

STATE OF NEW HAMPSHIRE								
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS								
GENERAL FUND								
(Dollars in Thousands)								
	FY 2015		FY 2016		FY 2017			
	Governor	HF Recmnd	Governor	HF Recmnd	Governor	HF Recmnd		
1	Beginning Balance, July 1	\$ 21,890	\$ 21,890	\$ 13,000	\$ -	\$ 4,300	\$ (15,675)	1
2								2
3	<u>Additions:</u>							3
4	Revenue - Schedule 1	1,355,000	1,346,600	1,409,300	1,378,600	1,442,300	1,393,000	4
5	Revenue Adjustments - Schedule 2	13,000	-	48,200	41,054	52,400	32,921	5
6	Total Additions	1,368,000	1,346,600	1,457,500	1,419,654	1,494,700	1,425,921	6
7								7
8	<u>Less Appropriations:</u>							8
9	Appropriations Net of Estimated Revenue	(1,339,200)	(1,339,200)	(1,429,500)	(1,368,065)	(1,467,500)	(1,364,180)	9
10	Appropriation Adjustments - Schedule 2	25,803	27,587	(3,000)	(17,653)	(9,000)	(17,486)	10
11	Less Lapse Estimate	51,900	39,100	43,000	43,000	41,300	41,300	11
12	Lapse Percent	-3.95%	-2.98%	-3.00%	-3.10%	-2.80%	-2.99%	12
13	Net Appropriations	(1,261,497)	(1,272,513)	(1,389,500)	(1,342,718)	(1,435,200)	(1,340,366)	13
14								14
15	<u>Adjustments:</u>							15
16	GAAP and Other Adjustments	(14,563)	(12,000)	-	-	-	-	16
17	Total Adjustments	(14,563)	(12,000)	-	-	-	-	17
18								18
19								19
20								20
21	Current Year Balance <sup>(line6+13+17)</sup>	91,940	62,087	68,000	76,936	59,500	85,555	21
22								22
23	Cumulative Ending Balance, June 30 <sup>(line1+21)</sup>	113,830	83,977	81,000	76,936	63,800	69,880	23
24								24
25	Transfer (To)/From Fish & Game Fund	(893)	(893)	(800)	-	(800)	-	25
26	Transfer (To)/From Revenue Stabilization	(2,900)	(580)	-	-	(600)	(182)	26
27	Transfer (To)/From Education Trust Fund	(97,037)	(82,504)	(75,900)	(92,611)	(62,400)	(69,698)	27
28								28
29								29
30								30
31	June 30 Balance After Transfers <sup>(line23+25+26+27)</sup>	\$ 13,000	\$ -	\$ 4,300	\$ (15,675)	\$ -	\$ -	31
32								32
33								33
34								34
35	Revenue Stabilization Balance	\$ 12,212	\$ 9,892	\$ 12,212	\$ 9,892	\$ 12,812	\$ 10,074	35
36								36
37								37
38	Actual Revenue Stabilization Reserve Account (Rainy Day Fund) balance at 06/30/14 = \$9,312,000.							

