

June 13, 2013

The Senate's Proposed FY 2014-2015 Budget

In many respects, the version of the FY 2014-2015 budget approved by the Senate last week bears a strong resemblance to the one passed by the House of Representatives in April. For example, both plans would restore funds critical to New Hampshire's university and community college systems as well as to programs designed to serve the developmentally disabled and the mentally ill. What's more, the difference in General and Education Fund spending between the two is slight, amounting to just 0.8 percent in the aggregate. At \$4.59 billion over the next two years, net appropriations from these two main funds under the Senate's version of the budget would be \$36.4 million higher than the comparable sum under the House's approach.

Yet, key elements of the two chamber's budgets proposals differ significantly. Where the House would increase the tobacco tax and suspend several business tax cuts to help balance its version of the budget, the Senate would transfer \$41 million from a budget surplus it assumes will occur in FY 2013 to bring FY 14-15 revenues and expenditures into line. Further, while both versions of the budget depend to some extent on unspecified "back-of-the-budget" spending cuts to limit expenditures, the Senate would rely on them much more heavily. In particular, under the Senate's version of the budget, state agencies would be required to produce \$20 million in General Fund savings from reductions in personnel costs; it is expected that such a requirement would result in the loss of hundreds of positions across state government.

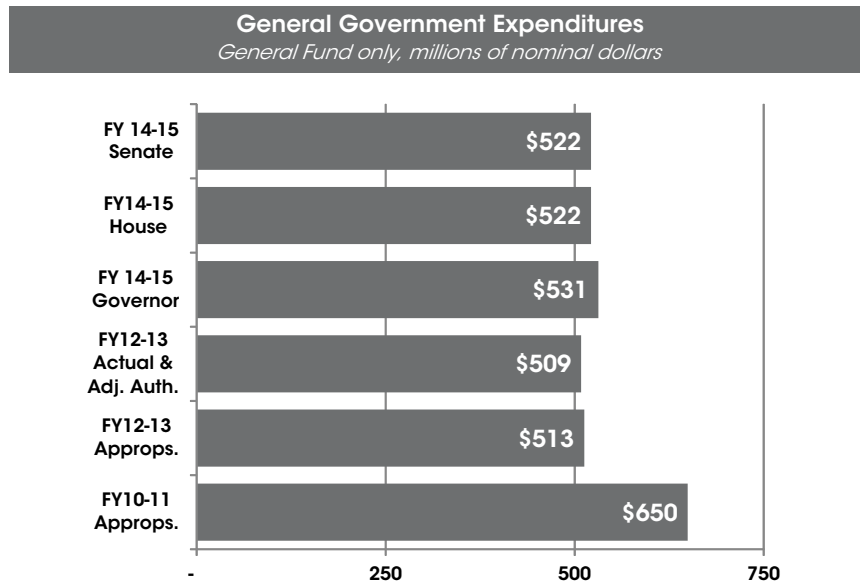
Perhaps the defining difference between the two plans lies in how each responds to the opportunity to accept federal funds to extend New Hampshire's Medicaid program and to reduce the ranks of the uninsured in the Granite State. The House included provisions in its budget that would have enabled New Hampshire to receive as much as \$2.5 billion in federal aid over the next seven years and to offer health insurance coverage to an additional 58,000 low-income residents. The Senate removed those provisions from its version of the budget and would instead create a commission to study the issue further.

The remainder of this Budget Brief provides additional details on the version of the budget approved by the Senate and on some of the central issues to be addressed in the upcoming Committee of Conference.

Proposed Appropriations

General Government

As adopted on June 6, the Senate's version of the FY 2014-2015 budget would appropriate \$521.7 million for general government purposes, a category of expenditures that includes the State Treasury, the Departments of Administrative Services and Revenue Administration, and the General Court itself.



