

STATE OF NEW HAMPSHIRE								
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS								
GENERAL FUND								
(Dollars in Thousands)								
	FY 2013		FY 2014		FY 2015			
	Governor	H Finance	Governor	H Finance	Governor	H Finance		
1	Beginning Balance, July 1	\$ 13,836	\$ 13,836	\$ -	\$ -	\$ 2,528	\$ 2,221	1
2								2
3	Additions:							3
4	Revenue - Schedule 1	1,385,100	1,373,550	1,393,400	1,399,900	1,437,100	1,444,700	4
5	Revenue Adjustments - Schedule 2	26,500	31,700	23,400	(4,821)	32,700	(12,616)	5
6	Total Additions	1,411,600	1,405,250	1,416,800	1,395,079	1,469,800	1,432,084	6
7								7
8	Less Appropriations:							8
9	Appropriations Net of Estimated Revenue	(1,347,918)	(1,347,918)	(1,368,121)	(1,346,850)	(1,428,414)	(1,397,841)	9
10	Appropriation Adjustments - Schedule 2	40,842	40,842	6,700	9,305	6,800	10,017	10
11	Less Lapse Estimate - Schedule 2	44,645	44,645	45,000	45,000	46,900	46,900	11
12	Lapse Percent	-3.42%	-3.42%	-3.31%	-3.36%	-3.30%	-3.38%	12
13	Net Appropriations	(1,262,431)	(1,262,431)	(1,316,421)	(1,292,545)	(1,374,714)	(1,340,924)	13
14								14
15	Adjustments:							15
16	GAAP and Other Adjustments	(24,418)	(16,318)	-	-	-	-	16
17	Total Adjustments	(24,418)	(16,318)	-	-	-	-	17
18								18
19								19
20								20
21	Current Year Balance <sup>(line6+13+17)</sup>	124,751	126,501	100,379	102,534	95,086	91,160	21
22								22
23	Cumulative Ending Balance, June 30 <sup>(line1+21)</sup>	138,587	140,337	100,379	102,534	97,614	93,381	23
24								24
25	Transfer (To)/From Revenue Stabilization	-	-	-	-	-	-	25
26	Transfer (To)/From Education Trust Fund	(138,587)	(140,337)	(97,851)	(100,313)	(91,329)	(90,858)	26
27								27
28								28
29								29
30	June 30 Balance After Transfers <sup>(line23+25+26)</sup>	\$ -	\$ -	\$ 2,528	\$ 2,221	\$ 6,285	\$ 2,523	30
31								31
32								32
33								33
34	Revenue Stabilization Balance	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	34
35								35
36								36
37	Actual Revenue Stabilization Reserve Account balance at 06/30/12 = \$9,312,000.							37

STATE OF NEW HAMPSHIRE		SCHEDULE 1					
COMPARATIVE STATEMENT OF REVENUE		FY 2013		FY 2014		FY 2015	
GENERAL FUND		Governor	H Finance	Governor	H Finance	Governor	H Finance
(Dollars in Thousands)							
1	Business Profits Tax	\$ 246,700	\$ 253,800	\$ 252,600	\$ 252,900	\$ 265,600	\$ 259,100
2	Business Enterprise Tax	69,300	66,500	67,900	67,500	66,500	69,100
3	Subtotal	\$ 316,000	\$ 320,300	\$ 320,500	\$ 320,400	\$ 332,100	\$ 328,200
4	Meals & Rooms	241,700	242,250	248,100	250,200	259,600	261,800
5	Tobacco Tax	131,100	124,500	129,800	125,500	125,900	120,500
6	Interest & Dividends Tax	90,000	94,000	93,000	95,400	97,000	97,400
7	Insurance Tax	86,800	86,800	86,900	86,900	109,500	109,500
8	Communications Tax	66,300	66,500	66,500	66,500	63,300	63,300
9	Real Estate Transfer Tax	62,800	63,800	69,100	68,900	76,000	72,300
10	Court Fines and Fees	14,000	13,700	13,700	13,700	13,700	13,700
11	Securities Revenue	38,200	38,200	37,600	37,600	37,600	37,600
12	Utility Consumption Tax	6,000	6,000	6,000	5,900	6,000	5,900
13	Board and Care	26,300	26,700	27,300	27,500	28,000	28,200
14	Beer Tax	13,200	13,200	13,200	13,200	13,200	13,200
15	Other	70,800	70,700	75,700	75,800	76,300	76,300
16	Transfers from Liquor Sales	129,000	129,000	132,400	132,400	135,800	135,800
17	Tobacco Settlement	1,700	1,700	2,400	2,400	1,900	1,900
18	Gaming License Fees	-	-	-	-	-	-
19	Subtotal	\$ 1,293,900	\$ 1,297,350	\$ 1,322,200	\$ 1,322,300	\$ 1,375,900	\$ 1,365,600
20	Medicaid Enhancement	85,800	70,800	65,800	72,200	55,800	73,700
21	Medicaid Recovery	5,400	5,400	5,400	5,400	5,400	5,400
22	Subtotal	\$ 91,200	\$ 76,200	\$ 71,200	\$ 77,600	\$ 61,200	\$ 79,100
23	<b>Total</b>	<b>\$ 1,385,100</b>	<b>\$ 1,373,550</b>	<b>\$ 1,393,400</b>	<b>\$ 1,399,900</b>	<b>\$ 1,437,100</b>	<b>\$ 1,444,700</b>
24							
25							

