

STATE OF NEW HAMPSHIRE								
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS								
COMBINED GENERAL AND EDUCATION TRUST FUNDS								
(Dollars in Thousands)								
	FY 2019		FY 2020		FY 2021			
	CofC	Proposed	CofC	Proposed	CofC	Proposed		
1	<u>Beginning Balance, July 1</u>	\$ 95,800	\$ 95,800	\$ 158,429	\$ 211,535	\$ 117,671	\$ 27,131	1
2								2
3	<u>Revenues:</u>							3
4	Estimated Revenues	2,679,700	2,645,300	2,626,600	2,598,200	2,623,900	2,587,400	4
5	Revenue Adjustments	55,700	-	60,536	96,050	100,698	68,650	5
6	Total Revenues	2,735,400	2,645,300	2,687,136	2,694,250	2,724,598	2,656,050	6
7								7
8	<u>Appropriations:</u>							8
9	Budget Appropriations	(2,535,067)	(2,535,067)	(2,725,059)	(2,716,400)	(2,817,748)	(2,746,229)	9
10	Appropriation Adjustments	(206,704)	(137,150)	(49,535)	(218,954)	(62,653)	(11,100)	10
11	<i>Less General Fund Lapse Estimate</i>	74,000	147,652	46,700	56,700	62,400	75,400	11
12	Total Appropriations	(2,667,771)	(2,524,565)	(2,727,894)	(2,878,654)	(2,818,001)	(2,681,929)	12
13								13
14	Current Year Balance	67,629	120,735	(40,758)	(184,404)	(93,403)	(25,879)	14
15								15
16	Cumulative Ending Balance, June 30	163,429	216,535	117,671	27,131	24,268	1,252	16
17								17
18	<i>Transfer (To)/From Rainy Day Fund</i>	(5,000)	(5,000)	-	-	(3,464)	(1,188)	18
19								19
20	Balance After Transfers, June 30	\$ 158,429	\$ 211,535	\$ 117,671	\$ 27,131	\$ 20,804	\$ 64	20
24								24
25	Rainy Day Fund Balance	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 118,464	\$ 116,188	25
26	Rainy Day Fund Balance at 06/30/18 = \$110,000,000							26

STATE OF NEW HAMPSHIRE		SCHEDULE 1						
COMPARATIVE STATEMENT OF REVENUE		FY 2019		FY 2020		FY 2021		
GENERAL FUND		CofC	Proposed	CofC	Proposed	CofC	Proposed	
(Dollars in Thousands)								
1	Business Profits Tax	\$ 428,700	\$ 387,800	\$ 404,000	\$ 384,400	\$ 388,900	\$ 365,400	1
2	Business Enterprise Tax	85,200	96,600	52,500	50,000	50,600	47,500	2
3	Subtotal	\$ 513,900	\$ 484,400	\$ 456,500	\$ 434,400	\$ 439,500	\$ 412,900	3
4	Meals & Rooms	339,500	338,900	357,400	357,400	375,300	375,300	4
5	Tobacco Tax	112,600	119,600	110,900	110,900	109,500	109,500	5
6	Transfers from Liquor Sales	133,400	133,100	130,600	132,800	132,600	133,800	6
7	Interest & Dividends Tax	112,500	114,600	113,600	116,900	113,600	116,900	7
8	Insurance Tax	138,500	135,100	125,100	125,100	130,900	130,900	8
9	Communications Tax	41,300	41,300	38,400	39,200	35,700	37,300	9
10	Real Estate Transfer Tax	103,180	102,000	106,800	106,800	109,500	109,500	10
11	Court Fines & Fees	13,100	13,200	12,900	12,900	12,700	12,700	11
12	Securities Revenue	44,000	42,600	45,000	45,000	44,300	44,300	12
13	Utility Consumption Tax	3,000	3,300	-	-	-	-	13
14	Beer Tax	13,000	12,600	13,100	13,100	13,100	13,100	14
15	Other	68,900	78,100	68,400	68,400	71,900	71,900	15
16	Tobacco Settlement	4,600	4,600	-	-	-	-	16
17	Medicaid Recovery	3,800	4,400	3,700	3,700	3,300	3,300	17
18	Utility Property Tax	-	-	-	-	-	-	18
19	Statewide Education Property Tax (SWEPT)	-	-	-	-	-	-	19
20	Subtotal	\$ 1,645,280	\$ 1,627,800	\$ 1,582,400	\$ 1,566,600	\$ 1,591,900	\$ 1,571,400	20

