 55,613	\$ 55,613	\$ 38,913	\$ 22,047	\$ 33,547	\$ 33,547	\$ 33,313	\$ 26,346	\$ 28,407	\$ 27,527	1
2														2
3	Additions:													3
4	Revenue:													4
5	Road Toll	125,600	121,800	125,600	125,600	122,900	121,200	125,900	125,900	122,900	120,600	125,900	125,900	5
6	Motor Vehicle Fees & Fines	111,700	110,000	115,800	115,800	129,000	106,300	106,400	106,400	135,100	112,900	113,500	113,500	6
7	Miscellaneous	15,600	15,000	15,000	15,000	600	1,300	1,300	1,300	600	900	900	900	7
8	Total Revenue	252,900	246,800	256,400	256,400	252,500	228,800	233,600	233,600	258,600	234,400	240,300	240,300	8
9	Revenue Adjustments:													9
10	Additional Title Fee Revenue (Ch. 262, L'14)	-	-	-	-	-	1,500	-	-	-	2,000	-	-	10
11	Dept. of Safety Costs of Collection/Administration (HB 1)	-	-	-	-	-	(27,818)	(28,841)	(28,841)	-	(28,652)	(29,749)	(29,749)	11
12	Dept. of Safety Costs of Coll./Admin. Lapse Estimate	-	-	-	-	-	1,110	1,309	1,304	-	1,142	1,363	1,361	12
13	Fine Revenue from Penalty Assessment Clarification (HB 2)	-	-	-	-	-	950	-	-	-	950	-	-	13
14	Total Revenue Adjustments	-	-	-	-	-	(24,258)	(27,532)	(27,532)	-	(24,560)	(28,386)	(28,388)	14
15	Total Additions	252,900	246,800	256,400	256,400	252,500	204,542	206,068	206,063	258,600	209,840	211,914	211,912	15
16														16
17	Less Appropriations:													17
18	Appropriations (HB 1)	(275,325)	(275,325)	(275,325)	(275,325)	(264,000)	(238,908)	(218,699)	(219,574)	(269,000)	(244,067)	(222,702)	(222,964)	18
19	Appropriation Adjustments:													19
20	FY 2015 Appropriation Adjustments	(4,075)	(4,075)	(4,075)	(4,075)	-	-	-	-	-	-	-	-	20
21	Transfers from Highway Surplus (RSA 228:12)	(1,200)	(10,066)	(10,066)	(10,066)	-	-	-	-	-	-	-	-	21
22	Dept. of Safety Appropriation Reduction (HB 1)	-	-	-	-	-	23,030	-	-	-	23,030	-	-	22
23	Dept. of Transportation Appropriation Reduction (HB 1)	-	-	-	-	-	10,000	-	-	-	4,763	-	-	23
24	Employee Pay Raise (HB 2)	-	-	-	-	(1,000)	-	-	-	(3,100)	-	-	-	24
25	Retiree Health Cost Savings (HB 2)	-	-	-	-	-	435	-	-	-	455	-	-	25
26	Health Plan Reserve Reduction (HB 2)	-	-	-	-	-	-	591	591	-	-	-	-	26
27	Total Appropriation Adjustments	(5,275)	(14,141)	(14,141)	(14,141)	(1,000)	33,465	591	591	(3,100)	28,248	-	-	27
28	Lapse Percent	5.0%	4.2%	4.8%	4.8%	3.7%	4.0%	4.5%	4.5%	3.7%	4.0%	4.6%	4.6%	28
29	Less: Lapse Estimate	14,000	12,100	14,000	14,000	9,900	8,200	9,900	9,900	10,200	8,600	10,200	10,200	29
30	Net Appropriations	(266,600)	(277,366)	(275,466)	(275,466)	(255,100)	(197,243)	(208,208)	(209,083)	(261,900)	(207,219)	(212,502)	(212,764)	30
31	Other Debits	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	31
32	Total Deductions	(269,600)	(280,366)	(278,466)	(278,466)	(258,100)	(200,243)	(211,208)	(212,083)	(264,900)	(210,219)	(215,502)	(215,764)	32
33														33
34														34
35														35
36	Current Year Balance	(16,700)	(33,566)	(22,066)	(22,066)	(5,600)	4,299	(5,140)	(6,020)	(6,300)	(379)	(3,588)	(3,852)	36
37														37
38	Balance, June 30 (Budgetary)	\$ 38,913	\$ 22,047	\$ 33,547	\$ 33,547	\$ 33,313	\$ 26,346	\$ 28,407	\$ 27,527	\$ 27,013	\$ 25,967	\$ 24,819	\$ 23,675	38
39														39
40														40
41														41
42	GAAP Adjustments	(21,995)	(21,995)	(21,995)	(21,995)	(24,995)	(24,995)	(22,546)	(22,546)	(24,995)	(24,995)	(22,610)	(22,610)	42
43														43
44	Balance, June 30 (GAAP)	\$ 16,918	\$ 52	\$ 11,552	\$ 11,552	\$ 8,318	\$ 1,351	\$ 5,861	\$ 4,981	\$ 2,018	\$ 972	\$ 2,209	\$ 1,065	44

Note: Beginning FY 2015 budgetary balance and GAAP adjustments do not include \$295,005,000 of bonds authorized and unissued

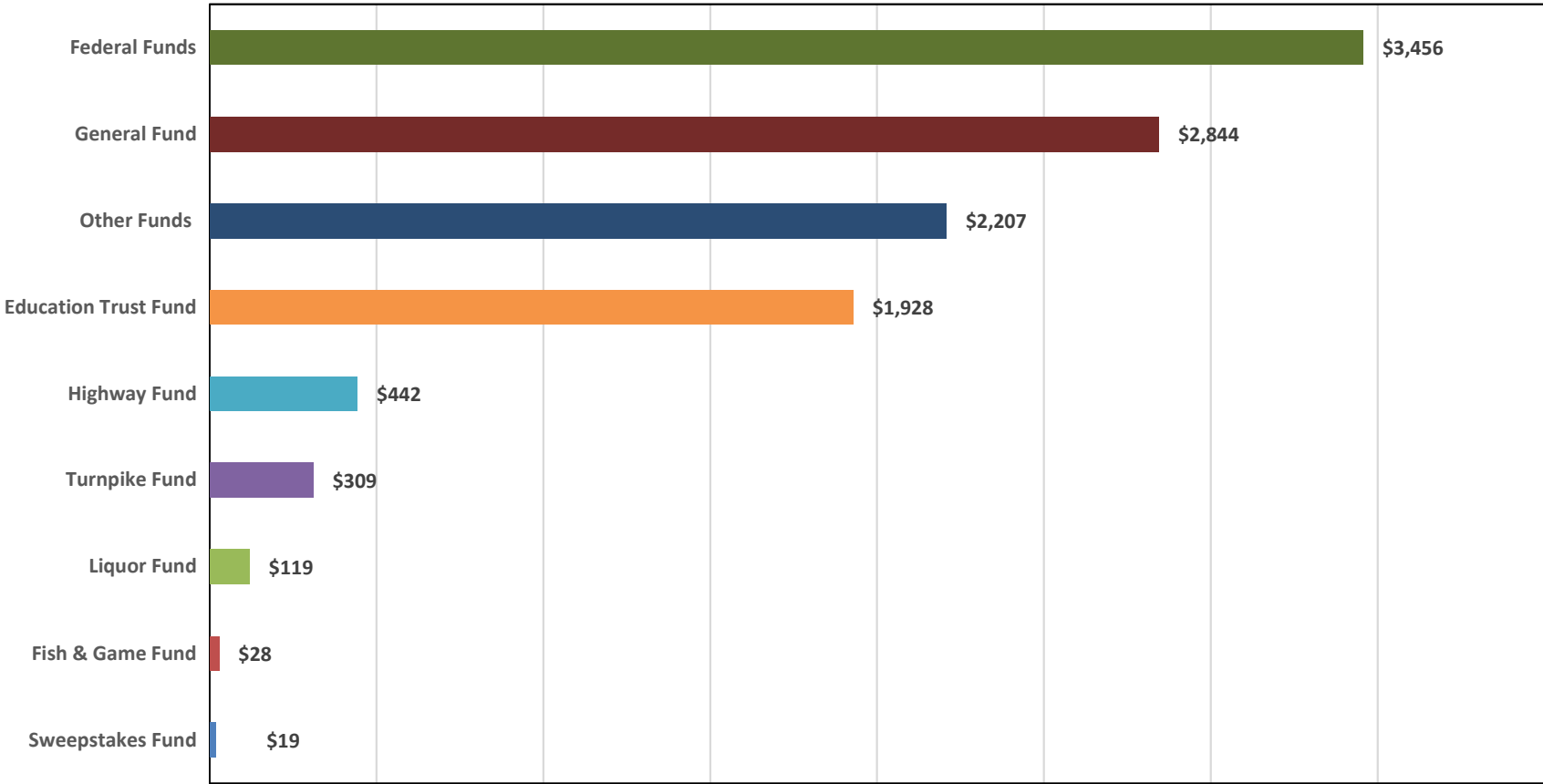
STATE OF NEW HAMPSHIRE														
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS														
FISH AND GAME FUND														
(Dollars in Thousands)														
	FY 2015				FY 2016				FY 2017					
	Governor	House	Senate	C of C	Governor	House	Senate	C of C	Governor	House	Senate	C of C		
1	Beginning Balance, July 1 (Budgetary)	\$ 2,187	\$ 2,187	\$ 2,187	\$ 2,187	\$ 887	\$ 788	\$ 988	\$ 988	\$ 987	\$ 840	\$ 993	\$ 993	1
2														2
3	<u>Additions:</u>													3
4	Revenue:													4
5	Fish and Game Unrestricted Revenues	10,200	10,100	10,100	10,100	11,300	10,300	10,300	10,300	11,300	10,300	10,300	10,300	5
6	Total Revenue	10,200	10,100	10,100	10,100	11,300	10,300	10,300	10,300	11,300	10,300	10,300	10,300	6
7														7
8	Revenue Adjustments:													8
9	Other Credits (Unrefunded Road Toll)	1,400	1,400	1,400	1,400	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	9
10	Transfer from General Fund (HB 2)	900	893	893	893	800	-	600	600	800	-	600	600	10
11	\$5 Surcharge on Boat Registrations (HB 2)	-	-	-	-	300	-	-	-	400	-	-	-	11
12	Authority for Executive Director to Set Fees (HB 2 / HB 212)	-	-	-	-	-	1,100	1,100	1,100	-	1,100	1,100	1,100	12
13	Total Revenue Adjustments	2,300	2,293	2,293	2,293	2,600	2,600	3,200	3,200	2,700	2,600	3,200	3,200	13
14	Total Additions	12,500	12,393	12,393	12,393	13,900	12,900	13,500	13,500	14,000	12,900	13,500	13,500	14
15														15
16	<u>Less Appropriations:</u>													16
17	Operating Budget Appropriations (HB 1)	(13,962)	(13,962)	(13,962)	(13,962)	(14,100)	(14,130)	(14,137)	(14,137)	(14,500)	(14,493)	(14,500)	(14,500)	17
18	Appropriation Adjustments:													18
19	FY 2015 Appropriation Adjustments	(238)	(230)	(230)	(230)	-	-	-	-	-	-	-	-	19
20	General Fund Appropriation Savings (HB 1)	-	-	-	-	-	150	-	-	-	150	-	-	20
21	Retiree Health Cost Savings (HB 2)	-	-	-	-	-	32	-	-	-	34	-	-	21
22	Employee Pay Raise (HB 2)	-	-	-	-	(100)	-	-	-	(200)	-	-	-	22
23	Health Plan Reserve Reduction (HB 2)	-	-	-	-	-	-	42	42	-	-	-	-	23
24	Lapse Percent	2.82%	2.82%	4.23%	4.23%	2.82%	7.89%	4.26%	4.26%	2.72%	7.69%	4.14%	4.14%	24
25	Less: Lapse Estimate	400	400	600	600	400	1,100	600	600	400	1,100	600	600	25
26	Net Appropriations	(13,800)	(13,792)	(13,592)	(13,592)	(13,800)	(12,848)	(13,495)	(13,495)	(14,300)	(13,209)	(13,900)	(13,900)	26
27														27
28														28
29														29
30	Current Year Balance	(1,300)	(1,399)	(1,199)	(1,199)	100	52	5	5	(300)	(309)	(400)	(400)	30
31														31
32	Balance, June 30 (Budgetary)	\$ 887	\$ 788	\$ 988	\$ 988	\$ 987	\$ 840	\$ 993	\$ 993	\$ 687	\$ 531	\$ 593	\$ 593	32
33														33
34														34
35														35
36	GAAP Adjustments	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	36
37														37
38	Balance, June 30 (GAAP)	\$ 387	\$ 288	\$ 488	\$ 488	\$ 487	\$ 340	\$ 493	\$ 493	\$ 187	\$ 31	\$ 93	\$ 93	38