STATE OF NEW HAMPSHIRE		SCHEDULE 2						
ADJUSTMENTS - SCHEDULE 2								
GENERAL FUND								
(Dollars in Thousands)								
		FY 2013		FY 2014		FY 2015		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	<b>REVENUE ADJUSTMENTS:</b>							1
2	Dedicated fund sweep and Settlement - HB2:150 intro	\$ 26,500	\$ 31,700	\$ -	\$ -	\$ -	\$ -	2
3	Additional Revenue from DRA Auditors - HB1	-	-	5,100	5,100	11,300	11,300	3
4	Postpone Net Operating Loss (NOL) Increase - HB2:30 intro	-	-	1,600	1,600	1,600	1,600	4
5	Repeal Education Tax Credit - accounted for in Governor's base revenue estimate - HB2:106 intro	-	-	-	-	-	-	5
6	LCHIP transfer to the general fund - HB2:110 intro	-	-	3,000	2,000	-	1,000	6
7	Suspend BET Threshold Filing Change - HB2:130 intro	-	-	1,000	1,000	1,000	1,000	7
8	Suspend BET Carryforward - HB2:136 intro	-	-	-	-	1,000	1,000	8
9	Increase in R&D tax credit by \$1M - HB2:153 intro and (SB 1) (Impact not included in Gov Rec)	-	-	-	(825)	-	(825)	9
10	Insurance Premium Tax - Medicaid Expansion	-	-	-	-	5,800	5,800	10
11	Board and Care - move to restricted fund	-	-	(27,300)	(27,500)	(28,000)	(28,200)	11
12	Gaming License Fees - SB152	-	-	40,000	-	40,000	-	12
13	Plea by mail budgeted as restricted in the Department of Safety	-	-	-	(8,000)	-	(8,000)	13
14	DHHS Clinical Services Revolving Account removed				93		98	14
15	Pharmacy Board additional revenue				111		111	15
16	Tobacco Settlement	-	-	-	21,600	-	2,500	16
17	<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$ 26,500</b>	<b>\$ 31,700</b>	<b>\$ 23,400</b>	<b>\$ (4,821)</b>	<b>\$ 32,700</b>	<b>\$ (12,616)</b>	17
18								18
19	<b>APPROPRIATION ADJUSTMENTS:</b>							19
20	Legislative Branch - appropriation reduction Ch 223:9, L'11	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	20
21	Department of Information Technology; appropriation Reduction Ch 223:10, L'11	790	790	-	-	-	-	21
22	Judicial Branch - appropriation reduction Ch 223:11, L'11	12,087	12,087	-	-	-	-	22
23	Department of Information Technology - appropriation for new position Ch 223:12, L'11	(91)	(91)	-	-	-	-	23
24	Department of Corrections; General Fund appropriation reduction Ch 223:13, L'11	7,000	7,000	-	-	-	-	24
25	Department of Revenue Administration; General Fund appropriation reduction Ch 223:14, L'11	1,288	1,288	-	-	-	-	25

