

STATE OF NEW HAMPSHIRE										FINAL	
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS											
GENERAL FUND											
(Dollars in Thousands)											
	FY 2013			FY 2014			FY 2015				
	Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance		
1	Beginning Balance, July 1	\$ 13,836	\$ 13,836	\$ 13,836	\$ -	\$ -	\$ 40,635	\$ 2,528	\$ 2,221	\$ 13,566	1
2											2
3	Additions:										3
4	Revenue - Schedule 1	1,385,100	1,373,550	1,403,736	1,393,400	1,399,900	1,414,132	1,437,100	1,444,700	1,452,285	4
5	Revenue Adjustments - Schedule 2	26,500	31,700	30,600	23,400	(4,821)	(10,660)	32,700	(12,616)	(21,392)	5
6	Total Additions	1,411,600	1,405,250	1,434,336	1,416,800	1,395,079	1,403,472	1,469,800	1,432,084	1,430,893	6
7											7
8	Less Appropriations:										8
9	Appropriations Net of Estimated Revenue	(1,347,918)	(1,347,918)	(1,347,918)	(1,368,121)	(1,346,850)	(1,389,629)	(1,428,414)	(1,397,841)	(1,412,761)	9
10	Appropriation Adjustments - Schedule 2	40,842	40,842	40,274	6,700	9,305	21,531	6,800	10,017	22,571	10
11	Less Lapse Estimate	44,645	44,645	44,645	45,000	45,000	45,000	46,900	46,900	46,900	11
12	Lapse Percent	-3.42%	-3.42%	-3.41%	-3.31%	-3.36%	-3.29%	-3.30%	-3.38%	-3.37%	12
13	Net Appropriations	(1,262,431)	(1,262,431)	(1,262,999)	(1,316,421)	(1,292,545)	(1,323,098)	(1,374,714)	(1,340,924)	(1,343,290)	13
14											14
15	Adjustments:										15
16	GAAP and Other Adjustments	(24,418)	(16,318)	(18,368)	-	-	-	-	-	-	16
17	Total Adjustments	(24,418)	(16,318)	(18,368)	-	-	-	-	-	-	17
18											18
19											19
20											20
21	Current Year Balance(line6+13+17)	124,751	126,501	152,969	100,379	102,534	80,374	95,086	91,160	87,603	21
22											22
23	Cumulative Ending Balance, June 30(line1+21)	138,587	140,337	166,805	100,379	102,534	121,009	97,614	93,381	101,169	23
24											24
25	Transfer (To)/From Revenue Stabilization	-	-	-	-	-	-	-	-	-	25
26	Transfer (To)/From Education Trust Fund	(138,587)	(140,337)	(126,170)	(97,851)	(100,313)	(107,443)	(91,329)	(90,858)	(101,147)	26
27											27
28											28
29											29
30	June 30 Balance After Transfers(line23+25+26)	\$ -	\$ -	\$ 40,635	\$ 2,528	\$ 2,221	\$ 13,566	\$ 6,285	\$ 2,523	\$ 22	30
31											31
32											32
33											33
34	Revenue Stabilization Balance	\$ 9,312	\$ 9,312	\$ 9,312	\$ 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									FINAL
COMPARATIVE STATEMENT OF REVENUE											
GENERAL FUND											
(Dollars in Thousands)											
		FY 2013			FY 2014			FY 2015			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1	Business Profits Tax	\$ 246,700	\$ 253,800	\$ 275,750	\$ 252,600	\$ 252,900	\$ 276,010	\$ 265,600	\$ 259,100	\$ 281,700	1
2	Business Enterprise Tax	69,300	66,500	72,270	67,900	67,500	73,600	66,500	69,100	75,100	2
3	Subtotal	\$ 316,000	\$ 320,300	\$ 348,020	\$ 320,500	\$ 320,400	\$ 349,610	\$ 332,100	\$ 328,200	\$ 356,800	3
4	Meals & Rooms	241,700	242,250	238,904	248,100	250,200	242,400	259,600	261,800	247,360	4
5	Tobacco Tax	131,100	124,500	125,391	129,800	125,500	127,000	125,900	120,500	121,900	5
6	Interest & Dividends Tax	90,000	94,000	94,879	93,000	95,400	96,100	97,000	97,400	98,000	6
7	Insurance Tax	86,800	86,800	96,200	86,900	86,900	86,900	109,500	109,500	109,500	7
