

The Conference Committee's FY 2016-2017 Budget

In its particulars, the version of the FY 2016-2017 budget approved by the House and Senate conference committee on June 18 bears a strong resemblance to the tax and spending plan adopted by the upper chamber just a few weeks ago. General and Education Fund expenditures in FY16-17 would amount to \$4.67 billion under the conference agreement, a figure that is just \$15 million – or 0.3 percent – higher than that approved by the Senate. Such similarities persist when viewing the budget from a total fund perspective as well. Total fund appropriations for FY16-17 – which includes not only the General and Education Funds, but also the Highway and Turnpike Funds as well as federal aid and other sources – would equal \$11.35 billion under the conference agreement, roughly \$27 million more than under the Senate's budget.

More broadly, while the conference agreement is intended to finance the operations of state government over the next two fiscal years, it is perhaps more notable for what it will do in the years after the close of the FY 2016-2017 biennium. For instance, the conference agreement includes a set of business tax cuts that, though they will reduce revenue by more than \$20 million in the upcoming biennium, will not take full effect until FY 2020; once they do, they will drain more than \$100 million out of each biennial budget. Indeed, such tax cuts, when coupled with the conferees' use of temporary sources of revenue like the carry forward of \$49 million in FY 2015 surplus, will leave a sizable hole in the FY 2018-2019 budget for the next cohort of legislators to fill.

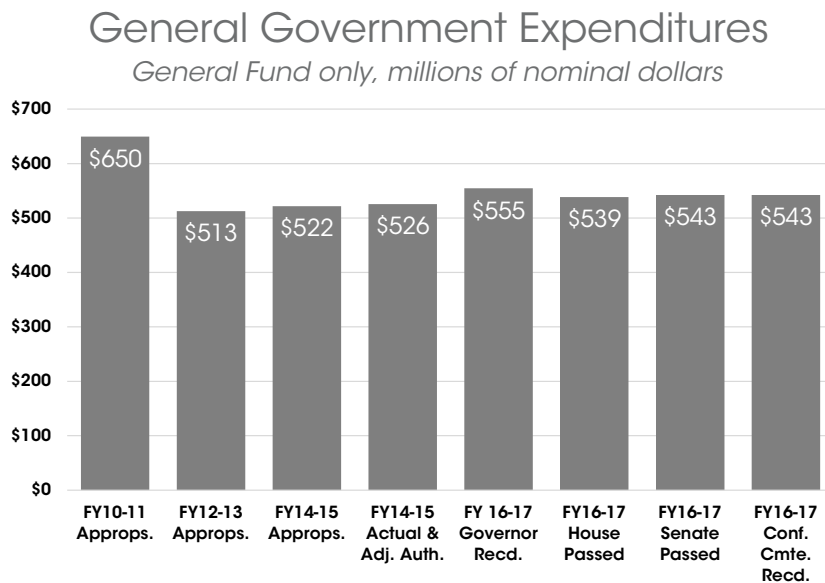
The budget backed by the members of the conference committee is also distinguished by what it lacks. Absent from the conference agreement are funding for the state employee contract agreed to in February, provisions to extend the New Hampshire Health Protection Program beyond 2016, and more thorough responses to several trends that could imperil New Hampshire's economic future, including marked declines in state support for local governments and for public higher education as well as the failure of the state's revenue system to rebound from the national recession.

In light of these shortcomings, Governor Maggie Hassan has already indicated that she would veto the FY 2016-2017 budget if it reached her desk in the same form as it left the conference committee. In response, Senate President Chuck Morse and House Speaker Shawn Jasper have announced that they plan to introduce a continuing resolution that, if enacted, would enable state government to maintain operations on at least a short-term basis and create more time for negotiations over the FY 2016-2017 budget to take place.

The remainder of this Budget Brief examines the conference committee’s proposed FY16-17 budget across six major expenditure categories – General Government, Administration of Justice and Public Protection, Resource Protection and Development, Transportation, Health and Social Services, and Education – and describes the sources of revenue it would use to support such expenditures.

General Government

In terms of General Fund appropriations for general government expenditures, the report adopted by the Committee of Conference on June 18 is identical to the budget approved by the Senate on June 2. More specifically, if the conferees’ recommendations became law, General Fund appropriations in this category – which



encompasses entities ranging from the Governor’s own offices to the operations of the legislative branch to agencies such as the departments of Revenue Administration and Administrative Services – would total \$542.7 million for FY 2016-2017.

This total is approximately \$4 million more than appropriations for the same purposes found

in the budget passed by the House of Representatives, for two main reasons. In approving its version of the budget, the House elected to hold the portion of the meals and rooms tax distributed to cities and towns at its FY 2015 level in both years of the biennium. However, House conferees ultimately sided with the approach taken by the Senate (and originally recommended by the Governor) in increasing that distribution by \$5 million in FY 2017, in keeping with the formula now in law that attempts to ensure that such distributions grow along with any increase in the amount of tax collected.

