

Governor Hassan's Proposed FY 2014-2015 Budget

In submitting her proposed fiscal year 2014-2015 budget to the Legislature in February, Governor Maggie Hassan described it as one that “begins rebuilding” from the steep cuts in spending adopted during previous budget debates. The description is apt, for while the Governor’s budget would significantly improve funding for some critical priorities, such as higher education and mental health services, it falls short in restoring support to other areas central to the quality of life in New Hampshire and to economic security for its residents, such as aid to cities and towns or safety net programs.

All told, Governor Hassan’s budget would spend \$4.7 billion over the next two years through the state’s General and Education Funds. While that sum represents an increase of \$240 million – or 5.4 percent – over what the state is expected to spend through those funds for similar purposes in the current FY 2012-2013 biennium, it is still roughly \$308 million below what the Legislature appropriated for FY 2010-11, even without accounting for inflation.ⁱ The trend in total fund spending – spending that encompasses not simply the General and Education Funds, but also the Highway and Fish & Game Funds as well as aid from the federal government – is similar. Under the Governor’s budget, total fund spending in FY 2014-15 would climb by slightly more than \$1 billion – to \$11.1 billion from \$10.1 billion – relative to actual and authorized expenditures for the current biennium. Nevertheless, it would remain \$466 million – or 4.0 percent – below what policymakers appropriated in FY 2010-11.

In many ways, the recommendations contained in the Governor’s proposed budget reflect the constraints imposed by a precipitous decline in revenue since the start of the 2007-2009 recession. Between FY 2008 – the start of the national recession – and FY 2012 – the most recently completed fiscal year – revenue in the state’s General & Education Funds declined by roughly \$320 million after adjusting for inflation, a nearly 13 percent drop. What’s more, due to long-standing structural problems with New Hampshire’s tax system, the continuation of a relatively tentative economic recovery, and the legacy of tax cuts enacted during the previous legislative session, General and Education Fund revenue – exclusive of the Medicaid Enhancement Tax – is projected to rise by only \$129 million or 3 percent between FY 2012-13 and FY 2014-15. To ensure that New Hampshire is able to finance public services important to citizens and businesses alike even in the face of such trends, the Governor’s budget calls for a number of policy changes that, taken together, would generate more than \$100 million in additional revenue over the coming biennium.

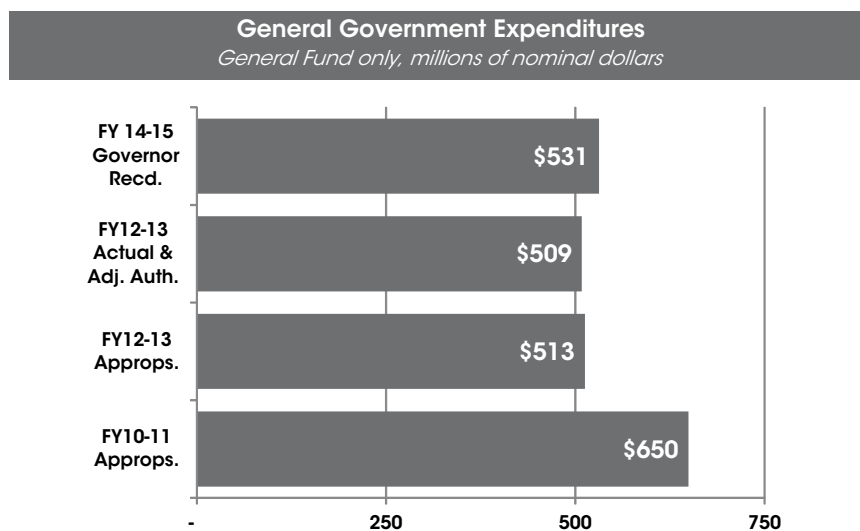
The remainder of this Budget Brief examines Governor Hassan’s proposed appropriations and recommended policy changes in more detail.

Proposed Appropriations

General Government

Under the Governor's proposed budget, General Fund appropriations for general government – a category that includes funding for the Governor's own office, the Legislature, the Department of Revenue Administration, and the State Treasury – would amount to \$531 million for FY 14-15, an increase of 4.5 percent over anticipated spending levels for FY12-13 and 3.6 percent above initial appropriations for this biennium.

Among the notable changes within this category, the amount of General Funds flowing to the Department of the Treasury would rise by \$22.6 million – or just over 7 percent – in FY 14-15, when compared to actual and adjusted authorized



expenditures for FY 12-13. An \$18.8 million increase in General Fund debt service, both for state capital projects and for the University System's Knowledge Economy Education Plan (KEEP), accounts for the bulk of the difference in spending within the Treasury.

A \$5 million jump in the amount of Meals & Rooms tax revenue returned to

municipalities comprises much of the remaining General Fund spending increase. Prior to FY 2009, the amount of Meals & Rooms tax revenue to be shared with cities and towns was governed by a formula written into law; since then, however, that sum has been capped at \$58.8 million annually. Governor Hassan's budget would keep the distribution at that limit in FY 2014, but would return to allowing the statutory formula to determine how much of this revenue is shared in FY 2015. Given the particulars of that formula and anticipated growth in Meals & Rooms revenue overall, the Governor's budget specifies that \$63.8 million will be returned to cities and towns in the second year of biennium. Still, the version of the budget put forward by Governor Hassan would continue the recent practice of suspending another, separate, and larger revenue sharing program with municipalities. Cities and towns had counted on that program for \$25.2 million collectively each year from FY 2000 through FY 2009, but the program has been on hold since then.

