

STATE OF NEW HAMPSHIRE								
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS								
<b>COMBINED GENERAL AND EDUCATION TRUST FUNDS</b>								
(Dollars in Thousands)								
	FY 2019		FY 2020		FY 2021			
	Governor	House	Governor	House	Governor	House		
1	<u>Beginning Balance, July 1</u>	\$ 95,800	\$ 95,800	\$ -	\$ 168,133	\$ 1,900	\$ 61,634	1
2								2
3	<u>Revenues:</u>							3
4	Estimated Revenues	2,635,600	2,624,200	2,524,400	2,576,400	2,518,000	2,569,000	4
5	Revenue Adjustments	-	-	-	37,786	-	230,348	5
6	Total Revenues	2,635,600	2,624,200	2,524,400	2,614,186	2,518,000	2,799,348	6
7								7
8	<u>Appropriations:</u>							8
9	Budget Appropriations	(2,535,100)	(2,535,067)	(2,531,600)	(2,734,576)	(2,554,700)	(2,868,528)	9
10	Appropriation Adjustments	(66,100)	(75,800)	-	(32,809)	-	(25,161)	10
11	<i>Less General Fund Lapse Estimate</i>	64,000	64,000	46,700	46,700	62,400	62,400	11
12	Total Appropriations	(2,537,200)	(2,546,867)	(2,484,900)	(2,720,685)	(2,492,300)	(2,831,289)	12
13								13
14	Current Year Balance	98,400	77,333	39,500	(106,499)	25,700	(31,941)	14
15								15
16	Cumulative Ending Balance, June 30	194,200	173,133	39,500	61,634	27,600	29,693	16
17								17
18	<i>Transfer (To)/From Rainy Day Fund</i>	(15,000)	(5,000)	-	-	(12,300)	(1,673)	18
19								19
20	<i>Transfer (To) Capital Infrastructure Reserve</i>	(115,500)	-	(37,600)	-	(15,300)	-	20
21								21
22	<i>Transfer (To) Targeted School Building Aid</i>	(63,700)	-	-	-	-	-	22
23								23
24	Balance After Transfers, June 30	\$ -	\$ 168,133	\$ 1,900	\$ 61,634	\$ -	\$ 28,020	24
25	<i>General Fund Share</i>		87,500		41,244		-	25
26	<i>Education Trust Fund Share</i>		80,633		20,390		28,020	26
27								27
28								28
29	Rainy Day Fund Balance	\$ 125,000	\$ 115,000	\$ 125,000	\$ 115,000	\$ 137,300	\$ 116,673	29
30	Rainy Day Fund Balance at 06/30/18 = \$110,000,000							30

