

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS											
GENERAL FUND											
(Dollars in Thousands)											
	2011			2012			2013				
	Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance		
1	Beginning Balance, July 1	\$ 65,681	\$ 65,681	\$ 65,681	\$ 6,745	\$ (50,121)	\$ -	\$ 2,031	\$ (27,310)	\$ (7,890)	1
2											2
3	<u>Additions:</u>										3
4	Revenue - Schedule 1	1,406,485	1,370,575	1,370,575	1,459,267	1,383,651	1,375,491	1,525,608	1,413,148	1,417,435	4
5	Revenue Adjustments - Schedule 2	1,500	1,500	4,380	-	10,517	3,104	-	13,955	20,236	5
6	Total Additions	1,407,985	1,372,075	1,374,955	1,459,267	1,394,168	1,378,595	1,525,608	1,427,103	1,437,671	6
7											7
8	<u>Less Appropriations:</u>										8
9	Appropriations Net of Estimated Revenue	(1,595,538)	(1,595,538)	(1,595,538)	(1,432,879)	(1,328,475)	(1,350,179)	(1,491,032)	(1,346,040)	(1,374,131)	9
10	Appropriation Adjustments - Schedule 2	196,544	196,544	213,563	23,353	54,201	42,849	24,326	62,689	47,873	10
11	Less Lapse Estimate - Schedule 2	47,345	43,345	62,145	42,400	42,400	42,930	44,000	44,000	44,530	11
12	Lapse Percent	3.38%	3.10%	4.50%	3.01%	3.33%	3.28%	3.00%	3.43%	3.36%	12
13	Net Appropriations	(1,351,649)	(1,355,649)	(1,319,830)	(1,367,126)	(1,231,874)	(1,264,400)	(1,422,706)	(1,239,351)	(1,281,728)	13
14											14
15	<u>Adjustments:</u>										15
16	GAAP and Other Adjustments	(6,000)	(6,000)	2,000	6,000	6,000	6,000	(4,000)	(4,000)	(4,000)	16
17	Total Adjustments	(6,000)	(6,000)	2,000	6,000	6,000	6,000	(4,000)	(4,000)	(4,000)	17
18											18
19											19
20											20
21	Current Year Balance(line6+13+17)	50,336	10,426	57,125	98,141	168,294	120,195	98,902	183,752	151,943	21
22											22
23	Cumulative Ending Balance, June 30(line1+21)	116,017	76,107	122,806	104,886	118,173	120,195	100,933	156,442	144,053	23
24											24
25	Transfer (To)/From Revenue Stabilization	-	-	-	-	-	-	(20,578)	(14,208)	(32,565)	25
26	Transfer (To)/From Education Trust Fund	(109,272)	(126,228)	(122,806)	(102,855)	(145,483)	(128,085)	(80,355)	(142,234)	(111,488)	26
27											27
28											28
29											29
30	June 30 Balance After Transfers(line23+25+26)	\$ 6,745	\$ (50,121)	\$ -	\$ 2,031	\$ (27,310)	\$ (7,890)	\$ -	\$ -	\$ -	30
31											31
32											32
33											33
34	Revenue Stabilization Balance	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 29,890	\$ 23,520	\$ 41,877	34
35											35
36											36
37	Actual Revenue Stabilization Balance at 6/30/10 = \$9,312,000.										37

STATE OF NEW HAMPSHIRE		SCHEDULE 1									
COMPARATIVE STATEMENT OF REVENUE											
GENERAL FUND											
(Dollars in Thousands)											
		FY 2011			FY 2012			FY 2013			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1	Business Profits Tax	\$ 256,000	\$ 253,908	\$ 253,908	\$ 273,300	\$ 259,045	\$ 256,480	\$ 290,400	\$ 266,777	\$ 263,648	1