**CHAPTER 275, 2015 LEGISLATIVE SESSION
THE OPERATING BUDGET FOR FY 16/17
TOTAL APPROPRIATIONS BY CATEGORY \$11,352.3**



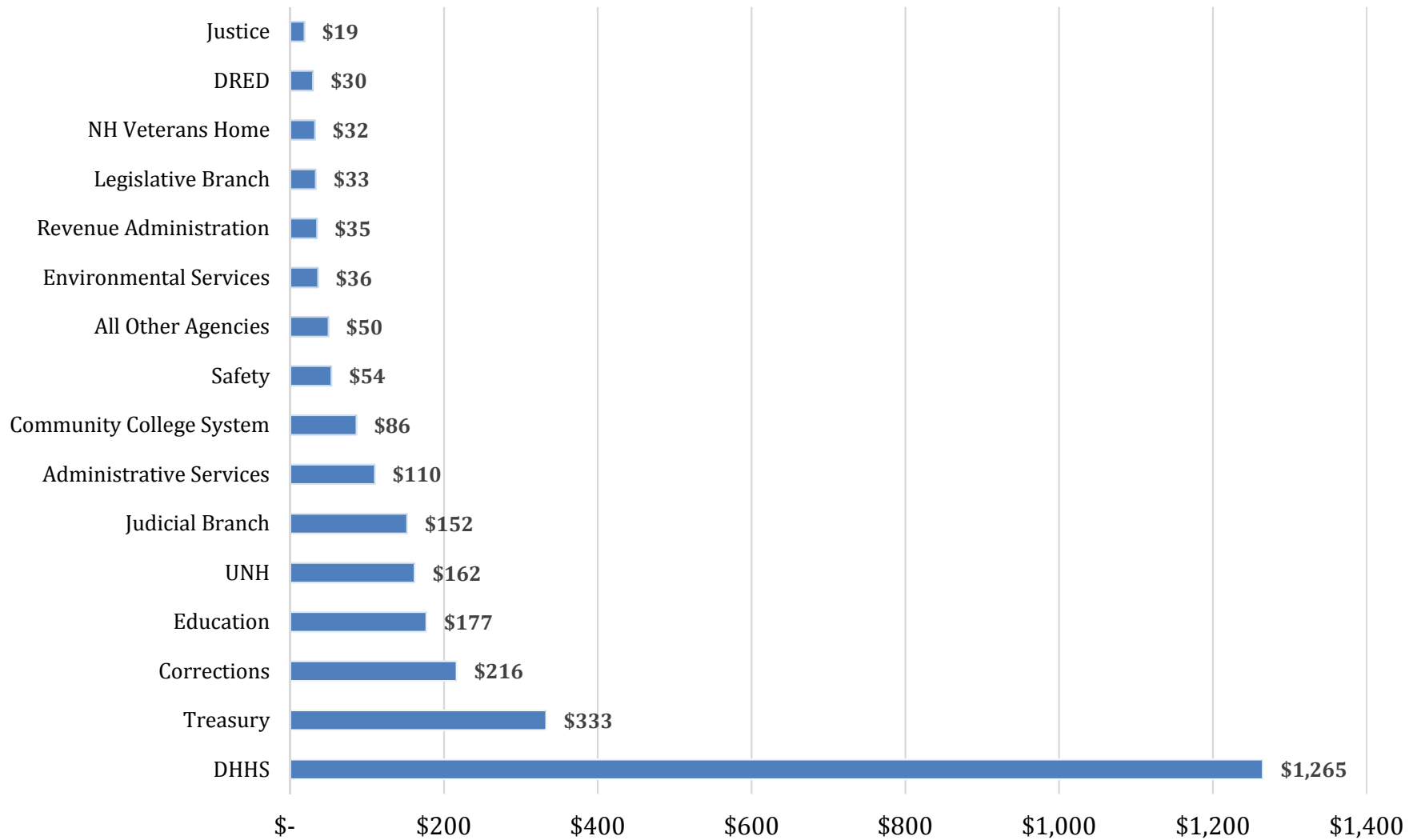
Section 1 Only
Amounts in Millions
LBAO
February 18, 2016

**CHAPTER 275, 2015 LEGISLATIVE SESSION
THE OPERATING BUDGET FOR FY 16/17
TOTAL APPROPRIATIONS BY SOURCE OF FUNDS \$11,353**

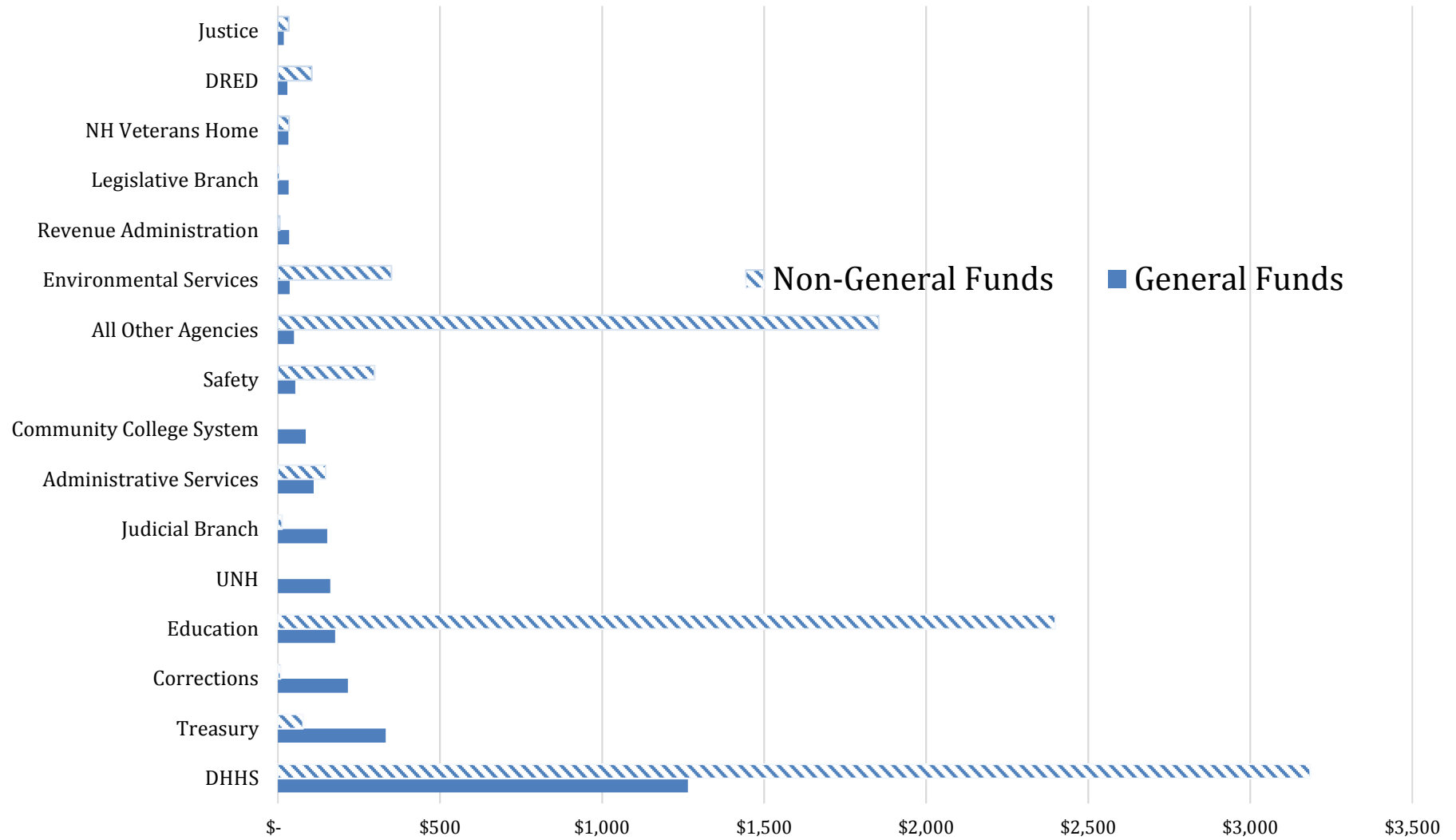


Section 1 Only
Amounts in Millions
LBAO
November 17, 2016

FY 2016-2017 Operating Budget General Fund Appropriations by Agency (In Millions)



FY 2016-2017 Operating Budget General and Non-General Fund Appropriations by Agency (In Millions)



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

AID BY CATEGORY	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
EDUCATION											
1 Adequate Education Aid	836,147,136	890,426,556	891,013,576	940,762,976	941,830,717	941,357,888	941,911,353	929,874,227	926,031,426	933,258,763	932,482,099
2 Building Aid	41,735,035	46,487,244	42,914,218	44,902,654	46,301,028	48,891,283	47,076,655	44,178,887	43,286,408	40,774,253	37,000,000
3 Court Ordered Placements	2,578,967	1,379,288	3,290,064	2,173,602	1,285,791	2,193,744	1,333,893	1,168,277	1,147,392	1,139,319	1,500,000
4 Driver Education	1,659,150	1,599,575	1,570,800	1,337,100	1,563,300	-	-	-	-	-	-
5 Dropout Prevention	297,176	956,918	1,730,024	1,004,666	2,122,110	486,860	711,635	373,782	820,126	350,400	600,000
6 Kindergarten Aid	750,000	850,800	957,600	2,661,675	2,842,800	1,707,750	1,776,750	-	-	-	-
7 Kindergarten Construction Aid ¹	2,402,060	1,131,221	404,402	3,261,884	2,741,088	3,038,661	798,100	-	841,000	-	-
8 Local Education Improvement	427,535	366,419	626,926	66,143	625,396	23,950	-	-	-	-	-
9 Reading Recovery ²	342,035	318,306	459,198	(33,493)	-	-	-	-	-	-	-
10 Retirement Normal Contribution - Teachers ³	18,588,116	30,196,769	30,811,480	32,537,542	27,809,968	2,198,706	-	-	-	-	-
11 School Breakfast	85,890	89,113	98,360	120,448	113,808	117,845	105,289	122,053	102,532	108,380	184,000
12 School Lunch	832,003	832,003	832,003	831,238	832,003	832,003	832,003	832,003	832,003	832,003	832,003
13 Catastrophic Aid (Special Education)	30,442,513	32,012,344	32,528,169	30,091,336	23,750,920	21,613,130	21,633,843	22,552,381	21,623,196	22,300,014	22,400,000
14 Tuition & Transportation	5,393,771	6,552,172	7,228,712	7,419,843	6,951,048	6,900,000	6,900,000	7,422,619	7,027,000	7,400,000	7,400,000
Education Total	941,681,388	1,013,198,729	1,014,465,533	1,067,137,614	1,058,769,977	1,029,361,819	1,023,079,520	1,006,524,229	1,001,711,084	1,006,163,132	1,002,398,102
ENVIRONMENTAL											
15 Flood Control ⁵	729,712	912,884	912,884	811,515	811,515	221,952	221,952	787,898	1,330,570	811,407	825,000
16 Landfill Closure Grants	2,030,802	1,944,036	1,287,790	981,070	894,703	927,658	899,812	1,080,206	886,850	792,116	776,245
17 Public Water System Grants	1,741,982	1,494,664	1,281,908	1,101,762	1,149,844	1,184,996	1,131,619	1,170,678	1,073,438	876,821	771,750
18 State Aid Grants - Pollution Control	12,195,029	10,820,000	9,003,767	6,463,893	5,902,524	5,199,986	3,327,666	6,519,872	6,610,139	5,711,222	5,705,957
19 Water Supply Land Protection Grants	373,520	1,398,942	571,655	-	-	-	-	-	-	-	-
Environmental Total	17,071,275	16,570,526	13,058,004	9,358,240	8,758,586	7,534,592	5,581,049	9,558,655	9,900,997	8,191,566	8,078,952
OTHER GEN. FUNDS											
20 Meals & Rooms Distribution	50,903,052	55,513,020	58,805,057	58,805,057	58,805,057	58,805,057	58,805,057	58,805,057	63,805,057	63,805,057	68,805,057
21 Railroad Tax - RSA 82:31 ⁴	46,520	101,460	145,903	98,006	58,379	36,671	36,671	35,822	60,037	132,187	60,037
22 Railroad Tax - RSA 228:69 ⁵	n/a	n/a	34,972	45,320	47,920	48,735	51,849	55,032	58,931	63,693	-
23 Revenue Sharing	25,216,054	25,216,054	25,216,054	-	-	-	-	-	-	-	-
24 Retirement Normal Contribution ³	35,091,224	50,229,497	51,564,947	51,522,121	44,269,159	3,500,000	-	-	-	-	-
less: Teacher Normal Contribution	18,588,116	30,196,769	30,811,480	32,537,542	27,809,967	2,198,706	-	-	-	-	-
Net Police & Fire Normal Contribution	16,503,108	20,032,728	20,753,467	18,984,579	16,459,191	1,301,294	-	-	-	-	-
Other General Funds Total	92,668,734	100,863,262	104,955,454	77,932,961	75,370,548	60,191,757	58,893,577	58,895,911	63,924,025	64,000,938	68,865,094
HIGHWAY FUNDS											
25 Highway Block Grants	28,456,617	29,600,000	30,512,000	29,665,000	34,897,125	34,538,280	29,918,270	30,233,035	30,743,994	34,843,581	34,331,094
26 Highway Construction Aid	706,985	787,746	2,738,625	1,699,338	2,098,821	2,663,100	2,140,210	1,298,657	2,005,862	1,424,102	1,681,400
27 Municipal Bridge Aid	3,890,827	12,601,522	10,317,139	12,861,369	12,335,804	5,153,521	7,428,375	5,637,087	10,361,515	9,953,415	6,800,000
Highway Funds Total	33,054,429	42,989,268	43,567,764	44,225,707	49,331,750	42,354,901	39,486,855	37,168,779	43,111,371	46,221,098	42,812,494
GRAND TOTAL	1,084,475,825	1,173,621,785	1,176,046,755	1,198,654,522	1,192,230,861	1,139,443,069	1,127,041,001	1,112,147,574	1,118,647,477	1,124,576,733	1,122,154,642
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, 2013 for kindergarten construction. 2 Negative amount is result of three school districts returning unused portions of their reading recovery funds. 3 Specific amounts distributed to school districts and municipalities are currently available for FY 2007 through FY 2011 only. For FY 2012, the teacher contribution is not distinguished from police & fire contribution. 4 Amounts for FY 13 through FY 15 are estimated based on FY 2012 actual expenditure. 5 Data unavailable for FY 2007 and FY 2008. 6 Chapter 276:185, Laws of 2015, reimbursed towns in FY 2015 for the Massachusetts share of the Merrimack River flood control compact and the Connecticut River flood control compact for FY 2013.											