STATE OF NEW HAMPSHIRE		SCHEDULE 2						
ADJUSTMENTS - SCHEDULE 2								
GENERAL FUND								
(Dollars in Thousands)								
		FY 2013		FY 2014		FY 2015		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
26	Department of Environmental Services; Reduction to Out of State Travel appropriations Ch 223:16, L'11	-	-	-	-	-	-	26
27	Department of Cultural Resources - general fund appropriation reduction Ch 223:20, L'11	540	540	-	-	-	-	27
28	Department of Justice - General Fund appropriation reduction Ch 223:21, L'11	485	485	-	-	-	-	28
29	Appropriation; Sale of Lakes Region Facility Ch 224:80-82, L'11	-	-	-	-	-	-	29
30	Consolidation of Payroll/HR functions Ch 224:84, L'11	571	571	-	-	-	-	30
31	Consolidation of Finance and Accounting functions Ch 224:85, L'11	250	250	-	-	-	-	31
32	Appropriation; Consultant to evaluate Business Process functions Ch 224:86, L'11	-	-	-	-	-	-	32
33	Appropriation; McAuliffe Shepard Discovery Center Ch 224:88, L'11	(227)	(227)	-	-	-	-	33
34	Compensation and Benefit cost reductions Ch 224:202, L'11	10,000	10,000	-	-	-	-	34
35	Department of Health and Human Services; Consolidation Ch 224:359, L'11	1,078	1,078	-	-	-	-	35
36	Relative to the NH Retirement System - retirement reform - adjusted employee contribution rates Ch 224, L'11	6,071	6,071	-	-	-	-	36
37	Judicial Branch Reduction - HB1:9 intro	-	-	4,505	4,805	4,467	4,767	37
38	DHHS Reduction - HB1:10 intro	-	-	2,250	2,250	2,250	2,250	38
39	DH&HS - Sununu Center reduction - HB1:? New	-	-	-	500	-	750	39
40	NH Veterans Home reduction - HB1:? New	-	-	-	750	-	750	40
41	Legislative Branch reduction - HB1:? New	-	-	-	1,000	-	1,500	41
42	Rounding Adjustment	-	-	(55)	-	83	-	42
43	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	<b>\$ 40,842</b>	<b>\$ 40,842</b>	<b>\$ 6,700</b>	<b>\$ 9,305</b>	<b>\$ 6,800</b>	<b>\$ 10,017</b>	43
44								44
45	<b>GAAP and Other Adjustments</b>							45
46	DHHS December 2012/January 2013 Dashboard - Projected Shortfall	\$ (8,100)	\$ -	\$ -	\$ -	\$ -	\$ -	46
47	Shepard McAuliffe Appropriation	(385)	(385)	-	-	-	-	47
48	Additional Judicial Branch funding through Fiscal Committee	(1,708)	(1,708)	-	-	-	-	48
49	Additional DOJ Litigation funding through Fiscal Committee	(600)	(600)	-	-	-	-	49
50	Additional Judicial Council funding through Fiscal Committee	(400)	(400)	-	-	-	-	50

STATE OF NEW HAMPSHIRE		SCHEDULE 2						
ADJUSTMENTS - SCHEDULE 2								
GENERAL FUND								
(Dollars in Thousands)								
		FY 2013		FY 2014		FY 2015		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
51	Additional DHHS funding through Fiscal Committee	(100)	(100)	-	-	-	-	51
52	Court Ordered Placements	(600)	(600)	-	-	-	-	52
53	Legal Settlements	(2,500)	(2,500)	-	-	-	-	53
54	Abandoned Property Claims	(2,500)	(2,500)	-	-	-	-	54
55	Other Unbudgeted	(2,800)	(2,800)	-	-	-	-	55
56	MMIS Liability	(5,000)	(5,000)	-	-	-	-	56
57	Unidentified Variance	275	275	-	-	-	-	57
58	<b>TOTAL GAAP and Other Adjustments</b>	<b>\$ (24,418)</b>	<b>\$ (16,318)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>58</b>
59								59
60								60

STATE OF NEW HAMPSHIRE								
COMPARATIVE STATEMENT OF FUND BALANCE								
<b>EDUCATION TRUST FUND</b>								
(Dollars in Thousands)								
	FY 2013		FY 2014		FY 2015			
	Governor	H Finance	Governor	H Finance	Governor	H Finance		
1	Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2								2
3	<u>Additions:</u>							3
4	Revenue - Schedule 3	820,500	818,750	825,400	819,300	829,000	825,300	4
5	Revenue Adjustments - Schedule 4	3,000	3,000	35,300	37,925	41,100	43,825	5
6	Total Additions	823,500	821,750	860,700	857,225	870,100	869,125	6
7								7
8	<u>Appropriations:</u>							8
9	Adequate Education Aid	(578,237)	(578,837)	(572,465)	(572,964)	(572,464)	(572,964)	9
10	State Property Tax raised & retained locally	(363,700)	(363,100)	(363,600)	(363,100)	(363,600)	(363,100)	10
11	Total Adequacy	(941,937)	(941,937)	(936,065)	(936,064)	(936,064)	(936,064)	11
12	Hardship Grants	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	12
13	Charter School Tuition	(11,360)	(11,360)	(12,878)	(12,050)	(14,381)	(13,634)	13
14	Fiscal Disparity - School Districts	-	-	-	-	-	-	14
15	Kindergarten Adequacy	(1,953)	(1,953)	-	-	-	-	15
16	Education Transition Aid	-	-	-	-	-	-	16
17	Fiscal Disparity - Charter Schools	(3,337)	(3,337)	(6,708)	(6,524)	(8,084)	(7,385)	17
18	Total Appropriations	(961,487)	(961,487)	(958,551)	(957,538)	(961,429)	(959,983)	18
19								19
20	<u>Adjustments:</u>							20
21	Adjustments	(600)	(600)	-	-	-	-	21
22	Total Adjustments	(600)	(600)	-	-	-	-	22
23								23
24								24
25								25
26	Current Year Balance (line6+18+22)	(138,587)	(140,337)	(97,851)	(100,313)	(91,329)	(90,858)	26
27								27
28	Cumulative Ending Balance, June 30 (line1+26)	(138,587)	(140,337)	(97,851)	(100,313)	(91,329)	(90,858)	28
29								29
30	Transfer (To)/From General Fund	138,587	140,337	97,851	100,313	91,329	90,858	30
31								31
32								32
33								33
34	June 30 Fund Balance After Transfers (line28+30)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	34
35								35
36								36
37								37

