

N.H. State Budget Fact Sheet
 08/09 Est. Actuals vs. 10/11 Appropriations
for Education Trust and General Funds (in \$mm)
 Reps. Kurk and Major June 30, 2009

	2008	2009	Biennium	2010	2011	Biennium	% Change
A. Budget increase [source: 1]							
General fund [GF]							
Net appropriations		\$1,638.6		\$1,536.5	\$1,572.1		
Adjustments		(133.6)		(31.8)	(32.4)		
Total	\$1,514.2	\$1,505.0	\$3,019.2	\$1,504.8	\$1,539.6	\$3,044.4	0.8%
Education trust fund [ETF]							
Net appropriations	\$898.1	\$897.7	\$1,795.8	\$957.0	\$957.3	\$1,914.4	6.6%
Total: GF + ETF	\$2,412.3	\$2,402.7	\$4,815.0	\$2,461.8	\$2,497.0	\$4,958.8	
Percentage increase over 2008/09							3.0%
Add back [source: 4]							
Liquor fund creation				\$44.5	\$45.8	\$90.3	
Building aid bonding (above 2009 bonding of \$40m)				\$44.9	\$46.3	\$91.2	
Motor vehicle fines from general to other funds [OF]				\$9.0	\$9.0	\$18.0	
DES subsurface program to OF				\$2.1	\$2.2	\$4.3	
Judicial branch IT to OF				\$1.8	\$1.0	\$2.8	
HHS (Health Facilities; Food Protection) to OF				\$0.8	\$0.8	\$1.6	
Total				\$98.4	\$101.1	\$168.1	
Percentage increase over 2008/09							6.5%
B. Use of one-time funds [source: 1]							
Federal stabilization funds				\$80.1	\$80.1	\$160.2	
FMAP				\$91.2	\$54.0	\$145.2	
JUA				\$22.5	\$22.5	\$45.0	
Liquor warehouse sale				\$0.0	\$5.0	\$5.0	
Rest area commercialization					\$25.0	\$25.0	
Unallocated stabilization funds				\$10.4	\$10.4	\$20.8	
Self-insurance reserve reduction				\$4.5		\$4.5	
Police Standards fund reduction				\$1.5		\$1.5	
Total				\$210.2	\$197.0	\$407.2	
Percent of 2010/11 budget							8.2%
Note: the following one-time funds were used to balance the 2008/09 budget [source: 1]:							
"Rainy Day Fund" reduction		\$69.0					
Pease obligation bonded		\$10.0					
School building aid bonded		\$40.0					
Malpractice insurance fund		\$65.0					
Medicaid assistance (FMAP)		\$32.0					
Federal stabilization funds		\$15.7					
Total		\$231.7					

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C. Municipal downshifting (increases local property taxes) [source: 3]			
Municipal revenue sharing	\$25.2	\$25.2	\$50.4
State retirement contribution reduced	\$3.6	\$7.2	\$10.8
Public water, waste treatment grants suspended			\$10.0
Municipal share of rooms and meals revenue frozen	\$5.0	\$10.0	\$15.0
Total	\$33.8	\$42.4	\$86.2
Property tax increase per person			\$66

D. Increased revenue [source: 2]			
New gambling tax (10%)			
Rooms and meals tax increased by 12.5% (from 8% to 9%) and expanded to include campsites			
Limited liability corporation payouts subject to interest and dividend taxation			
Tobacco tax increased by 45c per pack (from \$1.33 to \$1.78)			
General fund tax increases		\$191.4	
General fund fee increases		\$12.1	
Total		\$203.5	4.1%
Percentage of 2010/2011 general fund appropriations			
Boat registration fees doubled (varies with length)			
Automobile registration fee increased by \$30 (from \$31.20 to \$61.20), and increasing with vehicle weight			
Four-year conceal pistol permit fee increased 400% (from \$20 to \$100)			
Septic system permit doubled (from \$140 to \$290)			
Vanity plates increased by \$15 (from \$25 to \$40)			
Highway fund fee increases		\$86.2	
Other fee increases		\$29.0	
Total		\$115.2	
Total tax and fee increases (total of 38)		\$318.7	

- Sources: (1) LBAO, Comparative Statement of Undesignated Surplus, June 20, 2009
(2) LBAO, HB 2 Tax and Fee Increases, June 22, 2009
(3) Committee of Conference Reports on HB 1-A and HB 2-FN-A-L, June 24, 2009
(4) LBAO, Expenditures Removed From General Fund, June 22, 2009