

STATE OF NEW HAMPSHIRE								
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS								
GENERAL FUND								
(Dollars in Thousands)								
	2011		2012		2013			
	Governor	H Finance	Governor	H Finance	Governor	H Finance		
1	Beginning Balance, July 1	\$ 65,681	\$ 65,681	\$ 6,745	\$ (50,121)	\$ 2,031	\$ (27,310)	1
2								2
3	Additions:							3
4	Revenue - Schedule 1	1,406,485	1,370,575	1,459,267	1,383,651	1,525,608	1,413,148	4
5	Revenue Adjustments - Schedule 2	1,500	1,500	-	10,517	-	13,955	5
6	Total Additions	1,407,985	1,372,075	1,459,267	1,394,168	1,525,608	1,427,103	6
7								7
8	Less Appropriations:							8
9	Appropriations Net of Estimated Revenue	(1,595,538)	(1,595,538)	(1,432,879)	(1,328,475)	(1,491,032)	(1,346,040)	9
10	Appropriation Adjustments - Schedule 2	196,544	196,544	23,353	54,201	24,326	62,689	10
11	Less Lapse Estimate - Schedule 2	47,345	43,345	42,400	42,400	44,000	44,000	11
12	Lapse Percent	3.38%	3.10%	3.00%	3.33%	3.00%	3.43%	12
13	Net Appropriations	(1,351,649)	(1,355,649)	(1,367,126)	(1,231,874)	(1,422,706)	(1,239,351)	13
14								14
15	Adjustments:							15
16	GAAP and Other Adjustments	(6,000)	(6,000)	6,000	6,000	(4,000)	(4,000)	16
17	Total Adjustments	(6,000)	(6,000)	6,000	6,000	(4,000)	(4,000)	17
18								18
19								19
20								20
21	Current Year Balance ^(line6+13+17)	50,336	10,426	98,141	168,294	98,902	183,752	21
22								22
23	Cumulative Ending Balance, June 30 ^(line1+21)	116,017	76,107	104,886	118,173	100,933	156,442	23
24								24
25	Transfer (To)/From Revenue Stabilization	-	-	-	-	(20,578)	(14,208)	25
26	Transfer (To)/From Education Trust Fund	(109,272)	(126,228)	(102,855)	(145,483)	(80,355)	(142,234)	26
27								27
28								28
29								29
30	June 30 Balance After Transfers ^(line23+25+26)	\$ 6,745	\$ (50,121)	\$ 2,031	\$ (27,310)	\$ -	\$ -	30
31								31
32								32
33								33
34	Revenue Stabilization Balance	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 29,890	\$ 23,520	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	H Finance	Governor	H Finance	Governor	H Finance	
1	Business Profits Tax	\$ 256,000	\$ 253,908	\$ 273,300	\$ 259,045	\$ 290,400	\$ 266,777	1
2	Business Enterprise Tax	66,200	62,228	70,700	63,482	75,200	65,352	2
3	Subtotal	\$ 322,200	\$ 316,136	\$ 344,000	\$ 322,527	\$ 365,600	\$ 332,129	3
4	Meals & Rooms	240,100	226,550	246,000	221,903	262,600	226,841	4
5	Tobacco Tax	133,135	128,160	134,435	124,225	134,435	120,515	5
6	Interest & Dividends Tax	87,000	83,700	92,200	85,400	97,700	87,100	6
7	Insurance Tax	80,500	80,500	86,100	86,100	86,800	86,800	7
8	Communications Tax	82,000	79,400	85,700	80,200	87,800	81,000	8
9	Real Estate Transfer Tax	55,700	52,029	59,300	53,096	62,300	54,163	9
10	Court Fines and Fees	13,600	13,600	14,000	13,600	14,000	13,600	10
11	Securities Revenue	34,307	34,300	35,107	35,100	35,907	35,900	11
12	Utility Consumption Tax	6,000	6,000	6,000	6,000	6,000	6,000	12
13	Board and Care	20,179	20,200	21,334	20,500	21,568	21,000	13
14	Beer Tax	13,070	13,100	13,300	13,100	13,300	13,100	14
15	Horse & Dog Racing/Games of Chance	2,303	2,300	-	2,300	-	2,400	15