8	Communications Tax	66,300	66,500	64,182	66,500	66,500	62,500	63,300	63,300	62,500	8
9	Real Estate Transfer Tax	62,800	63,800	61,363	69,100	68,900	61,900	76,000	72,300	63,160	9
10	Court Fines and Fees	14,000	13,700	13,000	13,700	13,700	13,000	13,700	13,700	13,000	10
11	Securities Revenue	38,200	38,200	38,200	37,600	37,600	37,600	37,600	37,600	37,600	11
12	Utility Consumption Tax	6,000	6,000	6,000	6,000	5,900	6,000	6,000	5,900	6,000	12
13	Board and Care	26,300	26,700	23,270	27,300	27,500	27,322	28,000	28,200	27,965	13
14	Beer Tax	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	14
15	Other	70,800	70,700	73,100	75,700	75,800	77,200	76,300	76,300	77,500	15
16	Transfers from Liquor Sales	129,000	129,000	130,000	132,400	132,400	133,400	135,800	135,800	136,800	16
17	Tobacco Settlement	1,700	1,700	1,700	2,400	2,400	2,400	1,900	1,900	1,900	17
18	Gaming License Fees	-	-	-	-	-	-	-	-	-	18
19	Subtotal	\$ 1,293,900	\$ 1,297,350	\$ 1,327,409	\$ 1,322,200	\$ 1,322,300	\$ 1,336,532	\$ 1,375,900	\$ 1,365,600	\$ 1,373,185	19
20	Medicaid Enhancement	85,800	70,800	70,800	65,800	72,200	72,200	55,800	73,700	73,700	20
21	Medicaid Recovery	5,400	5,400	5,527	5,400	5,400	5,400	5,400	5,400	5,400	21
22	Subtotal	\$ 91,200	\$ 76,200	\$ 76,327	\$ 71,200	\$ 77,600	\$ 77,600	\$ 61,200	\$ 79,100	\$ 79,100	22
23	<b>Total</b>	<b>\$ 1,385,100</b>	<b>\$ 1,373,550</b>	<b>\$ 1,403,736</b>	<b>\$ 1,393,400</b>	<b>\$ 1,399,900</b>	<b>\$ 1,414,132</b>	<b>\$ 1,437,100</b>	<b>\$ 1,444,700</b>	<b>\$ 1,452,285</b>	23
24											24
25											25

STATE OF NEW HAMPSHIRE		SCHEDULE 2									FINAL
ADJUSTMENTS - SCHEDULE 2											
GENERAL FUND											
(Dollars in Thousands)											
		FY 2013			FY 2014			FY 2015			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S 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	5,100	11,300	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	-	-	-	-	-	-	-	-	-	5
6	LCHIP transfer to the general fund - HB2	-	-	-	3,000	2,000	-	-	1,000	-	6
7	Suspend BET Threshold Filing Change - HB2	-	-	-	1,000	1,000	-	1,000	1,000	-	7
8	Suspend BET Carryforward - HB2	-	-	-	-	-	-	1,000	1,000	-	8
9	Increase in R&D tax credit by \$1M - Ch 5, L'13, (Impact not included in Gov Rec)	-	-	-	-	(825)	(825)	-	(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)	(27,322)	(28,000)	(28,200)	(27,965)	11
12	Gaming License Fees - SB152	-	-	-	40,000	-	-	40,000	-	-	12
13	Plea by mail budgeted as restricted in the Department of Safety - HB2	-	-	-	-	(8,000)	(8,000)	-	(8,000)	(8,000)	13
14	DH&HS Clinical Services Revolving Account removed - HB2	-	-	-	-	93	93	-	98	98	14
15	Pharmacy Board additional revenue - HB2	-	-	-	-	111	111	-	111	111	15
16	Tobacco Settlement	-	-	21,500	-	21,600	2,500	-	2,500	2,500	16
17	MTBE - settlement general fund reimbursement	-	-	9,100	-	-	-	-	-	-	17
18	Renewable Energy Fund transfer to general fund - HB2	-	-	-	-	-	16,100	-	-	-	18
19	Increased Real Estate Transfer Tax revenue estimate	-	-	-	-	-	1,675	-	-	1,675	19
20	Transfer to Fish & Game Fund - HB2	-	-	-	-	-	(699)	-	-	(893)	20
21	Vital Records Fee - SB128	-	-	-	-	-	(309)	-	-	(309)	21
22	CCSNH - Stratham property sale	-	-	-	-	-	916	-	-	916	22