STATE OF NEW HAMPSHIRE		SCHEDULE 1						
COMPARATIVE STATEMENT OF REVENUE		FY 2015		FY 2016		FY 2017		
GENERAL FUND		Governor	HF Recmnd	Governor	HF Recmnd	Governor	HF Recmnd	
(Dollars in Thousands)								
1	Business Profits Tax	\$ 270,500	\$ 265,300	\$ 276,300	\$ 270,600	\$ 283,800	\$ 275,700	1
2	Business Enterprise Tax	72,100	70,700	79,700	72,100	80,300	73,500	2
3	Subtotal	\$ 342,600	\$ 336,000	\$ 356,000	\$ 342,700	\$ 364,100	\$ 349,200	3
4	Meals & Rooms	270,000	265,400	285,000	278,700	298,400	291,200	4
5	Tobacco Tax	120,800	127,400	122,000	126,800	123,200	126,100	5
6	Interest & Dividends Tax	82,600	81,500	84,200	81,500	85,500	81,500	6
7	Insurance Tax	113,600	115,100	117,600	116,800	115,700	104,300	7
8	Communications Tax	59,000	60,000	61,400	61,500	62,900	63,000	8
9	Real Estate Transfer Tax	77,700	72,800	83,900	71,900	89,700	74,800	9
10	Court Fines & Fees	13,500	13,500	13,800	13,800	13,800	13,800	10
11	Securities Revenue	41,600	41,800	42,200	42,200	42,800	42,800	11
12	Utility Consumption Tax	6,000	6,000	6,000	6,000	6,000	6,000	12
13	Beer Tax	13,400	13,400	13,400	13,400	13,400	13,400	13
14	Other	68,900	69,100	69,900	69,800	70,300	70,200	14
15	Transfers from Liquor Sales	136,900	136,900	141,800	141,400	146,100	146,300	15
16	Tobacco Settlement	2,200	2,300	2,300	2,300	-	-	16
17	Subtotal	\$ 1,348,800	\$ 1,341,200	\$ 1,399,500	\$ 1,368,800	\$ 1,431,900	\$ 1,382,600	17
18	Medicaid Recovery	6,200	5,400	9,800	9,800	10,400	10,400	18
19	Subtotal	\$ 6,200	\$ 5,400	\$ 9,800	\$ 9,800	\$ 10,400	\$ 10,400	19
20	<b>Total</b>	<b>\$ 1,355,000</b>	<b>\$ 1,346,600</b>	<b>\$ 1,409,300</b>	<b>\$ 1,378,600</b>	<b>\$ 1,442,300</b>	<b>\$ 1,393,000</b>	20
21								21
22								22

STATE OF NEW HAMPSHIRE		SCHEDULE 2						
ADJUSTMENTS - SCHEDULE 2								
GENERAL FUND								
(Dollars in Thousands)								
		FY 2015		FY 2016		FY 2017		
		Governor	HF Recmnd	Governor	HF Recmnd	Governor	HF Recmnd	
1	<b>REVENUE ADJUSTMENTS:</b>							1
2	HB2:83 - Housed Finance - Intent to excavate administration & enforcement fee to the general fund	\$ -	\$ -	\$ -	\$ 54	\$ -	\$ 54	2
3	HB2:113-115 - introduced - Tax Amnesty	13,000	-	-	13,000	-	-	3
4	HB2:105-110 - introduced - Tobacco Tax increase	-	-	20,600	-	18,600	-	4
5	HB2:111-112 - introduced - BPT Reasonable Comp	-	-	21,700	-	22,200	-	5
6	HB2:222 - House Finance - Lakes Region Facility Sale	-	-	2,000	2,000	-	-	6
7	HB2:100-104 - introduced - BPT Offshore Loophole	-	-	3,500	-	8,000	-	7
8	HB1 - Department of Revenue Administration - revenue from funding auditor positions	-	-	400	400	3,600	7,650	8
9	HB2:381 and 382 - House Finance - Renewable Energy Funds to the General Fund	-	-	-	25,600	-	25,217	9
10	<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ 48,200</b>	<b>\$ 41,054</b>	<b>\$ 52,400</b>	<b>\$ 32,921</b>	10
11								11
12	<b>APPROPRIATION ADJUSTMENTS:</b>							12
13	Judicial Branch General Fund appropriation reduction - Ch143:9,L'13	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	13
14	Department of Health & Human Services General Fund appropriation reduction - Ch143:10,L'13	3,500	7,000	-	-	-	-	14
15	Department of Information Technology General Fund appropriation reduction - Ch143:11,L'13	-	25	-	-	-	-	15
16	Legislative Branch General Fund appropriation reduction - Ch143:12,L'12	1,000	1,000	-	-	-	-	16
17	Veterans Home General Fund appropriation reduction - Ch143:13,L'13	250	250	-	-	-	-	17
18	Department of Health & Human Services - Sununu Center General Fund appropriation reduction - Ch143:14,L'13	750	750	-	-	-	-	18
19	Department of Revenue Administration General Fund appropriation reduction - Ch143:15,L'13	500	500	-	-	-	-	19

