

STATE OF NEW HAMPSHIRE
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS
GENERAL FUND
(Dollars in Thousands)

SENATE FINANCE PROPOSED

	FY 2009			FY 2010			FY 2011		
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate
1 Beginning Balance, July 1	\$ 17,184	\$ 17,184	\$ 17,184	\$ -	\$ -	\$ -	\$ (100)	\$ (12,257)	\$ (11,034)
2									
3 Additions:									
4 Base Revenue	-	-	-	-	1,285,000	1,255,100	-	1,323,300	1,299,000
5 Revenue Enhancements-Schedule 2	-	-	-	-	86,200	173,863	-	122,500	214,900
6 Revenue-Schedule 1	1,381,100	1,380,500	1,379,300	1,389,800	1,371,200	1,428,963	1,457,200	1,445,800	1,513,900
7 Revenue Adjustments-Schedule 2	115,600	115,600	97,777	151,000	182,377	139,580	137,000	162,965	127,222
8 Total Additions	1,496,700	1,496,100	1,477,077	1,540,800	1,553,577	1,568,543	1,594,200	1,608,765	1,641,122
9									
10 Less Appropriations:									
11 Appropriations Net of Estimated Revenue	(1,655,800)	(1,655,800)	(1,653,584)	(1,493,700)	(1,602,801)	(1,611,390)	(1,553,000)	(1,636,125)	(1,650,347)
12 Less Lapse Estimate	15,000	15,000	15,000	22,100	23,724	23,849	22,800	24,049	24,260
13 Lapse Percent	0.89%	0.89%	0.89%	1.48%	1.48%	1.48%	1.47%	1.47%	1.47%
14 Net Appropriations	(1,640,800)	(1,640,800)	(1,638,584)	(1,471,600)	(1,579,077)	(1,587,541)	(1,530,200)	(1,612,076)	(1,626,087)
15									
16 Adjustments:									
17 Appropriation Adjustments-Schedule 2	137,150	137,150	133,580	33,100	49,245	20,247	41,700	50,957	20,359
18									
19									
20									
21 Current Year Balance (line 8+14+17)	(6,950)	(7,550)	(27,927)	102,300	23,745	1,249	105,700	47,646	35,394
22									
23 Cumulative Ending Balance, June 30 (line 1+21)	10,234	9,634	(10,743)	102,300	23,745	1,249	105,600	35,389	24,360
24									
25 Transfer (To)/From Rainy Day Fund	37,805	39,405	59,782	-	-	-	-	-	-
26 Transfer (To)/From Education Trust Fund	(48,039)	(49,039)	(49,039)	(102,400)	(36,002)	(12,283)	(100,100)	(34,649)	(6,670)
27									
28									
29									
30 June 30 Balance After Transfers (line 23+25+26)	\$ -	\$ -	\$ -	\$ (100)	\$ (12,257)	\$ (11,034)	\$ 5,500	\$ 740	\$ 17,690
31									
32									
33									
34 Revenue Stabilization Balance	\$ 51,241	\$ 49,641	\$ 29,264	\$ 51,241	\$ 49,641	\$ 29,264	\$ 51,241	\$ 49,641	\$ 29,264
35									
36									