23	<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$ 26,500</b>	<b>\$ 31,700</b>	<b>\$ 30,600</b>	<b>\$ 23,400</b>	<b>\$ (4,821)</b>	<b>\$ (10,660)</b>	<b>\$ 32,700</b>	<b>\$ (12,616)</b>	<b>\$ (21,392)</b>	23
24											24
25	<b>APPROPRIATION ADJUSTMENTS:</b>										25
26	Legislative Branch - appropriation reduction Ch 223:9, L'11	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26

STATE OF NEW HAMPSHIRE		SCHEDULE 2									FINAL
ADJUSTMENTS - SCHEDULE 2											
GENERAL FUND											
(Dollars in Thousands)											
		FY 2013			FY 2014			FY 2015			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
27	Department of Information Technology; appropriation Reduction Ch 223:10, L'11	790	790	790	-	-	-	-	-	-	27
28	Judicial Branch - appropriation reduction Ch 223:11, L'11	12,087	12,087	12,087	-	-	-	-	-	-	28
29	Department of Information Technology - appropriation for new position Ch 223:12, L'11	(91)	(91)	(91)	-	-	-	-	-	-	29
30	Department of Corrections; General Fund appropriation reduction Ch 223:13, L'11	7,000	7,000	7,000	-	-	-	-	-	-	30
31	Department of Revenue Administration; General Fund appropriation reduction Ch 223:14, L'11	1,288	1,288	1,288	-	-	-	-	-	-	31
32	Department of Environmental Services; Reduction to Out of State Travel appropriations Ch 223:16, L'11	-	-	3	-	-	-	-	-	-	32
33	Department of Cultural Resources - general fund appropriation reduction Ch 223:20, L'11	540	540	540	-	-	-	-	-	-	33
34	Department of Justice - General Fund appropriation reduction Ch 223:21, L'11	485	485	485	-	-	-	-	-	-	34
35	Appropriation; Sale of Lakes Region Facility Ch 224:80-82, L'11	-	-	-	-	-	-	-	-	-	35
36	Consolidation of Payroll/HR functions Ch 224:84, L'11	571	571	-	-	-	-	-	-	-	36
37	Consolidation of Finance and Accounting functions Ch 224:85, L'11	250	250	250	-	-	-	-	-	-	37
38	Appropriation; Consultant to evaluate Business Process functions Ch 224:86, L'11	-	-	-	-	-	-	-	-	-	38
39	Appropriation; McAuliffe Shepard Discovery Center Ch 224:88, L'11	(227)	(227)	(227)	-	-	-	-	-	-	39
40	Compensation and Benefit cost reductions Ch 224:202, L'11	10,000	10,000	10,000	-	-	-	-	-	-	40
41	Department of Health and Human Services; Consolidation Ch 224:359, L'11	1,078	1,078	1,078	-	-	-	-	-	-	41
42	Relative to the NH Retirement System - retirement reform - adjusted employee contribution rates Ch 224, L'11	6,071	6,071	6,071	-	-	-	-	-	-	42
43	Judicial Branch General Fund appropriation reduction - HB1:9	-	-	-	4,505	4,805	5,000	4,467	4,767	5,000	43
44	DH&HS General Fund appropriation reduction - HB1:10	-	-	-	2,250	2,250	3,500	2,250	2,250	3,500	44
45	Legislative Branch General Fund appropriation reduction - HB1:12	-	-	-	-	1,000	1,000	-	1,500	1,000	45
46	NH Veterans Home General Fund appropriation reduction - HB1:13	-	-	-	-	750	750	-	750	750	46
47	DH&HS - Sununu Center General Fund appropriation reduction - HB1:14	-	-	-	-	500	500	-	750	750	47
48	Department of Revenue Administration General Fund appropriation reduction - HB1	-	-	-	-	-	1,000	-	-	1,000	48
49	Consolidation of Payroll/HR functions - HB2	-	-	-	-	-	-	-	-	571	49
50	Lakes Region Facility appropriation lapse (\$147,000) - HB2	-	-	-	-	-	-	-	-	-	50

STATE OF NEW HAMPSHIRE		SCHEDULE 2									FINAL
ADJUSTMENTS - SCHEDULE 2											
GENERAL FUND											
