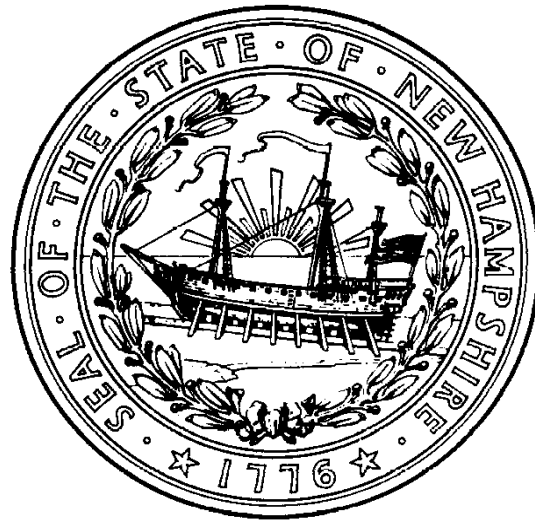


HOUSE FINANCE COMMITTEE

BUDGET BRIEFING - HOUSE BILL 1 & 2

APRIL 4, 2023



**OPERATING BUDGET FOR FISCAL YEARS ENDING
JUNE 30, 2024 AND 2025**

2023-2024 SESSION
HOUSE FINANCE COMMITTEE by DIVISION

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CLERK – Joseph Pitre

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**HOUSE FINANCE COMMITTEE
BUDGET BRIEFING – HOUSE BILL 1 & 2
FY 2024 - FY 2025**

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**State of New Hampshire
House Finance Committee Budget Highlights
FY 2024-2025**

OVERALL HIGHLIGHTS

Appropriations

- The Committee amendment is a balanced budget that does not rely on new taxes or fees.
- The Committee amendment provides \$15.89 billion in total fund appropriations.
- The Committee amendment provides \$6.37 billion in general and education trust fund appropriations.

Revenues

- The Committee amendment utilizes revenue projections from existing sources estimated by the House Ways and Means Committee.
- The Committee amendment eliminates the Interest and Dividends tax on January 1, 2025, two years earlier than initially scheduled.

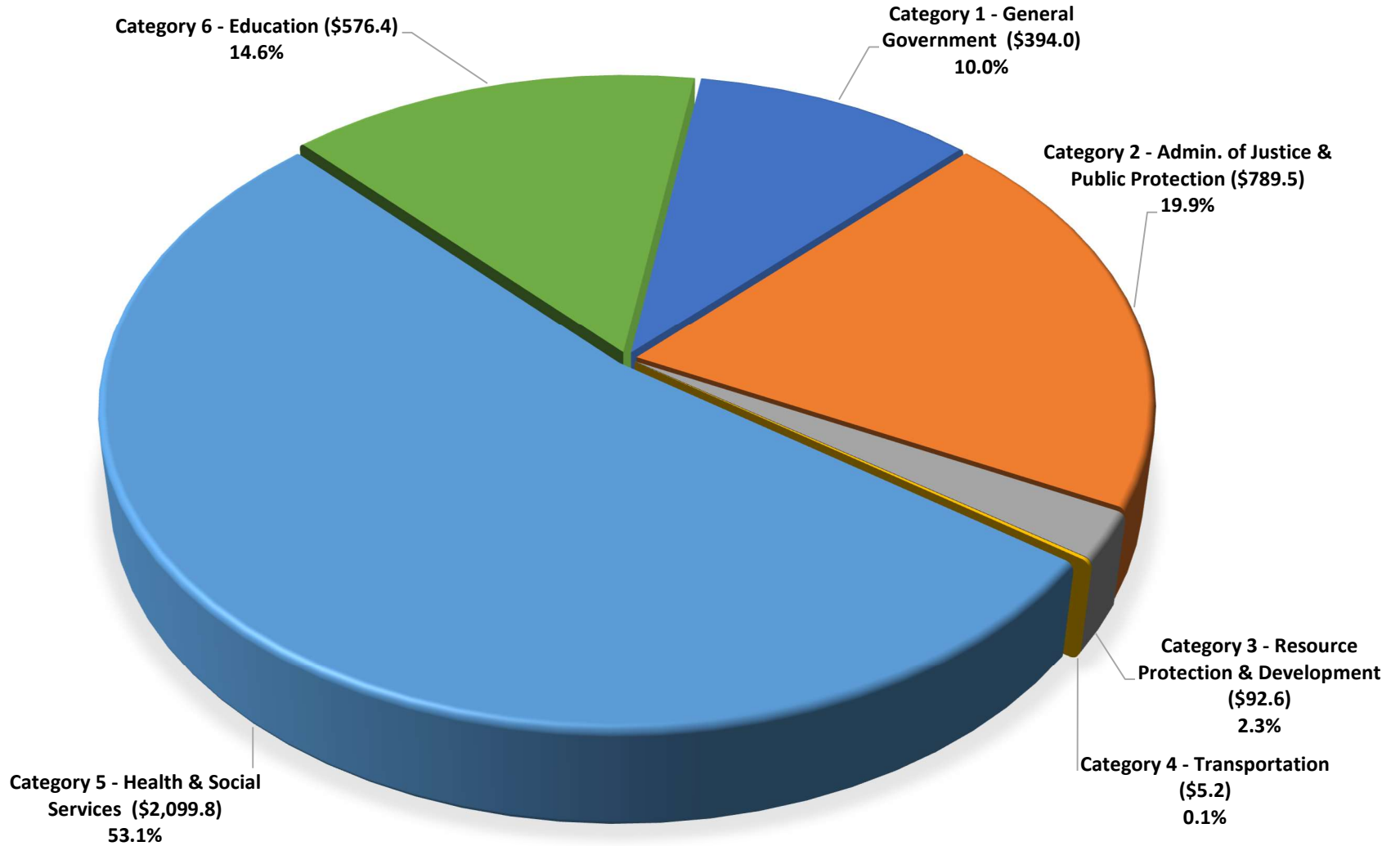
New Hampshire Retirement System Unfunded Liability