**TITLE I
THE STATE AND ITS GOVERNMENT**

**CHAPTER 14
LEGISLATIVE OFFICERS AND PROCEEDINGS**

Legislative Budget Assistant

Section 14:30-a

14:30-a Fiscal Committee. –

I. There is hereby established a fiscal committee of the general court. Said committee shall consist of 10 members. Five shall be members of the house as follows: the chairperson of the finance committee and 2 other members of the committee, appointed by the chairperson; and 2 other house members appointed by the speaker of the house. Five members shall be members of the senate as follows: the chairperson of the finance committee and 2 other members of that committee, appointed by the chairperson; and 2 other senators appointed by the senate president. The chairperson of the house finance committee shall be the chairperson of the fiscal committee.

II. The committee shall, while the general court is in session and during the interim, consult with, assist, advise, and supervise the work of the legislative budget assistant, and may at its discretion investigate and consider any matter relative to the appropriations, expenditures, finances, revenues or any of the fiscal matters of the state. The members shall be paid the regular legislative mileage during the interim while engaged in their work as members of the committee.

III. The fiscal committee shall consider recommendations proposed to it by the legislative performance audit and oversight committee established under RSA 17-N:1. The fiscal committee shall adopt all recommendations proposed to it as provided in RSA 17-N:1, III by the performance audit and oversight committee unless the fiscal committee refuses by unanimous vote to adopt such recommendations.

IV. [Repealed.]

V. [Repealed.]

VI. Any non-state funds in excess of \$100,000, whether public or private, including refunds of expenditures, federal aid, local funds, gifts, bequests, grants, and funds from any other non-state source, which under state law require the approval of governor and council for acceptance and expenditure, may be accepted and expended by the proper persons or agencies in the state government only with the prior approval of the fiscal committee of the general court.

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

ADDITIONAL REVENUES AND POSITIONS - BIENNIUM ENDING JUNE 30, 2017
Fiscal Committee Approvals Through Meeting of 11/18/16

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
FISCAL YEAR 2016										
16-035	March'16	Adjutant General's Department	RSA 14:30-a, VI	-	450,000	-	450,000	-	-	
		Adjutant General's Department Total		-	450,000	-	450,000	-	-	
15-138	July'15	Cultural Resources, Department of	RSA 14:30-a, VI; RSA 124:15	-	594,691	-	594,691	-	3	Authorizes 3 part time positions (grants coordinator and 2 program specialists I)
15-167	Aug'15	Cultural Resources, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	29,456	29,456	-	-	Extended authorization for consultants from 6/30/15 to 12/31/15.
		Cultural Resources, Department of Total		-	594,691	29,456	624,147	-	3	
15-141	July'15	Education, Department of	RSA 14:30-a, VI; RSA 124:15	-	1,084,997	-	1,084,997	-	-	Item extends the end date for 2 temporary full time positions (program specialist III and program assistant II) originally established in FIS 15-033
15-143	July'15	Education, Department of	RSA 14:30-a, VI; RSA 124:15	-	1,586,127	-	1,586,127	-	-	Item extends the end date for 3 temp full time (Administrator II, Program Specialist III, Program Assistant II) and one part time position (Program Specialist III) originally established in FIS 14-026
15-263	Dec'15	Education, Department of	RSA 14:30-a, VI; RSA 124:15	-	763,462	-	763,462	1	-	Item allows for 1 temporary full time position (education consultant I)
		Education, Department of Total		-	3,434,586	-	3,434,586	1	-	
16-002	Jan'16	Energy and Planning, Office of	RSA 14:30-a, VI	-	300,000	-	300,000	-	-	
		Energy and Planning, Office of Total		-	300,000	-	300,000	-	-	
15-117	July'15	Environmental Services, Department of	RSA 124:15	-	-	-	-	-	-	Item extends the end date for 5 temp full time positions (administrator IV, Administrator III, Civil Engineer VI, and 2 Environmentalist IV) originally established in FIS 13-246. FIS 15-239 extends end date from 12/31/15 to 6/30/17.
16-010	Jan'16	Environmental Services, Department of	RSA 14:30-a, VI	-	127,420	-	127,420	-	-	
16-019	Feb'16	Environmental Services, Department of	RSA 14:30-a, VI	-	163,209	-	163,209	-	-	
16-026	Feb'16	Environmental Services, Department of	RSA 14:30-a, VI	-	-	75,000,000	75,000,000	-	-	
16-041	March'16	Environmental Services, Department of	RSA 14:30-a, VI	-	300,000	-	300,000	-	-	
16-084	May '16	Environmental Services, Department of	RSA 14:30-a, VI	-	-	285,000	285,000	-	-	
16-091	June'16	Environmental Services, Department of	RSA 14:30-a, VI	-	-	5,198,361	5,198,361	-	-	
16-092	June'16	Environmental Services, Department of	RSA 14:30-a, VI	-	-	50,000,000	50,000,000	-	-	
		Environmental Services, Department of Total		-	590,629	130,483,361	75,590,629	-	-	
15-213	Oct'15	Fish and Game Department	RSA 14:30-a, VI	-	595,800	-	595,800	-	-	
15-214	Oct'15	Fish and Game Department	RSA 14:30-a, VI	-	174,570	-	174,570	-	-	
16-003	Jan'16	Fish and Game Department	RSA 14:30-a, VI	-	29,359	10,000	39,359	-	-	
16-062	April'16	Fish and Game Department	RSA 14:30-a, VI; RSA 124:15	-	170,170	-	170,170	-	-	Establishes a class 046 consultant line to hire a consultant to develop and implement a web-based event manager service.
		Fish and Game Department Total		-	969,899	10,000	979,899	-	-	
15-152	July'15	Governor's Office	RSA 14:30-a, VI; RSA 124:15	-	-	112,500	112,500	-	-	Item extends the end date for one non-classified full time position originally established in FIS 14-196
		Governor's Office Total		-	-	112,500	112,500	-	-	
15-120	July'15	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	124,150	34,328	158,478	-	-	
15-270	Dec'15	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	9,129,830	1,219,378	10,349,208	-	-	
16-029	Feb'16	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	1,557,555	61,714	1,619,269	-	-	
16-030	Feb'16	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	4,000	-	4,000	-	-	
16-031	Feb'16	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	(74,999)	(9,630)	(84,629)	-	-	
16-103	June'16	DHHS - Office of the Commissioner	RSA 14:30-a, VI	-	981,121	187,640	1,168,761	-	-	
		DHHS - Office of the Commissioner Total		-	11,721,657	1,493,430	13,215,087	-	-	
15-122	Aug'15	DHHS - Division of Children, Youth and Families	RSA 14:30-a, VI	-	219,342	-	219,342	-	-	

ADDITIONAL REVENUES AND POSITIONS - BIENNIUM ENDING JUNE 30, 2017
Fiscal Committee Approvals Through Meeting of 11/18/16

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
		DHHS - Division of Children, Youth and Families Total		-	219,342	-	219,342	-	-	
15-123	July'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	1,636,364	-	1,636,364	-	-	
15-124	Aug'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	127,089	-	127,089	-	-	
15-169	Aug'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	1,724,196	-	1,724,196	-	-	FIS 15-272 extends the end date from 12/31/15 to 6/30/17 and accepts additional funds (see
15-272	Dec'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	340,567	-	340,567	-	-	See above
15-170	Aug'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	103,396	-	103,396	-	-	
15-171	Aug'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	1,067,592	-	1,067,592	-	-	
15-172	Aug'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	257,214	-	257,214	-	-	Item extends the end date for 3 positions (a senior management analyst and two program planner III) originally approved with FIS 15-002
15-224	Oct'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	1,038,641	-	1,038,641	5	-	Item creates 5 temporary full-time positions (Toxicologist IV, 2 toxicologist II, public health program manager, and program specialist IV)
15-255	Dec'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	-	300,000	300,000	-	-	
15-264	Dec'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	120,522	-	120,522	-	-	
15-258	Dec'15	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	286,867	-	286,867	-	-	
16-011	Jan'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	309,247	-	309,247	-	-	
16-012	Jan'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	1,727,822	-	1,727,822	-	-	
16-020	Feb'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	678,574	-	678,574	2	-	Item establishes two full time temporary positions
16-021	Feb'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	466,012	-	466,012	2	-	Item establishes two full time temporary positions
		DHHS - Division of Public Health Services Total		-	9,884,103	300,000	10,184,103	9	-	
15-240	Dec'15	DHHS - Office of Human Services	RSA 14:30-a, VI; RSA 124:15	-	362,852	-	362,852	1	1	Item establishes 1 full time temporary position
		DHHS - Office of Human Services Total		-	362,852	-	362,852	1	1	
15-139	July'15	DHHS - Office of Medicaid Business and Policy	RSA 14:30-a, VI	-	2,500,000	-	2,500,000	-	-	
15-215	Oct'15	DHHS - Office of Medicaid Business and Policy	RSA 14:30-a, VI	-	2,231,951	-	2,231,951	-	-	
15-228	Oct'15	DHHS - Office of Medicaid Business and Policy	RSA 14:30-a, VI	-	324,997	-	324,997	-	-	
16-004	Jan'16	DHHS - Office of Medicaid Business and Policy	RSA 14:30-a, VI	-	4,083,670	-	4,083,670	-	-	
16-052	March'16	DHHS - Office of Medicaid Business and Policy	RSA 14:30-a, VI	-	-	-	-	-	-	Item amends item 15-034 by reallocating federal funds between classes and extending the end date to 12/20/2016.
16-078	May '16	DHHS - Office of Medicaid Business and Policy	RSA 14:30-a, VI	-	10,010,000	10,000,000	20,010,000	-	-	Additional drug rebate revenue and matching federal funds.
16-109	June'16	DHHS - Office of Medicaid Business and Policy	RSA 14:30-a, VI	-	7,912,306	23,803,994	31,716,300	-	-	Additional drug rebate revenue, matching federal funds and MET revenue.
		DHHS - Office of Medicaid Business and Policy Total		-	27,062,924	33,803,994	60,866,918	-	-	
16-045	March'16	Department of Information Technology	RSA 14:30-a, VI; RSA 124:15	-	-	120,000	120,000	-	-	Item provides approval for establishing consultant positions. Federal Funds from Homeland Security
		Department of Information Technology Total		-	-	120,000	120,000	-	-	
15-153	July'15	Insurance Department	RSA 14:30-a, VI; RSA 124:15	-	444,179	-	444,179	-	-	Item extends the end date for consultants established in FIS 14-174
15-154	July'15	Insurance Department	RSA 14:30-a, VI; RSA 124:15	-	1,055,985	-	1,055,985	-	-	Item extends the end date for consultants established in FIS 13-247
15-155	July'15	Insurance Department	RSA 14:30-a, VI; RSA 124:15	-	529,678	-	529,678	-	-	Item provides approval for establishing consultant positions
		Insurance Department Total		-	2,029,842	-	2,029,842	-	-	
15-114	July'15	Justice, Department of	RSA 14:30-a, VI; RSA 124:15	-	106,177	-	106,177	-	-	Item provides approval for establishing consultant positions. FIS 15-250 extends end date from 12/31/15 to 6/30/17.
15-118	July'15	Justice, Department of	RSA 124:15	-	-	-	-	-	-	Item establishes one part time program specialist IV position

ADDITIONAL REVENUES AND POSITIONS - BIENNIUM ENDING JUNE 30, 2017
Fiscal Committee Approvals Through Meeting of 11/18/16

