STATE OF NEW HAMPSHIRE									
COMPARATIVE STATEMENT OF UNDESIGN	NATED SURPL	US							
GENERAL FUND									
(Dollars in Thousands)									
	1	FY 2015			FY 2016			FY 2017	
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate
1 Beginning Balance, July 1	\$ 21,890	\$ 21,890	\$ 21,890	\$ 13,000	\$-	\$ 34,000	\$ 4,300	\$ (7,483)	\$ 11,584 ¹
2									2
3 Additions:									3
4 Revenue - Schedule 1	1,355,000	1,346,600	1,368,300	1,409,300	1,378,600	1,410,000	1,442,300	1,393,000	1,445,000 4
5 Revenue Adjustments - Schedule 2	13,000	-	-	48,200	48,174	14,435	52,400	34,633	(9,679) 5
6 Total Additions	1,368,000	1,346,600	1,368,300	1,457,500	1,426,774	1,424,435	1,494,700	1,427,633	1,435,321
7									7
8 Less Appropriations:									8
9 Appropriations Net of Estimated Revenue	(1,339,200)	(1,339,200)	(1,339,200)	(1,429,500)	(1,368,065)	(1,414,339)	(1,467,500)		(1,417,546) 9
¹⁰ Appropriation Adjustments - Schedule 2	25,803	27,587	25,887	(3,000)	(13,403)	2,650	(9,000)	(5,403)	
11 Less Lapse Estimate	51,900	39,100	51,900	43,000	43,000	46,600	41,300	41,300	46,600 1
12 Lapse Percent	-3.95%	-2.98%	-3.95%	-3.00%			-2.80%		
13 Net Appropriations	(1,261,497)	(1,272,513)	(1,261,413)	(1,389,500)	(1,338,468)	(1,365,089)	(1,435,200)	(1,328,283)	(1,366,449) 13
14									14
15 Adjustments:									1:
¹⁶ GAAP and Other Adjustments	(14,563)	(12,000)	(12,000)	-	-	-	-	-	- 10
17 Total Adjustments	(14,563)	(12,000)	(12,000)	-	-	-	-	-	- 13
18									11
19 20								1	2
21 Current Year Balance(line6+13+17)	91,940	62.087	94,887	68,000	88,306	59,346	59,500	99,350	68,872 2
22	01,010	02,001	01,001		00,000	00,010		00,000	22
²³ Cumulative Ending Balance, June 30(line1+21)	113,830	83,977	116,777	81,000	88,306	93,346	63,800	91,867	80,456 2
24	,							01,001	24
²⁵ Transfer (To)/From Fish & Game Fund	(893)	(893)	(893)	(800)	-	(600)	(800)	-	(600) 2
²⁶ Transfer (To)/From Revenue Stabilization	(2,900)	(580)	(11,380)	-	-	-	(600)		(394) 2
²⁷ Transfer (To)/From Education Trust Fund	(97,037)	(82,504)	(70,504)	(75,900)	(95,789)	(81,162)	(62,400)		(79,462) 2
28	(3,,,,,,)	(2=,)	(-,)	(,	(22,230)	(2.,)	(,,	(,)	22
29					1				29
	(^	* 04.000	A A C C C C C C C C C C	• (7.400)	• • • • • • • • • • • • • • • • • • •	•	A A A A A A A A A A	3
31 June 30 Balance After Transfers(line23+25+26+27)	\$ 13,000	Ъ -	\$ 34,000	\$ 4,300	\$ (7,483)	\$ 11,584	\$ -	\$ 12,237	
32									3
34									3
35 Revenue Stabilization Balance	\$ 12,212	\$ 9,892	\$ 20,692	\$ 12,212	\$ 9,892	\$ 20,692	\$ 12,812	\$-	\$ 21,086 ³
36									3
37 38 Actual Revenue Stabilization Reserve Account (Rainy Day Fund)	balance at 06/30/14 -	- \$9 312 000							3
notical revenue orabilization reserve Account (rainy Day Fullu)	saidrice at 00/30/14 =	- ψ0,012,000.							c

STATE OF NEW HAMPSHIRE			SCHE	DUL	LE 1											٦
COMPARATIVE STATEMENT OF REVENUE																_
GENERAL FUND																
(Dollars in Thousands)																
		FY 2015		FY 2016												
	Governor	House	Senate		Governor		House		Senate		Governor	House			Senate	
1 Business Profits Tax	\$ 270,500	\$ 265,300	\$ 268,400	\$	276,300	\$	270,600	\$	275,100	\$	283,800	\$	275.700	\$	282,000	1