2	Business Enterprise Tax	66,200	62,228	62,228	70,700	63,482	62,854	75,200	65,352	64,585	2
3	Subtotal	\$ 322,200	\$ 316,136	\$ 316,136	\$ 344,000	\$ 322,527	\$ 319,334	\$ 365,600	\$ 332,129	\$ 328,233	3
4	Meals & Rooms	240,100	226,550	226,550	246,000	221,903	214,642	262,600	226,841	221,322	4
5	Tobacco Tax	133,135	128,160	128,160	134,435	124,225	129,453	134,435	120,515	133,050	5
6	Interest & Dividends Tax	87,000	83,700	83,700	92,200	85,400	84,500	97,700	87,100	86,900	6
7	Insurance Tax	80,500	80,500	80,500	86,100	86,100	86,100	86,800	86,800	86,800	7
8	Communications Tax	82,000	79,400	79,400	85,700	80,200	80,200	87,800	81,000	82,400	8
9	Real Estate Transfer Tax	55,700	52,029	52,029	59,300	53,096	52,562	62,300	54,163	54,030	9
10	Court Fines and Fees	13,600	13,600	13,600	14,000	13,600	13,800	14,000	13,600	14,000	10
11	Securities Revenue	34,307	34,300	34,300	35,107	35,100	35,100	35,907	35,900	35,900	11
12	Utility Consumption Tax	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	12
13	Board and Care	20,179	20,200	20,200	21,334	20,500	20,500	21,568	21,000	21,000	13
14	Beer Tax	13,070	13,100	13,100	13,300	13,100	13,300	13,300	13,100	13,300	14
15	Horse & Dog Racing/Games of Chance	2,303	2,300	2,300	-	2,300	-	-	2,400	-	15
16	Other	68,659	68,700	68,700	69,531	69,100	69,300	69,402	68,700	69,400	16
17	Transfers from Liquor Sales	126,757	126,800	126,800	132,387	130,300	131,400	140,409	135,000	137,700	17
18	Tobacco Settlement	2,243	2,200	2,200	2,373	2,400	2,400	2,387	2,400	2,400	18
19	Gambling Winnings Tax	4,400	3,400	3,400	-	3,400	-	-	3,400	-	19
20	Subtotal	\$ 1,292,153	\$ 1,257,075	\$ 1,257,075	\$ 1,341,767	\$ 1,269,251	\$ 1,258,591	\$ 1,400,208	\$ 1,290,048	\$ 1,292,435	20
21	Medicaid Enhancement	93,000	91,400	91,400	100,500	97,000	98,600	108,400	104,800	106,600	21
22	Medicaid Recovery	21,332	22,100	22,100	17,000	17,400	18,300	17,000	18,300	18,400	22
23	Subtotal	\$ 114,332	\$ 113,500	\$ 113,500	\$ 117,500	\$ 114,400	\$ 116,900	\$ 125,400	\$ 123,100	\$ 125,000	23
24	Total	\$ 1,406,485	\$ 1,370,575	\$ 1,370,575	\$ 1,459,267	\$ 1,383,651	\$ 1,375,491	\$ 1,525,608	\$ 1,413,148	\$ 1,417,435	24
25											25
26	House Revenue estimates - HR11 as passed by the House on 02/09/11.										26

STATE OF NEW HAMPSHIRE	SCHEDULE 2									
ADJUSTMENTS - SCHEDULE 2										
GENERAL FUND										
(Dollars in Thousands)										
	FY 2011			FY 2012			FY 2013			
	Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1 REVENUE ADJUSTMENTS:										1
2 CCSNH - reduction (L'09, 143:17 & SSL'10, 1:105)	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3 House Resolution 11/HB 2 - Tax or Fee reductions	-	-	-	-	(818)	(118)	-	(788)	(88)	3
4 HB 25 - Renovate Hooksett Liquor Stores (House Resolution 11)	-	-	-	-	-	-	-	4,400	-	4
5 HB 277 - Unified Carrier Registration System fees to the Highway Fund	-	-	-	-	(1,320)	(1,320)	-	(1,320)	(1,320)	5