Administration of Justice & Public Protection

As its name suggests, this budgetary category encompasses a range of commissions, departments, and agencies devoted to ensuring the safety of New Hampshire’s residents and to protecting them in their workplaces, in their homes, or on the state’s roadways, including the Departments of Agriculture, Justice, Safety, Labor, and Corrections as well as the state’s court system.

General Fund appropriations for the Administration of Justice and Public Protection would total \$442 million if Governor Hassan’s proposed budget were enacted into law. This sum, while \$23 million above the amount New Hampshire is expected to spend in FY 2012-2013, remains \$13 to \$19 million below what was originally appropriated for such purposes in each of the last two budget cycles.

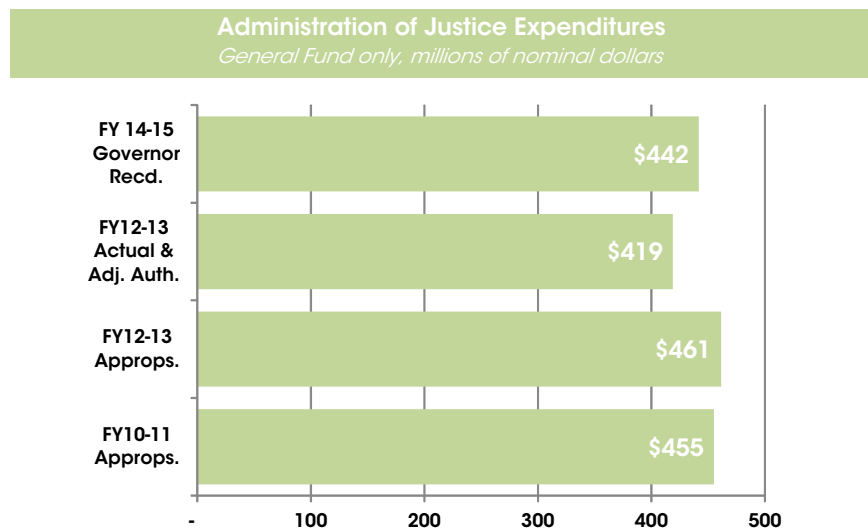
The judiciary, the Department of Justice, and the Department of Corrections would experience the largest dollar increases within this category under the Governor’s proposed budget, as she recommends raising

General Fund support for these areas above expected expenditures by \$15.5 million, \$2.0 million, and \$3.2 million, respectively. In each of these three cases, however, the Governor’s recommended level of General Fund support would stay below what was originally appropriated for FY 12-13.

Such changes would come at a critical time for New Hampshire’s legal system. A recent report from the New Hampshire Access to Justice Commission found that, in 2010, approximately 149,000 low-income residents had legal needs, yet, only 8,403 civil cases were able to access some form of assistance from legal services organizations.ⁱⁱ A companion study emphasizes how important such services can be, not just for specific families but also for reducing the responsibilities of state and local authorities, since they enable low-income people in New Hampshire to access child support payments and federal benefits such as Social Security.ⁱⁱⁱ

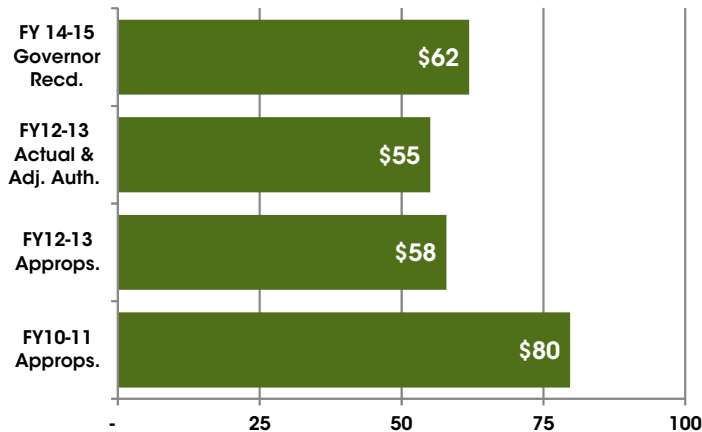
Resource Protection & Development

General Fund support for Resource Protection and Development would climb by 12.5 percent or \$6.9 million, relative to actual and authorized spending levels for FY 2012-13, if Governor Hassan’s proposed budget were to become law. The Department of



Environmental Services, which accounts for just over half of the funds in this budget category, would experience an increase of \$2.7 million in FY 2014-15, compared to currently anticipated spending levels. Approximately \$1.6 million of this increase is due to dam operations moving into the General Fund.