2 Business Enterprise Tax	72,100	70,700	72,000	-	79,700	,	72,100	T	73,800		80,300		73,500	T	75,600	2
3 Subtotal	\$ 342,600	\$ 336,000	\$ 340,400	\$		\$	342,700	\$	348,900	\$	364,100	\$	349,200	\$	357,600	3
4 Meals & Rooms	270,000	265,400	268,600	-	285,000		278,700		284,700		298,400		291,200		301,800	4
5 Tobacco Tax	120,800	127,400	124,700		122,000		126,800		125,300		123,200		126,100		125,900	5
6 Interest & Dividends Tax	82,600	81,500	91,600		84,200		81,500		93,000		85,500		81,500		94,400	6
7 Insurance Tax	113,600	115,100	118,300		117,600		116,800		118,300		115,700		104,300		114,400	7
8 Communications Tax	59,000	60,000	58,400		61,400		61,500		59,900		62,900		63,000		61,400	8
9 Real Estate Transfer Tax	77,700	72,800	78,700		83,900		71,900		81,200		89,700		74,800		86,500	9
10 Court Fines & Fees	13,500	13,500	13,100		13,800		13,800		13,800		13,800		13,800		13,800 1	10
11 Securities Revenue	41,600	41,800	41,800		42,200		42,200		42,200		42,800		42,800		42,800 1	11
12 Utility Consumption Tax	6,000	6,000	6,000		6,000		6,000		6,000		6,000		6,000		6,000 1	12
13 Beer Tax	13,400	13,400	13,400		13,400		13,400		13,400		13,400		13,400		13,400 1	13
14 Other	68,900	69,100	69,100		69,900		69,800		69,800		70,300		70,200		70,200 1	14
15 Transfers from Liquor Sales	136,900	136,900	136,900		141,800		141,400		141,400		146,100		146,300		146,400 1	15
16 Tobacco Settlement	2,200	2,300	1,900		2,300		2,300		2,300		-		-		- 1	16
17 Subtotal	\$ 1,348,800	\$ 1,341,200	\$ 1,362,900	\$	1,399,500	\$	1,368,800	\$	1,400,200	\$	1,431,900	\$ ·	1,382,600	\$	1,434,600 1	17
18 Medicaid Recovery	6,200	5,400	5,400		9,800		9,800		9,800		10,400		10,400		10,400 1	18
19 Subtotal	\$ 6,200	\$ 5,400	\$ 5,400	\$	-)	\$	9,800	\$	9,800	\$	10,400		10,400	\$	10,400 1	19
20 Total	\$ 1,355,000	\$ 1,346,600	\$ 1,368,300	\$	1,409,300	\$	1,378,600	\$	1,410,000	\$	1,442,300	\$ [•]	1,393,000	\$	1,445,000 2	20
21 22															2	21 22

STATE OF NEW HAMPSHIRE			SCHE	DULE 2							
ADJUSTMENTS - SCHEDULE 2											
GENERAL FUND											
(Dollars in Thousands)											
		FY 2015			FY 2016		FY 2017				
	Governor	House	Senate	Governor	House	Senate	Governor	Senate			
	Governor	Tiouse	Senate	Governor	TIOUSE	Senale	Governor	House	Senate		
1 REVENUE ADJUSTMENTS:									1		
2 Intent to excavate administration & enforcement fee to the general fund - HB2:83 House passed - HB2:40 Senate passed	\$	- \$ -	\$-	\$ -	\$ 54 5	\$ 54	\$-	\$ 54	\$ 54 2		
3 Tax Amnesty - HB2:113-115 introduced - HB2:84-85 House passed - HB2:250-252 Senate passed	13,000		-		13,000	13,000	-	-	- 3		
4 Tobacco Tax increase - HB2:105-110 introduced	· · · ·		-	20,600	-	-	18,600	-	- 4		
5 BPT Reasonable Comp - HB2:111-112 introduced	· · · ·		-	21,700	-		22,200	-	- 5		
6 Lakes Region Facility Sale - HB2:222 House passed - HB2:115 Senate passed			-	2,000	2,000	2,000		-	- 6		
7 BPT Offshore Loophole - HB2:100-104 introduced			-	3,500	-	-	8,000	-	- 7		
8 Department of Revenue Administration - revenue from funding auditor positions - HB1			-	400	400	400	3,600	7,650	6,550 8		
9 Renewable Energy Funds to the General Fund - HB2:363-364 House passed					26,220			25,929	9		