This amount is, on net, nearly the same as the House's initial appropriation of \$521.6 million. The roughly \$161,000 disparity arises largely from the Senate's decision to remove about \$532,000 for the Governor's proposed Office of Innovation and Efficiency and to add \$620,000 for flood control programs within the Department of Revenue Administration (DRA). However, the

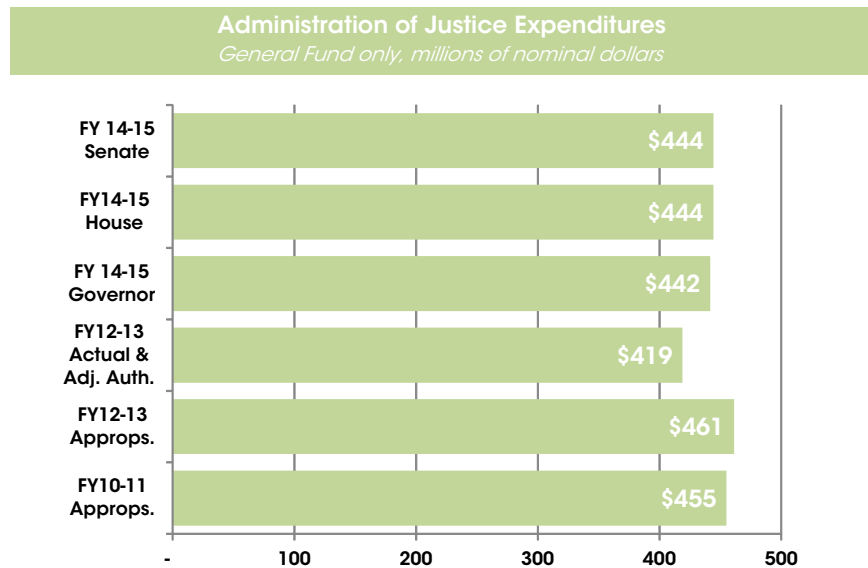
Senate also chose to lower its initial \$33.4 million General Fund appropriation for DRA by \$2 million via a so-called "back of the budget" reduction.

The Senate maintained, among other provisions found in the House's proposed budget, a \$5 million increase in the amount of Meals and Rooms tax revenue distributed to cities and towns across the state. Still, like the versions of the budget that preceded it, the Senate's version of the budget would not make any additional progress in restoring other forms of local aid, such as the \$25 million in annual general revenue sharing that has been suspended since 2009.

Administration of Justice & Public Protection

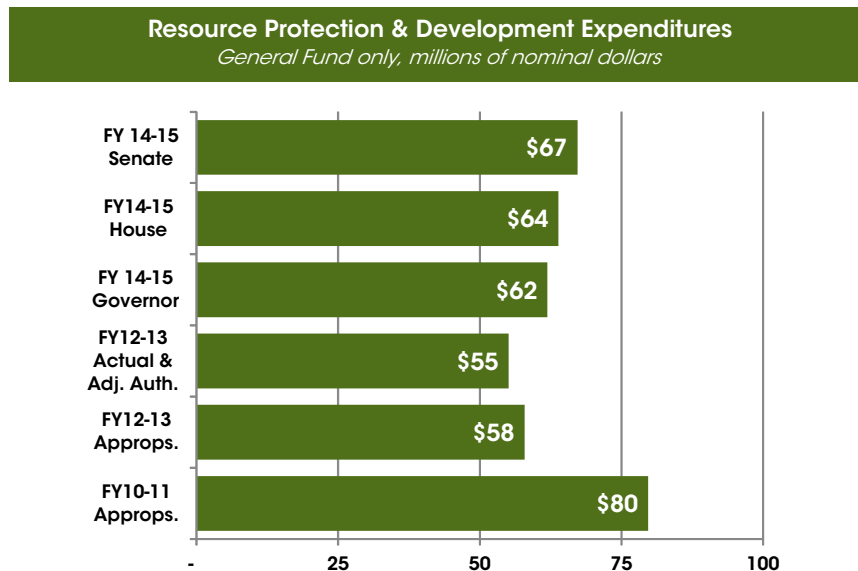
Under the Senate's version of the budget, initial General Fund appropriations for the Administration of Justice and Public Protection would total approximately \$444.3 million. As the name suggests, this budgetary category encompasses a range of departments and agencies devoted to ensuring the safety of New Hampshire's residents and to protecting them in their workplaces, in their homes, or on the state's roadways. As such, it includes the Departments of Agriculture, Justice, Safety, Labor, and Corrections as well as the state's court system.

Here too, the Senate's initial General Fund appropriation is quite similar to the House's. The exceptions are the removal, in the Senate's budget, of \$105,000 for staff at the Human Rights Commission and the inclusion of close to \$148,000 for a position within the Department of Agriculture to help mitigate the spread of the emerald ash borer, an invasive insect that threatens the ash trees that comprise 6 percent of the state's forests. Nevertheless, the Senate does impose a slightly larger "back of the budget" cut to the judicial branch than the House – \$10 million over the course of the biennium, rather than the \$9.6 million the House would require.