Resource Protection & Development Expenditures
General Fund only, millions of nominal dollars

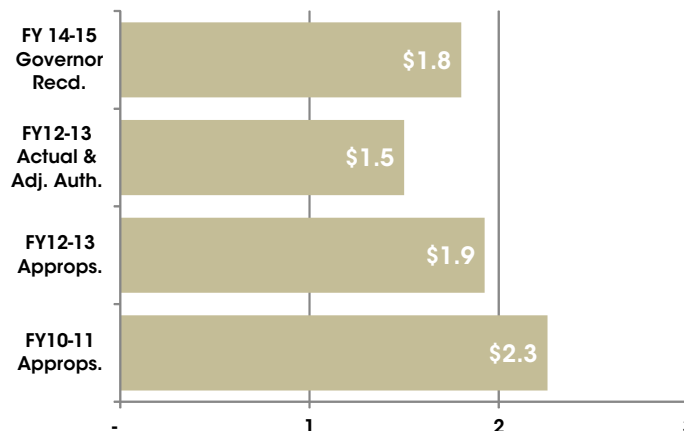


The Department of Resources and Economic Development, which accounts for most of the remaining funds in this budget category, would receive \$2.7 million in additional General Fund support under the Governor’s budget. Much of that sum would be devoted to enhanced travel and tourism promotion in the state.

Transportation

Within New Hampshire’s budget, virtually all support for transportation programs and services comes from sources other than the General Fund. In fact, of the \$1.1 billion in total funds Governor Hassan’s budget would allocate for such purposes in FY 2014-2015, just \$1.8 million would derive from the General Fund. Rather, the state’s Highway and Turnpike funds, as well as federal funds, constitute the principal means by which New Hampshire maintains the roads, bridges, and other structures and facilities that enable residents, visitors, and commercial enterprises get from one place to another.

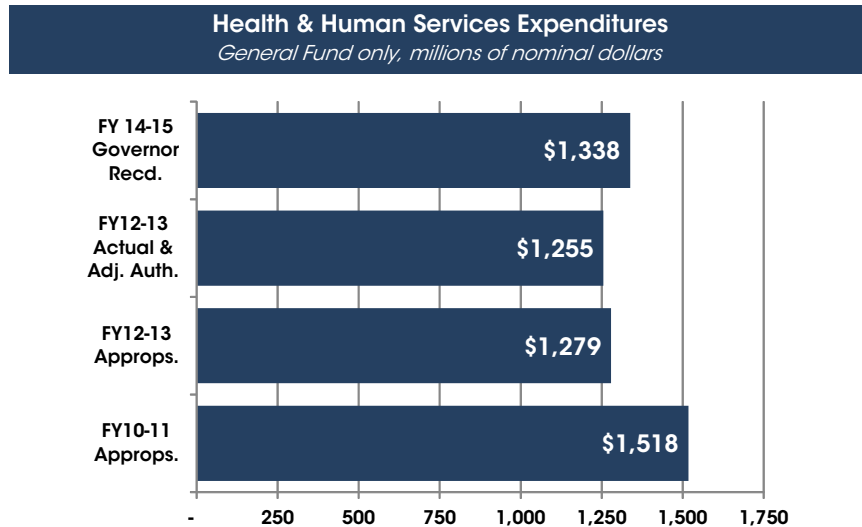
Transportation Expenditures
General Fund only, millions of nominal dollars



Nevertheless, the \$1.8 million Governor Hassan’s budget would appropriate from the General Fund for transportation in FY 2014-15 represents a jump of about \$300,000 from what the state is expected to dedicate to this category in FY 2012-13. Those funds would accrue largely to the Division of Aeronautics, Rail, and Transit.

Health and Human Services

General Fund support for health and human services would be \$1.34 billion if Governor Hassan’s proposed budget were enacted into law. This sum, while \$83 million more than what the state is expected to spend in this area in FY 2012-13, remains \$180



million or 12 percent below what was originally appropriated in FY 2010-11. As part of the overall increase, the Governor has proposed a number of significant health and human service initiatives and restorations within her budget, several of which are highlighted below.

Medicaid Expansion and Medicaid Managed Care

The Governor’s budget includes a commitment to moving forward with extending Medicaid coverage to adults, aged 19 to 64 with incomes below 138 percent of the federal poverty line, under the Affordable Care Act (ACA). In particular, the version of HB 2 put forward by the Governor directs the Commissioner of the Department of Health and Human Services (DHHS) to take the administrative actions necessary to expand coverage in this fashion.

Testimony from DHHS officials before the House Finance Committee indicates that the total fund cost for the FY 2014-15 biennium for achieving these ends would be about \$323 million, assuming that 35,000 newly eligible individuals enroll in Medicaid between January 1, 2014 and June 30, 2015.^{iv} Of this total cost, the Governor’s budget recommendations include a General Fund appropriation of \$3.6 million for associated administrative expenses, but do not reflect any of the federal funds the state would receive to cover the costs of newly eligible enrollees. (The federal government will pay 100 percent of all other costs for covering the new Medicaid population in calendar years 2014-2016.) Still, the Governor’s budget does contain an Affordable Care Act line item through which federal payments for the newly eligible would be reflected should the state move forward with the Medicaid expansion option.