37 Revenue Stabilization Balance at 6/30/2008 = \$69,046,000

SCHEDULE 1

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF REVENUE											
GENERAL FUND											
(Dollars in Thousands)											
	FY 2009			FY 2010			FY 2011				
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate		
1	Business Profits Tax	\$ 256,400	\$ 238,700	\$ -	\$ 256,428	\$ 231,800	\$ 271,800	\$ 256,428	\$ 234,100	\$ 274,100	1
2	Business Enterprise Tax	62,800	70,800	-	62,800	68,800	68,800	62,800	69,500	69,500	2
3	Subtotal	\$ 319,200	\$ 309,500	\$ -	\$ 319,228	\$ 300,600	\$ 340,600	\$ 319,228	\$ 303,600	\$ 343,600	3
4	Meals & Rooms	204,800	206,300	-	237,500	227,500	228,000	248,800	232,800	232,700	4
5	Tobacco Tax	56,400	61,900	-	80,933	53,200	58,200	79,535	51,600	52,000	5
6	Liquor Sales	146,100	144,600	-	-	148,900	-	-	153,400	-	6
7	Interest & Dividends Tax	107,100	107,000	-	123,000	125,000	100,000	131,000	153,000	107,000	7
8	Insurance Tax	90,500	90,500	-	88,300	88,300	85,800	86,500	91,600	86,300	8
9	Communications Tax	82,900	82,600	-	87,000	82,000	82,000	89,600	85,000	85,000	9
10	Real Estate Transfer Tax	64,100	53,800	-	55,524	53,400	53,400	65,024	58,200	58,100	10
11	Court Fines and Fees	28,900	28,700	-	11,300	20,100	13,884	11,300	20,400	14,084	11
12	Securities Revenue	33,900	34,000	-	34,000	34,000	34,000	34,000	34,000	34,000	12
13	Utility Consumption Tax	6,300	6,100	-	6,600	6,000	6,600	6,600	6,000	6,600	13
14	Board and Care	19,000	19,000	-	19,934	19,900	19,900	20,545	20,500	20,500	14
15	Beer Tax	12,900	12,900	-	-	12,800	-	-	12,800	-	15
16	Horse and Dog Racing GOC	2,700	4,000	-	2,500	3,700	3,700	2,500	3,700	3,700	16
17	Other	75,100	84,000	-	56,362	54,600	71,779	55,965	54,300	71,916	17
18	Transfers from Lottery	-	-	-	-	-	-	-	-	-	18
19	Transfers from Pari-Mutuel	-	-	-	-	-	-	-	-	-	19
20	Transfers from Liquor Sales	-	-	-	122,200	-	117,300	147,600	-	127,900	20
21	Transfers from Beer Tax	-	-	-	12,800	-	12,800	12,800	-	12,800	21
22	Tobacco Settlement	13,000	13,000	-	9,400	9,400	9,400	9,959	10,000	10,000	22
23	Utility Property Tax	-	-	-	-	-	-	-	-	-	23
24	Estate Tax	-	-	-	-	-	-	-	-	-	24
25	Gaming	-	-	-	-	-	70,000	-	10,000	-	25
26	State Wide Property Tax	-	-	-	-	-	-	-	-	115,000	26
27	Subtotal	\$ 1,262,900	\$ 1,257,900	\$ -	\$ 1,266,581	\$ 1,239,400	\$ 1,307,363	\$ 1,320,956	\$ 1,300,900	\$ 1,381,200	27
28	Medicaid Enhancement	101,200	101,400	-	104,958	105,000	99,300	117,321	117,300	109,600	28
29	Medicaid Recovery	17,000	21,200	-	18,261	26,800	22,300	18,923	27,600	23,100	29
30	Subtotal	\$ 118,200	\$ 122,600	\$ -	\$ 123,219	\$ 131,800	\$ 121,600	\$ 136,244	\$ 144,900	\$ 132,700	30
31	Total	\$ 1,381,100	\$ 1,380,500	\$ 1,379,300	\$ 1,389,800	\$ 1,371,200	\$ 1,428,963	\$ 1,457,200	\$ 1,445,800	\$ 1,513,900	31