(Dollars in Thousands)											
		FY 2013			FY 2014			FY 2015			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
51	Repayment of erroneously charged medical benefits - (SB174) - HB2	-	-	-	-	-	(19)	-	-	-	- 51
52	Compensation and Benefit cost reductions - HB2	-	-	-	-	-	10,000	-	-	10,000	52
53	Commission to Study Expansion of Medicaid Eligibility - HB2	-	-	-	-	-	(200)	-	-	-	- 53
54	Rounding Adjustment	-	-	-	(55)	-	-	83	-	-	- 54
55	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	\$ 40,842	\$ 40,842	\$ 40,274	\$ 6,700	\$ 9,305	\$ 21,531	\$ 6,800	\$ 10,017	\$ 22,571	55
56											56
57											57

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF FUND BALANCE											
EDUCATION TRUST FUND											
(Dollars in Thousands)											
	FY 2013			FY 2014			FY 2015				
	Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance		
1	Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	
2										2	
3	<u>Additions:</u>									3	
4	Revenue - Schedule 3	820,500	818,750	835,917	825,400	819,300	835,490	829,000	825,300	840,340	4
5	Revenue Adjustments - Schedule 4	3,000	3,000	-	35,300	37,925	16,350	41,100	43,825	20,250	5
6	Total Additions	823,500	821,750	835,917	860,700	857,225	851,840	870,100	869,125	860,590	6
7										7	
8	<u>Appropriations:</u>									8	
9	Adequate Education Aid	(578,237)	(578,837)	(578,237)	(572,465)	(572,964)	(572,464)	(572,464)	(572,964)	(572,464)	9
10	State Property Tax raised & retained locally	(363,700)	(363,100)	(363,700)	(363,600)	(363,100)	(363,600)	(363,600)	(363,100)	(363,600)	10
11	Total Adequacy	(941,937)	(941,937)	(941,937)	(936,065)	(936,064)	(936,064)	(936,064)	(936,064)	(936,064)	11
12	Hardship Grants	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	12
13	Charter School Tuition	(11,360)	(11,360)	(11,360)	(12,878)	(12,050)	(18,624)	(14,381)	(13,634)	(21,078)	13
14	Fiscal Disparity - School Districts	-	-	-	-	-	-	-	-	-	14
15	Kindergarten Adequacy	(1,953)	(1,953)	(1,953)	-	-	-	-	-	-	15
16	Education Transition Aid	-	-	-	-	-	-	-	-	-	16
17	Fiscal Disparity - Charter Schools	(3,337)	(3,337)	(3,337)	(6,708)	(6,524)	-	(8,084)	(7,385)	-	17
18	Charter School Tuition - New Schools	-	-	-	-	-	(1,695)	-	-	(1,695)	18
19	Total Appropriations	(961,487)	(961,487)	(961,487)	(958,551)	(957,538)	(959,283)	(961,429)	(959,983)	(961,737)	19
20										20	
21	<u>Adjustments:</u>									21	
22	Adjustments	(600)	(600)	(600)	-	-	-	-	-	-	22
23	Total Adjustments	(600)	(600)	(600)	-	-	-	-	-	-	23
24										24	
25										25	
26										26	
27	Current Year Balance (line6+18+22)	(138,587)	(140,337)	(126,170)	(97,851)	(100,313)	(107,443)	(91,329)	(90,858)	(101,147)	27
28										28	
29	Cumulative Ending Balance, June 30 (line1+26)	(138,587)	(140,337)	(126,170)	(97,851)	(100,313)	(107,443)	(91,329)	(90,858)	(101,147)	29
30										30	
31	Transfer (To)/From General Fund	138,587	140,337	126,170	97,851	100,313	107,443	91,329	90,858	101,147	31
32										32	
33										33	
34										34	
35	June 30 Fund Balance After Transfers (line28+30)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	35
36										36	
37										37	
38										38	

STATE OF NEW HAMPSHIRE		SCHEDULE 3									FINAL
COMPARATIVE STATEMENT OF REVENUE											
EDUCATION TRUST FUND											