16	Other	68,659	68,700	69,531	69,100	69,402	68,700	16
17	Transfers from Liquor Sales	126,757	126,800	132,387	130,300	140,409	135,000	17
18	Tobacco Settlement	2,243	2,200	2,373	2,400	2,387	2,400	18
19	Gambling Winnings Tax	4,400	3,400	-	3,400	-	3,400	19
20	Subtotal	\$ 1,292,153	\$ 1,257,075	\$ 1,341,767	\$ 1,269,251	\$ 1,400,208	\$ 1,290,048	20
21	Medicaid Enhancement	93,000	91,400	100,500	97,000	108,400	104,800	21
22	Medicaid Recovery	21,332	22,100	17,000	17,400	17,000	18,300	22
23	Subtotal	\$ 114,332	\$ 113,500	\$ 117,500	\$ 114,400	\$ 125,400	\$ 123,100	23
24	Total	\$ 1,406,485	\$ 1,370,575	\$ 1,459,267	\$ 1,383,651	\$ 1,525,608	\$ 1,413,148	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	H Finance	Governor	H Finance	Governor	H Finance	
1	REVENUE ADJUSTMENTS:							1
2	CCSNH - reduction (L'09, 143:17 & SSL'10, 1:105)	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	\$ -	2
3	House Resolution 11 - Tax or Fee reductions	-	-	-	(818)	-	(788)	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)	5
6	HB 540 - Biennial motor vehicle inspections	-	-	-	532	-	350	6
7	HB 557 - BPT reduction for reasonable compensation	-	-	-	(2,000)	-	(2,000)	7
8	Recording Surcharge for LCHIP deposited in the General Fund	-	-	-	2,130	-	2,380	8
9	Vital Records revenue deposited in the General Fund	-	-	-	400	-	400	9
10	Navigation Safety Fund lapsed/transferred to the General Fund	-	-	-	2,700	-	1,500	10
11	Plea By Mail deposited in the General Fund	-	-	-	7,912	-	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	-	289	13
14	SI Enhanced Recoveries - FRED Cost Avoidance	-	-	-	216	-	216	14
15	SURS Enhanced Recoveries - RAC Recovery	-	-	-	200	-	200	15
16	Third Party Recoveries - Medicare Recovery	-	-	-	136	-	275	16
17	TOTAL REVENUE ADJUSTMENTS	\$ 1,500	\$ 1,500	\$ -	\$ 10,517	\$ -	\$ 13,955	17
18								18
19	APPROPRIATION ADJUSTMENTS:							19
20	FMAP Stimulus	\$ 49,120	\$ 49,120	\$ -	-	\$ -	-	20
21	FMAP Stimulus - extension for last 2 quarters of FY 2011	35,441	35,441	-	-	-	-	21
22	Department of Cultural Affairs - reduction (L'09 143:19)	150	150	-	-	-	-	22
23	DH&HS - reduction	1,017	1,017	-	-	-	-	23
24	DH&HS - projected shortfall	2,000	2,000	-	-	-	-	24
25	Glenciff Home - reduction (L'09, 143:13)	300	300	-	-	-	-	25
26	Department of Information Technology - reduction (L'09, 143:12)	1,300	1,300	-	-	-	-	26
27	Judicial Branch - reduction (L'09, 143:18)	400	400	-	-	-	-	27
28	Department of Revenue Administration (L'09, 143:11)	250	250	-	-	-	-	28
29	Retirement System reduction Medical Subsidy (L'09, 144:56)	2,148	2,148	-	-	-	-	29
30	Reduce self-insurance 1 month reserve to 5% of annual claims (L'09, 144:66)	774	774	-	-	-	-	30
31	State Revenue Sharing (appropriation of \$1 each fiscal year) (L'09, 143:20)	-	-	-	-	-	-	31
32	Postsecondary Education Commission reduction (L'09, 143:21)	25	25	-	-	-	-	32
33	Statewide overtime 10% reduction (L'09, 143:22)	74	74	-	-	-	-	33
34	Statewide personnel reduction (L'09, 144:289) (includes Liquor and Lottery) (excludes \$1.5m Judicial Lapses, see line 40 below)	15,347	15,347	-	-	-	-	34

STATE OF NEW HAMPSHIRE ADJUSTMENTS - SCHEDULE 2 GENERAL FUND (Dollars in Thousands)		SCHEDULE 2						