STATE OF NEW HAMPSHIRE										
ADJUSTMENTS - SCHEDULE 2										
GENERAL FUND										
(Dollars in Thousands)										
	FY 2009			FY 2010			FY 2011			Comments
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
1	REVENUE ENHANCEMENTS:									
2	\$ -	\$ -	\$ -	\$ -	\$ 19,500	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	
3	-	-	-	-	30,600	35,200	-	26,200	30,800	House-\$0.35/Senate-\$0.45
4	-	-	-	-	-	-	-	5,100	-	
5	-	-	-	-	-	-	-	10,000	-	
6	-	-	-	-	25,000	-	-	50,000	-	
7	-	-	-	-	3,100	-	-	3,200	-	
8	-	-	-	-	8,000	-	-	8,000	-	
9	-	-	-	-	-	40,000	-	-	40,000	
10	-	-	-	-	-	70,000	-	-	115,000	
11	-	-	-	-	-	-	-	-	-	
12	-	-	-	-	-	356	-	-	783	
13	-	-	-	-	-	(1,229)	-	-	(1,231)	HB 1 - appropriations changed from general fund to agency income
14	-	-	-	-	-	1,984	-	-	1,984	
15	-	-	-	-	-	300	-	-	300	
16	-	-	-	-	-	300	-	-	300	
17	-	-	-	-	-	2,250	-	-	2,250	
18	-	-	-	-	-	9,000	-	-	9,000	
19	-	-	-	-	-	2,500	-	-	2,500	
20	-	-	-	-	-	854	-	-	854	
21	-	-	-	-	-	(9,000)	-	-	(9,000)	HB 1 - appropriations changed from general fund to agency income
22	-	-	-	-	-	350	-	-	350	
23	-	-	-	-	-	998	-	-	1,010	
24	\$ -	\$ -	\$ -	\$ -	\$ 86,200	\$ 173,863	\$ -	\$ 122,500	\$ 214,900	
25										
26	REVENUE ADJUSTMENTS:									
27	\$ 15,600	\$ 15,600	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28	50,000	50,000	32,177	113,000	107,528	91,200	69,000	63,116	53,951	
29	50,000	50,000	50,000	30,000	30,000	30,000	30,000	30,000	30,000	
30	-	-	-	-	-	-	30,000	25,000	25,000	
31	-	-	-	-	36,849	18,380	-	36,849	18,271	
32	-	-	-	8,000	8,000	-	8,000	8,000	-	
33	\$ 115,600	\$ 115,600	\$ 97,777	\$ 151,000	\$ 182,377	\$ 139,580	\$ 137,000	\$ 162,965	\$ 127,222	

STATE OF NEW HAMPSHIRE										
ADJUSTMENTS - SCHEDULE 2										
GENERAL FUND										
(Dollars in Thousands)										
	FY 2009			FY 2010			FY 2011			Comments
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
34										
35	APPROPRIATION ADJUSTMENTS:									
36	Pending Budget savings	\$ 3,200	\$ 3,200	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Building Aid bonding	40,000	40,000	40,000	-	-	-	-	-	-
38	Executive Order 2008-8	8,000	8,000	8,000	-	-	-	-	-	-
39	Executive Order 2008-9	26,900	26,900	26,900	-	-	-	-	-	-
40	Executive Order 2008-10	41,000	41,000	41,000	-	-	-	-	-	-
41	Executive Order 2008-11	5,000	5,000	5,000	-	-	-	-	-	-
42	Governors Additional Recommended savings	11,700	11,700	11,250	-	-	-	-	-	-
43	Retiree Healthcare savings	3,100	3,100	3,100	-	-	-	-	-	HB 30/Chapter 1, L'09
44	HB 30 reduction to highway fund transfer	(1,750)	(1,750)	(1,750)	-	-	-	-	-	-
45	Allenstown FEMA match (SB 10)	-	-	(650)	-	-	-	-	-	-
46	Board of Tax & Land Appeals position	-	-	-	100	-	-	100	-	-
47	CCSNH reduction	-	-	-	5,900	-	1,000	7,700	-	1,000
48	Department of Cultural Affairs reduction	-	-	-	-	-	150	-	-	150
49	DH&HS reduction	-	-	-	4,500	4,500	7,359	9,300	9,300	12,200
50	DH&HS reduction - TANF utilization option	-	-	-	-	2,583	-	-	2,601	-
51	DCYF - Office of the Director reduction	-	-	-	-	276	-	-	299	-
52	Glenciff Home reduction	-	-	-	-	300	300	-	300	300
53	Department of Environmental Services - Subsurface & Subdivisions Plans	-	-	-	-	1,000	-	-	1,000	-
54	Executive Council lapse	-	-	-	-	15	-	-	-	-
55	Department of Information Technology reduction	-	-	-	-	6,154	1,000	-	6,917	1,000
56	Judicial Branch reduction	-	-	-	11,700	-	1,000	15,600	-	1,000
57	Judicial Branch technology (change in funding source)	-	-	-	-	1,836	-	-	994	-
58	Department of Justice reduction	-	-	-	-	325	-	-	651	-
59	Department of Labor - dedicated fund lapse	-	-	-	-	-	500	-	-	-
60	Legislative Branch reduction	-	-	-	500	478	478	-	-	-
61	Liquor Commission lapse	-	-	-	2,400	-	-	3,200	-	-
62	Department of Revenue Administration reduction	-	-	-	-	460	460	-	-	250
63	Retirement System reduction Medical Subsidy	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000
64	Health Insurance changes un/non-classified	-	-	-	-	-	-	2,300	2,300	959
65	Change retirement contribution from 5% to 7% for new hires	-	-	-	500	-	500	500	-	500
66	Change retirement contribution rates for all employees	-	-	-	-	4,700	-	-	4,900	-
67	Adjusted state share of municipal normal contribution	-	-	-	-	6,198	-	-	5,397	-