- The Committee amendment appropriates \$50 million to accelerate the elimination of the NH Retirement System's Unfunded Actuarial Accrued Liability (UAAL).

Rainy Day Fund

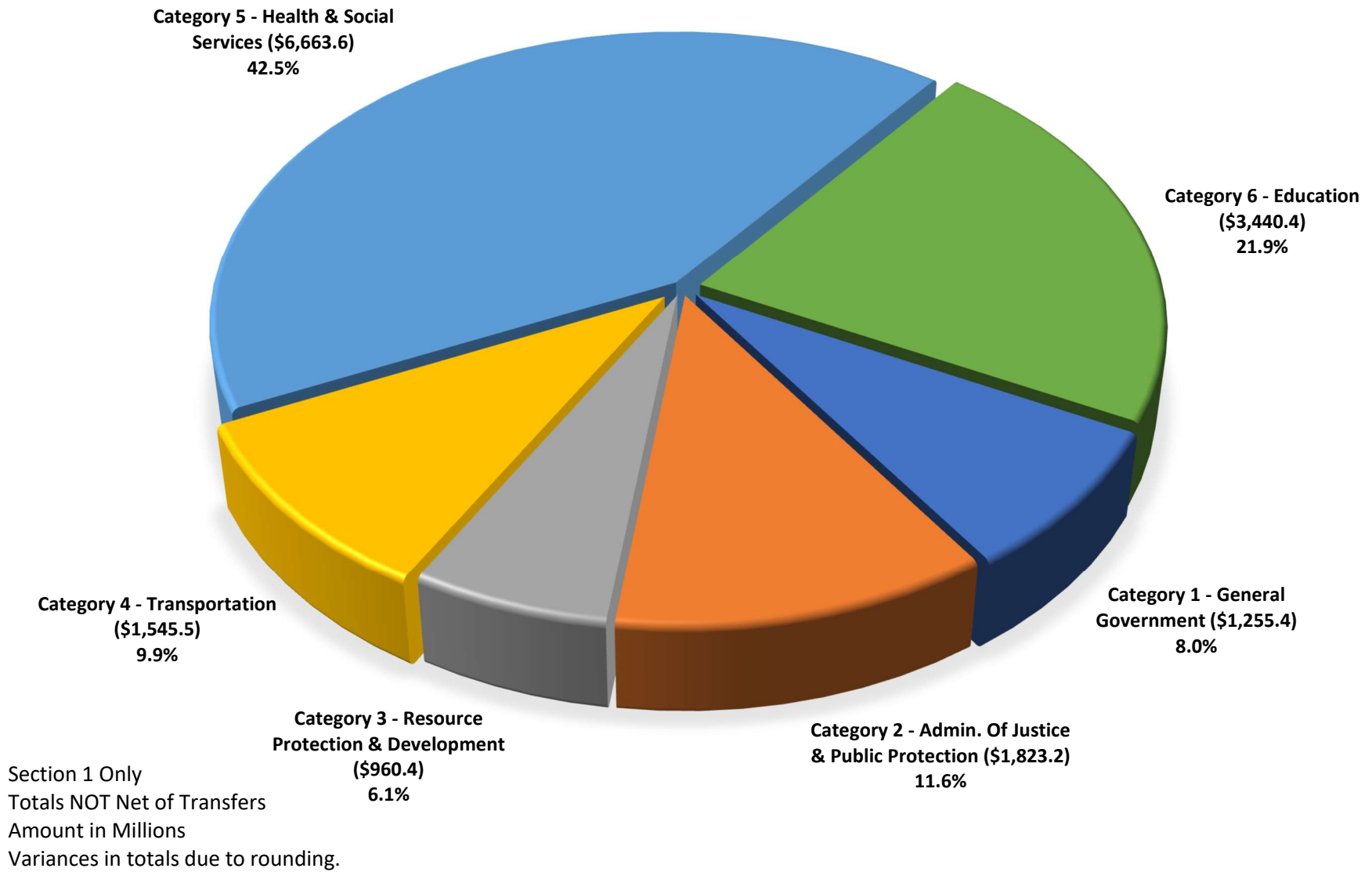
- The Committee amendment increases the Rainy Day Fund balance to \$256.15 million at the end of the biennium.