The Governor’s budget plan also proposes to end the Breast and Cervical Cancer eligibility pathway to Medicaid, but only in the event that the state chooses to accept

the federal dollars available to extend Medicaid coverage to low-income adults in New Hampshire. This eligibility change is projected to reduce Medicaid General Fund costs by an additional \$3 million over the biennium.

In addition, the Governor's proposed budget assumes that Medicaid managed care, enacted into law in 2011, will begin July 1, 2013. It assumes that long-term care services will be incorporated into the managed care system beginning July of 2014 (a change commonly referred to as "Step 2"). Although the Governor's budget was built reflecting the current fee-for-service reimbursement system in Medicaid, it does contain a managed care line item into which any related provider payments would be transferred. The projected funding for the Medicaid managed care initiative could be as much as \$901 million for FY14 and \$946 million for FY15. These projections include provider payments for short-term and long-term care services for most of the Medicaid population as well as the costs of actuarial analyses and enrollment broker services related to the managed care initiative. The budget also reflects savings in provider payments of \$2.9 million in FY 14 and \$20 million in FY 15 attributed to efficiencies produced by managed care.

Restoring Funding for Developmentally Disabled and Acquired Brain Disorder Waitlist Services

Over the FY14-15 biennium, the Governor's budget would restore approximately \$21 million in General Funds intended to reduce the amount of time individuals must wait to receive services from the Bureau of Developmental Services. Waitlist funding historically reduced the number of days individuals must wait to receive services, including programs designed to allow their parents or family members to continue to work, from as many as 228 days to as few as 17. As of December 2010, the average time spent on the wait list was 32 days. However, the waitlist was not fully funded in the FY 2012 -2013 budget. As a result, the average amount of time on the waitlist increased to an average of 148 days for 190 people as of December 31, 2012.

Mental Health System

The Governor has proposed restoring \$21 million in General Funds to the mental health system. These dollars are meant to begin to rebuild the infrastructure of New Hampshire's mental health system by increasing the number of available mental health beds in community-based settings, improving funding for peer support services, and bolstering a housing subsidy program for people with severe mental illness who are homeless or at risk of homelessness. These funds also provide additional funding for more Assertive Community Treat or ACT teams. ACT is a service-delivery model that provides integrated, comprehensive, locally-based treatment to people with serious and persistent mental illnesses through a team of providers.

Restoring Funding for the Uncompensated Care Pool

The Governor's budget seeks to increase the General Fund dollars that would be available to distribute through the uncompensated care pool to all hospitals by roughly \$140 million over the course of the coming biennium, a 75 percent increase

over funds appropriated for the same purpose in the current biennium. As specified in the Governor's budget plan, this distribution of uncompensated care funding would first allocate \$81.7 million to Medicaid provider payments in each fiscal year and would then make deposits – amounting to \$65.8 million in FY 14 and \$55.8 million in FY 15 – into the General Fund. It would then provide a combined total of \$83 million in FY14 and \$111 million in FY 15 to New Hampshire's critical and non-critical access hospitals.

However, given recent trends in collections of the Medicaid Enhancement Tax (MET) – the state's source of funding for the uncompensated care pool – it is reasonable to expect that the state's hospitals may not receive the full amount of support anticipated in the Governor's budget. The Governor's budget projects that gross MET revenue will grow 8 percent annually from the level of revenue it was originally expected to produce in FY 2013 – \$213 million.^v Based on that projection, the Governor's budget forecast MET collections of \$230 million in FY 2014 and \$248 million in FY 2015. However, FY13 MET collections are about 20 percent below projected levels for FY 2013. Consequently, the forecast for FY 2014-15 will likely need to be adjusted downward, which will in turn affect the amount of funds available for distribution in the uncompensated care pool to the state's hospitals.

Restoring Funding for CHINS

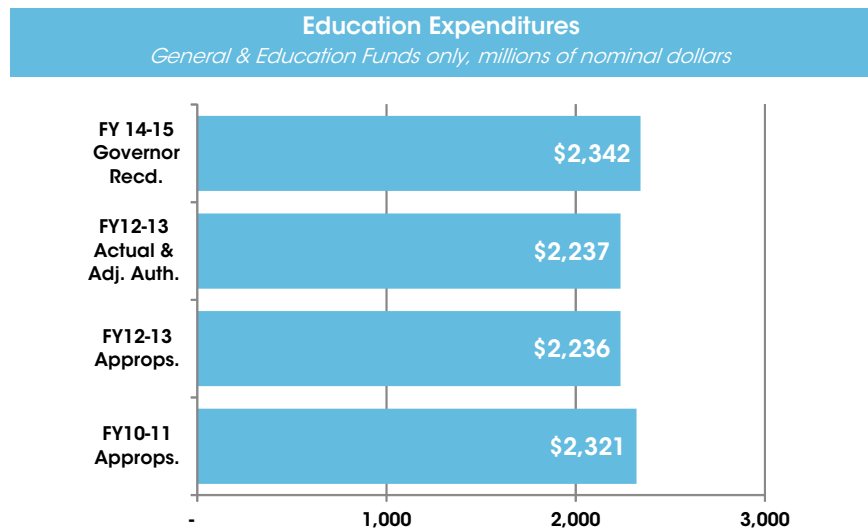
The Governor's FY14-15 budget plan would restore \$7.2 million in General Funds for the child in need of services (CHINS) program and would reinstate some of the statute that created the program. CHINS historically provided a court-ordered process through which youth could be ordered to receive – and were provided – treatment, care, guidance counseling and rehabilitation to help them overcome difficulties that if untreated, could lead to being charged with violations of the law as a minor. The FY12-13 budget dramatically reduced funding for the program and repealed statutory language related to it. Such changes put more pressure on families, local law enforcement, and schools to maintain a safe setting for all young people in the community. Public testimony by state officials confirmed that 20-35 percent of the children formerly served through CHINS came back to the Department of Children, Youth, and Families through delinquency or neglect-related matters in the intervening months.