Thus, like the House's version of the budget, the Senate's spending plan would put General Fund support for the Administration of Justice and Public Protection nearly \$25 million above what the state expects to spend in this category in the current biennium, but leave it at least \$10 million lower than what had been appropriated for this category in each of the last two biennia.

Resource Protection & Development



In the aggregate, the Senate would provide \$3.8 million more in General Funds for Resource Protection and Development than the House. More specifically, if the Senate's version of the budget were enacted into law, the Department of Environmental Services would be able to provide municipalities with another \$4.5 million in grants for delayed and deferred

infrastructure projects, such as water and sewage systems. The House had appropriated \$1.9 million above the amount the Governor had recommended for this purpose; the Senate's appropriation would amount to a \$6.4 million increase. In addition, should the members of the Conference Committee agree with the Senate's position the Department of Resources and Economic Development (DRED) would receive an additional \$157,000 to support its efforts to halt the spread of the emerald ash borer.

All told then, the Senate would bring General Fund appropriations for Resource Protection and Development to \$67.3 million. While this is equivalent to a 22 percent increase over what New Hampshire will likely spend in this category in FY 2012-13 and a 16 percent rise from what was originally appropriated in that biennium, it is still about 16 percent below the Legislature had originally allocated in FY 2010-2011.

Transportation

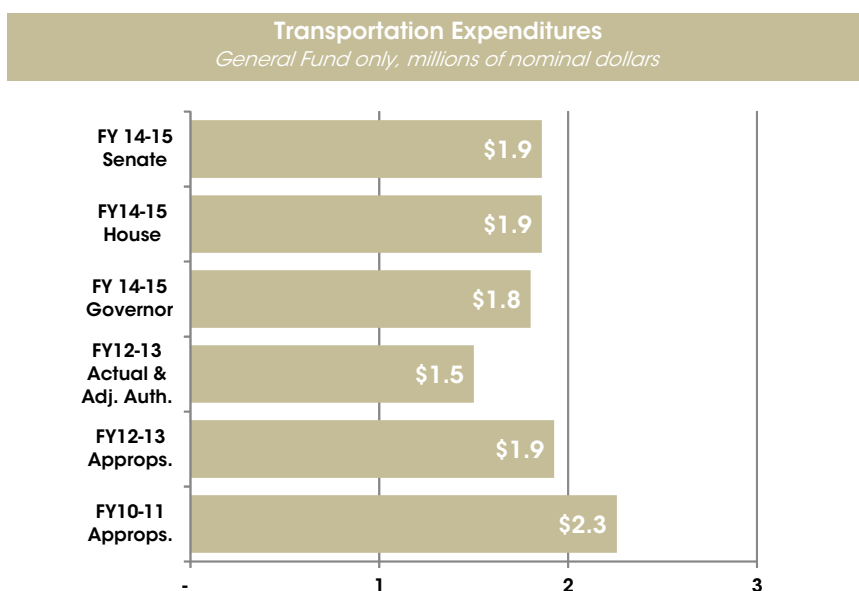
From the perspective of General Fund spending on transportation, the budget approved by the Senate is identical to that passed by the House. Both proposals would devote \$1.86 million in General Funds to the Department of Transportation – about \$360,000 more than the agency is expected to spend in the current biennium.

The additional funds would principally be used to bolster the Division of Aeronautics, Rail, and Transit.

However, from the standpoint of financing transportation programs and services generally, the Senate's version of the budget diverges markedly from the House's approach.