Likewise, the Senate’s position on funding for the Department of Revenue Administration (DRA) for FY16-17 prevailed in the conference committee as well. That is, the House’s budget plan had provided a General Fund appropriation of \$35.3 million to DRA, a sum that would have enabled it to fill three vacant auditor positions, to hire two additional multi-state auditors, and to participate in the Multistate Tax Commission’s joint audit program. The Senate, in contrast, reduced this sum to just under \$35 million and abolished the three vacant auditor positions the House would have filled; members of the conference committee chose to follow this approach to financing DRA for the next two years.

Administration of Justice and Public Protection

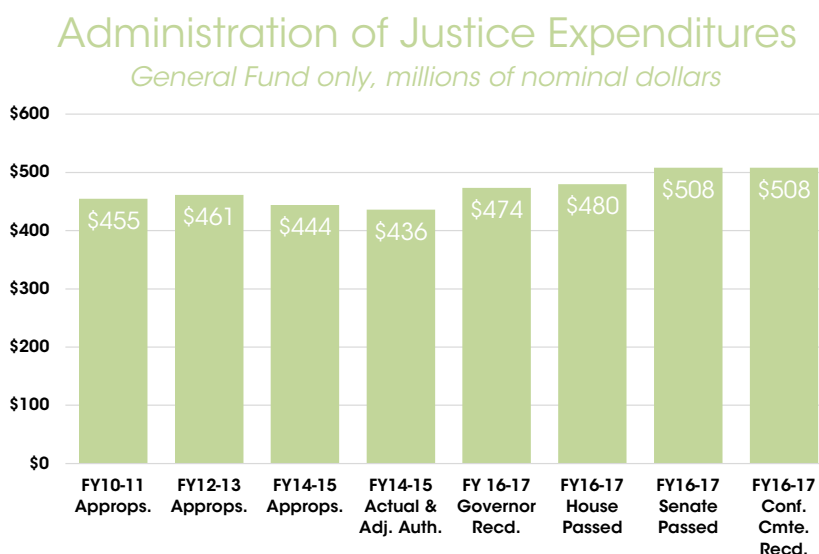
The conference committee's recommended level of General Fund appropriations for the administration of justice and public protection is also identical to the amount adopted by the Senate earlier this month: \$508.3 million over the course of FY 2016-2017. This figure includes support for the departments of Agriculture, Justice, Safety, and Corrections, as well as the New Hampshire court system.

At first glance, this sum appears considerably higher than that found in either the Governor's or the House's versions of the FY16-17 budget. The difference stems largely from the means by which each version of the budget would finance the operations of the Department of Safety over the next two years. For instance, in her original FY16-17 budget plan, Governor Hassan called for General Fund appropriations of just

\$5.4 million for the Department of Safety, but would have allocated \$354.3 million in total funds to that department, with nearly \$112 million coming from the Highway Fund. The budget backed by both the Senate and members of the conference committee would provide \$351.7 million in total funds to the Department of Safety, \$53.5 million of which would flow from

the General Fund and \$60.3 million from the Highway Fund. In sum, then, while the budget backed by the conference committee would draw more heavily on the General Fund than that proposed by Governor Hassan in funding the Department of Safety, it would dedicate somewhat fewer dollars overall to that agency.

One other key difference among the various versions of the budget within this expenditure category can be seen in the level of General Fund support for the Department of Corrections. Governor Hassan had sought \$227.9 million in General Funds for this purpose during FY 2016-2017; the conference agreement would expend \$216.5 million or about 5 percent less. The amount of General Funds included in the conference agreement for Corrections is the same as both the House's and the Senate's version of the budget, but the lower chamber had also made a "back of the budget" cut to overtime costs at the Department of \$2 million per year; the conferees rejected that reduction.

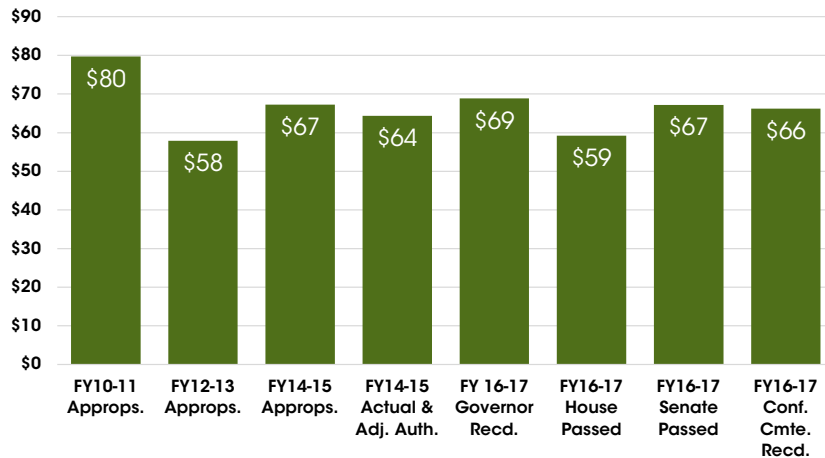


Resource Protection and Development

If enacted into law, the conference agreement would yield General Fund appropriations of \$66.2 million for resource protection and development over the FY 2016-2017 biennium. That total consists chiefly of appropriations for the Department of

Resource Protection & Development Expenditures

General Fund only, millions of nominal dollars



Resources of Economic Development, which would receive \$29.6 million in General Funds from the agreement, and the Department of Environmental Services, which would receive \$36.2 million.