6 HB 540 - Biennial motor vehicle inspections	-	-	-	-	532	-	-	350	-	6
7 HB 557 - BPT reduction for reasonable compensation	-	-	-	-	(2,000)	(2,000)	-	(2,000)	(2,000)	7
8 Recording Surcharge for LCHIP deposited in the General Fund	-	-	-	-	2,130	4,380	-	2,380	4,880	8
9 Vital Records revenue deposited in the General Fund	-	-	-	-	400	400	-	400	400	9
10 Navigation Safety Fund lapsed/transferred to the General Fund	-	-	-	-	2,700	2,450	-	1,500	1,500	10
11 Plea By Mail deposited in the General Fund	-	-	-	-	7,912	-	-	7,913	7,913	11
12 Fish & Game court fines deposited in the General Fund	-	-	-	-	140	-	-	140	-	12
13 Penalty Assessment increased percentage to the General Fund	-	-	-	-	289	(620)	-	289	(620)	13
14 SI Enhanced Recoveries - FRED Cost Avoidance	-	-	-	-	216	216	-	216	216	14
15 SURS Enhanced Recoveries - RAC Recovery	-	-	-	-	200	200	-	200	200	15
16 Third Party Recoveries - Medicare Recovery	-	-	-	-	136	136	-	275	275	16
17 Department of Labor - Restricted Fund established	-	-	-	-	-	(1,400)	-	-	(1,400)	17
18 Department of Resources and Economic Development - Cannon Mountain repayment for prior year deficit	-	-	800	-	-	-	-	-	-	18
19 Additional Payment from Turnpikes to Liquor for I-93 Hooksett property	-	-	2,080	-	-	-	-	-	-	19
20 Department of Administrative Services - sale of Lakes Region Facility	-	-	-	-	-	-	-	-	10,000	20
21 Department of Agriculture - Weights & Measures	-	-	-	-	-	(220)	-	-	(220)	21
22 Department of Resources and Economic Development - Cannon Mountain lease revenue	-	-	-	-	-	1,000	-	-	500	22
23 TOTAL REVENUE ADJUSTMENTS	\$ 1,500	\$ 1,500	\$ 4,380	\$ -	\$ 10,517	\$ 3,104	\$ -	\$ 13,955	\$ 20,236	23
24										24
25 APPROPRIATION ADJUSTMENTS:										25
26 FMAP Stimulus	\$ 49,120	\$ 49,120	\$ 46,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26
27 FMAP Stimulus - extension for last 2 quarters of FY 2011	35,441	35,441	32,534	-	-	-	-	-	-	27
28 Department of Cultural Resources - reduction (L'09 143:19)	150	150	150	-	-	-	-	-	-	28
29 DH&HS - reduction	1,017	1,017	1,017	-	-	-	-	-	-	29
30 DH&HS - projected shortfall	2,000	2,000	2,000	-	-	-	-	-	-	30
31 Glenciff Home - reduction (L'09, 143:13)	300	300	300	-	-	-	-	-	-	31
32 Department of Information Technology - reduction (L'09, 143:12)	1,300	1,300	1,300	-	-	-	-	-	-	32
33 Judicial Branch - reduction (L'09, 143:18)	400	400	400	-	-	-	-	-	-	33

STATE OF NEW HAMPSHIRE		SCHEDULE 2								
ADJUSTMENTS - SCHEDULE 2										
GENERAL FUND										
(Dollars in Thousands)										
		FY 2011			FY 2012			FY 2013		
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance
34	Department of Revenue Administration (L'09, 143:11)	250	250	250	-	-	-	-	-	-
35	Retirement System reduction Medical Subsidy (L'09, 144:56)	2,148	2,148	2,148	-	-	-	-	-	-
36	Reduce self-insurance 1 month reserve to 5% of annual claims (L'09, 144:66)	774	774	774	-	-	-	-	-	-
37	State Revenue Sharing (appropriation of \$1 each fiscal year) (L'09, 143:20)	-	-	-	-	-	-	-	-	-