10 Education Credentialing Fund - transfer to the general fund - HB2:369 House passed			-		2,500	-		-	10		
11 MTBE - settlement general fund reimbursement - HB2:370 House passed			-		4,000	-		-	1'		
12 Legislative Branch - transfer to the general fund - HB2:371 House passed - HB2:218 Senate passed			-		-			1,000	1,000 12		
13 DH&HS - Governor's Commission - transfer from Liquor fund			-		-	(3,188)		-	(3,283) 13		
Department of Justice - Consumer Protection funds to reimburse for prior year general fund costs - HB2:222 Senate passed			-		-	1,169		-	- 14		
15 BPT/BET rate reduction (SB1/SB2) - HB2:242-248 Senate passed			-	· ·	-	-		-	(14,000) 15		
16 Sale of Salem liquor store			-	-	-	1,000	-	-	- 16		
17 TOTAL REVENUE ADJUSTMENTS	\$ 13,000)\$-	\$-	\$ 48,200	\$ 48,174	\$ 14,435	\$ 52,400	\$ 34,633	\$ (9,679) 17		
19 APPROPRIATION ADJUSTMENTS:									19		
20 Judicial Branch General Fund appropriation reduction - Ch143:9,L'13	\$ 5,000) \$ 5,000	\$ 5,000	\$ -	\$ - 5	\$-	\$ -	\$-	\$ - 20		
21 Department of Health & Human Services General Fund appropriation reduction - Ch143:10,L'13	3,500	7,000	7,000		-	-		-	- 2'		
22 Department of Information Technology General Fund appropriation reduction - Ch143:11,L'13		- 25	25		-			-	- 22		
Legislative Branch General Fund appropriation reduction - Ch143:12,L'13	1,000	0 1,000	1,000		-			-	- 23		
24 Veterans Home General Fund appropriation reduction - Ch143:13,L'13	250	250	250		-			-	- 24		
25 Department of Health & Human Services - Sununu Center General Fund appropriation reduction - Ch143:14,L'13	750	750	750		-			-	- 25		
²⁶ Department of Revenue Administration General Fund appropriation reduction - Ch143:15,L13	500	500	500		-			-	- 26		

STATE OF NEW HAMPSHIRE			SCHED	DULE 2					
ADJUSTMENTS - SCHEDULE 2									
GENERAL FUND									
(Dollars in Thousands)									
		FY 2015			FY 2016			FY 2017	
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate
Department of Administrative Services - Consolidation of Payroll/HR functions - Ch144:28,L'13	571	-	-		-		· ·	-	- 2
Compensation and Benefit cost reductions - Ch144:127,L'13	5,924	5,924	5,924		-			-	- 2
State employee contract - Ch144:175,L'13	(13,261)	(12,831)	(12,831)		-			-	- 2
Executive Order 2014-9	18,269	18,269	18,269	-	-			-	- (
SB233 - Relative to state revenue and expenditures for FY15	3,300	-	-	-	-			-	- 3
State employee contract - HB2:8 and 257 introduced		-	-	(3,000)	-		(9,000)	-	- :
Department of Revenue Administration implement tax amnesty program - HB2:86 House passed - HB2:250-252 Senate passed	-	-	-		(50)	(50)		-	- 3
Cost of Ch229,L14 disaster assistance match - HB2:357 introduced - HB2:282 House passed		-	-	· ·	-		· ·	-	- :
Fish & Game Department return general funds - included in SB233 - HB2:359 introduced		-	-	-	-	-		-	- 3
Reduction in state self-insured health plan reserve - HB2:284 House passed - HB2:167 Senate passed	-	1,700	-	-	-	1,700		-	- 3
Increase non Medicare eligible retiree health contribution from 12.5% to 20% - HB2:15-17 House passed		-	-	-	1,284		· ·	1,347	- 3
Department of Health & Human Services; Sununu Youth Center; Reduction in Appropriation - HB2:349 House passed - HB2:208 Senate passed		-	-		3,443	-		3,497	3,497