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
15-194	Sept'15	Justice, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	138,902	138,902	-	1	Item establishes one temp full time planning analyst (LG 24) position and approval for establishing consultant position. FIS 15-247 extends the end date from 12/31/15 to 6/30/17 and accepts an additional \$138,902 of agency
15-216	Oct'15	Justice, Department of	RSA 14:30-a, VI	-	5,940,633	-	5,940,633	-	-	
15-246	Dec'15	Justice, Department of	RSA 14:30-a, VI	-	142,145	-	142,145	-	-	
15-248	Dec'15	Justice, Department of	RSA 14:30-a, VI	-	500,000	-	500,000	-	-	
15-267	Dec'15	Justice, Department of	RSA 14:30-a, VI	-	60,000	-	60,000	1	-	Establishes 1 drug prosecutor position
16-005	Jan'16	Justice, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	140,000	140,000	1	-	Establishes 1 victim witness specialist (LG 26) position
16-046	March'16	Justice, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	132,346	132,346	1	-	Establishes 1 Elder Abuse Prosecutor.
16-047	March'16	Justice, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	123,454	123,454	1	-	Establishes 1 victim witness specialist (LG 26) position
16-048	March'16	Justice, Department of	RSA 14:30-a, VI	-	399,622	-	399,622	-	-	
16-081	May '16	Justice, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	100,000	100,000	-	-	Hire a consultant to assist in investigation of potential claims regarding fraudulent marketing of opioid drugs. Consumer Protection Revolving Funds
16-090	June'16	Justice, Department of	RSA 14:30-a, VI	-	-	59,313,582	59,313,582	-	-	
		Justice, Department of Total		-	7,148,577	59,948,284	67,096,861	4	1	
15-137	July'15	Pharmacy, Board of	RSA 124:15	-	-	-	-	-	-	Item extends the end date for one temp full time Administrator I and one part time Administrator I as contained in FIS 14-015 and FIS 13-164, FIS 15-273 extends end date through 3/31/16.
		Pharmacy, Board of Total		-	-	-	-	-	-	
16-055	March'16	Office of Professional Licensure and Certification	RSA 14:30-a, VI; RSA 124:15	-	-	452,084	452,084	1	-	Establishes 1 administrative assistant (LG 16) position and extends a administrator I (LG 27) through June 30, 2017.
		Office of Professional Licensure and Certification Total		-	-	452,084	452,084	1	-	
15-178	Aug'15	Resources and Economic Development, Department of	RSA 14:30-a, VI	-	-	109,020	109,020	-	-	
15-179	Aug'15	Resources and Economic Development, Department of	RSA 14:30-a, VI	-	-	189,276	189,276	-	-	
15-181	Aug'15	Resources and Economic Development, Department of	RSA 14:30-a, VI; RSA 124:15	-	319,848	-	319,848	-	-	Item provides approval for establishing consultant position of consortium manager. FIS 15-253 extends end date from 12/31/15 to 5/31/16
15-193	Sept'15	Resources and Economic Development, Department of	RSA 14:30-a, VI	-	199,878	-	199,878	-	-	FIS 15-234 extends end date from 12/31/15 to 9/29/16
16-042	March'16	Resources and Economic Development, Department of	RSA 14:30-a, VI	-	-	150,000	150,000	-	-	
16-079	May '16	Resources and Economic Development, Department of	RSA 14:30-a, VI	-	-	215,000	215,000	-	-	Parks Fund. Purchase of camps at Umbagog.
		Resources and Economic Development, Department of Total		-	519,726	663,296	1,183,022	-	-	
15-133	July'15	Safety, Department of	RSA 124:15	-	-	-	-	-	-	Item extends the end date for consultant positions originally contained in FIS 14-203
15-134	July'15	Safety, Department of	RSA 124:15	-	-	-	-	-	-	Item extends the end date for consultant positions originally contained in FIS 15-032
15-144	July'15	Safety, Department of	RSA 124:15	-	-	-	-	-	-	Item extends the end date for consultant positions originally contained in FIS 14-152. FIS 15-242 extends end date from 12/31/15 to 9/30/16
15-132	Aug'15	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	870,841	-	870,841	-	-	Item provides approval for establishing consultant positions. See FIS 15-249
15-249	Aug'15	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	(471,861)	-	(471,861)	-	-	Item extends end date for FIS 15-132 from 12/31/15 to 6/30/17 and reduces the amount to reflect what has been appropriated.
15-164	Aug'15	Safety, Department of	RSA 14:30-a, VI	-	4,439,989	-	4,439,989	-	-	FIS 15-236 changes end date from 12/31/15 to 6/30/17

ADDITIONAL REVENUES AND POSITIONS - BIENNIUM ENDING JUNE 30, 2017
Fiscal Committee Approvals Through Meeting of 11/18/16

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
15-165	Aug'15	Safety, Department of	RSA 14:30-a, VI	-	2,237,568	-	2,237,568	-	-	FIS 15-237 changes end date from 12/31/15 to 6/30/17
15-166	Aug'15	Safety, Department of	RSA 14:30-a, VI	-	554,499	-	554,499	-	-	FIS 15-238 changes end date from 12/31/15 to 6/30/17
15-195	Sept'15	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	7,747,351	-	7,747,351	-	2	Item provides approval to establish 2 temporary positions. FIS 15-241 extends end date from 12/31/15 to 6/30/17.
15-217	Oct'15	Safety, Department of	RSA 14:30-a, VI	-	1,200,143	-	1,200,143	-	-	
15-218	Oct'15	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	165,714	165,714	1	-	Item provides approval to establish 1 temporary position (full-time State Police Captain)
15-235	Dec'15	Safety, Department of	RSA 14:30-a, VI	-	-	101,655	101,655	-	-	
15-265	Dec'15	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	165,975	165,975	-	-	Item provides approval to establish consultant positions
15-266	Dec'15	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	77,170	77,170	-	4	Item provides approval to establish 4 temporary part-time positions in class 50
16-016	Jan'16	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	257,346	257,346	2	-	Item provides approval to establish 2 temporary full-time hearings examiner prosecutor positions
16-022	Feb'16	Safety, Department of	RSA 14:30-a, VI	-	-	329,164	329,164	-	-	
16-023	Feb'16	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	109,960	109,960	-	-	Item provides approval to establish consultant positions
16-043	March'16	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	756,812	-	756,812	-	1	Establishes 1 part-time program assistant II position.
		Safety, Department of Total		-	17,335,342	1,206,984	18,542,326	3	7	
15-177	Aug'15	Transportation, Department of	RSA 14:30-a, VI	-	-	750,000	750,000	-	-	FIS 15-254 extended end date from 12/31/15 to 6/30/16
15-188	Sept'15	Transportation, Department of	RSA 14:30-a, VI	-	300,000	-	300,000	-	-	FIS 15-259 extends end date from 12/31/15 to 6/30/17
16-044	March'16	Transportation, Department of	RSA 14:30-a, VI	-	3,000,000	-	3,000,000	-	-	
16-062	April'16	Transportation, Department of	RSA 14:30-a, VI	-	200,000,000	-	200,000,000	-	-	Pursuant to RSA 6:13-d Authority to Borrow, the Department is requesting that the Treasurer borrow \$200,000,000 through a Transportation Infrastructure Finance and Innovation Act (TIFIA) loan
		Transportation, Department of Total		-	203,300,000	750,000	204,050,000	-	-	
16-100	June'16	Treasury	RSA 14:30-a, VI	-	-	500,000	500,000	-	-	
		Treasury, Total		-	-	500,000	500,000	-	-	
		FY 16 Total		-	285,924,170	229,873,389	515,797,559	19	12	
FISCAL YEAR 2017										
16-104	June'16	Administrative Services, Department of	RSA 14:30-a, VI	-	-	100,000	100,000	-	-	
16-123	Aug'16	Administrative Services, Department of	RSA 14:30-a, VI; RSA 21-I:30-c	-	-	725,400	725,400	-	-	
16-124	Aug'16	Administrative Services, Department of	RSA 14:30-a, VI; RSA 21-I:30-c	-	-	800,000	800,000	-	-	
16-133	Sept'16	Administrative Services, Department of	RSA 14:30-a, VI	-	129,422	-	129,422	-	-	
		Administrative Services, Department of Total		-	129,422	1,625,400	1,754,822	-	-	
16-126	Aug'16	Justice, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	108,223	108,223	1	-	Full-time temporary Drug Prosecutor.
16-173	Nov'16	Justice, Department of	RSA 14:30-a, VI	-	6,966,979	-	6,966,979	-	-	
		Justice, Department of Total		-	6,966,979	108,223	7,075,202	-	-	
16-184	Nov'16	Labor, Department of	RSA 14:30-a, VI	-	-	300,000	300,000	-	-	
		Labor, Department of Total		-	-	300,000	300,000	-	-	
16-116	Aug'16	DHHS - Office of the Commissioner	RSA 14:30-a, VI; Chp. 276:143	-	813,000	160,965	973,965	-	-	

ADDITIONAL REVENUES AND POSITIONS - BIENNIUM ENDING JUNE 30, 2017
Fiscal Committee Approvals Through Meeting of 11/18/16

Item #	Meeting	Department	Chapter / RSA Reference	General	Federal	Other	Total	Positions Established		Comments
								Full-Time	Part-Time	
		DHHS - Office of the Commissioner Total		-	813,000	160,965	973,965			
16-107	June'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	941,245	-	941,245	-	-	
16-108	June'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	294,310	-	294,310	-	-	Extends 3 full-time temporary positions.
16-157	Oct'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	175,929	-	175,929	-	-	
16-158	Oct'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	735,768	-	735,768	-	-	
16-172	Nov'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI	-	212,025	-	212,025	-	-	
16-178	Nov'16	DHHS - Division of Public Health Services	RSA 14:30-a, VI; RSA 124:15	-	183,333	-	183,333	1	-	
		DHHS - Division of Public Health Services Total		-	2,542,610	-	2,542,610	1	-	Full-time temporary Nurse Coordinator.
16-166	Nov'16	DHHS - Division of Behavioral Health	RSA 14:30-1, VI	-	324,997	-	324,997	-	-	
		DHHS - Division of Behavioral Health Total		-	324,997	-	324,997			
16-115	Aug'16	Resources and Economic Development, Department of	RSA 14:30-a, VI	-	-	150,000	150,000	-	-	
16-174	Nov'16	Resources and Economic Development, Department of	RSA 14:30-a, VI	-	213,000	-	213,000	-	-	
16-175	Nov'16	Resources and Economic Development, Department of	RSA 14:30-a, VI	-	578,395	575,000	1,153,395	-	-	
		Resources and Economic Development, Department of Total		-	791,395	725,000	1,516,395			
16-141	Oct'16	Environmental Services, Department of	RSA 14:30-a, VI; RSA 124:15	-	246,177	-	246,177	1	-	Full-time temporary Environmentalist III.
16-155	Oct'16	Environmental Services, Department of	RSA 14:30-a, VI	-	-	20,000,000	20,000,000	-	-	
16-163	Nov'16	Environmental Services, Department of	RSA 14:30-a, VI	-	1,496,886	-	1,496,886	-	-	
16-189	Nov'16	Environmental Services, Department of	RSA 14:30-a, VI	-	1,000,000	-	1,000,000	-	-	
		Environmental Services, Department of Total		-	2,743,063	20,000,000	22,743,063	1	-	
16-140	Sept'16	Safety, Department of	RSA 14:30-a, VI	-	-	172,400	172,400	-	-	Federal Funds from NH Highway Safety.
16-148	Sept'16	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	128,385	128,385	1	-	
16-151	Sept'16	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	114,661	114,661	-	-	4 Temporary part-time positions extended.
16-171	Nov'16	Safety, Department of	RSA 14:30-a, VI; RSA 9:16-c	-	326,994	-	326,994	-	-	
16-179	Nov'16	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	210,497	210,497	-	-	Extend two full-time temporary positions.
16-180	Nov'16	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	123,000	123,000	-	-	Extend one full-time temporary position.
16-181	Nov'16	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	164,079	164,079	-	-	Establish class 046 for consultant.
16-187	Nov'16	Safety, Department of	RSA 14:30-a, VI; RSA 124:15	-	-	260,250	260,250	-	1	Part-time Informational Representative.
		Safety, Department of Total		-	326,994	1,173,272	1,500,266	1	1	
16-131	Sept'16	Transportation, Department of	RSA 14:30-a, VI; RSA 225:69,1(b)	-	-	580,745	580,745	-	-	
16-176	Nov'16	Transportation, Department of	RSA 14:30-a, VI	-	3,096,000	-	3,096,000	-	-	
16-177	Nov'16	Transportation, Department of	RSA 14:30-a, VI	-	6,000,000	-	6,000,000	-	-	
		Transportation, Department of Total		-	9,096,000	580,745	6,000,000			
		FY 17 Total		-	23,734,460	24,673,605	48,408,065	4	-	

Additional Authorized General Fund Expenditures through Fiscal Committee
FY 2016-2017

Meeting Date	Agenda Number	Department	FY 2016	FY 2017	Comments
1/13/17	17-003	Administrative Services	\$0	\$1,000,000	Authorize the Department of Administrative Services to accept and expend a sum not to exceed \$1,000,000 from the general fund for the purpose of utility expenses.
	Total	Administrative Services	\$0	\$1,000,000	
1/22/16	16-013	Corrections	\$0	\$0	Authorize the Department of Corrections to accept and expend a sum not to exceed \$1,045,837 from the general fund for the purpose of medical and dental expense shortfalls in FY 2016. Note: The Fiscal Committee approved \$1,045,837, but the Governor and Council did not approve the request.
3/18/16	16-049	Corrections	\$509,500	\$0	Authorize the Department of Corrections to accept and expend a sum not to exceed \$509,500 from the general fund for the purpose of prescription drug expense shortfalls in FY 2016.
	Total	Corrections	\$509,500	\$0	
10/16/15	15-212	Justice (AG)	\$600,000	\$0	Authorize the Department of Justice to accept and expend a sum not to exceed \$600,000 from the general fund for the purpose of covering projected shortfalls in the general litigation expenses in the defense of the State and the prosecution of criminal law upon approval of the Governor and Council and the Fiscal Committee through June 30, 2016.
1/22/16	16-001	Justice (AG)	\$1,000,000	\$0	Authorize the Department of Justice to accept and expend a sum not to exceed \$1,000,000 from the general fund for the purpose of covering projected shortfalls in the general litigation expenses in the defense of the State and the prosecution of criminal law upon approval of the Governor and Council and the Fiscal Committee through June 30, 2016.
8/5/16	16-117	Justice (AG)	\$0	\$1,352,300	Projected shortfall in general litigation expenses - RSA 7:12, I Assistants.
	Total	Justice (AG)	\$1,600,000	\$1,352,300	
2/12/16	16-028	Judicial Council	\$430,000	\$0	Request additional funding from the general fund for assigned counsel (02-07-07-070010-1091, class 108) from the date of Fiscal Committee and Governor and Council approval through June 30, 2016.
4/15/16	16-065	Judicial Council	\$40,000	\$0	Request additional funding from the general fund for abuse & neglect - non-CASA (02-07-07-070010-1101, class 108) from the date of Fiscal Committee and Governor and Council approval through June 30, 2016.
4/15/16	16-066	Judicial Council	\$70,000	\$0	Request additional funding from the general fund for contract counsel (02-07-07-070010-1093, class 108) from the date of Fiscal Committee and Governor and Council approval through June 30, 2016.
10/14/16	16-159	Judicial Council	\$0	\$100,000	Request additional funding from the general fund for abuse & neglect - non-CASA (02-07-07-070010-1101, class 108) from the date of Fiscal Committee and Governor and Council approval through June 30, 2017.
1/13/17	17-018	Judicial Council	\$0	\$500,000	Request additional funding from the general fund for assigned counsel (02-07-07-070010-1091, class 108) from the date of Fiscal Committee and Governor and Council approval through June 30, 2017.
	Total	Judicial Council	\$540,000	\$600,000	