**HB 1, AS AMENDED BY THE HOUSE FINANCE COMMITTEE
THE OPERATING BUDGET FOR FY 24/25 (APPROPRIATIONS BY CATEGORY)
GENERAL FUNDS - \$3,957.5 Million**

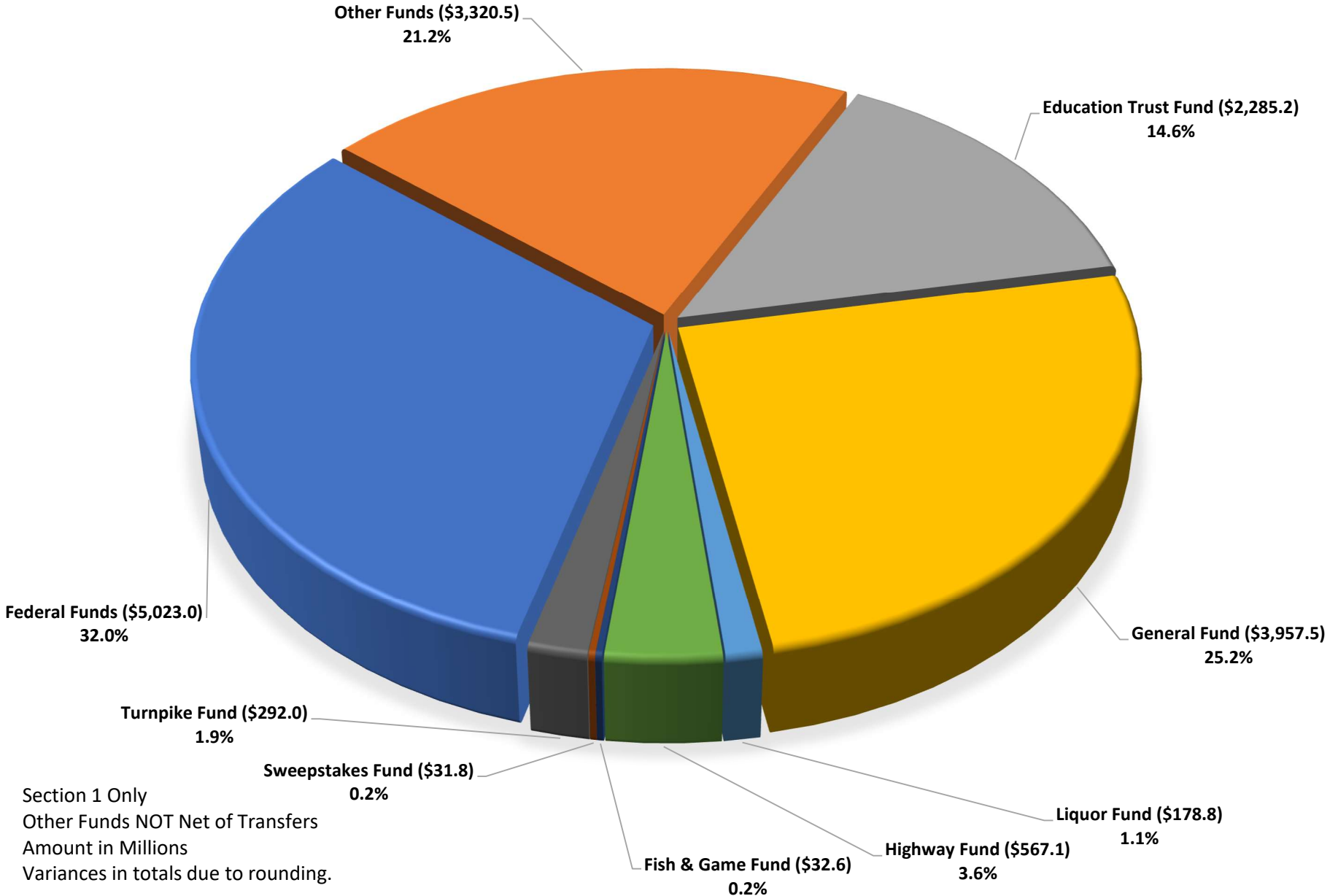


Section 1 Only
Source of Funds in Millions
Variances in totals due to rounding

**HB 1, AS AMENDED BY THE HOUSE FINANCE COMMITTEE
 THE OPERATING BUDGET FOR FY 24/25 (APPROPRIATIONS BY CATEGORY)
 TOTAL FUNDS - \$15,688.5 Million**