Education

Under the budget proposed by Governor Hassan, outlays for education – from kindergarten through college and on to adult education and vocational rehabilitation – would total \$2.34 billion over the FY 2014-2015 biennium. This amount would be \$105 million – or 4.7 percent – more than the state expects to spend through its General and Education Funds for such purposes in the current FY 2012-13 biennium.

Increases in funding for the state's university and community college systems comprise the vast majority of that \$105 million difference. General Fund support for the University System of New Hampshire, which includes the University of New Hampshire, Plymouth

State University, Keene State College, and Granite State College, would rise by \$69 million should the Governor’s recommendations be approved by the legislature, to \$151.9 million in FY14-15 from \$82.5 million in FY12-13. Still, even if such an increase were passed into law, appropriations for the University System would remain considerably lower than they were in the FY10-11 budget, which allocated \$197 million to the state’s public universities. Similarly, the Community College System, which consists of the state’s seven community colleges and their associated local academic centers, would see its funding climb by \$24.7 million, to \$76.9 million in the forthcoming biennium from \$52.2 million in the current one. In fact, a funding level of \$76.9 million would slightly exceed what the community college system received in appropriations under the FY10-11 budget.



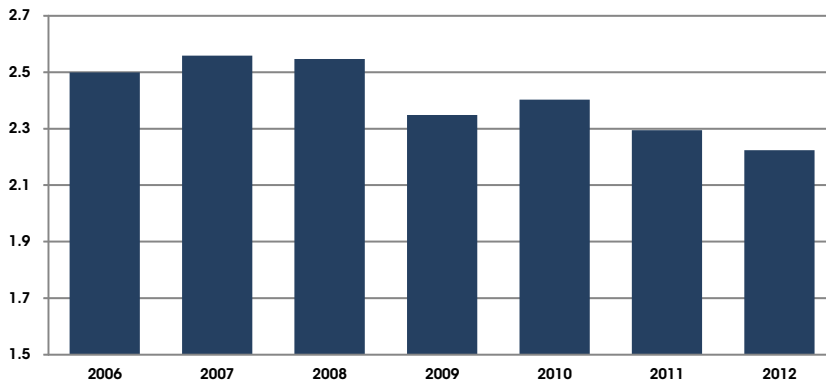
The Governor’s recommended expenditures from the state’s Education Fund would amount to roughly \$1.92 billion in FY 2014-2015, a figure that is nearly identical, in nominal terms, to FY12-13 and FY10-11 appropriations. Within such expenditures, education aid to cities and towns, as determined by the state’s adequacy formula, would fall by about \$10 million from current levels in the coming biennium, due to anticipated declines in enrollment. Assistance to charter schools would climb by \$23 million to \$42 million in FY14-15.

Revenue

The budget proposed by Governor Hassan recognizes the central role that declining state revenues have played in creating the recent budget crisis and in constraining the choices available to policymakers. Indeed, as the figure below illustrates, between FY 2008 – the start of the national recession – and FY 2012 – the most recently completed fiscal year – revenue in the state’s General & Education Funds declined by roughly \$320 million after adjusting for inflation, a nearly 13 percent drop. While the Governor’s proposed budget would not close this entire gap in the state’s ability to fund the public services families and businesses look to each day, it would make some progress in halting the downward slide of state revenue.

General & Education Fund Revenue Still Well Below Pre-Recession Levels

General & Education Fund Revenue, by fiscal year, millions of constant FY2013 dollars



All told, the Governor's budget anticipates that General & Education Fund revenue will amount to \$4.62 billion for FY 2014-2015, an increase of roughly \$273 million or 6.3 percent over the sum the state is expected to collect from comparable sources in the current biennium. (After accounting for inflation, the increase

amounts to slightly more than \$100 million or 2.4 percent.) That increase, in turn, arises both from baseline growth in existing sources of revenue and from policy changes that, on net, will generate additional revenue for these two funds.