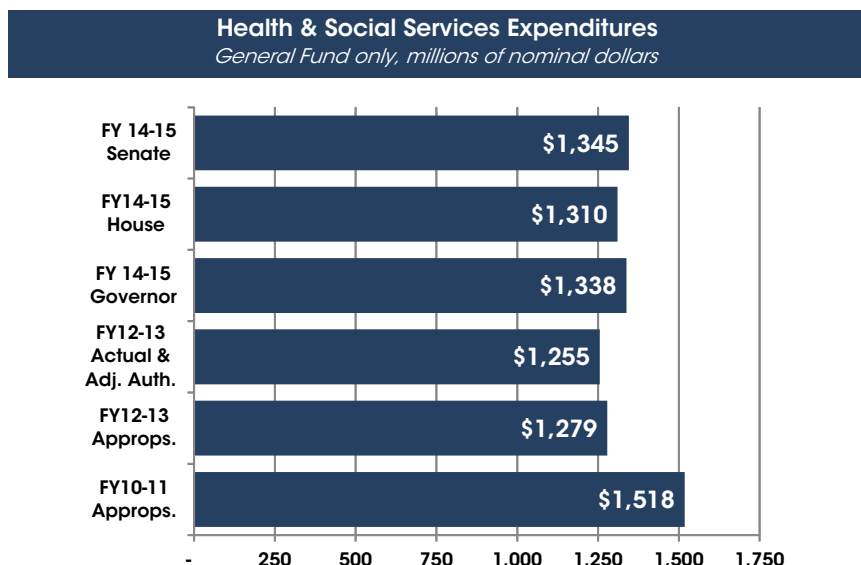
As adopted by the

House, the FY 14-15 budget contained provisions that would raise New Hampshire's gas tax from 18 cents per gallon to 30 cents per gallon by 2015 and would bring the tax on diesel fuel to that same rate by 2018. Such changes would generate close to \$90 million in additional revenue over the course of the next two years; that revenue, in turn, would accrue to the Highway Fund and would be devoted to "the construction, reconstruction, and maintenance of state and municipal roads and bridges." The Senate elected to remove those provisions, keeping the state's gas tax at the same level it has held for more than two decades.



Health and Social Services

The Senate has proposed General Fund appropriations for health and social services in the FY14-15 budget totaling \$1.345 billion, a \$35 million increase – or a 3 percent difference – from the House’s recommendations. Of note, the Senate’s General Fund appropriation for this category in the coming biennium is a 7 percent increase over actual and adjusted expenditures for FY12-13, but remains lower than FY 10-11 appropriations by 12 percent. While the Senate left undisturbed most of the programs



that have been subjected to several years of spending cuts, it would significantly change the distribution of uncompensated care funds. Moreover, the Senate has completely stripped provisions out of the budget that would have extended Medicaid coverage to low-income adults as made possible by the Affordable Care Act. The Senate opted instead to make the

process to change Medicaid eligibility more cumbersome than it currently is and to mandate another study of the effects of accepting federal dollars to reduce the number of uninsured in New Hampshire.

Change in Uncompensated Care Funds

The Senate would reduce the House’s FY14-15 General Fund budget recommendation for uncompensated care by \$87 million, from \$164 million to \$77 million. To provide hospitals with some financial relief for uncompensated care – losses related to care for the uninsured and for Medicaid members – New Hampshire participates in a federal matching program called the Disproportionate Share Hospital program (DSH). Through DSH, New Hampshire receives one dollar in federal funds for every dollar the state contributes toward hospitals’ uncompensated care costs. Excluding the current budget, over the last 10 years, the state has provided approximately \$150 million to \$250 million non-federal dollars for uncompensated care every biennium and has successfully drawn down an additional \$150 million to \$250 million in federal aid. Together, these funds are paid to the state’s hospitals. The DSH program historically had been funded by half of the revenues produced by the Medicaid Enhancement Tax (MET); the other half of the MET was traditionally deposited in the General Fund. The MET distribution changed dramatically in the FY12-13 budget, which sent only \$50 million of MET revenue to uncompensated care and only after appropriations were made for Medicaid provider payments and the General Fund.

The Senate's plan mirrors the House's with respect to the order in which funds from the MET would be distributed, prioritizing provider payments and General Fund contributions before funding uncompensated care for hospitals. In fact, the Senate would follow the same distribution schedule as the House for these first two categories, allocating \$81.7 million to Medicaid provider payments in FY14 and \$90.3 million in FY15. The next priority would be deposits – amounting to \$72.2 million in FY 14 and \$73.7 million in FY15 – in the General Fund.

The Senate significantly diverges from House at this juncture with respect to funding for uncompensated care payments for New Hampshire's hospitals. As adopted, the Senate's version of the budget assumes \$107 million fewer dollars in gross revenue from the MET than House's. (Those projections are more in line with recent MET collections, which are 20 percent below expectations.) Consequently, under the Senate's budget, the amount of MET-generated funds available for distribution in the uncompensated care pool to all of the state's hospitals falls from \$164 million to \$57 million. The Senate would provide \$20 million in additional General Funds to bring NH's share of the pool to \$77 million and the total funds available for uncompensated care payments to \$155 million. The Senate would then distribute \$101 million in FY14 and \$52 million in FY15 for uncompensated care payments. Under this approach, critical access hospitals would receive \$44 million in FY14 and \$48 million in FY15 for uncompensated care costs; non-critical access hospitals would receive \$57 million in FY14 but only \$4 million in FY15.