		FY 2011		FY 2012		FY 2013		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
35	Department of Revenue Administration positions for gambling winning tax (L'09, 144:253)	(90)	(90)	-	-	-	-	35
36	Department of Justice position for Condo Act (L'09, 144:241)	(15)	(15)	-	-	-	-	36
37	Statewide agency - expenditure reduction (L'10, 1)	41,533	41,533	-	-	-	-	37
38	Treasury - debt service restructuring (SSL'10, 1:41)	40,000	40,000	-	-	-	-	38
39	Judicial Branch - reduction (SSL'10, 1:106)	1,000	1,000	-	-	-	-	39
40	DH&HS - medical home pilot program reduction (SSL'10, 1:111)	770	770	-	-	-	-	40
41	National Health Care savings	5,000	5,000	-	-	-	-	41
42	Legislative Branch - appropriation reduction (HB1)	-	-	2,236	1,530	2,236	1,530	42
43	Judicial Branch - appropriation reduction (HB1)	-	-	12,119	9,159	12,087	12,087	43
44	Department of Information Technology - Appropriation for new position (HB1)	-	-	(90)	(90)	(91)	(91)	44
45	Department of Information Technology; Appropriation Reduction (HB1)	-	-	-	547	-	497	45
46	Department of Corrections; General Fund Appropriation Reductions (HB1)	-	-	-	2,260	-	2,817	46
47	Department of Revenue Administration; General Fund Appropriation Reduction (HB1)	-	-	-	2,500	-	2,719	47
48	Office of the Governor; General Fund Appropriation Reductions (HB1)	-	-	-	94	-	94	48
49	Department of Environmental Services; Reduction to Out of State Travel Appropriations (HB1)	-	-	-	-	-	-	49
50	Compensation and Benefit cost reductions (HB2)	-	-	10,000	10,000	10,000	10,000	50
51	Consolidation of Payroll/HR functions (HB2)	-	-	-	-	571	571	51
52	Consolidation of Finance and Accounting functions (HB2)	-	-	88	88	250	250	52
53	Appropriation; Monetization of State Assets, Sale of Lakes Region Facility (HB2)	-	-	(250)	(250)	-	-	53
54	Appropriation; Consultant to evaluate Business Process functions (HB2)	-	-	(250)	(250)	-	-	54
55	Appropriation; McAuliffe Shepard Discovery Center (HB2)	-	-	-	-	(227)	(227)	55
56	Appropriation; SAU Competitive Grants (HB2)	-	-	(500)	-	(500)	-	56
57	Department of Health and Human Services; Consolidation (HB2)	-	-	-	744	-	1,402	57
58	HB 231 - relative to payment of medical benefits for state retirees, their spouses, and dependents	-	-	-	7,869	-	10,840	58
59	HB 580 - Relative to the NH Retirement System with adjusted employee contribution rates	-	-	-	20,000	-	20,200	59
60	TOTAL APPROPRIATION ADJUSTMENTS	\$ 196,544	\$ 196,544	\$ 23,353	\$ 54,201	\$ 24,326	\$ 62,689	60
61								61
62	LAPSES:							62
63	Calculated LAPSE (see page 1, line11)	23,454	23,454	42,400	42,400	44,000	44,000	63
64	Governor identified dedicated funds transfer to general fund LAPSE (SSL'10, 1:107)	4,200	4,200	-	-	-	-	64
65	Judicial Council - LAPSE (SSL'10, 1:48)	220	220	-	-	-	-	65
66	Treasury - debt service LAPSE (SSL'10, 1:49)	3,000	3,000	-	-	-	-	66
67	Judicial Branch reduction LAPSE (see line 21 above)	1,500	1,500	-	-	-	-	67

STATE OF NEW HAMPSHIRE ADJUSTMENTS - SCHEDULE 2 GENERAL FUND (Dollars in Thousands)		SCHEDULE 2						
		FY 2011		FY 2012		FY 2013		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