With regard to baseline revenue growth, the Governor's budget incorporates the projections of the Consensus Revenue Estimation Panel, which she created via executive order on January 23 and charged with monitoring economic trends and providing periodic revenue estimates to the executive branch. The Panel forecast that General & Education Fund revenue, absent changes in law and excluding the Medicaid Enhancement Tax (MET), would reach \$4.36 billion in FY 2014-2015, some \$129 million or 3 percent higher than anticipated FY 2012-2013 levels. Of note, the Panel projected that the meals and rooms tax, the interest and dividends tax, and the real estate transfer tax would each experience growth of 4.5 percent or more in the upcoming biennium; taken together, these three taxes account for roughly one-fifth of all General & Education Fund revenue. Conversely, the Panel forecast that the combination of the state's two business levies – the Business Profits Tax (BPT) and Business Enterprise Tax (BET) – as well as the tobacco tax would rise by 0.5 percent or less in the new biennium. These taxes, in turn, comprise close to one-third of total General & Education Fund revenue.

To supplement baseline revenue, the Governor's budget includes a set of recommended changes in law that, in the aggregate, would yield another \$69 million in revenue in FY 2014-2015. Among those changes, Governor Hassan proposes:

- **Restoring audit and other positions at the Department of Revenue Administration**
 - In recent years, the Department of Revenue Administration has seen a sharp decline in personnel; based on testimony presented by the Department on February 19, its filled positions have fallen from 172 in FY 2011 to 114 at present. Moreover, the number of auditor positions has dropped from as many as 44 to as few as 16 over that span. According to the Department, the Governor's proposed FY 2014-2015 budget would permit it to return to 150 filled positions, a change that would, in turn, improve its capacity to enforce existing tax law and thus to collect

additional tax revenue. Consequently, the Governor's budget projects that staffing changes within the Department will produce \$8 million in additional revenue in FY 2014 and \$18 million in FY 2015.

- **Repealing or suspending several recent tax cuts** – Specifically, Governor Hassan recommends repealing the education tax credit program that was created last year and suspending the implementation of three other business tax cuts. Her budget would change the effective dates of:
 - an increase in the amount of net operating losses businesses are allowed to carry forward into future tax years from January 1, 2013 to January 1, 2014;
 - an increase in the threshold at which companies must begin to pay the business enterprise tax (BET) from December 31, 2013 to December 31, 2015, and;
 - an increase in the period of time during which companies may use the BET they have paid as a credit against any business profits tax (BPT) they may owe from July 1, 2014 to July 1, 2015.
- **Increasing the research & development tax credit and making it permanent** – At the same time that the Governor would have New Hampshire reconsider multiple business tax breaks, she would expand another. Her budget recommends that the existing research and development tax credit rise from \$1 million to \$2 million per year and that it be made permanent, rather than expiring, as scheduled, in 2015.
- **Raising the cigarette tax by 20 cents per pack** – The budget put forward by Governor Hassan would set New Hampshire's cigarette tax rate at \$1.98 per pack, effective July 1, 2013. At present, the rate is \$1.68 per pack, but, under current law, it is almost certain to rise to \$1.78 per pack on August 1, 2013.^{vi} The Governor's budget proposal anticipates that the difference between \$1.78 and \$1.98 per pack will yield \$20 million in revenue each year of the biennium.
- **Reducing the amount of General Fund revenue arising from the Medicaid Enhancement Tax (MET)** – While the Governor's budget plan would not make changes in the manner in which the Medicaid Enhancement Tax (MET) is levied, it would alter the way the funds it produces are distributed. In particular, it would reduce the share of those funds that flow into the General Fund, from an anticipated total of \$160.6 million in FY 2012-13 to a total of \$121.6 million in FY 2014-15, a difference of \$39 million.
- **Instituting Medicaid reforms** – Under current law, New Hampshire is slated to move to a system of managed care for its Medicaid program; the insurance premiums generated under that system are, in turn, subject to the state's insurance premium tax. In addition, as noted above, the Governor's budget calls for the expansion of Medicaid, under the Affordable Care Act, to cover individuals with incomes below 138 percent of the federal poverty line. The combination of these two developments would necessarily yield additional insurance premium tax revenue; more specifically, the Governor's budget predicts an increase in premium tax revenue of \$22.6 million in FY 2015 due to these factors.

Finally, as submitted to the legislature, the Governor's budget counts on the legalization of casino gambling in New Hampshire to produce \$40 million in license fee revenue in both FY 2014 and FY 2015. However, the Governor's budget does not include specific statutory language (for instance, in HB 2, the so-called "trailer bill") that would accomplish such an outcome. Rather, the budget plan anticipates action by the legislature to achieve that end. Should the legislature choose not to endorse casino gambling, then it would either have to turn to some other source of revenue in order to support the level of spending recommended by the Governor or appropriate \$80 million less for the coming biennium.

ⁱ As the Governor's budget would redirect the \$56 million in board and care revenue the state is expected to receive in FY2014-15 from unrestricted General Fund revenue to restricted revenue, prior year totals have been similarly adjusted for comparison purposes throughout this Budget Brief.