The \$66.2 million allocated by the conference committee reflects a drop of approximately \$950,000 from the budget backed by the Senate

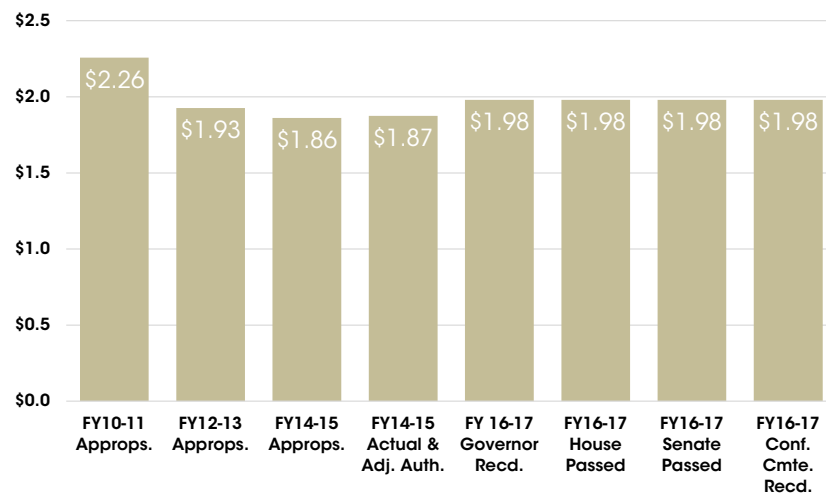
and \$2.6 million from the version put forward by the Governor; it is roughly \$7 million more than the amount approved by the House. As the larger budget debate evolved over the past four months, the key point of contention within this expenditure category was the allocation of tourism promotion funds within the Department of Resources and Economic Development. Both the Governor's and the Senate's versions of the FY16-17 budget would have provided roughly \$9.5 million to the Tourism Development Fund; the House would have reduced that sum to just about \$2 million. Ultimately, the conferees settled on a figure of about \$8.5 million.

Transportation

Like each of the three principal versions of the budget that preceded it, the budget approved by the conference committee would appropriate \$1.98 million in General Funds for transportation purposes in FY 2016-2017. These funds, in turn, would be used to meet a portion of the operating costs for the Division of Aeronautics,

Transportation Expenditures

General Fund only, millions of nominal dollars



Rail and Transit, which, among other functions, contributes to public safety through inspections of public use airports as well as of railroad tracks throughout the state.

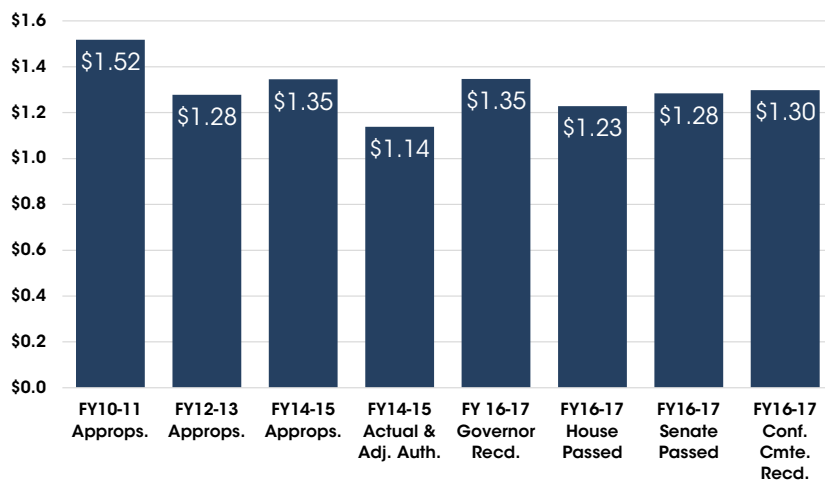
To be sure, though, General Funds comprise only a very small fraction of the resources biennial budgets typically provide to the Department of Transportation (DOT). Indeed, if the conference committee’s recommendations became law, total funds for transportation purposes for FY 2016-2017 would equal \$1.17 billion. That sum – and the sources of funds from which it is derived – is almost identical to the approach taken by the Senate in its budget. On net, the version of the budget emerging from the conference committee, when compared to the Senate’s budget document, would provide \$1.1 million more to DOT over the FY16-17 biennium – lowering debt service costs by roughly \$860,000, but increasing direct outlays for equipment at the Mechanical Services Bureau by \$2 million. Nevertheless, total fund appropriations for transportation under the conference committee agreement would still be considerably lower than the level recommended by the Governor; she had proposed devoting \$1.21 billion in total funds for such purposes in her budget submission to the legislature in February.

Health and Social Services

If enacted into law, the agreement reached by budget conferees on June 18 would devote roughly \$1.3 billion to health and social services functions during the upcoming

Health & Social Services Expenditures

General Fund only, billions of nominal dollars



FY 2016-2017 budget, \$15 million more than the Senate and \$70 million above the House, but nearly \$50 million below the Governor. As was the case with prior versions of the budget, such differences arise entirely within appropriations for the Department of Health and Human Services (DHHS). The conference agreement would allocate \$1.26 billion in General Funds to DHHS in FY16-17,

higher than either the Senate-approved level of \$1.25 billion or the House-backed amount of \$1.20 billion, but less than the Governor-recommended sum of \$1.31 billion.