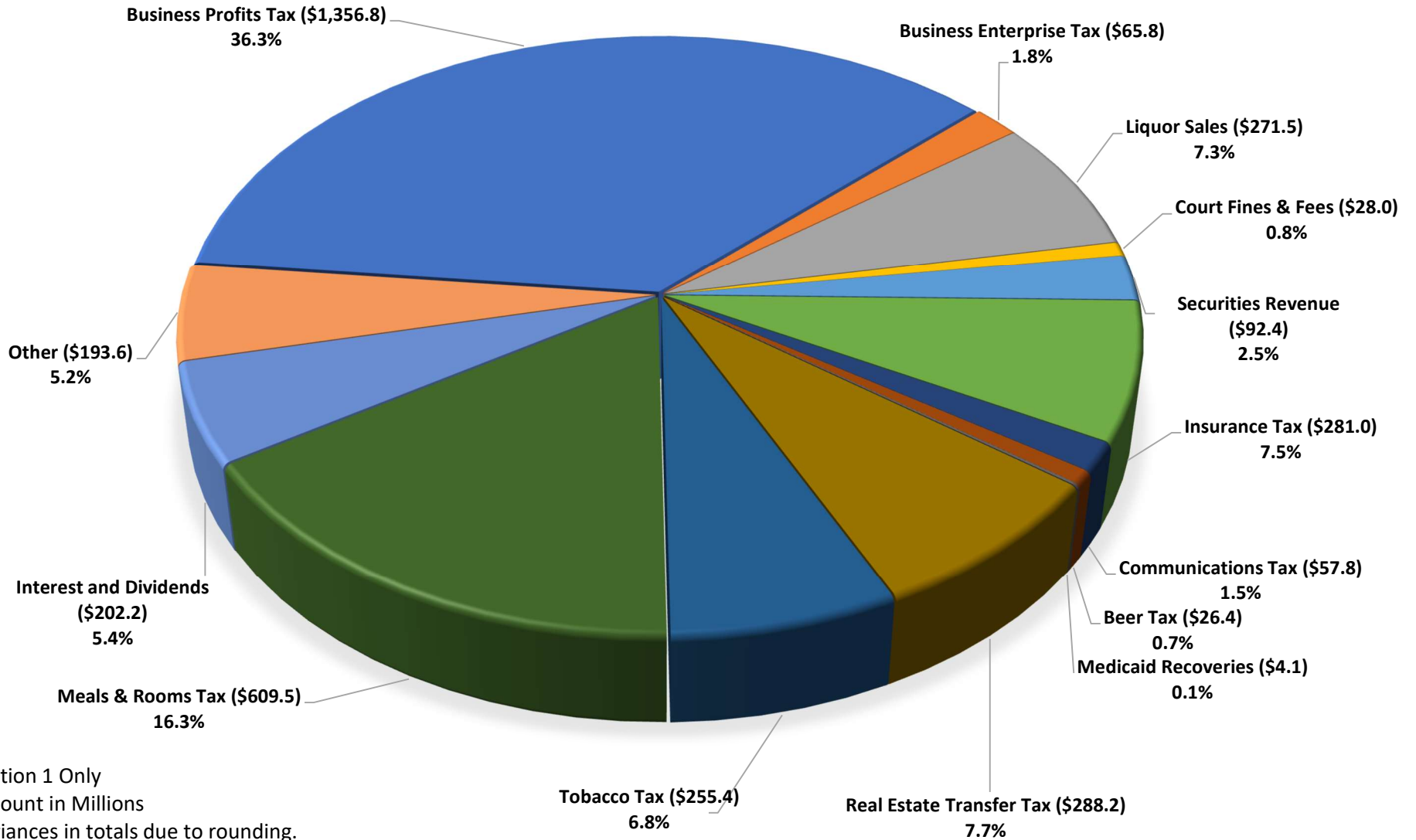


**HB 1, AS AMENDED BY THE HOUSE FINANCE COMMITTEE
 THE OPERATING BUDGET FOR FY 24/25 (APPROPRIATIONS BY SOURCE)
 TOTAL FUNDS - \$15,688.5 Million**



Section 1 Only
 Other Funds NOT Net of Transfers
 Amount in Millions
 Variances in totals due to rounding.

**HB 1, AS AMENDED BY THE HOUSE FINANCE COMMITTEE
 THE OPERATING BUDGET FOR FY 24/25 (UNRESTRICTED REVENUE)
 GENERAL FUNDS - \$3,732.7 Million**



Section 1 Only
 Amount in Millions
 Variances in totals due to rounding.

DIVISION I

Category 1

Department of Information Technology

- Establishes a Chief Privacy Officer to develop, communicate, and enforce data privacy policy for the Executive Branch. This newly established function in the state will help meet any data privacy concerns of NH citizens regarding state data.

Department of Administrative Services

- Grants an across-the-board pay raise of 10% to all state employees in FY 2024 and an additional 2% pay raise in FY 2025 allowing state employee pay to better keep pace with inflation and help to address the current state vacancy rate of 20% by retaining state employees. This pay raise impacts over 8,746 full time classified State employees as well as 389 unclassified employees with a cost of \$225 million over the biennium across all funds.
- Invests in the upgrade of the State's enterprise resource planning software [The State's Accounting System] with a general fund appropriation in FY 2023 of \$7.9 million to keep it up to date, make it cloud based and improve security.
- Invests \$21 million of FY 2023 surplus funds for the purchase of 2 Granite Place, as the future home of the Department of Justice and other state agencies. Over the long term, the investment will provide a positive return by avoiding the lease payments and other incidental costs of renting a private building.