Department of Health & Human Services; Consolidation of District Offices - HB2:359 House passed - HB2:214 Senate passed		-	-		1,000	1,000		1,000	1,000
Department of Safety - Offset Highway Funds with General Funds - HB1:8 House passed		-	-	-	(23,030)		· ·	(23,030)	- 4
Department of Fish & Game - general funds to Fish & Game - search and rescue and F&G fund - HB1:10 House passed		-	-		(300)	-	· ·	(300)	- 4
Chief Operating Officer general fund appropriation reduction - HB2:227 House passed		-	-		-		· ·	333	- 4
Department of Education - Catastrophic Aid - general fund appropriation reduction - HB2:251(II) House passed		-	-		-		· ·	7,500	- 4
CCSNH - general fund appropriation reduction - HB2:366 House passed		-	-	· ·	1,250		· ·	1,250	- 4
Department of Corrections - general fund appropriation reduction - HB2:367 House passed		-	-	-	2,000	-		2,000	- 4
New Hampshire Hospital - general fund appropriation reduction - HB2:368 House passed	-	-	-	-	1,000	-		1,000	- 4
Crotched Mountain Foundation - general fund appropriation of \$1 in FY16 and \$1 in FY17 - HB2:236 Senate passed	-	-	-	-	-	-		-	- 4
TOTAL APPROPRIATION ADJUSTMENTS	\$ 25,803	\$ 27,587	\$ 25,887	\$ (3,000)	\$ (13,403)	\$ 2,650	\$ (9,000)	\$ (5,403)	\$ 4,497

STATE OF NEW HAMPSHIRE									
COMPARATIVE STATEMENT OF FUND BALANC	CE								
EDUCATION TRUST FUND									
(Dollars in Thousands)									
		FY 2015			FY 2016			FY 2017	
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate
1 Beginning Balance, July 1	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$ - 1
2									2
³ Additions:									3
4 Revenue - Schedule 3	864,700	864,200	876,200	871,100	861,800	877,600	881,900	868,700	
5 Revenue Adjustments - Schedule 4	-	-	-	8,000	3,673	2,500	18,000	8,403	
6 Total Additions	864,700	864,200	876,200	879,100	865,473	880,100	899,900	877,103	888,000 6
7									7
8 Appropriations:									8
9 Adequate Education Aid	(572,464)		(572,464)	(561,185)	(561,065)		(563,095)	(535,653)	
10 State Property Tax raised & retained locally	(363,600)	(363,600)	(363,600)	(363,100)	(363,100)	(363,100)	(363,100)	(363,100)) (363,100) 10
11 Total Adequacy	(936,064)	(936,064)	(936,064)	(924,285)	(924,165)	(931,016)	(926,195)	(898,753)) (931,033) 11
12 Hardship Grants	(2,900)	(2,900)	(2,900)	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)) (2,150) 12
13 Charter School Tuition	(21,078)	(21,078)	(21,078)	(26,597)	(26,115)	(26,115)	(30,207)	(33,250)) (30,516) 13
14 Charter School Tuition - New Schools	(1,695)	(1,695)	(1,695)	(1,968)	(1,981)	(1,981)	(3,748)	(4,245)) (3,763) 14
15 Total Appropriations	(961,737)	(961,737)	(961,737)	(955,000)	(954,411)	(961,262)	(962,300)	(938,398)) (967,462) 15
16									16
17 Adjustments:									17
18 Adjustments - Schedule 4	-	15,033	15,033	-	(6,851)	-	-	(28,227)) - 18
19 Total Adjustments	-	15,033	15,033	-	(6,851)	-	-	(28,227)) - 19
20									20
21				_					21
23 Current Year Balance (line6+15+19)	(97,037)	(82,504)	(70,504)	(75,900)	(95,789)	(81,162)	(62,400)	(89,522)	
	(97,037)	(02,304)	(70,504)	(75,900)	(90,709)	(01,102)	(02,400)	(09,322)	(19,402) 23