ⁱⁱ *The Justice Gap: A Study of the Legal Needs of New Hampshire's Low-Income Residents*, February 2013, available at http://www.courts.state.nh.us/access/2013_report/LEGAL_NEEDS_STUDY.pdf

ⁱⁱⁱ *The Economic Impact of Civil Legal Services in New Hampshire: Achieving Justice and Boosting the Economy*, February 2013, available at http://www.courts.state.nh.us/access/2013_report/Economic_Impact_Report.pdf

^{iv} Testimony of Kathleen A. Dunn, Associate Commissioner & State Medicaid Director, before House Finance Committee Division III, March 4, 2013

^v *Ibid.*

^{vi} Chapter 224 of the Acts of 2011, which reduced New Hampshire's cigarette tax rate from \$1.78 to \$1.68 per pack, included provisions to restore the rate to \$1.78 per pack if tobacco tax revenue collected over the FY 2012-2013 biennium did not exceed the amount of revenue collected from the same source during the FY 2010-2011 biennium. Through February 2013, tobacco tax collections for the current biennium are \$352.3 million; under the current revenue plan, they are expected to amount to \$72.2 million over the remainder of the biennium. Thus, to exceed the \$470.2 million collected in the 2010-2011 biennium, they would need to be 63% percent above expectations over the next four months.

General Fund Appropriated, Actual, and Recommended Expenditures, FY 2010 - FY 2015