Among the principal differences between the House and Senate resolved during the conference committee’s deliberations was the level of General Fund support for services for elderly, such as Meals on Wheels and ServiceLink, as well as for emergency homeless shelters. In both cases, the conferees took up the Senate’s position and restored General Fund support to the level initially recommended by the Governor.

In addition, while the conference agreement provides fewer resources to assist persons coping with mental health difficulties or those with developmental disabilities than the Governor would have allocated in her budget, it does mitigate the cuts previously pursued by the House and the Senate. More specifically, the conference agreement would appropriate \$45.8 million in General Funds for the Division of Behavioral Health during the FY 2016-2017 biennium. That amount is \$1.3 million below the level recommended by the Governor, but \$1.7 million above the House and \$5.1 million over the Senate. Similarly, the conference agreement would direct \$290 million in General Funds to the Division of Developmental Services in FY16-17, \$3 million less than the Governor would have provided, but \$27.4 million and \$4.4 million more than the House and Senate respectively.

Furthermore, the conferees agreed to modify one so-called "back of the budget" spending cut in its set of recommendations and to remove another. Both the House and the Senate had included provisions in their respective versions of HB 2 that required DHHS to reduce expenditures for the Sununu Youth Services Center by specified amounts; the lower chamber had stipulated a total cut of \$6.9 million, the upper chamber \$3.5 million. Conferees settled on a total reduction of \$5.2 million across FY 2016 and FY 2017. The House and the Senate had also each mandated that DHHS consolidate its district offices and had counted on such provisions to generate \$2 million in savings over the biennium; the conference agreement would abandon that directive.

Finally, the conference agreement would make a number of changes pertaining to New Hampshire's Medicaid program. For instance, it would provide an additional \$1.2 million in General Funds for Medicaid provider payments to reflect updated caseload projections in FY 2016. Moreover, in FY 2017, it would, like the Governor's and the Senate's versions of the budget, add a substance use disorder benefit to the state's traditional Medicaid program, along with the roughly \$3 million in General Funds needed to cover the cost of the benefit. At the same time, the conferees followed the House's lead and elected to terminate the Health Insurance Premium Program (HIPP), one element of the larger Health Protection Program, effective September 1, 2015. The HIPP is designed to cover out-of-pocket costs for adults who have employer-sponsored health care and who would otherwise be eligible for Medicaid coverage. The change is expected to lower General Fund expenditures by \$300,000 over the FY16-17 period. Individuals who previously benefitted from HIPP generally will either remain with their employer's plan and pay for out-of-pocket costs on their own or enroll for a brief period in the Bridge to Marketplace program and then move to the Premium Assistance Program once it begins in 2016.

Most importantly, the conference agreement fails to reauthorize the New Hampshire Health Protection Program, thus affirming the House's and Senate's earlier decisions about the program's fate. Under current law, the Health Protection Program, which presently serves more than 40,000 low-income adults, is scheduled to sunset on December 31, 2016. Governor Hassan's budget proposal included provisions to make the program permanent, while leaving in place protections against the potential loss of federal funds. The Governor's budget also devoted \$12 million in General Funds to

meet New Hampshire’s obligation to match the federal funds the state will receive for the program in the latter half of FY 2017, should it be extended. Like the House and Senate before it, the conference committee excluded those provisions and the related appropriation from its agreement; thus, in less than two years’ time, tens of thousands of Granite Staters will be denied access to affordable health care and the state will forego more than \$200 million in federal funds in FY 2017 alone.

Education

Under the recommendations approved by the House and Senate budget conferees, appropriations for education, through both the General and Education Funds, would amount to \$2.36 billion during FY 2016-2017. That sum, in turn, is higher than in either the House’s or the Senate’s versions of the budget, but is still roughly \$10 million below Governor Hassan’s original budget proposal.

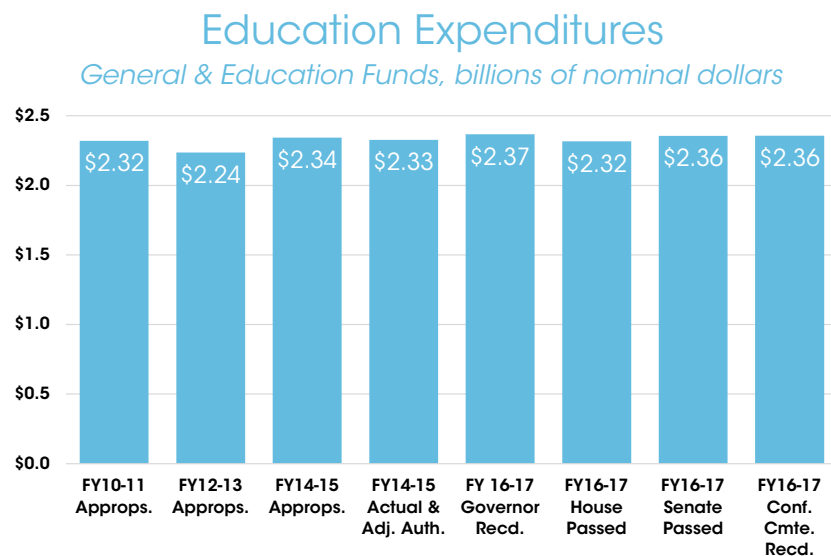
Most notably, General Fund support for public higher education is considerably lower in the conference committee’s budget plan than in the budget put forward by Governor Hassan in February. If the

conference committee’s recommendations were enacted into law, General Fund appropriations for the Community College System of New Hampshire would be \$86.3 million; while that is the same as the amount backed by the Senate and \$2.5 million more than the amount approved by the