- Funds additional moving and renovation costs with an appropriation of \$1.2 million in FY 2024 for agencies occupying the State House Annex, the Department of Justice, and the Department of Education.
- Appropriates general funds of \$3.6 million in FY 2024 to Department's Building Maintenance Fund. Funds will provide for much needed maintenance and restoration of neglected State-owned buildings.

Office of the Child Advocate

- Increases funding for out-of-state travel and employee training above the level of the governor's proposed budget. The additional funding will allow the Office of Child Advocate (OCA) to cover the cost of visiting children placed in out-of-state facilities. These are some of the more vulnerable children. Additional funds for employee training will allow the OCA staff to stay up to date on current research and best practices.
- Funds the remaining portions of the OCA case management system allowing them to better capture data and optimize timeliness and substance of reporting.

Department of Revenue Administration

- Funds 2 multi-state auditor positions that will collect an estimated \$3 million in state general fund and education trust fund revenue during the FY 2024-25 biennium.
- Prioritizes the hiring of a Municipal Accounts Auditor to help in the succession planning for the department and help alleviate any gaps that could impact the municipalities.
- Includes additional funding for two technical staff from the Department of Information Technology to be embedded within the Department of Revenue Administration to reduce the dependency on outside vendor work for the new Revenue Information Management System.
- Provides general fund appropriations of \$75,000 in each year for the for the replacement of aging vehicles.