Medicaid Expansion

The Senate's budget strips out the House's commitment to moving forward with extending Medicaid coverage to low-income adults as permitted under the Affordable Care Act. It removes \$3.79 million in General Fund appropriations made to cover administrative costs related to the expansion and restores \$2 million in General Funds to the breast and cervical cancer eligibility pathway, savings that the House would have counted on in moving forward with the Medicaid expansion. However, the Senate maintained the separate Affordable Care Act line item that would ultimately reflect the federal funds New Hampshire will receive, should it approve the expansion.

In addition, the Senate eliminated the provision found in the House's version of HB 2, the so-called "trailer bill", that directs the Commissioner of Health and Human Services to take the administrative steps necessary to institute the expansion. The Senate included a new provision in HB 2 that would require any Medicaid eligibility change made in this biennium to receive the approval of three legislative committees as well as the Governor and Executive Council. The Senate also opted to create a study commission to study the potential ramifications of accepting federal funds to offer affordable health insurance to residents of New Hampshire, despite two studies commissioned by the state and released within the last nine months that directly and comprehensively address this issue.

Education

All told, the version of the budget approved by the Senate would appropriate \$2.34 billion from New Hampshire's General and Education Funds to the Department of Education, local adequacy aid, and public institutions of higher learning for FY 2014-15. This amount is approximately \$23 million – or about 1 percent – higher than the sum found in the House's budget and represents a rise of more than \$106 million – or about 4.8 percent – over actual and adjusted authorized expenditures for the current biennium.

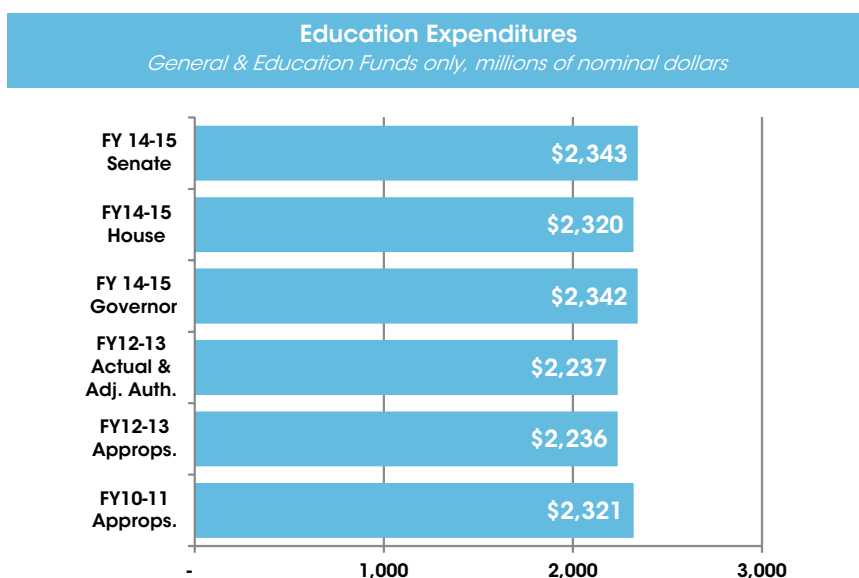
The increase over the appropriations levels contained in the House's spending plan principally stem from two sources. First, the Senate elected to end the diversion of close to \$19 million from the state's UNIQUE scholarship program to the University System of New Hampshire (USNH) and the Community College System of New Hampshire (CCSNH) and to make up the

difference with General Fund monies. As a result, the Senate's General Fund appropriation for USNH would reach \$153 million, \$70.5 million above the amount allocated for the current biennium, but still \$44 million – or 22 percent – less than what have been provided during FY 2010-11. Similarly, the Senate would dedicate \$82.5 million in General Funds to CCSNH, which is not only \$30.3 million higher than FY12-13 appropriations, but \$8.6 million above FY10-11 spending levels.