TOTAL - ALL DEPARTMENTS

\$2,649,500 \$2,952,300

STATE OF NEW HAMPSHIRE

**COMPREHENSIVE
ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended

June 30, 2015



Prepared by the Department of Administrative Services

Vicki V. Quiram, Commissioner

Division of Accounting Services

Gerard J. Murphy, Comptroller

and the Bureau of Financial Reporting

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

Welcome Centers in Hooksett NH

In fiscal year 2015, the State of New Hampshire completed construction to redevelop the Hooksett Welcome Centers on Interstate 93. This public-private project partnership has provided New Hampshire residents and visitors a wide range of new and improved services, including multiple dining options, an interactive visitors center, a NH Liquor and Wine Outlet store, a country store, a bank and fueling stations. Despite construction occurring through spring of FY 2015, net sales (register sales less discounts) for the year were up six percent over FY 2013, the last year with no construction. With construction completed, year-to-date net sales for FY 2016 are up 11 percent over the same period in FY 2013.

Capital Projects – Capital Fund

During fiscal year 2015, the State continued to work on numerous capital projects, including:

- Construction of a new, 224-bed women’s prison (\$38 million allocated in SFY 2014-2015 capital budget, with another \$14 million allocated in the SFY 2016-2017 budget)
- Completed construction of a 10-bed psychiatric crisis unit at New Hampshire Hospital to help alleviate pressure of mental health emergency in hospital emergency rooms.
- Completed construction of a Career and Technical Education center at Pinkerton.
- Engaged in State Park improvements and reconstruction and preservation of Hampton North Beach Seawall and Sherman Adams Building Entrance at the Department of Resources and Economic Development (DRED). DRED was also engaged in projects such as: new bathhouse construction at Jericho State Park, new septic system at Franklin Pierce Homestead, and pavilion re-construction at Monadnock State Park.

The fiscal years 2016-2017 capital budget authorizes nearly \$271 million in capital appropriations, leveraging approximately \$126 million in general fund bonding authority, with the balance from other sources. Approved projects included:

- Over \$14 million at the Community College System for IT infrastructure and critical maintenance, and building and development of HVAC Electrical Technology, Auto Technology, and STEM facilities
- Nearly \$7 million at the Department of Education for renovation of two Career and Technical Education centers
- \$16.6 million at the Judicial Branch for construction of a new county courthouse
- \$13.5 million at the New Hampshire Veterans’ Home to build a 50-bed addition to their Life Enhancement Dementia Unit
- Over \$5 million at the Department of Resources and Economic Development for repairs and improvements at various state parks
- \$1 million at the Department of Environmental Services for IT related to permitting, environmental monitoring, and flood forecasting
- \$19 million for the Pease Development Authority to do an expansion of the Piscataqua River turning basin to allow larger vessels to navigate through Portsmouth Harbor.

Financial Information**General Fund & Education Trust Fund FY 2013, 2014 & 2015**

(\$ in millions)

	FY 2013	FY 2014			FY 2015		
	Total	General	Education	Total	General	Education	Total
Undesignated Fund Balance, July 1	\$13.8	\$72.2		\$72.2	\$21.9		\$21.9
Unrestricted Revenue	2,275.6	1,322.3	\$850.9	2,173.2	1,397.7	\$869.0	2,266.7
Total Unrestricted Revenue	2,275.6	1,322.3	850.9	2,173.2	1,397.7	869.0	2,266.7
Deductions:							
Appropriations Net of Estimated Revenues	(2,286.9)	(1,305.4)	(959.3)	(2,264.7)	(1,325.3)	(961.3)	(2,286.6)
Less Lapses	61.6	54.4	5.0	59.4	67.7	13.7	81.4
Total Net Appropriations	(2,225.3)	(1,251.0)	(954.3)	(2,205.3)	(1,257.6)	(947.6)	(2,205.2)
GAAP and Other Adjustments	8.1	(18.9)	1.4	(17.5)	(20.5)		(20.5)
Current Year Balance	58.4	52.4	(102.0)	(49.6)	119.6	(78.6)	41.0
Fund Balance Transfers (To)/From:							
Rainy Day					(13.0)		(13.0)
Fish and Game Fund		(0.7)		(0.7)	(0.9)		(0.9)
Education Trust Fund		(102.0)	102.0		(78.6)	78.6	
Undesignated Fund Balance, June 30	\$72.2	\$21.9		\$21.9	\$49.0		\$49.0
Reserved for Rainy Day Account	9.3	9.3		9.3	22.3		22.3
Total Unassigned Fund Balance	\$81.5	\$31.2		\$31.2	\$71.3		\$71.3

Fiscal Year 2015 Operations

The fiscal year 2015 budget as adopted in 2013 (the “fiscal year 2015 budget”) assumed the State would start the year with an unassigned general fund surplus of \$26.8 million and a Revenue Stabilization Fund (“Rainy Day Fund”) balance of \$9.3 million. The fiscal year 2015 budget also assumed the State would spend down that surplus during the year and end fiscal year 2015 with only the Rainy Day Fund balance of \$9.3 million.

In June 2015, the Legislature updated certain projections for fiscal year 2015. The unassigned general fund balance at the start of fiscal year

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									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Balance, July 1 (Budgetary Method)	\$165,501	\$214,070	\$183,904	\$210,884	\$112,355	\$24,094	\$103,494	\$92,966	\$80,329	\$123,174
Additions:										
Unrestricted Revenue	1,397,673	1,322,342	1,436,618	1,376,620	1,385,183	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489
Total Unrestricted Revenue	1,397,673	1,322,342	1,436,618	1,376,620	1,385,183	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489
Transfer from Other Funds	760	2,589	793	1,952	38,333	9,576	865	47,409	1,938	27,013
Bonds Authorized and Unissued										
Other Credits				145	975	6,800	529	437	116	137
Total Additions	1,398,433	1,324,931	1,437,411	1,378,717	1,424,491	1,442,686	1,376,749	1,531,780	1,423,701	1,356,639
Deductions:										
Appropriations Net										
of Estimated Revenues:										
General Government	272,577	259,245	257,703	261,384	282,297	319,116	342,736	338,358	297,294	281,005
Administration of Justice										
and Public Protection	222,846	217,101	210,595	211,009	221,054	217,743	209,521	222,982	200,236	195,145
Resource Protection										
and Development	31,444	18,055	27,246	29,693	33,118	38,183	42,348	45,674	43,078	42,056
Transportation	976	1,077	919	917	1,071	573	1,155	1,173	2,704	6,021
Health and Social Services	586,310	606,356	660,317	660,712	691,787	663,458	678,334	695,610	633,792	614,948
Education	211,330	203,609	168,691	156,406	193,707	201,346	197,570	236,560	223,498	210,520
Liquor Commission							37,570	35,465	31,949	30,585
(2)Special Fund										
Subtotal	1,325,483	1,305,443	1,325,471	1,320,121	1,423,034	1,440,419	1,509,234	1,575,822	1,432,551	1,380,280
Uncompensated Care Pool										
Total Appropriations Net										
of Estimated Revenues	1,325,483	1,305,443	1,325,471	1,320,121	1,423,034	1,440,419	1,509,234	1,575,822	1,432,551	1,380,280
Less: Lapses	(67,711)	(54,424)	(59,312)	(39,463)	(97,154)	(60,700)	(71,246)	(61,628)	(41,582)	(34,045)
Lapses - HCTF										
Net Appropriations	1,257,772	1,251,019	1,266,159	1,280,658	1,325,880	1,379,719	1,437,988	1,514,194	1,390,969	1,346,235
Transfers to Other Funds	102,984	122,102	140,134	124,281	50	52,988	18,067	6,887		
Other Debits	135	379	952	758	32	1,452	94	171	95	1,547
Designation or Reserve Accounts						(79,734)			20,000	51,702
Total Deductions	1,360,891	1,373,500	1,407,245	1,405,697	1,325,962	1,354,425	1,456,149	1,521,252	1,411,064	1,399,484
Balance, June 30 (Budgetary Method)	203,043	165,501	214,070	183,904	210,884	112,355	24,094	103,494	92,966	80,329
GAAP Adjustments:										
Receivables	81,816	67,887	20,832	17,701	71,238	38,435	55,183	41,090	33,647	39,098
Accounts Payable and										
Accrued Liabilities	(144,217)	(109,457)	(41,401)	(47,685)	(140,427)	(116,599)	(100,100)	(106,756)	(100,451)	(88,809)
Transfer from General										
to Liquor Fund							(5,973)	(5,322)	(5,030)	(4,562)
Additional Transfers (to)										
from Reserve Accounts	(13,014)						79,734			
Total GAAP Adjustments	(75,415)	(41,570)	(20,569)	(29,984)	(69,189)	(78,164)	28,844	(70,988)	(71,834)	(54,273)
Year-End Transfer to/from the										
Education Trust Fund	(78,628)	(102,041)	(121,324)	(140,084)	(124,023)	31,490	(52,938)	(15,322)	40,581	
Balance (Deficit), June 30 (GAAP)	\$49,000	\$21,890	\$72,177	\$13,836	\$17,672	\$65,681		\$17,184	\$61,713	\$26,056

See accompanying Independent Auditors' Report

**SCHEDULE OF UNDESIGNATED / ASSIGNED FUND BALANCE
EDUCATION FUND
FOR THE LAST TEN FISCAL YEARS
(Expressed in Thousands)**

	Fiscal Year Ended June 30									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Balance July 1										\$8,357
Additions										
Unrestricted Revenue										
Statewide Property Tax (2)	\$363,353	\$363,599	\$363,675	\$363,121	\$363,647	\$363,166	\$363,653	\$363,066	363,335	\$363,392
Statewide Property Tax								58		
Utility Property Tax	41,044	35,771	33,249	33,067	32,319	29,929	28,972	24,196	21,847	20,881
BPT Increase	61,076	58,442	56,692	55,309	49,264	57,590	53,894	67,961	57,755	56,578
BET Increase	146,338	146,471	149,718	135,815	129,401	122,157	123,389	154,990	174,208	150,380
Meals & Rentals	8,546	7,697	7,232	7,559	6,643	4,235	6,107	7,632	7,218	7,138
Real Estate Tax Increase	38,799	33,700	31,099	29,196	27,975	28,832	27,736	38,616	45,663	52,545
Tobacco Tax Increase	92,575	89,753	79,631	78,843	96,805	113,004	128,796	109,260	78,283	80,902
Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,781	38,961
Transfers from Lottery	74,325	72,380	74,335	66,768	62,206	66,222	68,149	75,553	80,548	81,987
Transfers from Racing & Charitable Gaming	2,952	3,034	3,373	3,495	1,254	1,362	1,470	1,457		
Total Revenue	869,008	850,847	839,004	813,173	809,514	826,497	842,166	882,789	869,638	852,764
General Fund										
Budgeted Appropriations										
Total Additions	869,008	850,847	839,004	813,173	809,514	826,497	842,166	882,789	869,638	852,764
Deductions										
Appropriations										
Adequate Education Grant (1)	572,711	572,465	577,792	578,204	482,725	336,852	526,707	527,295	472,383	473,534
Adequate Education Grant (2)	363,353	363,599	363,675	363,121	363,647	363,166	363,653	363,066	363,335	363,392
Total Grants	936,064	936,064	941,467	941,325	846,372	700,018	890,360	890,361	835,718	836,926
DRA-Property Tax Relief	2,900	2,887	2,706	1,246	3,300	5,210	5,390	5,700	3,800	2,900
DOE-Charter Schools	22,177	18,905	11,085	5,185	6,407	4,830	2,378	1,780	400	
DOE-Kindergarten Aid			1,952	1,952	3,678	3,678			2,004	
DOE-Fiscal Disparity Grants			5,026	4,266	51,187	39,760				
DOE-Education Transition Aid					43,491	43,657				
Total Appropriations	961,141	957,856	962,236	953,974	954,435	797,153	898,128	897,841	841,922	839,826
Less Lapses	(13,505)	(4,968)	(2,272)	(717)	(20,898)	(2,146)	(3,024)	270	(4,508)	4,581
Net Appropriations	947,636	952,888	959,964	953,257	933,537	795,007	895,104	898,111	837,414	844,407
Current Year Balance	(78,628)	(102,041)	(120,960)	(140,084)	(124,023)	31,490	(52,938)	(15,322)	32,224	8,357
End of Year										
Transfers From(To)										
General Fund										
FY 2007									(40,581)	
FY 2008								15,322		
FY 2009							52,938			
FY 2010						(31,490)				
FY 2011					124,023					
FY 2012				140,084						
FY 2013			120,960							
FY 2014		102,041								
FY 2015	78,628									
Balance June 30										\$8,357