STATE OF NEW HAMPSHIRE		SCHEDULE 2						
ADJUSTMENTS - SCHEDULE 2		FY 2019		FY 2020		FY 2021		
GENERAL FUND		CofC	Proposed	CofC	Proposed	CofC	Proposed	
(Dollars in Thousands)								
1	REVENUE ADJUSTMENTS:							1
2	Revenue Estimates, General Fund Interest (Other Revenue)	6,000	-	-	-	-	-	2
3	Chapter 342, L'19 (SB190) - Business Tax Apportionment	-	-	-	-	8,100	8,100	3
4	HB 1 - DRA Auditor Positions	-	-	200	200	800	2,000	4
5	HB 2 - Business Tax Rates (with +/- 6% triggers vs plan)	-	-	42,283	-	48,414	3,800	5
6	HB 2 - Business Tax Conformity	-	-	17,212	17,212	17,212	17,212	6
7	HB 2 - Tobacco Tax, E-cigarettes	-	-	-	-	3,200	3,200	7
8	HB 2 - Communications Tax, Prepaid Wireless/VoIP	-	-	1,500	1,500	2,500	2,500	8
9	HB 2 - RETT, Affordable Housing Fund	-	-	-	-	(5,000)	(5,000)	9
10	HB 2 - Other Revenue, Cost Containment Revenue	-	-	-	-	(100)	(100)	10
11	HB 2 - Business Taxes, GILTI	-	-	-	4,050	-	8,100	11
12	TOTAL REVENUE ADJUSTMENTS	\$ 6,000	\$ -	\$ 61,195	\$ 22,962	\$ 75,126	\$ 39,812	12
13								13
14	APPROPRIATION ADJUSTMENTS:							14
15	Statutory/Fiscal/G&C Estimated Appropriations	(13,400)	(13,400)	-	-	-	-	15
16	Legislative Specials	(43,450)	(43,450)	-	-	-	-	16
17	DHHS, Excess Appropriation Allocation Account Lapse	20,212	-	-	-	-	-	17
18	Ch. 41, L'19 (SB 11), HB 2 - Mental Health Services	(5,600)	(5,600)	(366)	(366)	(488)	(488)	18
19	Ch. 43, L'19 (SB 6) - Child Protection Staffing	-	-	(1,940)	(1,940)	(4,076)	(4,076)	19
20	Ch. 44, L'19 (SB 14), HB 2 - Child Welfare Funding	-	-	(6,084)	(6,084)	(13,164)	(13,164)	20
21	Ch. 152, L'19 (HB 621)- State Commission on Aging	-	-	(145)	(145)	(144)	(144)	21
22	Ch. 240, L'19 (SB 185) - State Rail Trail Plan/Commission	-	-	(200)	(200)	-	-	22
23	HB 1 - DHHS, Sununu Youth Services Center Reduction	-	-	705	705	946	946	23
24	HB 1 - DHHS Back of Budget Reduction	-	-	-	12,500	-	12,500	24
25	HB 2 - Legislative Branch, Historical Committee	-	-	(15)	(15)	(15)	(15)	25
26	HB 2 - DAS, Scheduling Software	(1,300)	-	-	(1,300)	-	-	26
27	HB 2 - DAS, State Personnel System Study	(150)	-	-	(150)	-	-	27
28	HB 2 - DAS, Concord School District Heating Systems	-	-	(1,000)	(1,000)	-	-	28
29	HB 2 - DAS, Building Maintenance Fund	-	-	(263)	(263)	(263)	(263)	29
30	HB 2 - Treasury, Municipal Aid	(40,000)	-	-	(40,000)	-	-	30
31	HB 2 - Treasury, Sunny Day Fund	(1,000)	-	-	-	-	-	31
32	HB 2 - BTLA, Housing Appeals Board	-	-	-	-	(415)	(415)	32
33	HB 2 - Agriculture, Farm Conservation Federal Match	-	-	(250)	(250)	(500)	(500)	33
34	HB 2 - Agriculture, Pet Vendors	-	-	(100)	(100)	(100)	(100)	34
35	HB 2 - Justice, Internet Crimes Against Children	-	-	(250)	(250)	(250)	(250)	35
36	HB 2 - Safety, General Fund/Highway Fund Offset	(6,463)	-	-	(3,963)	-	-	36
37	HB 2 - Safety, Granite Shield	(2,988)	-	-	(2,988)	-	-	37