STATE OF NEW HAMPSHIRE ADJUSTMENTS - SCHEDULE 2 GENERAL FUND (Dollars in Thousands)		SCHEDULE 2						
		FY 2015		FY 2016		FY 2017		
		Governor	HF Recmnd	Governor	HF Recmnd	Governor	HF Recmnd	
20	Department of Administrative Services - Consolidation of Payroll/HR functions - Ch144:28,L'13	571	-	-	-	-	-	20
21	Compensation and Benefit cost reductions - Ch144:127,L'13	5,924	5,924	-	-	-	-	21
22	State employee contract - Ch144:175,L'13	(13,261)	(12,831)	-	-	-	-	22
23	Executive Order 2014-9	18,269	18,269	-	-	-	-	23
24	SB233 - Relative to state revenue and expenditures for FY15	3,300	-	-	-	-	-	24
25	HB2:8 and 257 - introduced - State employee contract	-	-	(3,000)	-	(9,000)	-	25
26	HB2:86 - House Finance - Department of Revenue Administration implement tax amnesty program (Gov not accounted for)	-	-	-	(50)	-	-	26
27	HB2:357 - introduced - Cost of Ch229,L14 disaster assistance match	-	-	-	-	-	-	27
28	HB2:359 - introduced - Fish & Game Department return general funds - included in SB233	-	-	-	-	-	-	28
29	HB2:285 House Finance - Reduction in state self-insured health plan reserve	-	1,700	-	-	-	-	29
30	HB2:15 through 17- House Finance - Increase non Medicare eligible retiree health contribution from 12.5% to 20%	-	-	-	1,284	-	1,347	30
31	HB2:367 - House Finance - Department of Health & Human Services; Sununu Youth Center; Reduction in Appropriation	-	-	-	3,443	-	3,497	31
32	HB2:377 - House Finance - Department of Health & Human Services; Consolidation of District Offices	-	-	-	1,000	-	1,000	32
33	HB1:8 - House Finance - Department of Safety - Offset Highway Funds with General Funds	-	-	-	(23,030)	-	(23,030)	33
34	HB1 Department of Fish & Game - general funds to Fish & Game - search and rescue and F&G fund	-	-	-	(300)	-	(300)	34
35	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	<b>\$ 25,803</b>	<b>\$ 27,587</b>	<b>\$ (3,000)</b>	<b>\$ (17,653)</b>	<b>\$ (9,000)</b>	<b>\$ (17,486)</b>	35
36								36
37								37

STATE OF NEW HAMPSHIRE								
COMPARATIVE STATEMENT OF FUND BALANCE								
EDUCATION TRUST FUND								
(Dollars in Thousands)								
	FY 2015		FY 2016		FY 2017			
	Governor	HF Recmnd	Governor	HF Recmnd	Governor	HF Recmnd		
1	Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2								2
3	<b>Additions:</b>							3
4	Revenue - Schedule 3	864,700	864,200	871,100	861,800	881,900	868,700	4
5	Revenue Adjustments - Schedule 4	-	-	8,000	-	18,000	-	5
6	Total Additions	864,700	864,200	879,100	861,800	899,900	868,700	6
7								7
8	<b>Appropriations:</b>							8
9	Adequate Education Aid	(572,464)	(572,464)	(561,185)	(561,065)	(563,095)	(535,653)	9
10	State Property Tax raised & retained locally	(363,600)	(363,600)	(363,100)	(363,100)	(363,100)	(363,100)	10
11	Total Adequacy	(936,064)	(936,064)	(924,285)	(924,165)	(926,195)	(898,753)	11
12	Hardship Grants	(2,900)	(2,900)	(2,150)	(2,150)	(2,150)	(2,150)	12
13	Charter School Tuition	(21,078)	(21,078)	(26,597)	(26,115)	(30,207)	(33,250)	13
14	Charter School Tuition - New Schools	(1,695)	(1,695)	(1,968)	(1,981)	(3,748)	(4,245)	14
15	Total Appropriations	(961,737)	(961,737)	(955,000)	(954,411)	(962,300)	(938,398)	15
16								16
17	<b>Adjustments:</b>							17
18	Adjustments - Schedule 4	-	15,033	-	-	-	-	18
19	Total Adjustments	-	15,033	-	-	-	-	19
20								20
21								21
22								22
23	Current Year Balance (line6+15+19)	(97,037)	(82,504)	(75,900)	(92,611)	(62,400)	(69,698)	23
24								24
25	Cumulative Ending Balance, June 30 (line1+23)	(97,037)	(82,504)	(75,900)	(92,611)	(62,400)	(69,698)	25
26								26
27	Transfer (To)/From General Fund	97,037	82,504	75,900	92,611	62,400	69,698	27
28								28
29								29
30								30
31	June 30 Fund Balance After Transfers (line25+27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31
32								32
33								33
34								34