House, it remains \$5.2 million less than the \$91.5 million sought by the Governor.

Similarly, the conference committee provided a \$162 million appropriation for the University System of New Hampshire over the next two years; that figure is \$19 million – or more than 10 percent – below the \$181 million included in the Governor’s version of the budget.

Conversely, in the aggregate, aid to local school districts for primary and secondary education, distributed through New Hampshire’s Education Fund, would be higher under the conference committee’s version of the FY 2016-2017 budget than under any preceding version. Specifically, Education Fund appropriations would be \$1.93 billion over the course of FY16-17 if the conference committee’s budget became law; that figure is \$3.5 million more than that approved by the Senate, \$39.4 million above the House, and \$14.9 million higher than the Governor.



Those differences arise from two sources: changes in the formula for distributing education aid to local school districts and appropriations to charter schools. Beginning in FY 2017, the version of the budget approved by the conference committee would reduce so-called stabilization grants by 4 percent, but would raise the statutory cap on the increase in adequacy aid any one district can receive from one year to the next to 160 percent of the prior year's amount. (After FY 2017, it would continue reducing stabilization grants by 4 percent per year, but would do away with the annual cap altogether.) This approach is similar to the Senate's in that both would reduce stabilization aid by 4 percent per year, but the Senate would have increased the annual cap only to 140 percent in FY 2017; hence the higher levels of aid in the conference committee budget. Under the House's version of the budget, while the cap would have been completely eliminated in FY 2017, stabilization grants would have dropped more sharply – by 10 percent per year.

With regard to charter schools, House and Senate conferees would allocate \$64.4 million to new and existing charter schools over the next two years. That figure is approximately \$2 million more than the sum provided by the Senate and about \$1.9 million more than the Governor. Though it is \$1.2 million below the level approved by the House, that difference appears to stem largely from differences in projections for student enrollment.

Revenue

The baseline revenue estimates adopted by the budget conferees assume that, under current law, New Hampshire will collect \$4.62 billion in its General and Education Funds in FY 2016-2017.¹ As the table below shows, this amount is about \$2 million higher than the projection on which the Senate's version of the budget rests and about \$120 million more than the House's version.

In arriving at this estimate, the conferees expect that, due the relative strength of collections in April and May, FY 2015 General and Education Fund revenue will tally \$2.26 billion – or about \$35 million more than was originally projected when the FY 2015 budget was enacted in June of 2013. Conferees then anticipate that, in the aggregate, General and Education Fund revenue will grow by 1.5 percent in FY16 and 1.4 percent in FY17; such rates, while more robust than those originally projected by the House, are more anemic than those found in either the Governor's or the Senate's budget plans.

As the table below further reveals, House and Senate conferees also agreed on a number of policy changes related to revenue, approving a set of temporary adjustments that will bolster General and Education Fund revenue in the short-run and a set of permanent measures that will drain millions of dollars out of each and every future budget.

Comparison of FY 2016 - FY 2017 General & Education Fund Revenue

All amounts in millions of dollars

	Governor	House	Senate	Conference Committee
FY 2016-2017 Baseline Revenue Estimates	4,604.6	4,502.1	4,620.6	4,622.6
FY 2016-2017 Impact of Revenue Proposals	139.6	94.9	41.3	53.7
<i>Permanent changes</i>	124.6	20.2	(6.9)	(14.0)
Change the burden of proof for the business profits tax (BPT) reasonable compensation deduction; increase "safe-harbor" for deduction to \$100,000	43.9	-	-	-
Require corporations to report profits sheltered in overseas tax havens in determining business profits tax liability	11.5	-	-	-
Increase funding for auditors at the Department of Revenue Administration	4.0	8.1	7.0	7.0
Increase the cigarette tax from \$1.78 to \$1.99 per pack and extend tobacco tax to include e-cigarettes and similar products	39.2	-	-	-
Institute Keno	26.0	12.1	-	-
Direct revenue from "intent to excavate" fees to the General Fund	-	0.1	0.1	0.1
Begin phased-in reductions of business profits tax and business enterprise tax rates	-	-	(14.0)	(21.0)
<i>Temporary / one-time changes</i>	15.0	74.6	48.2	67.7
Use of FY 2015 surplus*	13.0	-	34.0	49.0
Tax amnesty*	-	13.0	13.0	16.0
Transfer of renewable energy funds	-	52.1	-	-
Transfer of education credentialing funds	-	2.5	2.5	2.5
Sale of Laconia property	2.0	2.0	2.0	2.0
Other	-	5.0	(3.3)	(1.8)
FY 2016-2017 Total General & Education Fund Revenue	4,744.2	4,597.0	4,661.9	4,676.3

*Under Governor's proposed budget, \$13 million in General Funds would be realized via a tax amnesty program in FY 2015 and carried forward into the FY 2016-2017 biennium.