(1) State Education Grant Disbursed by State

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

STATE OF NEW HAMPSHIRE
SCHEDULE OF UNDESIGNATED/ASSIGNED FUND BALANCE
HIGHWAY FUND
FOR THE LAST TEN FISCAL YEARS
(Expressed in Thousands)

	Fiscal Year Ended June 30									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Balance (Deficit) July 1 (Budgetary Method)	\$350,618	\$360,926	\$347,198	\$205,152	\$271,881	\$(35,361)	\$(13,691)	\$(3,940)	\$17,738	\$18,792
Additions:										
Unrestricted Revenue:										
Gasoline Tax	125,849	124,670	123,337	123,168	124,967	123,741	132,125	137,036	129,514	127,924
Motor Vehicle Fees	117,129	113,831	113,428	112,234	132,132	150,158	99,312	100,908	93,327	85,747
Other	14,624	15,805	48,453	48,431	43,116	65,597	17,031	11,035	15,817	14,183
Total Unrestricted Revenue	257,602	254,306	285,218	283,833	300,215	339,496	248,468	248,979	238,658	227,854
Bonds Authorized and Unissued (1)				250,000		240,000				
Other Credits	2,722	2,800								
Total Additions	260,324	257,106	285,218	533,833	300,215	579,496	248,468	248,979	238,658	227,854
Deductions:										
Appropriations Net of Estimated Revenues	290,822	279,788	281,626	404,476	394,544	299,552	300,721	283,195	281,647	275,775
Less: Appropriation Adjustment ***					3,265	(19,770)			(8,000)	(33,100)
Less: Lapses	(20,621)	(14,488)	(17,051)	(15,674)	(32,859)	(15,249)	(28,675)	(20,902)	(14,957)	(14,233)
Net Appropriations	270,201	265,300	264,575	388,802	364,950	264,533	272,046	262,293	258,690	228,442
Other Debits	2,163	2,114	6,915	2,985	1,994	7,721	(1,908)	(3,563)	1,646	466
Total Deductions	272,364	267,414	271,490	391,787	366,944	272,254	270,138	258,730	260,336	228,908
Balance, June 30 (Budgetary Method)	338,578	350,618	360,926	347,198	205,152	271,881	(35,361)	(13,691)	(3,940)	17,738
GAAP Adjustment:										
Receivables	1,628	2,612	3,300	1,340	2,588	3,911	3,645	1,270	1,948	4,006
Bonds Authorized and Unissued	(295,005)	(295,005)	(295,005)	(295,005)	(160,000)	(240,000)				
Accounts Payable and Accrued Liabilities	(29,004)	(25,042)	(22,882)	(18,741)	(27,407)	(26,896)	(23,146)	(15,087)	(15,889)	(20,493)
Total GAAP Adjustments	(322,381)	(317,435)	(314,587)	(312,406)	(184,819)	(262,985)	(19,501)	(13,817)	(13,941)	(16,487)
Balance (Deficit), June 30 (GAAP)	\$16,197	\$33,183	\$46,339	\$34,792	\$20,333	\$8,896	\$(54,862)	\$(27,508)	\$(17,881)	\$1,251

See accompanying Independent Auditors' Report

STATE OF NEW HAMPSHIRE
SCHEDULE OF UNDESIGNATED/ASSIGNED FUND BALANCE
FISH AND GAME FUND
FOR THE LAST TEN FISCAL YEARS
(Expressed in Thousands)

	Fiscal Year Ended June 30									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Balance, July 1 (Budgetary Method)	\$2,187	\$2,352	\$3,203	\$4,238	\$5,031	\$5,845	\$5,406	\$3,533	\$3,639	\$4,336
Additions:										
Unrestricted Revenue	10,029	10,594	10,327	10,111	10,087	9,944	10,269	10,741	10,248	9,558
Other Credits	2,400	2,147	1,213	1,543	1,512	1,819	1,655	1,828	854	850
Total Additions	12,429	12,741	11,540	11,654	11,599	11,763	11,924	12,569	11,102	10,408
Deductions:										
Appropriations Net of Estimated Revenues	14,195	13,709	13,739	13,377	13,677	12,915	13,541	12,604	12,869	12,281
Less: Lapses	(1,120)	(803)	(1,523)	(792)	(1,389)	(838)	(2,252)	(1,908)	(1,743)	(1,359)
Net Appropriations	13,075	12,906	12,216	12,585	12,288	12,077	11,289	10,696	11,126	10,922
Other Debits			175	104	104	500	196		82	183
Total Deductions	13,075	12,906	12,391	12,689	12,392	12,577	11,485	10,696	11,208	11,105
Current Year Balance	(646)	(165)	(851)	(1,035)	(793)	(814)	439	1,873	(106)	(697)
Balance, June 30 (Budgetary Method)	1,541	2,187	2,352	3,203	4,238	5,031	5,845	5,406	3,533	3,639
GAAP Adjustment:										
Receivables	46	67	215	290	389	371	344	394	354	343
Accounts Payable and Accrued Liabilities	(1,186)	(1,019)	(942)	(1,260)	(1,808)	(1,821)	(1,608)	(1,803)	(1,391)	(1,429)
Total GAAP Adjustments	(1,140)	(952)	(727)	(970)	(1,419)	(1,450)	(1,264)	(1,409)	(1,037)	(1,086)
Balance, June 30 (GAAP)	\$401	\$1,235	\$1,625	\$2,233	\$2,819	\$3,581	\$4,581	\$3,997	\$2,496	\$2,553

State of New Hampshire

GF & ETF - FY 13, 14, & 15 Audited and FY 16 12-12-16 DRAFT unaudited

(\$ in millions)

	FY 2013	FY 2014			FY 2015		
	Total	General	Education	Total	General	Education	Total
Undesignated Fund Balance, July 1	\$ 13.8	\$ 72.2	\$ -	\$ 72.2	\$ 21.9	\$ -	\$ 21.9
Unrestricted Revenue	2,275.6	1,322.3	850.9	2,173.2	1,397.7	869.0	2,266.7
Exxon Settlement - 10% to RDF							
Total Additions	2,275.6	1,322.3	850.9	2,173.2	1,397.7	869.0	2,266.7
Deductions:							
Appropriations Net of Estimated Revenues	(2,286.9)	(1,305.4)	(959.3)	(2,264.7)	(1,325.3)	(961.3)	(2,286.6)
Less Lapses	61.6	54.4	5.0	59.4	67.7	13.7	81.4
Total Net Appropriations	(2,225.3)	(1,251.0)	(954.3)	(2,205.3)	(1,257.6)	(947.6)	(2,205.2)
GAAP and Other Adjustments	8.1	(18.9)	1.4	(17.5)	(20.5)		(20.5)
Current Year Balance	58.4	52.4	(102.0)	(49.6)	119.6	(78.6)	41.0
Fund Balance Transfers (To)/From:							
Rainy Day					(13.0)		(13.0)
Fish and Game Fund		(0.7)		(0.7)	(0.9)		(0.9)
Education Trust Fund	-	(102.0)	102.0	-	(78.6)	78.6	-
Undesignated Fund Balance, June 30	\$ 72.2	\$ 21.9	\$ -	\$ 21.9	\$ 49.0	\$ -	\$ 49.0
Reserved for Rainy Day Account	9.3	9.3		9.3	22.3		22.3
Total Unassigned Fund Balance	\$ 81.5	\$ 31.2	\$ -	\$ 31.2	\$ 71.3	\$ -	\$ 71.3

12/12/2016 DRAFT
SUBJECT TO CHANGE

FY 2016		
General	Education	Total
\$ 49.0	\$ -	\$ 49.0
1,528.8	928.8	2,457.6
30.7		30.7
1,559.5	928.8	2,488.3
(1,423.7)	(957.3)	(2,381.0)
39.9	0.4	40.3
(1,383.8)	(956.9)	(2,340.7)
(36.7)		(36.7)
139.0	(28.1)	110.9
(70.7)		(70.7)
(0.7)		(0.7)
(28.1)	28.1	-
\$ 88.5	\$ -	\$ 88.5
93.0		93.0
\$ 181.5	\$ -	\$ 181.5

*



**State of New Hampshire
Department of Administrative Services
Division of Personnel
2015 Annual Report
Fiscal Year Ended June 30, 2015**

Pursuant to RSA 21-I:42

Vicki V. Quiram, Commissioner
Sara J. Willingham, Director of Personnel
Joseph Shoemaker, Deputy Director

Margaret Wood Hassan, Governor
Joseph D. Kenney, Executive Councilor
Colin Van Ostern, Executive Councilor
Christopher T. Sununu, Executive Councilor
Christopher C. Pappas, Executive Councilor
David K. Wheeler, Executive Councilor

State House Annex
28 School Street
Concord, New Hampshire 03301
www.nh.gov/hr/

TEN YEAR HISTORY OF AUTHORIZED PERMANENT POSITIONS BY DEPARTMENT
Number of Class 10 Positions Authorized

<u>Department</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Adjutant General Department	130	127	134	134	133	133	143	142	138	138
Administrative Services Dept.	260	289	302	304	302	302	261	308*	306	304
Public Works Design & Construction	26	27	29	29	26	26	24	*	*	*
Agriculture Department	33	33	33	33	35	35	28	28	29	29
Banking Department	42	45	48	48	52	52	53	53	53	53
Community College System of NH	753	753	785	785	823	823	0	0	0	0
Corrections Department	1,081	1,065	1,063	1,060	922	931	883	872	874	876
Cultural Resources Department	70	69	69	69	67	65	59	59	54	54
Development Disabilities Council			4	4	3	3	3	3	3	3
Education Department	316	297	302	302	300	302	296	295	299	298
Employment Security	372	338	329	328	338	338	338	337	289	287
Environmental Services Dept.	540	514	531	534	541	530	471	470	467	467
Executive Department	22	22	22	22	20	18	15	15	15	15
Fish and Game Department	200	194	194	194	191	190	188	186	187	187
Health & Human Services Dept.	3,282	3,205	3,233	3,236	3,145	3,160	2,794	2,786	2,782	2,771
Highway Safety Agency	6	6	6	6	6	6	5	5	5	5
Human Rights Commission	9	9	9	9	9	9	6	6	7	7
Information Technology	411	408	418	418	400	398	360	359	360	360
Insurance Department	70	70	70	67	67	67	66	66	68	68
Judicial Council	2	2	2	2	2	2	2	2	2	2
Justice Department	62	61	64	64	63	63	55	53	54	54
Labor Department	80	80	87	87	91	91	91	90	93	93
Liquor Commission	304	304	317	317	329	329	296	293	298	294
Lottery Commission	52	49	49	49	46	46	45	45	45	45
McAuliffe-Shepard Discovery Center	13	13	13	13	13	13	13	13	0	0
Pease Development Authority	5	5	6	6	6	6	6	6	6	6
Police Standards and Training									19	21
Postsecondary Education Commission	6	6	8	8	8	8	0	0	0	0
Public Utilities Commission	69	69	69	69	69	69	69	67	68	68
Racing and Gaming Commission	21	21	22	19	21	21	16	16	16	16
Real Estate Commission	8	8	8	8	8	8	7	7	6	6
Regulatory Boards										
Board of Accountancy	2	2	3	3	3	3	0	0	0	0
Health & Human Services Boards	38	37	38	38	37	37	35	35	36	36
Joint Board of Licensing & Cert.	5	5	5	5	6	6	8	7	16	16
Plumbers Board	6	6	7	7	7	0	0	0	0	0
Pub. Empl. Labor Relations Bd.	4	4	5	5	5	5	4	4	4	4
Real Estate Appraisers Bd.	2	2	2	2	2	2	0	0	0	0
Tax & Land Appeals Board	8	8	8	7	7	7	5	5	5	5
Veterinarians Exam. Board	1	1	1	1	1	1	1	1	1	1
Resources & Econ. Dev. Dept.	185	177	179	179	178	184	198	197	201	204
Revenue Administration Dept.	181	180	190	190	192	192	127	119	125	123
Safety Department	1,092	1,085	1,131	1,138	1,134	1,134	1,073	1,049	1,074	1,072
State Department	41	40	40	40	71	72	67	69	72	72