STATE OF NEW HAMPSHIRE		SCHEDULE 2						
ADJUSTMENTS - SCHEDULE 2								
GENERAL FUND								
(Dollars in Thousands)								
		FY 2019		FY 2020		FY 2021		
		CofC	Proposed	CofC	Proposed	CofC	Proposed	
38	HB 2 - Safety, State Building Code Review Board	(195)	-	-	(195)	-	-	38
39	HB 2 - Safety, State Trooper Reallocation	-	-	(1,500)	(1,500)	-	-	39
40	HB 2 - Employment Security, FMLI	(3,500)	-	-	-	-	-	40
41	HB 2 - DBEA, Business Technology Incubators	-	-	(100)	(100)	(100)	(100)	41
42	HB 2 - DBEA, Small Business Development Center	-	-	(125)	(125)	(125)	(125)	42
43	HB 2 - DES Wastewater State Aid Grants	-	-	(3,652)	(3,652)	(3,781)	(3,781)	43
44	HB 2 - DES, Ossipee Lake Dam Reconstruction	(1,500)	-	-	(1,500)	-	-	44
45	HB 2 - DOT, Demolition of Buildings	(1,870)	-	-	(1,870)	-	-	45
46	HB 2 - DHHS, Plan to Close Cliff Effect (\$1 per year)	-	-	-	-	-	-	46
47	HB 2 - DHHS, Children's Inpatient Psychiatric Facility	-	-	(5,000)	(5,000)	-	-	47
48	HB 2 - DHHS, Repurpose NHH Beds, SPU Design/Eng.	(3,000)	-	-	(4,000)	-	-	48
49	HB 2 - DHHS, Secure Psychiatric Unit	(17,500)	-	-	(8,750)	-	-	49
50	HB 2 - DHHS, Transitional Housing Beds	(5,000)	-	-	(5,000)	-	-	50
51	HB 2 - DHHS, Hospital Involuntary Emergency Admissions	(750)	-	-	(750)	-	-	51
52	HB 2 - DHHS, Part D "Donut Hole" Coverage Gap	(2,000)	-	-	(2,000)	-	-	52
53	HB 2 - DHHS, Mental Health and SUD Rates	(8,000)	-	-	(8,000)	-	-	53
54	HB 2 - DHHS, SUD Emergency Shelter and Stabilization	(450)	-	-	(450)	-	-	54
55	HB 2 - DHHS, SUD Housing	(1,000)	-	-	(1,000)	-	-	55
56	HB 2 - DHHS, State Loan Repayment Program	-	-	(3,370)	(6,740)	(3,370)	-	56
57	HB 2 - DHHS, Juvenile Diversion	-	-	(300)	(300)	(300)	(300)	57
58	HB 2 - DHHS, Safe Stations	-	-	(375)	(375)	(375)	(375)	58
59	HB 2 - DHHS, Supervised Visitation Centers	-	-	(450)	(450)	(450)	(450)	59
60	HB 2 - DHHS, Medicaid Provider Rate Increase of 3.1%	-	-	(15,555)	(22,238)	(35,683)	-	60
61	HB 2 - DOE, Building Aid Lease Reduction	-	-	300	300	-	-	61
62	HB 2 - DOE, Voc Rehab IMPACCT Program	(500)	-	-	(400)	-	-	62
63	HB 2 - DOE, Education Trust Fund Appropriation #1	(43,300)	-	-	(68,100)	-	-	63
64	HB 2 - DOE, Education Trust Fund Appropriation #2	(6,400)	-	-	-	-	-	64
65	HB 2 - CCSNH, One-Time IT Appropriation	(3,200)	-	-	(3,200)	-	-	65
66	HB 2 - CDFA, Community Development Fund	-	-	(1,000)	(1,000)	-	-	66
67	HB 2 - NHHFA, Lead Paint Hazard Remediation Fund	-	-	(3,000)	(3,000)	-	-	67
68	HB 2 - NHHFA, Affordable Housing Fund	-	-	(5,000)	(5,000)	-	-	68
69	HB 2 - State Fish Pier Replacement	-	-	-	(3,250)	-	-	69
70	HB 2 - State Employee Contract Set Aside	-	-	-	(6,000)	-	-	70
71	HB 2 - USNH Nursing Program	-	-	-	(9,000)	-	-	71
72	TOTAL APPROPRIATION ADJUSTMENTS	\$ (192,304)	\$ (62,450)	\$ (49,035)	\$ (218,454)	\$ (62,653)	\$ (11,100)	72