Over the short-run, the agreement reached by the conferees would use several one-time solutions to balance the FY 2016-2017 budget. In particular, that agreement would take \$49 million out of an anticipated FY 2015 surplus of \$63 million and use it to meet FY16-17 expenses. Similarly – and like other, earlier versions of the upcoming budget – it would count upon \$2 million from the sale of a former state prison property in Laconia and \$2.5 million from the education credentialing fund to supplement baseline revenues. It also expects that a one-time tax amnesty would yield \$16 million in FY 2016.

Over the longer run, the version of the budget recommended by the conference committee, when compared to current law, would substantially reduce the amount of taxes New Hampshire collects each year. It would drop the rate of the business profits tax (BPT) from 8.5 to 7.9 percent in three steps, beginning at the end of 2016 and culminating at the end of 2019, and it would lower the rate of the business enterprise tax (BET) from 0.75 to 0.675 percent over the same period. In addition, it would increase the limit on the amount of the research and development (R&D) tax credit eligible businesses can receive each year. Under current law, the Department of Revenue Administration (DRA) can pay out no more than \$2 million in such credits each tax year; the conference committee agreement would raise that figure to \$7 million, effective July 1, 2017.

DRA projects that, taken together, the proposed business tax rate reductions would shrink state tax collections by \$3.8 million in FY 2016 (due to reductions in estimated tax payments that would fall during that year) and by \$19.4 million in FY 2017, for a total revenue loss of \$23.2 million in the coming biennium.ⁱⁱ (However, Comparative Statement of Undesignated Surplus prepared by the Office of the Legislative Budget Assistant and which summarizes the content of the conference agreement shows a loss of only \$21 million for the FY16-17 period.) Looking to future budgets, DRA anticipates that the conference committee's combined BPT and BET rate reductions would lose \$66.2 million in revenue during the FY 2018-2019 biennium and \$93.6 million over the course of the FY 2020-2021. Adding in the impact of the proposed R&D tax credit changes thus brings the ultimate revenue loss from the conference agreement to more than \$100 million on a biennial basis.

Thus, in completing their version of the FY 2016-2017 budget, House and Senate conferees would leave a daunting task for their successors. While conferees have portrayed their decision to put off the full impact of proposed BPT and BET rate reductions as moderate and gradual, that choice, paired with a substantial reliance on one-time sources of revenue, would leave a gap in the FY 2018-2019 budget of more than \$100 million for the next team of budget writers to fill.

ⁱ The Comparative Statement of Undesignated Surplus compiled by the Office of the Legislative Budget Assistant on June 18, 2015 shows General and Education Fund baseline revenues, under the conference committee agreement, of \$4.609 billion for FY 2016-2017, along with adjustments of \$3.4 million to the real estate transfer tax estimate and \$10.2 million to the combined business profits tax and business enterprise tax estimate. To ease comparisons among the various versions of the budget, NHFPI has combined those baseline revenues and the related adjustments into a single projection.

ⁱⁱ Letter from the Commissioner of the Department of Revenue Administration, John T. Beardmore, to Governor Margaret W. Hassan, June 2, 2015