(Dollars in Thousands)											
		FY 2013			FY 2014			FY2015			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1	Business Profits Tax	\$ 53,400	\$ 53,800	\$ 58,490	\$ 54,700	\$ 53,700	\$ 58,550	\$ 57,400	\$ 54,900	\$ 59,800	1
2	Business Enterprise Tax	138,700	131,900	143,320	136,000	136,900	149,440	132,700	140,300	152,600	2
3	Subtotal	\$ 192,100	\$ 185,700	\$ 201,810	\$ 190,700	\$ 190,600	\$ 207,990	\$ 190,100	\$ 195,200	\$ 212,400	3
4	Meals & Rooms	8,000	7,750	7,389	8,200	8,100	7,800	8,300	8,300	7,840	4
5	Tobacco Tax	76,000	83,000	83,594	75,200	73,700	74,600	72,900	70,800	71,600	5
6	Real Estate Transfer Tax	31,300	31,400	30,224	34,400	33,900	30,500	37,900	35,600	31,100	6
7	Transfer from Charitable Gaming/Pari-Mutuel	3,600	2,700	3,400	3,500	2,700	3,400	3,500	2,700	3,400	7
8	Transfer from Lottery	72,000	71,300	72,000	75,300	72,700	73,100	77,300	74,200	75,000	8
9	Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	9
10	Utility Property Tax	33,800	33,800	33,800	34,500	34,500	34,500	35,400	35,400	35,400	10
11	State Wide Property Tax	363,700	363,100	363,700	363,600	363,100	363,600	363,600	363,100	363,600	11
12	<b>Total</b>	<b>\$ 820,500</b>	<b>\$ 818,750</b>	<b>\$ 835,917</b>	<b>\$ 825,400</b>	<b>\$ 819,300</b>	<b>\$ 835,490</b>	<b>\$ 829,000</b>	<b>\$ 825,300</b>	<b>\$ 840,340</b>	12
13											13
14											14

STATE OF NEW HAMPSHIRE		SCHEDULE 4									FINAL
ADJUSTMENTS - SCHEDULE 4											
EDUCATION TRUST FUND											
(Dollars in Thousands)											
		FY 2013			FY 2014			FY 2015			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1	<b>REVENUE ADJUSTMENTS:</b>										1
2	Postpone Net Operating Loss (NOL) Increase - HB2	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -	\$ 400	\$ 400	\$ -	2
3	Repeal Education Tax Credit - accounted for in Governor's base revenue estimate - HB2	-	-	-	-	-	-	-	-	-	3
4	Suspend BET Threshold Filing Change - HB2	-	-	-	2,000	2,000	-	2,000	2,000	-	4
5	Cigarette and Tobacco 10 cent contingency plus 20 cent Increase - HB2	-	-	-	30,000	30,000	10,000	30,000	30,000	10,000	5
6	Suspend BET Carryforward - HB2	-	-	-	-	-	-	2,000	2,000	-	6
7	Increase in R&D tax credit by \$1M - Ch 5, L'13, (Impact not included in Gov Rec)	-	-	-	-	(175)	(175)	-	(175)	(175)	7
8	Transfer from Lottery Commission - additional advertising funding	-	-	-	-	2,200	2,200	-	2,300	2,300	8
9	Transfer from Racing and Charitable Gaming - HB314 - single game wager limit	-	-	-	-	600	600	-	600	600	9
10	Cigarette and tobacco inventory floor tax - HB2	3,000	3,000	-	-	-	-	-	-	-	10
11	Additional Revenue from DRA Auditors - HB1	-	-	-	2,900	2,900	2,900	6,700	6,700	6,700	11
12	Increased Real Estate Transfer Tax revenue estimate	-	-	-	-	-	825	-	-	825	12
13	<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 35,300</b>	<b>\$ 37,925</b>	<b>\$ 16,350</b>	<b>\$ 41,100</b>	<b>\$ 43,825</b>	<b>\$ 20,250</b>	13
14											14
15	<b>APPROPRIATION ADJUSTMENTS:</b>										15
16	Additional hardship grants over appropriation	\$ (600)	\$ (600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16
17	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	<b>\$ (600)</b>	<b>\$ (600)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	17
18											18
19											19