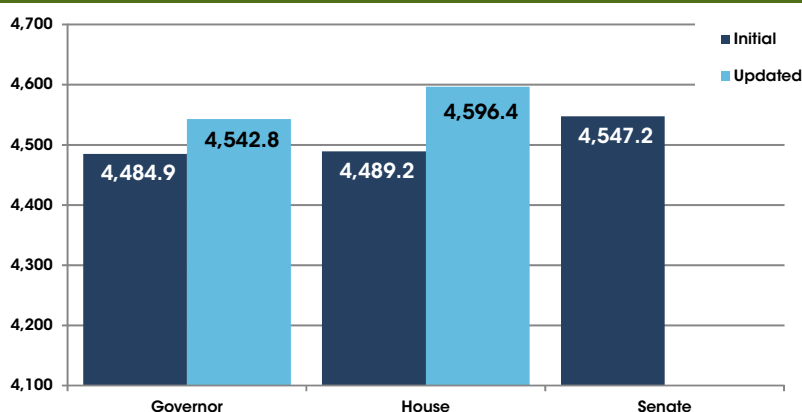
Second, if enacted into law, the Senate's version of the budget would provide a total of nearly \$3.5 million in additional charter school tuition through the Education Fund. According to the Office of the Legislative Budget Assistant, these monies would be sufficient to support four new charter schools over the course of the biennium; the House's budget did not provide such funds.

Revenue

The Senate assumes that, should its budget be enacted into law, General and Education Fund revenue will total \$4.547 billion during FY 2014-2015. It estimates that New Hampshire's existing tax and revenue system will yield slightly more than that amount and that policy changes contained in HB 2 will, on net, produce a small revenue loss over the period.¹



**With More Information on Current Collections,
House Now Sees Higher FY 2014-2015 Revenues**
Projected FY 2014-15 General and Education Fund revenue, in millions of dollars



Source: NHFPI calculations based on data from the Office of the Legislative Budget Assistant

In arriving at this revenue total, the Senate employed revenue projections that are similar, in the aggregate, to the latest set of estimates produced by Governor Hassan's Consensus Revenue Estimating Panel, but that are somewhat below the updated figures generated by the House Ways & Means Committee earlier this week, as the graph at

left illustrates. This gap between the two chambers arises almost entirely from four sources of revenue: the business profits tax (BPT), the business enterprise tax (BET), the meals & rooms tax, and the real estate transfer tax. In each case, both the House and the Senate assume that collections for these sources will be relatively similar in FY 2013; however, the House predicts that each source will grow more rapidly over the course of the biennium. For instance, the Senate forecasts a combined growth rate of 1.4 percent for the BPT/BET in FY 2014, followed by a 2.1 percent climb in FY 2015. The House, on the other hand, expects annual growth of 2.1 percent and 4.1 percent respectively in the BPT/BET.

	GOVERNOR	HOUSE	SENATE
Projected FY 14-15 General & Education Fund Revenue (baseline)	4,484.9	4,489.2	4,547.2
Recommended Policy Changes (with projected FY 2014-15 revenue impact)	132.5	64.4	(0.5)
DRA staffing changes	27.0	27.0	27.0
Move Board & Care revenue to restricted funds	(55.3)	(55.7)	(55.3)
Tobacco tax increase	60.0	60.0	20.0
Repeal, suspend, delay 2010-2011 tax cuts	12.0	12.0	-
Insurance premium tax revenue due to Medicaid expansion	5.8	5.8	-
LCHIP diversion	3.0	5.0	-
Legalization of casino gambling	80.0	-	-
Remove tipped wages from base of BET	-	-	<i>impact unknown</i>
Increase in R&D tax credit	-	(2.0)	(2.0)
Additional tobacco settlement payments	-	24.1	5.0
Other revenue changes	-	(11.8)	4.8
Projected FY14-2015 General & Education Fund Revenue	4,617.4	4,553.6	4,546.8

Source: NHFPI calculations based on LBAO data

The Senate also, for the most part, has elected not to adopt any changes in policy that would supplement baseline revenue, as the table above demonstrates. The Senate does assume, as the Governor and House did, that, in providing the Department of Revenue Administration with additional staffing resources, it will be able to better enforce existing tax law and thus collect an additional \$27 million over the biennium. However, the Senate struck provisions in the House's version of the budget that would have brought the cigarette tax to \$1.98 per pack, a change that would have generated \$40 million between FY14-15.ⁱ Likewise, it eliminated sections of the House's budget that would have suspended or delayed a handful of business tax cuts; the House had looked to those changes to yield \$12 million in the next two years. Instead, the Senate inserted a new business tax break into its version of the budget, one for which the fiscal impact is unknown. That is, the Senate's budget would remove tipped wages from the base of the business enterprise tax, thus lowering the tax liability of businesses, such as restaurants or hotels, that employ such workers.