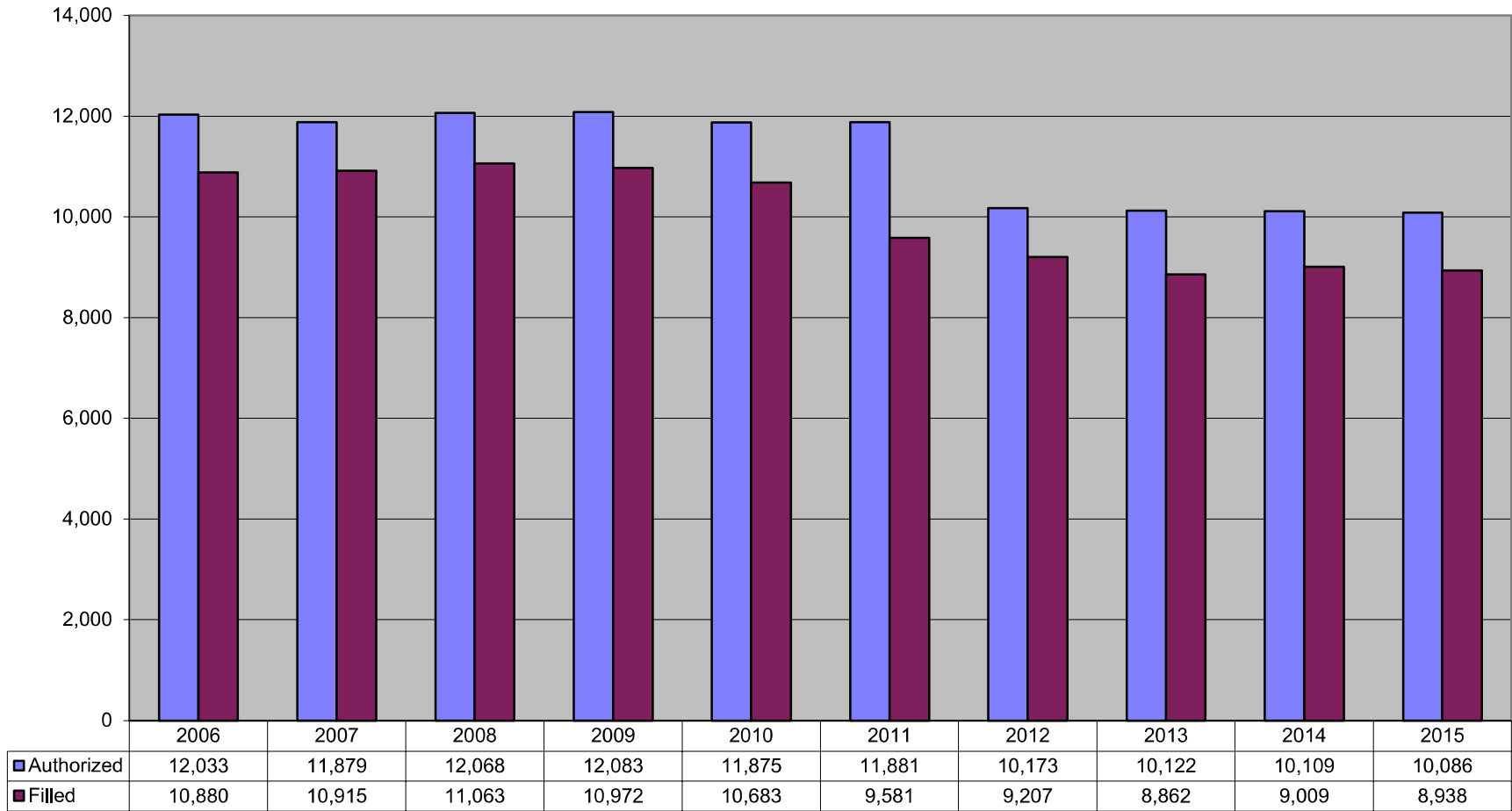
**TEN YEAR HISTORY OF AUTHORIZED PERMANENT POSITIONS BY DEPARTMENT
Number of Class 10 Positions Authorized**

<u>Department</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Status of Women Commission	2	2	2	2	2	0	0	0	0	0
Transportation Department	1,841	1,824	1,815	1,817	1,779	1,779	1,650	1,642	1,642	1,636
Treasury Department	19	18	19	19	18	18	17	17	17	17
Veterans' Council	5	5	5	5	5	5	5	5	7	7
Veterans' Home	328	369	367	376	367	367	367	366	366	366
TOTALS	12,030	11,879	12,068	12,083	11,875	11,881	10,173	10,121	10,109	10,086

NH First Reporting - Number of permanent positions by Department no longer reflect individual Divisions

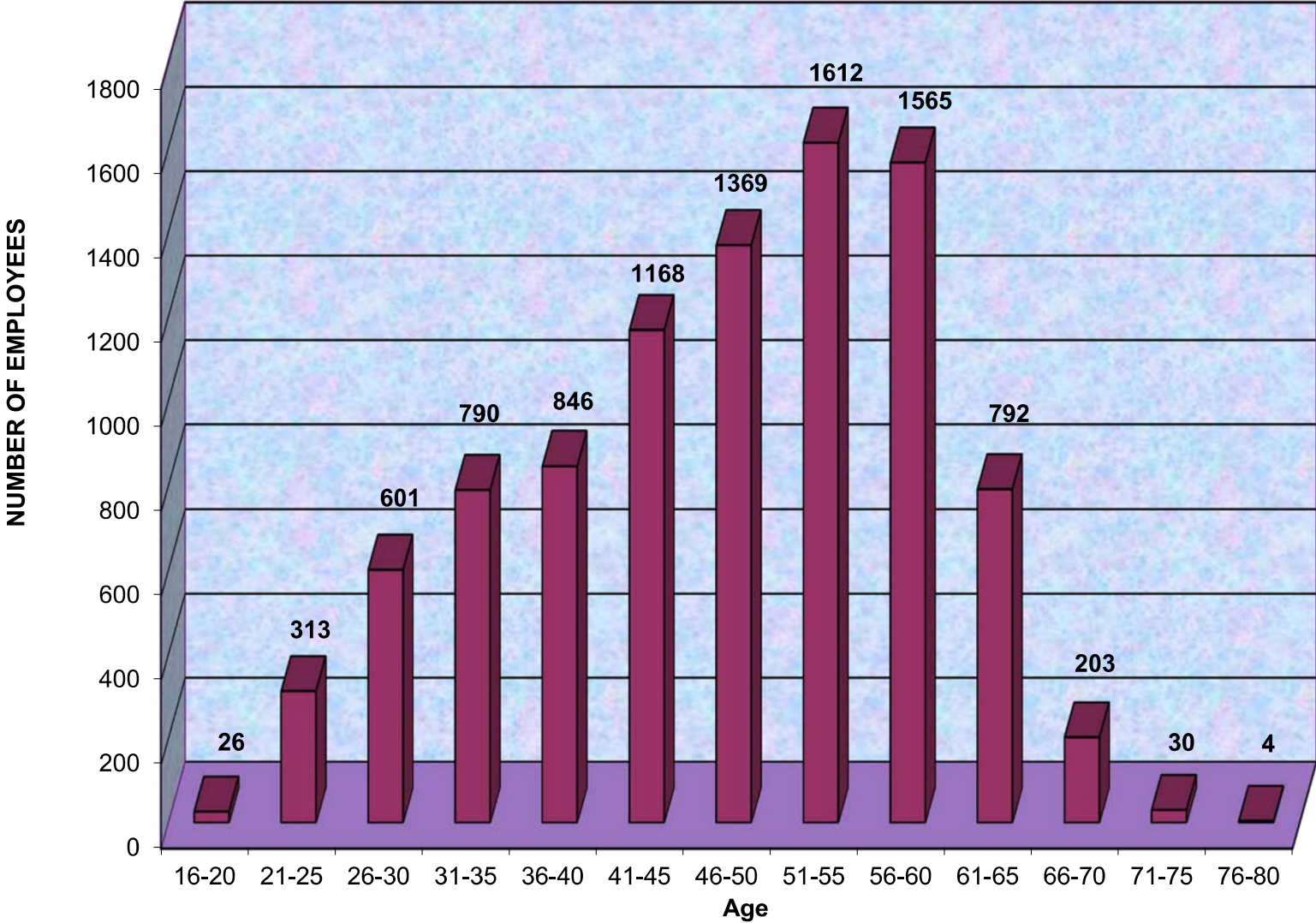
***Total positions for Department of Administrative Services now includes Public Works Design & Construction and the Shared Service Center**

Authorized/Filled Positions 10 Year History



Note: Data does not include Class 59 full-time temporary positions.

EMPLOYEES BY AGE DISTRIBUTION
Fiscal Year 2015



Average Employee Age = 47

	A	B	C	D	E	F	G	H	I
1	State of New Hampshire								
2	Department of Administrative Services - Budget Office								
3	Analysis of Agency Requests for Budget Fiscal Years 2018 and 2019					ALL FUNDS			
4									
5									
6		FY 2016	FY 2017	FY 2018			FY 2019		
7	DEPARTMENT	Actual	Adj Auth	EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request	EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request
8	00002 EXECUTIVE OFFICE	27,620,070	35,244,242	34,885,668	0	34,885,668	35,075,035	4,952	35,079,987
9	00003 INFORMATION TECHNOLOGY DEPT OF	65,840,941	80,069,281	90,803,354	0	90,803,354	91,595,957	0	91,595,957
10	00004 LEGISLATIVE BRANCH	15,664,394	18,066,661	18,066,661	0	18,066,661	18,066,661	0	18,066,661
11	00005 EXECUTIVE COUNCIL	219,730	239,616	246,626	0	246,626	247,576	0	247,576
12	00014 ADMINISTRATIVE SERV DEPT OF	120,596,070	131,567,746	144,744,338	1,054,949	145,799,287	153,135,394	1,272,480	154,407,874
13	00021 OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION	6,921,960	7,570,176	8,266,693	0	8,266,693	8,318,178	0	8,318,178
14	00030 BOXING AND WRESTLING COMM	3,636	3,739	5,458	0	5,458	5,458	0	5,458
15	00032 SECRETARY OF STATE	10,191,748	8,567,843	9,594,085	0	9,594,085	9,955,008	0	9,955,008
16	00034 CULTURAL RESOURCES DEPT OF	5,487,416	7,145,444	7,073,030	0	7,073,030	7,138,517	0	7,138,517
17	00038 TREASURY DEPT OF	197,884,026	207,273,833	205,976,716	25,233,054	231,209,770	216,729,006	25,218,754	241,947,760
18	00059 NH RETIREMENT SYSTEM	7,168,954	8,269,180	8,495,473	0	8,495,473	8,746,681	0	8,746,681
19	00084 REVENUE ADMINISTRATION DEPT OF	18,360,017	20,757,297	20,572,043	0	20,572,043	20,965,810	0	20,965,810
20	00089 TAX - LAND APPEALS BOARD OF	875,579	937,220	951,084	0	951,084	951,218	0	951,218
21	00097 DEVELOPMENT DISABILITIES COUNC	478,294	672,825	667,413	0	667,413	676,246	0	676,246
22	01 - GENERAL GOVERNMENT	477,312,835	526,385,103	550,348,642	26,288,003	576,636,645	571,606,745	26,496,186	598,102,931
23	00007 JUDICIAL COUNCIL	26,151,897	26,516,906	27,486,782	1,096,589	28,583,371	27,494,705	2,122,047	29,616,752
24	00010 JUDICIAL BRANCH	78,665,498	86,456,267	91,048,057	0	91,048,057	92,428,233	0	92,428,233
25	00012 ADJUTANT GENERAL	18,292,636	24,972,759	29,651,483	155,366	29,806,849	30,041,305	274,795	30,316,100
26	00018 AGRICULTURE DEPT OF	4,400,982	6,087,019	6,723,838	2,133,327	8,857,165	6,425,674	2,144,945	8,570,619
27	00020 JUSTICE DEPARTMENT	22,921,860	26,363,085	35,025,660	800,000	35,825,660	35,253,594	800,000	36,053,594
28	00023 SAFETY DEPT OF	144,873,978	179,940,342	194,539,632	0	194,539,632	191,905,843	0	191,905,843
29	00024 INSURANCE DEPT OF	10,357,619	12,010,832	13,391,913	0	13,391,913	13,058,942	0	13,058,942
30	00026 LABOR DEPT OF	8,471,835	9,851,949	10,482,076	0	10,482,076	10,812,313	0	10,812,313
31	00027 EMPLOYMENT SECURITY DEPT OF	31,665,840	37,979,258	34,452,172	0	34,452,172	34,875,143	0	34,875,143
32	00046 CORRECTIONS DEPT OF	109,682,323	116,200,774	126,662,556	0	126,662,556	126,832,187	1,767,796	128,599,983
33	00072 BANK COMMISSION	5,068,397	6,200,929	6,799,615	0	6,799,615	6,848,713	0	6,848,713
34	00073 PUBLIC EMPLOYEES LABOR RLTN BD	407,272	446,794	449,195	0	449,195	456,231	0	456,231
35	00076 HUMAN RIGHTS COMMISSION	624,896	685,628	692,174	139,616	831,790	700,841	143,516	844,357
36	00077 LIQUOR COMMISSION	56,474,934	62,579,472	67,551,757	2,772,069	70,323,826	70,852,522	6,289,187	77,141,709
37	00081 PUBLIC UTILITIES COMM	41,009,813	33,986,559	42,219,550	0	42,219,550	42,462,737	0	42,462,737
38	02 - ADMIN OF JUSTICE AND PUBLIC PRTN	559,069,780	630,278,573	687,176,460	7,096,967	694,273,427	690,448,983	13,542,286	703,991,269
39	00013 PEASE DEVELOPMENT AUTHORITY	484,928	681,734	631,240	0	631,240	645,454	0	645,454
40	00035 RESOURCES - ECON DEVEL DEPT OF	52,418,998	69,382,733	71,787,599	137,417	71,925,016	72,518,959	140,175	72,659,134
41	00037 COMM DEVELOPMENT FINANCE AUTH	170,604	170,604	173,163	0	173,163	173,163	0	173,163
42	00044 ENVIRONMENTAL SERV DEPT OF	139,908,482	211,397,122	218,643,033	1,114,346	219,757,379	216,908,264	1,114,346	218,022,610
43	00075 FISH AND GAME COMMISSION	28,702,641	30,421,728	32,444,771	0	32,444,771	32,873,049	0	32,873,049
44	03 - RESOURCE PROTECT & DEVELOPMT	221,685,653	312,053,921	323,679,806	1,251,763	324,931,569	323,118,889	1,254,521	324,373,410
45	00096 TRANSPORTATION DEPT OF	559,328,719	603,773,185	619,762,973	62,352,565	682,115,538	618,941,592	63,197,638	682,139,230
46	04 - TRANSPORTATION	559,328,719	603,773,185	619,762,973	62,352,565	682,115,538	618,941,592	63,197,638	682,139,230
47	00043 NH VETERANS HOME	29,848,874	34,389,794	34,907,344	300,000	35,207,344	35,834,537	50,000	35,884,537
48	00066 NH OFFICE OF VETERANS SERVICES	503,989	561,781	636,532	0	636,532	671,258	0	671,258
49	00095 HEALTH AND HUMAN SVCS DEPT OF	2,193,894,379	2,252,714,930	2,441,411,137	43,173,307	2,484,584,444	2,455,542,688	45,226,724	2,500,769,412
50	05 - HEALTH AND SOCIAL SERVICES	2,224,247,242	2,287,666,505	2,476,955,013	43,473,307	2,520,428,320	2,492,048,483	45,276,724	2,537,325,207
51	00050 UNIVERSITY OF NEW HAMPSHIRE	81,000,000	81,000,000	88,500,000	0	88,500,000	93,500,000	0	93,500,000
52	00056 EDUCATION DEPT OF	1,227,967,202	1,286,812,756	1,318,000,241	24,169,192	1,342,169,433	1,316,623,997	30,990,070	1,347,614,067