STATE OF NEW HAMPSHIRE							
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS							
<b>GENERAL FUND</b>							
(Dollars in Thousands)							
	FY 2019		FY 2020		FY 2021		
	Governor	House	Governor	House	Governor	House	
1 <u>Beginning Balance, July 1</u>	\$ 74,400	\$ 74,400	\$ -	\$ 87,500	\$ 1,900	\$ 41,244	1
2							2
3 <u>Revenues:</u>							3
4 Estimated Revenues	1,631,900	1,600,200	2,524,400	1,547,800	2,518,000	1,552,600	4
5 Schedule 2 Adjustments	-	-	-	42,483	-	58,814	5
6 Total Revenues	1,631,900	1,600,200	2,524,400	1,590,283	2,518,000	1,611,414	6
7							7
8 <u>Appropriations:</u>							8
9 Budget Appropriations	(1,584,700)	(1,584,700)	(2,531,600)	(1,650,930)	(2,554,700)	(1,688,224)	9
10 Schedule 2 Adjustments	(55,100)	(61,400)	-	(32,309)	-	(25,161)	10
11 Less Lapse Estimate	64,000	64,000	46,700	46,700	62,400	62,400	11
12 <i>Lapse Estimate %</i>	-3.9%	-3.9%	-1.8%	-2.8%	-2.4%	-3.6%	12
13 Total Appropriations	(1,575,800)	(1,582,100)	(2,484,900)	(1,636,539)	(2,492,300)	(1,650,985)	13
14							14
15 Current Year Balance	56,100	18,100	39,500	(46,256)	25,700	(39,571)	15
16							16
17 Cumulative Ending Balance, June 30	130,500	92,500	39,500	41,244	27,600	1,673	17
18							18
19 Transfer (To)/From Education Trust Fund	-	-	-	-	-	-	19
20							20
21 Net Cumulative Ending Balance, June 30	130,500	92,500	39,500	41,244	27,600	1,673	21
22							22
23 <i>Transfer (To)/From Rainy Day Fund</i>	(15,000)	(5,000)	-	-	(12,300)	(1,673)	23
24							24
25 <i>Transfer (To) Capital Infrastructure Reserve</i>	(115,500)	-	(37,600)	-	(15,300)	-	25
26							26
27 Balance After Transfers, June 30	\$ -	\$ 87,500	\$ 1,900	\$ 41,244	\$ -	\$ -	27
28							28
29							29
30 Rainy Day Fund Balance	\$ 125,000	\$ 115,000	\$ 125,000	\$ 115,000	\$ 137,300	\$ 116,673	30
31 Rainy Day Fund Balance at 06/30/18 = \$110,000,000							31

STATE OF NEW HAMPSHIRE		SCHEDULE 1						
COMPARATIVE STATEMENT OF REVENUE								
GENERAL FUND								
(Dollars in Thousands)								
		FY 2019		FY 2020		FY 2021		
		Governor	House	Governor	House	Governor	House	
1	Business Profits Tax	\$ 426,200	\$ 416,700	\$ 491,200	\$ 390,000	\$ 481,100	\$ 377,500	1
2	Business Enterprise Tax	93,500	82,900	304,300	50,700	298,100	49,100	2
3	Subtotal	\$ 519,700	\$ 499,600	\$ 795,500	\$ 440,700	\$ 779,200	\$ 426,600	3
4	Meals & Rooms	339,500	339,500	361,100	354,000	364,800	371,600	4
5	Tobacco Tax	118,600	113,700	204,500	110,900	206,100	108,100	5
6	Transfers from Liquor Sales	131,900	133,600	132,800	129,500	133,800	131,600	6
7	Interest & Dividends Tax	102,000	100,700	105,000	101,700	106,500	101,700	7
8	Insurance Tax	122,300	122,300	125,100	125,100	127,100	127,100	8
9	Communications Tax	40,400	41,300	37,000	37,600	34,000	34,200	9
10	Real Estate Transfer Tax	107,900	105,200	163,300	106,800	163,300	107,300	10
11	Court Fines & Fees	13,100	12,700	11,900	12,900	11,700	12,700	11
12	Securities Revenue	45,300	43,000	45,700	43,500	45,700	43,500	12
13	Utility Consumption Tax	3,000	3,000	-	-	-	-	13
14	Beer Tax	13,000	13,000	13,100	13,100	13,100	13,100	14
15	Other	68,900	68,800	76,800	68,400	80,300	71,900	15
16	Tobacco Settlement	-	-	39,700	-	39,200	-	16
17	Medicaid Recovery	6,300	3,800	3,700	3,600	3,300	3,200	17
18	Utility Property Tax	-	-	46,100	-	46,800	-	18
19	SWEPT	-	-	363,100	-	363,100	-	19
20	<b>Subtotal</b>	<b>\$ 1,631,900</b>	<b>\$ 1,600,200</b>	<b>\$ 2,524,400</b>	<b>\$ 1,547,800</b>	<b>\$ 2,518,000</b>	<b>\$ 1,552,600</b>	20