25 Cumulative Ending Balance, June 30 (line1+23)	(97,037)	(82,504)	(70,504)	(75,900)	(95,789)	(81,162)	(62,400)	(89,522)) (79,462) 25
	(97,037)	(02,304)	(70,304)	(73,900)	(93,709)	(01,102)	(02,400)	(09,522)	(19,402) 2
²⁰ ²⁷ Transfer (To)/From General Fund	97,037	82,504	70,504	75,900	95,789	81,162	62,400	89,522	79,462 27
	97,037	62,304	70,504	75,900	95,769	01,102	02,400	69,522	79,402 2
28	_								20
30									30
31 June 30 Fund Balance After Transfers (line25+27)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$ - 31
32									32
33 34									33
				1					34

STATE OF NEW HAMPSHIRE						SCHED	DUL	.E 3							
COMPARATIVE STATEMENT OF REVENUE															
EDUCATION TRUST FUND															
(Dollars in Thousands)															
		FY 2015							F	Y 2016				FY2017	
	0	Governor	-	House		Senate	0	Governor		House	Senate	(Governor	House	Senate
1 Business Profits Tax	\$	57,400	\$	56,300	\$	58,900	\$	60,800	\$	57,400	\$ 60,400	\$	62,100	\$ 58,500	\$ 61,900 1
2 Business Enterprise Tax		146,500		143,700		146,200		144,700		146,600	149,800		148,000	149,300	153,600 2
3 Subtotal	\$	203,900	\$	200,000	\$	205,100	\$	205,500	\$	204,000	\$ 210,200	\$	210,100	\$ 207,800	\$ 215,500 3
4 Meals & Rooms		8,000		8,400		8,300		8,000		8,800	8,800		8,800	9,200	9,300 4
5 Tobacco Tax		94,200		87,800		98,000		95,200		87,400	98,500		96,100	86,900	99,000 ⁵
6 Real Estate Transfer Tax		38,800		42,000		38,800		41,900		41,500	40,000		44,900	43,200	42,600
7 Transfer from Charitable Gaming/Pari-Mutuel		3,000		3,000		3,000		3,000		2,500	2,500		3,000	2,500	2,500 7
8 Transfer from Lottery		70,900		77,100		77,100		73,100		73,200	73,200		75,100	75,200	75,200 ٤
9 Tobacco Settlement		40,000		40,000		40,000		40,000		40,000	40,000		39,000	39,000	39,000 9
10 Utility Property Tax		42,500		42,500		42,500		41,300		41,300	41,300		41,800	41,800	41,800 1
11 Statewide Property Tax		363,400		363,400		363,400		363,100		363,100	363,100		363,100	363,100	363,100 1
12 Total	\$	864,700	\$	864,200	\$	876,200	\$	871,100	\$	861,800	\$ 877,600	\$	881,900	\$ 868,700	\$ 888,000 1
13 14															1

STATE OF NEW HAMPSHIRE			SCHEI	DULE 4					
ADJUSTMENTS - SCHEDULE 4									
EDUCATION TRUST FUND									
(Dollars in Thousands)									
		FY 2015			FY 2016			FY 2017	
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate
1 REVENUE ADJUSTMENTS:									1
2 Keno - HB2:305-308 introduced - HB2:373-375 House passed	\$-	\$-	\$-	\$ 8,000	\$ 3,673 \$		\$ 18,000	\$ 8,403	\$ - 2
³ Teacher Credentialing funds deposited into the Education Trust Fund - HB2:217 Senate passed	\$ -	\$ -	\$ -	\$ -	\$ - \$	2,500	\$-	\$ -	\$ - 3
4 TOTAL REVENUE ADJUSTMENTS	\$-	\$-	\$-	\$ 8,000	\$ 3,673 \$	2,500	\$ 18,000	\$ 8,403	\$ - 4
6 APPROPRIATION ADJUSTMENTS:									6
7 Adequate Education Aid and Public Charter School Aid - excess appropriation	\$ -	\$ 15,033	\$ 15,033	\$ -	\$-\$	-	\$-	\$-	7
8 Adequate Education - additional appropriation - HB2:251,I House passed	\$ -	\$ -	\$ -	\$ -	\$ (6,851) \$	-	\$-	\$ (28,227)	\$ - 8
9 TOTAL APPROPRIATION ADJUSTMENTS	\$-	\$ 15,033	\$ 15,033	\$-	\$ (6,851) \$	-	\$-	\$ (28,227)	\$ - 9
10									10