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7	DEPARTMENT	FY 2016 Actual	FY 2017 Adj Auth	FY 2018			FY 2019		
				EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request	EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request
53	00058 COMM COLLEGE SYSTEM OF NH	42,500,000	43,775,000	49,250,000	0	49,250,000	52,500,000	0	52,500,000
54	00083 NH LOTTERY COMMISSION	9,002,534	9,677,718	10,152,864	125,000	10,277,864	10,489,973	0	10,489,973
55	00087 POLICE STDS - TRAINING COUNCIL	2,943,186	3,603,987	3,592,809	0	3,592,809	3,624,621	0	3,624,621
56	06 - EDUCATION	1,363,412,922	1,424,869,461	1,469,495,914	24,294,192	1,493,790,106	1,476,738,591	30,990,070	1,507,728,661
57	STATE TOTAL	5,405,057,151	5,785,026,748	6,127,418,808	164,756,797	6,292,175,605	6,172,903,283	180,757,425	6,353,660,708

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5										
6										
7		DEPARTMENT - AGENCY	FY 2016 Actual	FY 2017 Adj Auth	FY 2018			FY 2019		
					EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request	EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request
8	00095	042 HHS: HUMAN SERVICES	165,959,059	176,016,428	180,505,695	4,189,776	184,695,471	182,514,983	4,222,475	186,737,458
9		045 HHS: TRANSITIONAL ASSISTANCE	84,004,215	91,428,347	108,546,045	612,066	109,158,111	108,642,933	630,600	109,273,533
10		047 HHS:OFC OF MEDICAID & BUS PLCY	1,302,277,703	1,271,937,728	1,395,677,310	10,405,598	1,406,082,908	1,397,775,172	12,305,598	1,410,080,770
11		048 HHS: ELDERLY - ADULT SERVICES	24,048,431	28,042,401	25,682,550	390,025	26,072,575	25,705,621	390,025	26,095,646
12		049 HHS:DIV OF COMM BASED CARE SVC	10,942,809	18,379,729	2,153,182	0	2,153,182	0	0	0
13		090 HHS: DIVISION OF PUBLIC HEALTH	78,841,083	97,918,679	102,807,339	616,704	103,424,043	102,619,917	626,184	103,246,101
14		091 HHS: GLENCLIFF HOME FOR ELDER	13,713,292	16,060,361	15,805,939	0	15,805,939	15,935,629	0	15,935,629
15		092 HHS: BEHAVIORAL HEALTH DIV OF	40,113,717	50,589,418	62,851,426	8,070,479	70,921,905	63,160,011	8,075,306	71,235,317
16		093 HHS: DEVELOPMENTAL SERV DIV OF	298,556,640	324,686,224	354,417,254	11,057,291	365,474,545	366,108,437	11,057,291	377,165,728
17		094 HHS: NEW HAMPSHIRE HOSPITAL	58,522,388	70,770,586	74,479,350	0	74,479,350	76,115,731	0	76,115,731
18		095 HHS: COMMISSIONER	116,915,042	106,885,029	118,485,047	7,831,368	126,316,415	116,964,254	7,919,245	124,883,499
19	00095	095 - HEALTH AND HUMAN SVCS DEPT OF	2,193,894,379	2,252,714,930	2,441,411,137	43,173,307	2,484,584,444	2,455,542,688	45,226,724	2,500,769,412

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4									
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6									
7	DEPARTMENT	FY 2016 Actual	FY 2017 Adj Auth	FY 2018			FY 2019		
				EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request	EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request
8	00002 EXECUTIVE OFFICE	2,632,011	3,017,413	3,382,940	0	3,382,940	3,399,208	4,952	3,404,160
9	00003 INFORMATION TECHNOLOGY DEPT OF	266,223	304,123	642,024	0	642,024	1,255,661	0	1,255,661
10	00004 LEGISLATIVE BRANCH	14,740,205	17,392,392	17,392,392	0	17,392,392	17,392,392	0	17,392,392
11	00005 EXECUTIVE COUNCIL	219,730	239,616	246,626	0	246,626	247,576	0	247,576
12	00014 ADMINISTRATIVE SERV DEPT OF	52,857,079	56,156,244	66,747,535	959,740	67,707,275	71,347,549	1,173,839	72,521,388
13	00021 OFFICE OF PROFESSIONAL LICENSURE AND	6,041,970	6,891,664	7,523,797	0	7,523,797	7,548,937	0	7,548,937
14	00030 BOXING AND WRESTLING COMM	3,636	3,739	5,458	0	5,458	5,458	0	5,458
15	00032 SECRETARY OF STATE	1,714,725	1,672,728	1,988,437	0	1,988,437	2,028,972	0	2,028,972
16	00034 CULTURAL RESOURCES DEPT OF	2,621,599	2,911,224	3,212,737	0	3,212,737	3,216,506	0	3,216,506
17	00038 TREASURY DEPT OF	162,448,502	167,853,934	167,861,180	25,233,054	193,094,234	178,375,485	25,218,754	203,594,239
18	00084 REVENUE ADMINISTRATION DEPT OF	16,579,675	18,012,997	18,013,028	0	18,013,028	18,406,795	0	18,406,795
19	00089 TAX - LAND APPEALS BOARD OF	744,494	796,637	855,976	0	855,976	856,097	0	856,097
20	01 - GENERAL GOVERNMENT	260,869,849	275,252,711	287,872,130	26,192,794	314,064,924	304,080,636	26,397,545	330,478,181
21	00007 JUDICIAL COUNCIL	26,151,897	26,516,906	27,486,782	1,096,589	28,583,371	27,494,705	2,122,047	29,616,752
22	00010 JUDICIAL BRANCH	74,288,536	79,900,926	84,682,591	0	84,682,591	86,055,966	0	86,055,966
23	00012 ADJUTANT GENERAL	3,170,114	3,837,872	4,097,905	99,007	4,196,912	4,163,603	131,897	4,295,500
24	00018 AGRICULTURE DEPT OF	2,255,931	3,030,583	3,515,045	2,131,541	5,646,586	3,575,046	2,144,545	5,719,591
25	00020 JUSTICE DEPARTMENT	10,327,893	9,622,597	10,165,803	800,000	10,965,803	10,163,334	800,000	10,963,334
26	00023 SAFETY DEPT OF	23,382,110	30,323,231	37,855,164	0	37,855,164	38,396,502	0	38,396,502
27	00046 CORRECTIONS DEPT OF	106,871,807	112,197,367	122,488,107	0	122,488,107	122,608,627	1,767,796	124,376,423
28	00073 PUBLIC EMPLOYEES LABOR RLTN BD	405,532	444,294	447,195	0	447,195	454,231	0	454,231
29	00076 HUMAN RIGHTS COMMISSION	474,489	532,913	540,537	109,556	650,093	543,132	111,659	654,791
30	02 - ADMIN OF JUSTICE AND PUBLIC PRTN	247,328,309	266,406,689	291,279,129	4,236,693	295,515,822	293,455,146	7,077,944	300,533,090
31	00035 RESOURCES - ECON DEVEL DEPT OF	13,364,295	14,998,657	17,911,691	0	17,911,691	18,171,644	0	18,171,644
32	00037 COMM DEVELOPMENT FINANCE AUTH	170,604	170,604	173,163	0	173,163	173,163	0	173,163
33	00044 ENVIRONMENTAL SERV DEPT OF	16,537,223	18,359,031	19,564,811	1,114,346	20,679,157	18,665,627	1,114,346	19,779,973
34	00075 FISH AND GAME COMMISSION	50,000	50,000	2,500,190	0	2,500,190	2,504,473	0	2,504,473
35	03 - RESOURCE PROTECT & DEVELOPMT	30,122,122	33,578,292	40,149,855	1,114,346	41,264,201	39,514,907	1,114,346	40,629,253
36	00096 TRANSPORTATION DEPT OF	875,923	1,023,665	1,119,825	0	1,119,825	1,139,507	0	1,139,507
37	04 - TRANSPORTATION	875,923	1,023,665	1,119,825	0	1,119,825	1,139,507	0	1,139,507
38	00043 NH VETERANS HOME	14,101,189	16,517,457	16,332,800	300,000	16,632,800	16,703,658	50,000	16,753,658
39	00066 NH OFFICE OF VETERANS SERVICES	503,989	561,781	636,532	0	636,532	671,258	0	671,258
40	00095 HEALTH AND HUMAN SVCS DEPT OF	626,364,454	629,900,705	714,850,740	29,491,060	744,341,800	725,393,393	31,036,006	756,429,399
41	05 - HEALTH AND SOCIAL SERVICES	640,969,632	646,979,943	731,820,072	29,791,060	761,611,132	742,768,309	31,086,006	773,854,315
42	00050 UNIVERSITY OF NEW HAMPSHIRE	81,000,000	81,000,000	88,500,000	0	88,500,000	93,500,000	0	93,500,000
43	00056 EDUCATION DEPT OF	87,763,549	85,800,861	102,069,587	12,900,738	114,970,325	101,596,367	13,906,705	115,503,072
44	00058 COMM COLLEGE SYSTEM OF NH	42,500,000	43,775,000	49,250,000	0	49,250,000	52,500,000	0	52,500,000
45	00087 POLICE STDS - TRAINING COUNCIL	0	1,267,760	3,592,809	0	3,592,809	3,624,621	0	3,624,621
46	06 - EDUCATION	211,263,549	211,843,621	243,412,396	12,900,738	256,313,134	251,220,988	13,906,705	265,127,693
47	STATE TOTAL	1,391,429,384	1,435,084,921	1,595,653,407	74,235,631	1,669,889,038	1,632,179,493	79,582,546	1,711,762,039

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5										
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7		DEPARTMENT - AGENCY	FY 2016 Actual	FY 2017 Adj Auth	FY 2018			FY 2019		
					EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request	EFFICIENCY BUDGET	ADDL PRIORITIZED NEEDS	Request
8	00095	042 HHS: HUMAN SERVICES	81,226,427	83,154,920	88,203,016	2,263,465	90,466,481	89,523,141	2,283,754	91,806,895
9		045 HHS: TRANSITIONAL ASSISTANCE	42,571,365	45,983,660	44,338,882	257,062	44,595,944	44,392,988	264,870	44,657,858
10		047 HHS:OFC OF MEDICAID & BUS PLCY	239,487,514	214,490,888	270,392,736	6,952,799	277,345,535	273,003,015	8,402,799	281,405,814
11		048 HHS: ELDERLY - ADULT SERVICES	11,242,512	13,831,126	12,255,093	390,025	12,645,118	12,265,514	390,025	12,655,539
12		049 HHS:DIV OF COMM BASED CARE SVC	7,258,196	0	0	0	0	0	0	0
13		090 HHS: DIVISION OF PUBLIC HEALTH	13,764,601	15,396,107	16,470,540	616,704	17,087,244	16,785,117	626,184	17,411,301
14		091 HHS: GLENCLIFF HOME FOR ELDER	5,801,904	7,515,777	7,702,046	0	7,702,046	7,709,528	0	7,709,528
15		092 HHS: BEHAVIORAL HEALTH DIV OF	18,671,758	23,267,054	23,694,337	8,070,479	31,764,816	23,761,644	8,075,306	31,836,950
16		093 HHS: DEVELOPMENTAL SERV DIV OF	138,314,133	147,838,309	162,873,796	6,371,083	169,244,879	168,758,481	6,371,083	175,129,564
17		094 HHS: NEW HAMPSHIRE HOSPITAL	18,583,902	27,947,512	32,451,771	0	32,451,771	32,552,551	0	32,552,551
18		095 HHS: COMMISSIONER	49,442,142	50,475,352	56,468,523	4,569,443	61,037,966	56,641,414	4,621,985	61,263,399
19	00095	095 - HEALTH AND HUMAN SVCS DEPT OF	626,364,454	629,900,705	714,850,740	29,491,060	744,341,800	725,393,393	31,036,006	756,429,399