STATE OF NEW HAMPSHIRE		SCHEDULE 2						
ADJUSTMENTS - SCHEDULE 2								
GENERAL FUND								
(Dollars in Thousands)								
		FY 2019		FY 2020		FY 2021		
		Governor	House	Governor	House	Governor	House	
1	<b>REVENUE ADJUSTMENTS:</b>							1
2	HB 481 - Regulation of cannabis	-	-	-	-	-	4,000	2
3	HB 1 - DRA Auditor Positions	-	-	-	200	-	800	3
4	HB 2 - Business Tax Rates (12/30/18)	-	-	-	42,283	-	48,414	4
5	HB 2 - Tobacco Tax, E-cigarettes	-	-	-	-	-	5,600	5
6	<b>TOTAL REVENUE ADJUSTMENTS</b>	\$ -	\$ -	\$ -	\$ 42,483	\$ -	\$ 58,814	6
7								7
8	<b>APPROPRIATION ADJUSTMENTS:</b>							8
9	Statutory/Fiscal/G&C Estimated Appropriations	(13,400)	(13,400)	-	-	-	-	9
10	Previous Session - Legislative Specials	(41,700)	(43,450)	-	-	-	-	10
11	HB 481 - Regulation of cannabis	-	(100)	-	(2,000)	-	-	11
12	HB 719 - DOE School nurse coordinator position	-	-	-	(110)	-	(110)	12
13	SB 5 - Mental health/substance misuse/emergency shelter	-	(3,450)	-	-	-	-	13
14	HB 2 - Family and Medical Leave Insurance	-	-	-	(3,300)	-	(6,600)	14
15	HB 2 - Municipal Aid (Revenue Sharing)	-	-	-	-	-	(12,500)	15
16	HB 2 - CDFA Community Development Fund	-	-	-	(1,000)	-	-	16
17	HB 2 - Wastewater State Aid Grants	-	-	-	(2,877)	-	(2,816)	17
18	HB 2 - Fort Stark Historic Site	-	-	-	-	-	(100)	18
19	HB 2 - SOS Election Reform Program	-	-	-	(155)	-	-	19
20	HB 2 - Affordable Housing Fund	-	-	-	(5,000)	-	-	20
21	HB 2 - Farm Conservation Federal Match	-	-	-	(250)	-	(500)	21
22	HB 1 - Department of Safety Highway Fund Offset	-	-	-	(3,232)	-	(3,231)	22
23	HB 2 - DOT Demolition/Environmental Mitigation of Buildings	-	-	-	(1,640)	-	-	23
24	HB 1 - SYSC General Fund Reduction	-	-	-	705	-	946	24
25	HB 2 - DHHS Plan to Close Cliff Effect (\$1 per year)	-	-	-	-	-	-	25
26	HB 2 - Construction of Designated Receiving Facility Beds	-	-	-	(2,000)	-	-	26
27	HB 2 - Inpatient Psychiatric Treatment Facility, Children	-	-	-	(5,000)	-	-	27
28	HB 2 - Repurposing of NH Hospital Beds, SPU Design/Eng.	-	-	-	(4,000)	-	-	28
29	HB 2 - Transitional Housing Beds	-	-	-	(2,500)	-	-	29
30	HB 2 - Hospital Involuntary Emergency Admissions	-	(1,000)	-	-	-	-	30
31	HB 2 - Internet Crimes Against Children	-	-	-	(250)	-	(250)	31
32	HB 2 - DOE Building Aid Lease General Fund Reduction	-	-	-	300	-	-	32
33	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	\$ (55,100)	\$ (61,400)	\$ -	\$ (32,309)	\$ -	\$ (25,161)	33