38	Postsecondary Education Commission reduction (L'09, 143:21)	25	25	25	-	-	-	-	-	-
39	Statewide overtime 10% reduction (L'09, 143:22)	74	74	74	-	-	-	-	-	-
40	Statewide personnel reduction (L'09, 144:289) (includes Liquor and Lottery) (excludes \$1.5m Judicial Lapses, see line 80 below)	15,347	15,347	14,347	-	-	-	-	-	-
41	Department of Revenue Administration positions for gambling winning tax (L'09, 144:253)	(90)	(90)	(90)	-	-	-	-	-	-
42	Department of Justice position for Condo Act (L'09, 144:241)	(15)	(15)	(15)	-	-	-	-	-	-
43	Statewide agency - expenditure reduction (L'10, 1)	41,533	41,533	41,533	-	-	-	-	-	-
44	Treasury - debt service restructuring (SSL'10, 1:41)	40,000	40,000	39,900	-	-	-	-	-	-
45	Judicial Branch - reduction (SSL'10, 1:106)	1,000	1,000	1,000	-	-	-	-	-	-
46	DH&HS - medical home pilot program reduction (SSL'10, 1:111)	770	770	770	-	-	-	-	-	-
47	National Health Care savings	5,000	5,000	1,200	-	-	-	-	-	-
48	Legislative Branch - appropriation reduction (HB1)	-	-	-	2,236	1,530	1,000	2,236	1,530	1,000
49	Judicial Branch - appropriation reduction (HB1)	-	-	-	12,119	9,159	9,159	12,087	12,087	12,087
50	Department of Information Technology - appropriation for new position (HB1)	-	-	-	(90)	(90)	(90)	(91)	(91)	(91)
51	Department of Information Technology; appropriation Reduction (HB1)	-	-	-	-	547	926	-	497	768
52	Department of Corrections; General Fund appropriation reduction (HB1)	-	-	-	-	2,260	6,000	-	2,817	7,000
53	Department of Revenue Administration; General Fund appropriation reduction (HB1)	-	-	-	-	2,500	1,000	-	2,719	1,088
54	Office of the Governor; General Fund appropriation reduction (HB1)	-	-	-	-	94	-	-	94	-
55	Department of Environmental Services; Reduction to Out of State Travel appropriations (HB1)	-	-	-	-	-	-	-	-	-
56	Department of Justice - General Fund appropriation reduction (HB1)	-	-	-	-	-	485	-	-	485
57	Department of Cultural Resources - general fund appropriation reduction (HB1)	-	-	-	-	-	537	-	-	540
58	Compensation and Benefit cost reductions (HB2)	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000
59	Consolidation of Payroll/HR functions (HB2)	-	-	-	-	-	-	571	571	571
60	Consolidation of Finance and Accounting functions (HB2)	-	-	-	88	88	88	250	250	250
61	Appropriation; Monetization of State Assets, Sale of Lakes Region Facility (HB2)	-	-	(250)	(250)	(250)	-	-	-	-

STATE OF NEW HAMPSHIRE		SCHEDULE 2								
ADJUSTMENTS - SCHEDULE 2										
GENERAL FUND										
(Dollars in Thousands)										
		FY 2011			FY 2012			FY 2013		
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance
62	Appropriation; Consultant to evaluate Business Process functions (HB2)	-	-	-	(250)	(250)	-	-	-	-
63	Appropriation; McAuliffe Shepard Discovery Center (HB2)	-	-	-	-	-	-	(227)	(227)	(227)
64	Appropriation; SAU Competitive Grants (HB2)	-	-	-	(500)	-	-	(500)	-	-