STATE OF NEW HAMPSHIRE								
COMPARATIVE STATEMENT OF FUND BALANCE								
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2019		FY 2020		FY 2021		
		CofC	Proposed	CofC	Proposed	CofC	Proposed	
1	<u>Beginning Balance, July 1</u>	\$ 21,400	\$ 21,400	\$ 140,753	\$ 13,833	\$ 102,284	\$ 33,816	1
2								2
3	<u>Revenues:</u>							3
4	Estimated Revenues	1,034,420	1,017,500	1,044,200	1,031,600	1,032,000	1,016,000	4
5	Schedule 4 Adjustments	49,700	-	(659)	73,088	25,572	28,838	5
6	Total Revenue	1,084,120	1,017,500	1,043,541	1,104,688	1,057,572	1,044,838	6
7								7
8	<u>Appropriations:</u>							8
9	Budget Appropriations	(950,367)	(950,367)	(1,081,510)	(1,084,205)	(1,139,052)	(1,078,590)	9
10	Schedule 4 Adjustments	(14,400)	(74,700)	(500)	(500)	-	-	10
11	Total Appropriations	(964,767)	(1,025,067)	(1,082,010)	(1,084,705)	(1,139,052)	(1,078,590)	11
12								12
13	Current Year Balance	119,353	(7,567)	(38,469)	19,983	(81,480)	(33,752)	13
14								14
15	Cumulative Ending Balance, June 30	140,753	13,833	102,284	33,816	20,804	64	15
16								16
17	<i>Transfer (To)/From General Fund</i>	-	-	-	-	-	-	17
18								18
19	Balance After Transfers, June 30	\$ 140,753	\$ 13,833	\$ 102,284	\$ 33,816	\$ 20,804	\$ 64	19

STATE OF NEW HAMPSHIRE		SCHEDULE 3						
COMPARATIVE STATEMENT OF REVENUE		FY 2019		FY 2020		FY 2021		
EDUCATION TRUST FUND		CofC	Proposed	CofC	Proposed	CofC	Proposed	
(Dollars in Thousands)								
1	Business Profits Tax	\$ 100,500	\$ 95,500	\$ 94,800	\$ 90,200	\$ 91,200	\$ 85,700	1
2	Business Enterprise Tax	242,600	235,300	256,400	244,000	246,800	231,900	2
3	Subtotal	\$ 343,100	\$ 330,800	\$ 351,200	\$ 334,200	\$ 338,000	\$ 317,600	3
4	Meals & Rooms	10,500	10,000	11,100	11,100	11,600	11,600	4
5	Tobacco Tax	88,400	82,700	87,100	87,100	86,000	86,000	5
6	Real Estate Transfer Tax	50,820	51,000	52,600	52,600	53,900	53,900	6
7	Transfer from Lottery	96,000	100,400	96,000	100,400	96,000	100,400	7
8	Tobacco Settlement	40,000	40,000	39,700	39,700	39,200	39,200	8
9	Utility Property Tax	42,500	39,500	43,400	43,400	44,200	44,200	9
10	Statewide Education Property Tax (SWEPT)	363,100	363,100	363,100	363,100	363,100	363,100	10
11	Total	\$ 1,034,420	\$ 1,017,500	\$ 1,044,200	\$ 1,031,600	\$ 1,032,000	\$ 1,016,000	11

STATE OF NEW HAMPSHIRE		SCHEDULE 4						
ADJUSTMENTS - SCHEDULE 2								
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2019		FY 2020		FY 2021		
		CofC	Proposed	CofC	Proposed	CofC	Proposed	
1	REVENUE ADJUSTMENTS:							1
2	HB 2 - Business Tax Rates (with +/- 6% Triggers)	-	-	(4,697)	-	7,134	8,500	2
3	HB 2, SB 190 - Business Tax Apportionment	-	-	-	-	1,900	1,900	3
4	HB 2 - Business Tax Conformity	-	-	4,038	4,038	4,038	4,038	4
5	HB 2, HB 680 - Tobacco Tax, E-cigarettes	-	-	-	-	2,500	2,500	5
6	HB 2, HB 480 - Lottery, Sports Betting	-	-	-	-	10,000	10,000	6
7	HB 2 - DOE, Education Trust Fund Appropriation #1	43,300	-	-	68,100	-	-	7
8	HB 2 - DOE, Education Trust Fund Appropriation #2	6,400	-	-	-	-	-	8
9	HB 2 - Business Taxes, GILTI	-	-	-	950	-	1,900	9
10	TOTAL REVENUE ADJUSTMENTS	\$ 49,700	\$ -	\$ (659)	\$ 73,088	\$ 25,572	\$ 28,838	10
11								11
12	APPROPRIATION ADJUSTMENTS:							12
13	Statutory Appropriations	(3,400)	(3,600)	-	-	-	-	13
14	Previous Session - Legislative Specials	(11,000)	(11,000)	-	-	-	-	14
15	Estimated ETF Lapse	-	2,400	-	-	-	-	15
16	HB 2, HB 551- School funding commission	-	-	(500)	(500)	-	-	16
17	Move FCDA/F&R Aid to One-Time	-	(62,500)	-	-	-	-	17
18	TOTAL APPROPRIATION ADJUSTMENTS	\$ (14,400)	\$ (74,700)	\$ (500)	\$ (500)	\$ -	\$ -	18