General Fund Appropriations, FY 2010-2017

All amounts in nominal dollars

Category / Department Name	FY 2010 - 2011 Enacted Appropriations	FY 2012-2013 Enacted Appropriations	FY 2014 -2015 Enacted Appropriations	FY 2014-2015 Actual & Adjusted Authorized Expenditures	FY 2016-2017 Governor Recommended Appropriations	FY 2016-2017 House Passed Appropriations	FY 2016-2017 Senate Passed Appropriations	FY 2016-2017 Conference Committee Recommended Appropriations
General Government	649,555,721	512,764,824	522,014,341	517,406,555	554,609,205	538,611,348	542,687,718	542,687,718
02 Executive Office	8,054,001	5,778,836	5,704,008	5,970,005	5,852,544	5,848,544	5,823,008	5,823,008
03 Department of Information Technology	743,305	555,043	539,420	475,831	587,757	587,757	587,757	587,757
04 Legislative Branch	31,828,664	31,828,664	32,373,030	31,524,049	34,147,144	33,578,353	33,417,590	33,417,590
05 Executive Council	466,938	466,287	455,978	443,837	456,928	470,416	470,416	470,416
14 Department of Administrative Services	131,503,224	113,172,801	110,283,280	109,185,069	115,373,166	110,632,747	110,299,427	110,299,427
21 Office of Professional Licensure & Certification	-	0	0	0	13,439,122	13,414,429	13,524,628	13,524,628
28 Real Estate Commission	1,025,557	816,935	788,393	718,482	0	0	0	0
29 Real Estate Appraiser Board	306,828	0	0	0	0	0	0	0
30 Boxing & Wrestling Commission	7,075	7,076	7,193	6,586	7,477	7,477	7,477	7,477
31 Joint Board of Licensure & Certification	1,374,522	1,985,185	3,592,297	3,423,809	0	0	0	0
32 Secretary of State	3,744,640	3,345,736	3,269,868	2,983,504	3,409,792	3,409,792	3,409,792	3,409,792
33 Commission on the Status of Women	62,001	0	0	0	0	0	0	0
34 Department of Cultural Resources	7,984,368	6,342,117	5,262,938	5,218,532	5,671,217	5,671,217	5,671,217	5,671,217
38 State Treasury	321,016,672	310,626,904	324,519,581	323,573,732	339,409,970	327,902,176	332,902,176	332,902,176
39 Board of Manufactured Housing	42,000	0	0	0	0	0	0	0
51 Board of Accountancy	589,549	0	0	0	0	0	0	0
59 NH Retirement System	100,622,710	3,500,000	0	0	0	0	0	0
84 Department of Revenue Administration	38,210,016	32,724,358	33,627,588	32,363,845	34,472,426	35,376,778	34,998,530	34,998,530
89 Board of Tax and Land Appeals	1,904,701	1,614,882	1,590,767	1,519,274	1,711,662	1,711,662	1,575,700	1,575,700
97 Developmental Disabilities Council	68,950	0	0	0	70,000	0	0	0
Administration of Justice & Public Protection	454,975,330	461,382,229	444,314,513	436,287,008	473,588,803	479,975,214	508,308,924	508,308,924
07 Judicial Council	51,311,318	48,329,045	50,289,076	50,181,098	52,305,666	52,305,666	52,255,666	52,255,666
10 Judicial Branch	142,692,074	160,690,412	153,949,681	146,563,095	153,202,095	152,202,095	152,202,095	152,202,095
12 Adjutant General	8,420,014	6,832,850	7,522,649	7,225,315	7,489,464	7,489,464	7,489,464	7,489,464
18 Department of Agriculture	6,548,320	5,348,001	5,286,334	4,876,731	6,286,755	5,898,755	5,898,755	5,898,755
20 Department of Justice	20,743,336	17,006,547	18,188,557	18,091,919	18,915,185	18,575,283	18,575,283	18,575,283
23 Department of Safety	4,310,142	4,079,428	4,750,945	4,845,994	5,395,595	24,944,081	53,501,958	53,501,958
26 Department of Labor	2,663,696	0	0	0	0	0	0	0
27 Department of Employment Security	-	0	0	0	178,667	178,667	0	0
46 Department of Corrections	213,789,204	217,375,582	202,520,960	202,731,923	227,924,866	216,490,693	216,490,693	216,490,693
73 Regulatory Boards and Commissions	917,263	795,821	801,866	809,337	853,720	853,720	858,220	858,220
76 Human Rights Commission	1,196,869	924,543	1,004,445	961,596	1,036,790	1,036,790	1,036,790	1,036,790
86 Racing and Charitable Gaming Commission	2,383,094	0	0	0	0	0	0	0
Resource Protection and Development	79,709,189	57,904,218	67,249,809	64,370,658	68,847,109	59,205,072	67,174,095	66,224,101
13 Pease Development Authority	-	0	0	0	0	0	0	0
35 Dept. of Resources & Economic Development	29,102,402	26,458,154	27,739,315	26,547,269	30,695,268	22,873,118	30,391,104	29,551,104
37 Community Development Finance Authority	359,931	342,000	359,100	359,100	346,978	341,208	341,208	341,208
44 Department of Environmental Services	50,146,856	31,004,064	39,051,394	37,364,289	37,704,863	35,890,746	36,341,783	36,231,789
75 Fish and Game Commission	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transportation	2,257,373	1,926,046	1,861,063	1,874,805	1,979,067	1,979,067	1,979,067	1,979,067
96 Department of Transportation	2,257,373	1,926,046	1,861,063	1,874,805	1,979,067	1,979,067	1,979,067	1,979,067
Health and Social Services	1,562,370,014	1,329,342,804	1,345,219,400	1,186,237,869	1,347,412,305	1,228,430,094	1,284,229,785	1,298,202,220
43 Veterans' Home	26,735,067	22,773,738	31,867,808	29,566,820	32,266,646	32,266,646	32,266,646	32,266,646
66 Office of Veterans' Services	915,849	875,139	1,011,661	980,548	1,030,265	1,030,265	1,030,265	1,030,265
74 HHS Attached Boards	8,178,130	7,899,385	8,864,123	8,275,546	0	0	0	0
95 Department of Health and Human Services	1,526,540,968	1,297,794,542	1,303,475,448	1,147,414,955	1,314,115,394	1,195,133,183	1,250,932,874	1,264,905,309
Education	406,292,259	324,220,884	422,020,723	417,004,217	450,578,867	424,044,322	427,505,279	425,344,322
50 University System	197,000,000	82,517,300	153,000,000	153,000,000	181,000,000	153,000,000	164,000,000	162,000,000
56 Department of Education	125,169,823	188,796,410	186,520,723	181,504,217	178,078,867	184,769,322	177,230,279	177,069,322
57 Postsecondary Education Commission	9,009,875	0	0	0	0	0	0	0
58 Community College System	73,915,187	52,144,135	82,500,000	82,500,000	91,500,000	86,275,000	86,275,000	86,275,000
61 McAuliffe-Shepard Discovery Center	1,197,374	763,039	0	0	0	0	0	0
TOTALS	3,155,159,886	2,687,541,005	2,802,679,489	2,623,181,112	2,897,015,356	2,732,245,117	2,831,884,868	2,842,746,352