While the Senate elected not to adopt permanent changes in law to generate additional revenue in FY 2014-15, it did choose to use a one-time source of revenue to help balance its books in the coming biennium. Due largely to more robust revenue collections in the current fiscal year – FY 2013 – the Senate assumes that the state will be able to carry forward about \$41 million in undesignated surplus into FY 2014-2015.

Summary

In the aggregate, the levels of spending approved by the House of Representatives and the Senate via their respective versions of the FY 2014-15 budget are relatively similar. The lower chamber would appropriate \$4.55 billion in General and Education Funds over the next two years; the upper body would provide \$4.59 billion.

Of course, while the House and Senate may arrive at destinations that are fairly close to one another, the paths they follow to get there are quite different. The House would generate close to \$50 million over the next two years by setting the cigarette tax rate at \$1.98 per pack and by suspending several business tax cuts. The Senate would forego those options and instead carve out a new exemption for tipped wages under the Business Enterprise Tax. Moreover, while both budgets rely on a variety of one-time sources of revenue, the Senate goes beyond the House and uses \$41 million of anticipated FY 2013 surplus to balance the FY 2014-15 budget. The Senate exceeds the House as well in its employment of "back of the budget" appropriations reductions, including one such provision that would force state agencies to cut personnel costs by \$20 million over the biennium, a mandate that would likely result in the loss of at least several hundred positions across state government.

These differences – plus the two chambers' opposing positions on accepting federal funds to extend the state's Medicaid program – mean that the members of the Conference Committee will be quite busy in the days ahead.

ⁱ During its consideration of HB1 and HB2, the Senate Finance Committee agreed to increase its estimate for the amount of revenue the real estate transfer tax will produce over the course of FY 2014 and FY 2015 by \$5 million. That additional revenue is included in the total amount of "baseline" revenue in this Brief.

ⁱⁱ The Senate does, like the Governor and House, anticipate that the scheduled return of the cigarette tax rate to \$1.78 per pack on August 1 will bring in \$20 million more in revenue in the coming biennium.