STATE OF NEW HAMPSHIRE		SCHEDULE 3						
COMPARATIVE STATEMENT OF REVENUE		FY 2013		FY 2014		FY2015		
<b>EDUCATION TRUST FUND</b>		Governor	H Finance	Governor	H Finance	Governor	H Finance	
(Dollars in Thousands)								
1	Business Profits Tax	\$ 53,400	\$ 53,800	\$ 54,700	\$ 53,700	\$ 57,400	\$ 54,900	1
2	Business Enterprise Tax	138,700	131,900	136,000	136,900	132,700	140,300	2
3	Subtotal	\$ 192,100	\$ 185,700	\$ 190,700	\$ 190,600	\$ 190,100	\$ 195,200	3
4	Meals & Rooms	8,000	7,750	8,200	8,100	8,300	8,300	4
5	Tobacco Tax	76,000	83,000	75,200	73,700	72,900	70,800	5
6	Real Estate Transfer Tax	31,300	31,400	34,400	33,900	37,900	35,600	6
7	Transfer from Charitable Gaming/Pari-Mutuel	3,600	2,700	3,500	2,700	3,500	2,700	7
8	Transfer from Lottery	72,000	71,300	75,300	72,700	77,300	74,200	8
9	Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	9
10	Utility Property Tax	33,800	33,800	34,500	34,500	35,400	35,400	10
11	State Wide Property Tax	363,700	363,100	363,600	363,100	363,600	363,100	11
12	<b>Total</b>	<b>\$ 820,500</b>	<b>\$ 818,750</b>	<b>\$ 825,400</b>	<b>\$ 819,300</b>	<b>\$ 829,000</b>	<b>\$ 825,300</b>	12
13								13
14								14

STATE OF NEW HAMPSHIRE		SCHEDULE 4						
ADJUSTMENTS - SCHEDULE 4								
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2013		FY 2014		FY 2015		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	<b>REVENUE ADJUSTMENTS:</b>							1
2	Postpone Net Operating Loss (NOL) Increase - HB2:30	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	2
3	Repeal Education Tax Credit - accounted for in Governor's base revenue estimate - HB2:106	-	-	-	-	-	-	3
4	Suspend BET Threshold Filing Change - HB2:130	-	-	2,000	2,000	2,000	2,000	4
5	Cigarette and Tobacco 10 cent contingency plus 20 cent Increase - HB2:131-132	-	-	30,000	30,000	30,000	30,000	5
6	Suspend BET Carryforward - HB2:136	-	-	-	-	2,000	2,000	6
7	Increase in R&D tax credit by \$1M - HB2:153 and (SB 1) (Impact not included in Gov Rec)	-	-	-	(175)	-	(175)	7
8	Transfer from Lottery Commission - additional advertising funding	-	-	-	2,200	-	2,300	8
9	Transfer from Racing and Charitable Gaming - HB314 - single game wager limit	-	-	-	600	-	600	9
10	Cigarette and tobacco inventory floor tax - HB2:133	3,000	3,000	-	-	-	-	10
11	Additional Revenue from DRA Auditors - HB1	-	-	2,900	2,900	6,700	6,700	11
12	<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 35,300</b>	<b>\$ 37,925</b>	<b>\$ 41,100</b>	<b>\$ 43,825</b>	12
13								13
14	<b>APPROPRIATION ADJUSTMENTS:</b>							14
15	Additional hardship grants over appropriation	\$ (600)	\$ (600)	\$ -	\$ -	\$ -	\$ -	15
16	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	<b>\$ (600)</b>	<b>\$ (600)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	16
17								17
18								18