All figures in nominal dollars

Change from to FY 14-15 Governor Recommended

Category / Department Name	FY 2010 - 2011 Enacted Appropriations	FY 2012-2013 Enacted Appropriations	FY 2012-2013 Actual & Adjusted Authorized Expenditures	FY 2014 -2015 Governor Recommended Appropriations	FY10-11 Enacted Appropriations		FY12-13 Enacted Appropriations		FY12-13 Actual & Adjusted Authorized Expenditures	
					Dollars	Percent	Dollars	Percent	Dollars	Percent
General Government	649,555,721	512,764,824	508,544,489	531,249,285	(118,306,436)	-18.2%	18,484,461	3.6%	22,704,796	4.5%
02 Executive Office	8,054,001	5,778,836	5,661,219	5,704,008	(2,349,993)	-29.2%	(74,828)	-1.3%	42,789	0.8%
03 Department of Information Technology	743,305	555,043	411,351	798,181	54,876	7.4%	243,138	43.8%	386,830	94.0%
04 Legislative Branch	31,828,664	31,828,664	29,942,875	31,828,682	18	0.0%	18	0.0%	1,885,807	6.3%
05 Executive Council	466,938	466,287	453,724	468,873	1,935	0.4%	2,586	0.6%	15,149	3.3%
14 Department of Administrative Services	131,503,224	113,172,801	110,929,433	110,977,928	(20,525,296)	-15.6%	(2,194,873)	-1.9%	48,495	0.0%
28 Real Estate Commission	1,025,557	816,935	875,346	788,393	(237,164)	-23.1%	(28,542)	-3.5%	(86,953)	-9.9%
29 Real Estate Appraiser Board	306,828	-	-	-	(306,828)	-100.0%	-	-	-	-
30 Boxing & Wrestling Commission	7,075	7,076	6,033	7,193	118	1.7%	117	1.7%	1,160	19.2%
31 Joint Board of Licensure & Certification	1,374,522	1,985,185	1,797,278	5,114,931	3,740,409	272.1%	3,129,746	157.7%	3,317,653	184.6%
32 Secretary of State	3,744,640	3,345,736	2,847,196	3,208,697	(535,943)	-14.3%	(137,039)	-4.1%	361,501	12.7%
33 Commission on the Status of Women	62,001	-	-	-	(62,001)	-100.0%	-	-	-	-
34 Department of Cultural Resources	7,984,368	6,342,117	5,056,507	5,262,938	(2,721,430)	-34.1%	(1,079,179)	-17.0%	206,431	4.1%
38 State Treasury	321,016,672	310,626,904	309,904,915	332,552,581	11,535,909	3.6%	21,925,677	7.1%	22,647,666	7.3%
39 Board of Manufactured Housing	42,000	-	-	-	(42,000)	-100.0%	-	-	-	-
51 Board of Accountancy	589,549	-	-	-	(589,549)	-100.0%	-	-	-	-
59 NH Retirement System	100,622,710	3,500,000	10,494,946	-	(100,622,710)	-100.0%	(3,500,000)	-100.0%	(10,494,946)	-100.0%
84 Department of Revenue Administration	38,210,016	32,724,358	28,623,584	32,946,113	(5,263,903)	-13.8%	221,755	0.7%	4,322,529	15.1%
89 Board of Tax and Land Appeals	1,904,701	1,614,882	1,540,082	1,590,767	(313,934)	-16.5%	(24,115)	-1.5%	50,685	3.3%
97 Developmental Disabilities Council	68,950	-	-	-	(68,950)	-100.0%	-	-	-	-
Administration of Justice & Public Protection	454,975,330	461,382,229	418,880,286	441,700,423	(13,274,907)	-2.9%	(19,681,806)	-4.3%	22,820,137	5.4%
07 Judicial Council	51,311,318	48,329,045	47,851,412	49,689,076	(1,622,242)	-3.2%	1,360,031	2.8%	1,837,664	3.8%
10 Judicial Branch	142,692,074	160,690,412	138,430,162	153,949,681	11,257,607	7.9%	(6,740,731)	-4.2%	15,519,519	11.2%
12 Adjutant General	8,420,014	6,832,850	6,650,535	7,404,792	(1,015,222)	-12.1%	571,942	8.4%	754,257	11.3%
18 Department of Agriculture	6,548,320	5,348,001	4,940,549	5,160,813	(1,387,507)	-21.2%	(187,188)	-3.5%	220,264	4.5%
20 Department of Justice	20,743,336	17,006,547	16,085,638	18,089,515	(2,653,821)	-12.8%	1,082,968	6.4%	2,003,877	12.5%
23 Department of Safety	4,310,142	4,079,428	3,964,837	3,079,275	(1,230,867)	-28.6%	(1,000,153)	-24.5%	(885,562)	-22.3%
26 Department of Labor	2,663,696	-	-	-	(2,663,696)	-100.0%	-	-	-	-
46 Department of Corrections	213,789,204	217,375,582	199,335,493	202,520,960	(11,268,244)	-5.3%	(14,854,622)	-6.8%	3,185,467	1.6%
73 Regulatory Boards and Commissions	917,263	795,821	744,712	801,866	(115,397)	-12.6%	6,045	0.8%	57,154	7.7%
76 Human Rights Commission	1,196,869	924,543	876,948	1,004,445	(192,424)	-16.1%	79,902	8.6%	127,497	14.5%
86 Racing and Charitable Gaming Commission	2,383,094	-	-	-	(2,383,094)	-100.0%	-	-	-	-
Resource Protection and Development	79,709,189	57,904,218	55,065,206	61,921,934	(17,787,255)	-22.3%	4,017,716	6.9%	6,856,728	12.5%
13 Pease Development Authority	-	-	1	-	-	-	-	-	-	-100.0%
35 Dept. of Resources & Economic Development	29,102,402	26,458,154	24,743,514	27,581,603	(1,520,799)	-5.2%	1,123,449	4.2%	2,838,089	11.5%
37 Community Development Finance Authority	359,931	342,000	342,000	359,100	(831)	-0.2%	17,100	5.0%	17,100	5.0%
44 Department of Environmental Services	50,146,856	31,004,064	29,879,691	32,585,231	(17,561,625)	-35.0%	1,581,167	5.1%	2,705,540	9.1%
75 Fish and Game Commission	100,000	100,000	100,000	1,396,000	1,296,000	1296.0%	1,296,000	1296.0%	1,296,000	1296.0%
Transportation	2,257,373	1,926,046	1,500,681	1,801,774	(455,599)	-20.2%	(124,272)	-6.5%	301,093	20.1%
96 Department of Transportation	2,257,373	1,926,046	1,500,681	1,801,774	(455,599)	-20.2%	(124,272)	-6.5%	301,093	20.1%
Health and Social Services	1,562,370,014	1,329,342,804	1,305,716,371	1,337,790,357	(224,579,657)	-14.4%	8,447,553	0.6%	32,073,986	2.5%
43 Veterans' Home	26,735,067	22,773,738	24,262,059	31,867,808	5,132,741	19.2%	9,094,070	39.9%	7,605,749	31.3%
66 Office of Veterans' Services	915,849	875,139	831,812	1,011,661	95,812	10.5%	136,522	15.6%	179,849	21.6%
74 HHS Attached Boards	8,178,130	7,899,385	7,213,120	8,568,071	389,941	4.8%	668,686	8.5%	1,354,951	18.8%
95 Department of Health and Human Services	1,526,540,968	1,297,794,542	1,273,409,380	1,296,342,817	(230,198,151)	-15.1%	(1,451,725)	-0.1%	22,933,437	1.8%
Education	406,292,259	324,220,884	324,229,271	422,071,546	15,779,287	3.9%	97,850,662	30.2%	97,842,275	30.2%
50 University System	197,000,000	82,517,300	82,517,300	151,925,277	(45,074,723)	-22.9%	69,407,977	84.1%	69,407,977	84.1%
56 Department of Education	125,169,823	188,796,410	187,957,519	193,249,723	68,079,900	54.4%	4,453,313	2.4%	5,292,204	2.8%
57 Postsecondary Education Commission	9,009,875	-	-	-	(9,009,875)	-100.0%	-	-	-	-
58 Community College System	73,915,187	52,144,135	52,152,618	76,896,546	2,981,359	4.0%	24,752,411	47.5%	24,743,928	47.4%
61 McAuliffe-Shepard Discovery Center	1,197,374	763,039	1,601,834	-	(1,197,374)	-100.0%	(763,039)	-100.0%	(1,601,834)	-100.0%
TOTALS	3,155,159,886	2,687,541,005	2,613,936,304	2,796,535,319	(358,624,567)	-11.4%	108,994,314	4.1%	182,599,015	7.0%

Sources: Ch. 143 of the Acts of 2009; Ch. 223 of the Acts of 2011; Governor's FY 2014 and FY 2015 Recommended Budget

Note: Enacted and recommended appropriations are exclusive of any lapses or 'back of the budget' changes; figures above have not been adjusted to reflect changes in the treatment of 'board & care' revenue