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

All figures in nominal dollars

							Change from to FY 14-15 Senate Passed							
							FY10-11 Enacted Appropriations		FY12-13 Enacted Appropriations		FY12-13 Actual & Adjusted Authorized Expenditures		FY 2014 -2015 House Passed	
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	FY 2014 -2015 House Passed Appropriations	FY 2014 -2015 Senate Passed Appropriations	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
General Government	649,555,721	512,764,824	508,544,489	531,249,285	521,603,750	521,764,341	(127,791,380)	-19.7%	8,999,517	1.8%	13,219,852	2.6%	160,591	0.0%
02 Executive Office	8,054,001	5,778,836	5,661,219	5,704,008	5,704,008	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	539,420	539,420	(203,885)	-27.4%	(15,623)	-2.8%	128,069	31.1%	-	-
04 Legislative Branch	31,828,664	31,828,664	29,942,875	31,828,682	32,373,030	32,373,030	544,366	1.7%	544,366	1.7%	2,430,155	8.1%	-	-
05 Executive Council	466,938	466,287	453,724	468,873	455,978	455,978	(10,960)	-2.3%	(10,309)	-2.2%	2,254	0.5%	-	-
14 Department of Administrative Services	131,503,224	113,172,801	110,929,433	110,977,928	110,815,977	110,283,280	(21,219,944)	-16.1%	(2,889,521)	-2.6%	(646,153)	-0.6%	(532,697)	-0.5%
28 Real Estate Commission	1,025,557	816,935	875,346	788,393	788,393	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	7,193	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	3,580,226	3,592,297	2,217,775	161.3%	1,607,112	81.0%	1,795,019	99.9%	12,071	0.3%
32 Secretary of State	3,744,640	3,345,736	2,847,196	3,208,697	3,208,697	3,269,868	(474,772)	-12.7%	(75,868)	-2.3%	422,672	14.8%	61,171	1.9%
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	5,262,938	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	324,519,581	324,519,581	3,502,909	1.1%	13,892,677	4.5%	14,614,666	4.7%	-	-
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	32,946,113	32,757,542	33,377,588	(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	32,757,542	33,377,588	(4,832,428)	-12.6%	653,230	2.0%	4,754,004	16.6%	620,046	1.9%
89 Board of Tax and Land Appeals	1,904,701	1,614,882	1,540,082	1,590,767	1,590,767	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	444,271,682	444,314,513	(10,660,817)	-2.3%	(17,067,716)	-3.7%	25,434,227	6.1%	42,831	0.0%
07 Judicial Council	51,311,318	48,329,045	47,851,412	49,689,076	50,289,076	50,289,076	(1,022,242)	-2.0%	1,960,031	4.1%	2,437,664	5.1%	-	-
10 Judicial Branch	142,692,074	160,690,412	138,430,162	153,949,681	153,949,681	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	7,522,649	7,522,649	(897,365)	-10.7%	689,799	10.1%	872,114	13.1%	-	-
18 Department of Agriculture	6,548,320	5,348,001	4,940,549	5,160,813	5,286,334	5,286,334	(1,261,986)	-19.3%	(61,667)	-1.2%	345,785	7.0%	147,651	2.9%
20 Department of Justice	20,743,336	17,006,547	16,085,638	18,089,515	18,188,557	18,188,557	(2,554,779)	-12.3%	1,182,010	7.0%	2,102,919	13.1%	-	-
23 Department of Safety	4,310,142	4,079,428	3,964,837	3,079,275	4,750,945	4,750,945	440,803	10.2%	671,517	16.5%	786,108	19.8%	-	-
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	202,520,960	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	801,866	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	1,109,265	1,004,445	(192,424)	-16.1%	79,902	8.6%	127,497	14.5%	(104,820)	-9.4%
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	63,866,075	67,249,809	(12,459,380)	-15.6%	9,345,591	16.1%	12,184,603	22.1%	3,383,734	5.3%
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	27,581,603	27,739,315	(1,363,087)	-4.7%	1,281,161	4.8%	2,995,801	12.1%	157,712	0.6%
37 Community Development Finance Authority	359,931	342,000	342,000	359,100	359,100	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	34,529,372	39,051,394	(11,095,462)	-22.1%	8,047,330	26.0%	9,171,703	30.7%	4,522,022	13.1%
75 Fish and Game Commission	100,000	100,000	100,000	1,396,000	1,396,000	100,000	-	0.0%	-	-	-	-	(1,296,000)	-92.8%
Transportation	2,257,373	1,926,046	1,500,681	1,801,774	1,861,063	1,861,063	(396,310)	-17.6%	(64,983)	-3.4%	360,382	24.0%	-	-
96 Department of Transportation	2,257,373	1,926,046	1,500,681	1,801,774	1,861,063	1,861,063	(396,310)	-17.6%	(64,983)	-3.4%	360,382	24.0%	-	-
Health and Social Services	1,562,370,014	1,329,342,804	1,305,716,371	1,337,790,357	1,310,216,024	1,345,179,040	(217,190,974)	-13.9%	15,836,236	1.2%	39,462,669	3.0%	34,963,016	2.7%
43 Veterans' Home	26,735,067	22,773,738	24,262,059	31,867,808	31,867,808	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	1,011,661	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	8,864,123	8,864,123	685,993	8.4%	964,738	12.2%	1,651,003	22.9%	-	-
95 Department of Health and Human Services	1,526,540,968	1,297,794,542	1,273,409,380	1,296,342,817	1,268,472,432	1,303,435,448	(223,105,520)	-14.6%	5,640,906	0.4%	30,026,068	2.4%	34,963,016	2.8%
Education	406,292,259	324,220,884	324,229,271	422,071,546	402,871,546	422,020,723	15,728,464	3.9%	97,799,839	30.2%	97,791,452	30.2%	19,149,177	4.8%
50 University System	197,000,000	82,517,300	82,517,300	151,925,277	139,925,277	153,000,000	(44,000,000)	-22.3%	70,482,700	85.4%	70,482,700	85.4%	13,074,723	9.3%
56 Department of Education	125,169,823	188,796,410	187,957,519	193,249,723	186,049,723	186,520,723	61,350,900	49.0%	(2,275,687)	-1.2%	(1,436,796)	-0.8%	471,000	0.3%
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	76,896,546	82,500,000	8,584,813	11.6%	30,355,865	58.2%	30,347,382	58.2%	5,603,454	7.3%
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	2,744,690,140	2,802,389,489	(352,770,397)	-11.2%	114,848,484	4.3%	188,453,185	7.2%	57,699,349	2.1%

Sources: Ch. 143 of the Acts of 2009; Ch. 223 of the Acts of 2011; Governor's FY 2014 and FY 2015 Recommended Budget; HB 1 as approved by the New Hampshire House of Representatives, April 3, 2013; HB 1 as approved by the New Hampshire Senate, June 6, 2013

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