STATE OF NEW HAMPSHIRE COMPARATIVE STATEMENT OF REVENUE EDUCATION TRUST FUND (Dollars in Thousands)		SCHEDULE 3						
		FY 2015		FY 2016		FY2017		
		Governor	HF Recmnd	Governor	HF Recmnd	Governor	HF Recmnd	
1	Business Profits Tax	\$ 57,400	\$ 56,300	\$ 60,800	\$ 57,400	\$ 62,100	\$ 58,500	1
2	Business Enterprise Tax	146,500	143,700	144,700	146,600	148,000	149,300	2
3	Subtotal	\$ 203,900	\$ 200,000	\$ 205,500	\$ 204,000	\$ 210,100	\$ 207,800	3
4	Meals & Rooms	8,000	8,400	8,000	8,800	8,800	9,200	4
5	Tobacco Tax	94,200	87,800	95,200	87,400	96,100	86,900	5
6	Real Estate Transfer Tax	38,800	42,000	41,900	41,500	44,900	43,200	6
7	Transfer from Charitable Gaming/Pari-Mutuel	3,000	3,000	3,000	2,500	3,000	2,500	7
8	Transfer from Lottery	70,900	77,100	73,100	73,200	75,100	75,200	8
9	Tobacco Settlement	40,000	40,000	40,000	40,000	39,000	39,000	9
10	Utility Property Tax	42,500	42,500	41,300	41,300	41,800	41,800	10
11	Statewide Property Tax	363,400	363,400	363,100	363,100	363,100	363,100	11
12	<b>Total</b>	<b>\$ 864,700</b>	<b>\$ 864,200</b>	<b>\$ 871,100</b>	<b>\$ 861,800</b>	<b>\$ 881,900</b>	<b>\$ 868,700</b>	12
13								13
14								14

**SCHEDULE 4**

STATE OF NEW HAMPSHIRE ADJUSTMENTS - SCHEDULE 4 EDUCATION TRUST FUND (Dollars in Thousands)		FY 2015		FY 2016		FY 2017		
		Governor	HF Recmnd	Governor	HF Recmnd	Governor	HF Recmnd	
1	<b>REVENUE ADJUSTMENTS:</b>							1
2	Keno	\$ -	\$ -	\$ 8,000	\$ -	\$ 18,000	\$ -	2
3	<b>TOTAL REVENUE ADJUSTMENTS</b>	\$ -	\$ -	\$ 8,000	\$ -	\$ 18,000	\$ -	3
4								4
5	<b>APPROPRIATION ADJUSTMENTS:</b>							5
6	Excess appropriation - Adequate Education Aid and Public Charter School Aid	\$ -	\$ 15,033	\$ -	\$ -	\$ -	\$ -	6
7	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	\$ -	\$ 15,033	\$ -	\$ -	\$ -	\$ -	7
8								8
9								9