68	Additional LAPSE (SSL'10, 1:93)	9,971	9,971	-	-	-	-	- 68
69	Legislative Branch balance LAPSE (2011 Session Governor recommend)	5,000	1,000	-	-	-	-	- 69
70	TOTAL LAPSES	\$ 47,345	\$ 43,345	\$ 42,400	\$ 42,400	\$ 44,000	\$ 44,000	70

STATE OF NEW HAMPSHIRE								
COMPARATIVE STATEMENT OF FUND BALANCE								
EDUCATION TRUST FUND								
(Dollars in Thousands)								
	FY 2011		FY 2012		FY 2013			
	Governor	H Finance	Governor	H Finance	Governor	H Finance		
1	Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2								2
3	Additions:							3
4	Revenue - Schedule 3	827,581	810,625	852,900	811,149	875,400	815,652	4
5	Stimulus - Education Jobs Fund	20,494	20,494	-	-	-	-	5
6	Adjustment - R&C Gaming Commission	-	-	-	308	-	326	6
7	Total Additions	848,075	831,119	852,900	811,457	875,400	815,978	7
8								8
9	Appropriations:							9
10	Adequate Education Aid	(1,223,696)	(1,223,696)	(1,304,931)	(1,304,931)	(1,304,931)	(1,304,931)	10
11	State Property Tax raised & retained locally	363,600	363,600	363,100	363,100	363,100	363,100	11
12	Total Adequacy	(860,096)	(860,096)	(941,831)	(941,831)	(941,831)	(941,831)	12
13	Hardship Grants	(4,000)	(4,000)	(2,900)	(2,900)	(2,900)	(2,900)	13
14	Charter School Tuition	(5,778)	(5,778)	(5,778)	(6,553)	(5,778)	(7,367)	14
15	Fiscal Disparity - School Districts	(37,010)	(37,010)	-	-	-	-	15
16	Kindergarten Adequacy	(3,678)	(3,678)	(1,952)	(1,952)	(1,952)	(1,952)	16
17	Education Transition Aid	(43,491)	(43,491)	-	-	-	-	17
18	Fiscal Disparity - Charter Schools	(3,294)	(3,294)	(3,294)	(3,704)	(3,294)	(4,162)	18
19	Total Appropriations	(957,347)	(957,347)	(955,755)	(956,940)	(955,755)	(958,212)	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)	(102,855)	(145,483)	(80,355)	(142,234)	27
28								28
29	Cumulative Ending Balance, June 30(line1+27)	(109,272)	(126,228)	(102,855)	(145,483)	(80,355)	(142,234)	29
30								30
31	Transfer (To)/From General Fund	109,272	126,228	102,855	145,483	80,355	142,234	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 COMPARATIVE STATEMENT OF REVENUE EDUCATION TRUST FUND (Dollars in Thousands)		SCHEDULE 3						
		FY 2011		FY 2012		FY 2013		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	Business Profits Tax	\$ 54,800	\$ 54,409	\$ 58,500	\$ 55,510	\$ 62,200	\$ 57,167	1
2	Business Enterprise Tax	132,500	124,455	141,400	126,963	150,300	130,704	2
3	Subtotal	\$ 187,300	\$ 178,864	\$ 199,900	\$ 182,473	\$ 212,500	\$ 187,871	3
4	Meals & Rooms	4,900	7,450	5,000	7,297	5,400	7,459	4
5	Tobacco Tax	104,600	99,840	105,600	96,775	105,600	93,885	5
6	Real Estate Transfer Tax	27,900	25,971	29,700	26,504	31,100	27,037	6
7	Transfer from Charitable Gaming/Pari-Mutuel	1,281	1,300	3,600	900	3,700	900	7
8	Transfer from Lottery	70,000	66,200	77,000	66,200	85,000	67,500	8
9	Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	9
10	Utility Property Tax	28,000	28,000	29,000	28,000	29,000	28,000	10
11	State Wide Property Tax	363,600	363,000	363,100	363,000	363,100	363,000	11
12	Total	\$ 827,581	\$ 810,625	\$ 852,900	\$ 811,149	\$ 875,400	\$ 815,652	12
13								13
14	House Revenue estimates - HR11 as passed by the House on 02/09/11.							14