65	Department of Health and Human Services; Consolidation (HB2)	-	-	-	-	744	744	-	1,402	1,402
66	Transfer Funds from Economic Stimulus Office to supplant general fund costs in the Department of Corrections (HB2)	-	-	900	-	-	-	-	-	-
67	Judicial Council; counsel for indigent parents in abuse and neglect cases (HB2)	-	-	(250)	-	-	-	-	-	-
68	HB 231 - relative to payment of medical benefits for state retirees, their spouses, and dependents	-	-	-	-	7,869	-	-	10,840	-
69	HB 580/SB 3 - Relative to the NH Retirement System with adjusted employee contribution rates	-	-	-	-	20,000	13,000	-	20,200	13,000
70	Benefit Holiday - Lapses from benefits lines and retiree health account	-	-	4,500	-	-	-	-	-	-
71	Additional savings identified by the Governor	-	-	22,264	-	-	-	-	-	-
72	TOTAL APPROPRIATION ADJUSTMENTS	\$ 196,544	\$ 196,544	\$ 213,563	\$ 23,353	\$ 54,201	\$ 42,849	\$ 24,326	\$ 62,689	\$ 47,873
73										
74	LAPSES:									
75	Calculated LAPSE	\$ 23,454	\$ 23,454	\$ 23,454	\$ 42,400	\$ 42,400	\$ 42,400	\$ 44,000	\$ 44,000	\$ 44,000
76	Additional agency wide LAPSE identified by the Governor	-	-	18,500	-	-	-	-	-	-
77	Governor identified dedicated funds transfer to general fund LAPSE (SSL'10, 1:107)	4,200	4,200	4,200	-	-	-	-	-	-
78	Judicial Council - LAPSE (SSL'10, 1:48)	220	220	220	-	-	-	-	-	-
79	Treasury - debt service LAPSE (SSL'10, 1:49)	3,000	3,000	3,000	-	-	-	-	-	-
80	Judicial Branch reduction LAPSE (see line 40 above)	1,500	1,500	1,500	-	-	-	-	-	-
81	Additional agency wide LAPSE (SSL'10, 1:93)	9,971	9,971	9,971	-	-	-	-	-	-
82	Judicial Branch - additional reduction LAPSE	-	-	300	-	-	-	-	-	-
83	Legislative Branch balance LAPSE	5,000	1,000	1,000	-	-	530	-	-	530
84	TOTAL LAPSES	\$ 47,345	\$ 43,345	\$ 62,145	\$ 42,400	\$ 42,400	\$ 42,930	\$ 44,000	\$ 44,000	\$ 44,530

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF FUND BALANCE											
EDUCATION TRUST FUND											
(Dollars in Thousands)											
	FY 2011			FY 2012			FY 2013				
	Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance		
1	Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	
2										2	
3	Additions:									3	
4	Revenue - Schedule 3	827,581	810,625	810,625	852,900	811,149	827,309	875,400	815,652	844,165	4
5	Stimulus - Education Jobs Fund	20,494	20,494	20,494	-	-	-	-	-	-	5
6	Adjustment - R&C Gaming Commission	-	-	-	-	308	308	-	326	326	6
7	Total Additions	848,075	831,119	831,119	852,900	811,457	827,617	875,400	815,978	844,491	7
8										8	
9	Appropriations:									9	
10	Adequate Education Aid	(1,223,696)	(1,223,696)	(1,224,930)	(1,304,931)	(1,304,931)	(1,304,931)	(1,304,931)	(1,304,931)	(1,304,931)	10
11	State Property Tax raised & retained locally	363,600	363,600	363,600	363,100	363,100	363,100	363,100	363,100	363,100	11
12	Total Adequacy	(860,096)	(860,096)	(861,330)	(941,831)	(941,831)	(941,831)	(941,831)	(941,831)	(941,831)	12