STATE OF NEW HAMPSHIRE										
COMPARATIVE STATEMENT OF FUND BALANCE										
<b>EDUCATION TRUST FUND</b>										
(Dollars in Thousands)										
	FY 2019			FY 2020			FY 2021			
	Governor		House	Governor		House	Governor		House	
1	<u>Beginning Balance, July 1</u>					\$ 80,633			\$ 20,390	1
2										2
3	<u>Revenues:</u>									3
4	Estimated Revenues		1,024,000			1,028,600			1,016,400	4
5	Schedule 4 Adjustments		-			(4,697)			171,534	5
6	Total Revenue		1,024,000			1,023,903			1,187,934	6
7										7
8	<u>Appropriations:</u>									8
9	Budget Appropriations		(950,367)			(1,083,646)			(1,180,304)	9
10	Schedule 4 Adjustments		(14,400)			(500)			-	10
11	Total Appropriations		(964,767)			(1,084,146)			(1,180,304)	11
12										12
13	Current Year Balance		59,233			(60,243)			7,630	13
14										14
15	Cumulative Ending Balance, June 30		80,633			20,390			28,020	15
16										16
17	<i>Transfer (To)/From General Fund</i>					-			-	17
18										18
19	<i>Transfer (To) Targeted School Building Aid</i>					-			-	19
20										20
21	Balance After Transfers, June 30		\$ 80,633			\$ 20,390			\$ 28,020	21
22										22

STATE OF NEW HAMPSHIRE		<b>SCHEDULE 3</b>						
COMPARATIVE STATEMENT OF REVENUE								
<b>EDUCATION TRUST FUND</b>								
(Dollars in Thousands)								
		FY 2019		FY 2020		FY 2021		
		Governor	House	Governor	House	Governor	House	
1	Business Profits Tax	\$ 88,100	\$ 97,800	COMBINED WITH GF	\$ 91,500	COMBINED WITH GF	\$ 88,600	1
2	Business Enterprise Tax	225,100	235,800		247,600		239,600	2
3	Subtotal	\$ 313,200	\$ 333,600		\$ 339,100		\$ 328,200	3
4	Meals & Rooms	10,500	10,500		10,900		11,500	4
5	Tobacco Tax	82,400	89,400		87,100		85,000	5
6	Real Estate Transfer Tax	53,100	51,800		52,600		52,900	6
7	Transfer from Lottery	96,000	96,000		96,000		96,000	7
8	Tobacco Settlement	40,000	40,000		39,700		39,200	8
9	Utility Property Tax	45,400	39,600		40,100		40,500	9
10	Statewide Property Tax	363,100	363,100		363,100		363,100	10
11	<b>Total</b>	<b>\$ 1,003,700</b>	<b>\$ 1,024,000</b>	<b>\$ -</b>	<b>\$ 1,028,600</b>	<b>\$ -</b>	<b>\$ 1,016,400</b>	11

STATE OF NEW HAMPSHIRE		SCHEDULE 4						
ADJUSTMENTS - SCHEDULE 2								
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2019		FY 2020		FY 2021		
		Governor	House	Governor	House	Governor	House	
1	<b>REVENUE ADJUSTMENTS:</b>							1
2	HB 2 - Business Tax Rates (12/30/18)	-	-	-	(4,697)	-	7,134	2
3	HB 2 - Tobacco Tax, E-cigarettes	-	-	-	-	-	4,400	3
4	HB 2 - Sports Wagering	-	-	-	-	-	10,000	4
5	HB 2 - Capital Gains Tax	-	-	-	-	-	150,000	5
6	<b>TOTAL REVENUE ADJUSTMENTS</b>	\$ -	\$ -	\$ -	\$ (4,697)	\$ -	\$ 171,534	6
7								7
8	<b>APPROPRIATION ADJUSTMENTS:</b>							8
9	Statutory Appropriations	-	(3,400)	-	-	-	-	9
10	Previous Session - Legislative Specials	(11,000)	(11,000)	-	-	-	-	10
11	HB 2 - School funding commission	-	-	-	(500)	-	-	11
12	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	\$ (11,000)	\$ (14,400)	\$ -	\$ (500)	\$ -	\$ -	12