SCHEDULE 2 - Page 3 of 3

STATE OF NEW HAMPSHIRE												
ADJUSTMENTS - SCHEDULE 2												
GENERAL FUND												
(Dollars in Thousands)												
	FY 2009			FY 2010			FY 2011					
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	Comments		
68	Reduce self-insurance 1 month reserve to 5% of annual claims	-	-	-	4,500	4,500	4,500	-	-	-	HB 2	68
69	Across the board reduction	-	-	-	-	12,920	-	-	13,298	-	HB 1	69
70	Continuation of Executive Order 2008-1 and 2008-8	-	-	-	-	-	-	-	-	-	HB 2	70
71	TOTAL APPROPRIATION ADJUSTMENTS	\$ 137,150	\$ 137,150	\$ 133,580	\$ 33,100	\$ 49,245	\$ 20,247	\$ 41,700	\$ 50,957	\$ 20,359		71

STATE OF NEW HAMPSHIRE
COMPARATIVE STATEMENT OF FUND BALANCE
EDUCATION TRUST FUND
(Dollars in Thousands)

	FY 2009			FY 2010			FY 2011		
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate
1 Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2									
3 Additions:									
4 Revenue - Schedule 3	849,700	848,700	848,700	854,715	859,400	861,800	859,915	861,500	867,800
5 Stimulus - Education - SFSF	-	-	-	-	61,500	80,078	-	61,500	80,078
6 Total Additions	849,700	848,700	848,700	854,715	920,900	941,878	859,915	923,000	947,878
7									
8 Appropriations:									
9 Adequate Education Aid	-	-	-	-	(497,096)	(497,096)	-	(497,096)	(497,096)
10 State Property Tax raised & retained locally	-	-	-	-	(363,000)	(363,000)	-	(363,000)	(363,000)
11 Total Adequacy	-	-	-	-	(860,096)	(860,096)	-	(860,096)	(860,096)
12 Hardship Grants	-	-	-	-	(5,000)	(5,000)	-	(5,000)	(5,000)
13 Charter School Tuition	-	-	-	-	(4,755)	(4,755)	-	(5,336)	(5,336)
14 Fiscal Disparity - School Districts	-	-	-	-	(37,010)	(37,010)	-	(37,010)	(37,010)
15 Kindergarten Adequacy	-	-	-	-	(3,678)	(3,678)	-	(3,678)	(3,678)
16 Education Transition Aid	-	-	-	-	(43,657)	(43,657)	-	(43,491)	(43,491)
17 Fiscal Disparity - Charter Schools	-	-	-	-	(2,706)	(2,706)	-	(3,038)	(3,038)
18 Total Appropriations	(897,739)	(897,739)	(897,739)	(957,115)	(956,902)	(956,902)	(960,015)	(957,649)	(957,649)
19									
20 Appropriation Adjustments:									
21 Charter School Enrollment Limit	-	-	-	-	-	2,741	-	-	3,101
22 Total Appropriation Adjustments	-	-	-	-	-	2,741	-	-	3,101
23									
24									
25									
26 Current Year Balance	(48,039)	(49,039)	(49,039)	(102,400)	(36,002)	(12,283)	(100,100)	(34,649)	(6,670)
27									
28 Cumulative Ending Balance, June 30 (line 1+22)	(48,039)	(49,039)	(49,039)	(102,400)	(36,002)	(12,283)	(100,100)	(34,649)	(6,670)
29									
30 Transfer (To)/From General Fund	48,039	49,039	49,039	102,400	36,002	12,283	100,100	34,649	6,670
31									
32									
33									
34 June 30 Fund Balance After Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35									
36									