13	Hardship Grants	(4,000)	(4,000)	(1,279)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	13
14	Charter School Tuition	(5,778)	(5,778)	(4,878)	(5,778)	(6,553)	(5,773)	(5,778)	(7,367)	(5,960)	14
15	Fiscal Disparity - School Districts	(37,010)	(37,010)	(37,010)	-	-	-	-	-	-	15
16	Kindergarten Adequacy	(3,678)	(3,678)	(2,643)	(1,952)	(1,952)	(1,952)	(1,952)	(1,952)	(1,952)	16
17	Education Transition Aid	(43,491)	(43,491)	(43,491)	-	-	-	-	-	-	17
18	Fiscal Disparity - Charter Schools	(3,294)	(3,294)	(3,294)	(3,294)	(3,704)	(3,246)	(3,294)	(4,162)	(3,336)	18
19	Total Appropriations	(957,347)	(957,347)	(953,925)	(955,755)	(956,940)	(955,702)	(955,755)	(958,212)	(955,979)	19
20										20	
21	Adjustments:									21	
22	Adjustments	-	-	-	-	-	-	-	-	-	22
23	Total Adjustments	-	-	-	-	-	-	-	-	-	23
24										24	
25										25	
26										26	
27	Current Year Balance(line7+19+23)	(109,272)	(126,228)	(122,806)	(102,855)	(145,483)	(128,085)	(80,355)	(142,234)	(111,488)	27
28										28	
29	Cumulative Ending Balance, June 30(line1+27)	(109,272)	(126,228)	(122,806)	(102,855)	(145,483)	(128,085)	(80,355)	(142,234)	(111,488)	29
30										30	
31	Transfer (To)/From General Fund	109,272	126,228	122,806	102,855	145,483	128,085	80,355	142,234	111,488	31
32										32	
33										33	
34										34	
35	June 30 Fund Balance After Transfers(line29+31)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	35
36										36	
37										37	

STATE OF NEW HAMPSHIRE		SCHEDULE 3									
COMPARATIVE STATEMENT OF REVENUE											
EDUCATION TRUST FUND											
(Dollars in Thousands)											
		FY 2011			FY 2012			FY 2013			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1	Business Profits Tax	\$ 54,800	\$ 54,409	\$ 54,409	\$ 58,500	\$ 55,510	\$ 54,960	\$ 62,200	\$ 57,167	\$ 56,496	1
2	Business Enterprise Tax	132,500	124,455	124,455	141,400	126,963	125,706	150,300	130,704	129,171	2
3	Subtotal	\$ 187,300	\$ 178,864	\$ 178,864	\$ 199,900	\$ 182,473	\$ 180,666	\$ 212,500	\$ 187,871	\$ 185,667	3
4	Meals & Rooms	4,900	7,450	7,450	5,000	7,297	7,058	5,400	7,459	7,278	4
5	Tobacco Tax	104,600	99,840	99,840	105,600	96,775	100,847	105,600	93,885	103,650	5
6	Real Estate Transfer Tax	27,900	25,971	25,971	29,700	26,504	26,238	31,100	27,037	26,970	6
7	Transfer from Charitable Gaming/Pari-Mutuel	1,281	1,300	1,300	3,600	900	3,900	3,700	900	4,000	7
8	Transfer from Lottery	70,000	66,200	66,200	77,000	66,200	77,000	85,000	67,500	85,000	8
9	Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	9
10	Utility Property Tax	28,000	28,000	28,000	29,000	28,000	28,500	29,000	28,000	28,500	10
11	State Wide Property Tax	363,600	363,000	363,000	363,100	363,000	363,100	363,100	363,000	363,100	11
12	Total	\$ 827,581	\$ 810,625	\$ 810,625	\$ 852,900	\$ 811,149	\$ 827,309	\$ 875,400	\$ 815,652	\$ 844,165	12
13											13
14	House Revenue estimates - HR11 as passed by the House on 02/09/11.										14