Note: Appropriations amounts do not include the effect of lapses or so-called "back of the budget" provisions

General Fund Appropriations, FY 2010-2017

All amounts in nominal dollars

FY 2016-2017 Conference Committee - difference from:

Category / Department Name	FY 2014 -2015 Enacted Appropriations	FY 2014-2015 Actual & Adjusted Authorized Expenditures	FY 2016 -2017 Governor Recommended Appropriations	FY 2016-2017 House Passed Appropriations	FY 2016-2017 Senate Passed Appropriations
General Government	20,673,377	25,281,163	-11,921,487	4,076,370	0
02 Executive Office	119,000	-146,997	-29,536	-25,536	0
03 Department of Information Technology	48,337	111,926	0	0	0
04 Legislative Branch	1,044,560	1,893,541	-729,554	-160,763	0
05 Executive Council	14,438	26,579	13,488	0	0
14 Department of Administrative Services	16,147	1,114,358	-5,073,739	-333,320	0
21 Office of Professional Licensure & Certification	13,524,628	13,524,628	85,506	110,199	0
28 Real Estate Commission	-788,393	-718,482	0	0	0
29 Real Estate Appraiser Board	0	0	0	0	0
30 Boxing & Wrestling Commission	284	891	0	0	0
31 Joint Board of Licensure & Certification	-3,592,297	-3,423,809	0	0	0
32 Secretary of State	139,924	426,288	0	0	0
33 Commission on the Status of Women	0	0	0	0	0
34 Department of Cultural Resources	408,279	452,685	0	0	0
38 State Treasury	8,382,595	9,328,444	-6,507,794	5,000,000	0
39 Board of Manufactured Housing	0	0	0	0	0
51 Board of Accountancy	0	0	0	0	0
59 NH Retirement System	0	0	0	0	0
84 Department of Revenue Administration	1,370,942	2,634,685	526,104	-378,248	0
89 Board of Tax and Land Appeals	-15,067	56,426	-135,962	-135,962	0
97 Developmental Disabilities Council	0	0	-70,000	0	0
Administration of Justice & Public Protection	63,994,411	72,021,916	34,720,121	28,333,710	0
07 Judicial Council	1,966,590	2,074,568	-50,000	-50,000	0
10 Judicial Branch	-1,747,586	5,639,000	-1,000,000	0	0
12 Adjutant General	-33,185	264,149	0	0	0
18 Department of Agriculture	612,421	1,022,024	-388,000	0	0
20 Department of Justice	386,726	483,364	-339,902	0	0
23 Department of Safety	48,751,013	48,655,964	48,106,363	28,557,877	0
26 Department of Labor	0	0	0	0	0
27 Department of Employment Security	0	0	-178,667	-178,667	0
46 Department of Corrections	13,969,733	13,758,770	-11,434,173	0	0
73 Regulatory Boards and Commissions	56,354	48,883	4,500	4,500	0
76 Human Rights Commission	32,345	75,194	0	0	0
86 Racing and Charitable Gaming Commission	0	0	0	0	0
Resource Protection and Development	-1,025,708	1,853,443	-2,623,008	7,019,029	-949,994
13 Pease Development Authority	0	0	0	0	0
35 Dept. of Resources & Economic Development	1,811,789	3,003,835	-1,144,164	6,677,986	-840,000
37 Community Development Finance Authority	-17,892	-17,892	-5,770	0	0
44 Department of Environmental Services	-2,819,605	-1,132,500	-1,473,074	341,043	-109,994
75 Fish and Game Commission	0	0	0	0	0
Transportation	118,004	104,262	0	0	0
96 Department of Transportation	118,004	104,262	0	0	0
Health and Social Services	-47,016,820	111,964,351	-49,210,085	69,772,126	13,972,435
43 Veterans' Home	398,838	2,699,826	0	0	0
66 Office of Veterans' Services	18,604	49,717	0	0	0
74 HHS Attached Boards	-8,864,123	-8,275,546	0	0	0
95 Department of Health and Human Services	-38,570,139	117,490,354	-49,210,085	69,772,126	13,972,435
Education	3,323,599	8,340,105	-25,234,545	1,300,000	-2,160,957
50 University System	9,000,000	9,000,000	-19,000,000	9,000,000	-2,000,000
56 Department of Education	-9,451,401	-4,434,895	-1,009,545	-7,700,000	-160,957
57 Postsecondary Education Commission	0	0	0	0	0
58 Community College System	3,775,000	3,775,000	-5,225,000	0	0
61 McAuliffe-Shepard Discovery Center	0	0	0	0	0
TOTALS	40,066,863	219,565,240	-54,269,004	110,501,235	10,861,484

Note: Appropriations amounts do not include the effect of lapses or so-called "back of the budget" provisions