State Treasury

- Bolsters the Affordable Housing Fund with a \$15 million appropriation from FY 2023 general fund surplus to provide financing or state matching funds to increase affordable housing for low-to-moderate income families and individuals.

Board of Tax and Land Appeals

- Funds the upgrade for the case management database allowing additional functions to be utilized in the tracking and effectiveness of case information for the Board.

New Hampshire Retirement System

- Includes in HB 2, language from HB 436, restoring the retroactive changes made to Group II members (Police, Firefighters, and Corrections Officers) who had commenced service but had not reached vested status by 2011 back to the original benefit calculations that were in statute when they commenced service. By phasing in the original benefits in one-year increments over a ten-year period it allows these impacted Group II members to have their benefits restored while also preserving public safety services by building in a requirement that the members impacted work an additional year to obtain these benefits, essentially avoiding a large swath of retirements in one year.
 - The HB 2 language also pays for these benefits by appropriating general funds, saving costs to municipalities while also reducing the unfunded accrued retirement liability.
 - Accelerates the repeal of the Interest and Dividends Tax from January 1, 2027 to January 1, 2025 reducing revenue in FY 2025 by an estimated \$17.4 million with an additional estimated reduction of \$82 million in the following biennium. This loss in revenue is offset by the restoration of the Communication Services Tax which the Governor's budget proposed to repeal. The net impact of these changes over the biennium is an estimated increase in revenue of \$40.4 million, essentially offsetting the cost of the retirement changes.
- Appropriates a one-time general fund payment of \$50 million for the fiscal year ending June 30, 2023 to pay down the unfunded accrued retirement liability. This payment will reduce State and Municipal employer contributions in FY 2026 by \$4.34 million with an additional increase in savings of 2.7% in employer contribution rates in FY 2027.
- Delivers a one-time cost of living increase payment to Group II members, up to \$3,000, impacting 3,700 retired police, firefighters, and correction officers.

Office of Professional Licensure and Certification

- Removes 249 sections of HB 2 and adds back in 78 sections addressing various outdated licenses, moving certain boards from the Secretary of State's office, and appropriately placing them in the Office of Professional Licensure and Certification, as well as provides technical clean up based on recommendations from the Executive Departments and Administration Committee.

Category 2

Judicial Branch

- Funds the Judicial Branch budget at a level that begins to address the needs identified in the July 2022 “New Hampshire Trial Courts Weighted Workload Assessment” including 7 judges of the 17 judges needed in the Circuit Court, and 1 out of 3.5 judges needed in the Superior Court. The budget also includes additional clerical staff in Superior and Circuit Courts.
- Provides labor grade adjustments for court staff positions with greatest turnover and vacancy rates, including Information Center Representatives, Court Assistants and Court Security Officers.
- Includes in HB 2, language from HB 347 to establish a land use review docket in the superior court with jurisdiction to hear appeals from decisions of local land use boards, including but not limited to decisions of municipal planning boards, zoning boards, historic district commissions, and conservation commissions. The additional Superior Court judge included in the budget will preside over these cases as well as other Superior Court cases as needed.

Department of Military Affairs and Veterans Services

- Provides a general fund budget of \$14.5 million for the biennium, a level necessary to support the mission of the New Hampshire National Guard, to provide community services to NH veterans and their families, connect NH veterans with available federal services and benefits, and to maintain the State Veterans Cemetery. These state funds and activities support a total federal budget of over \$200 million.
- Includes in HB 2, language from HB 330 which increases the national guard enlistment cash incentive from \$500 to \$1,000 to current or former members of the guard for new or prior service recruits they bring into the NH national guard. Incentives are paid from fine paid to a military court or an officer executing its process.

Department of Agriculture, Markets and Food

- Adds an Administrator position to support the work of the Soil Conservation Committee which provides conservation leadership, guidance, and coordination to the Conservation Districts, and distributes conservation license plate funds to support conservation activities that protect agricultural and natural resources.

- Includes in HB 2, language from HB 230 making an appropriation for the Department of Agriculture to develop an electronic licensing, certification, and registration system. This new system will replace the outdated processes in place within the Divisions of Pesticide Controls, Regulatory Services, Plant Industries and Weights & Measures. The system will require no new staff and will free up existing staff to address other important responsibilities.

Department of Justice

- Includes an additional Elder Fraud Attorney and an Investigator position to address the increase elder abuse referrals to the Department of Justice.
- Funds additional costs related to the Youth Development Center investigations.
- Provides for the replacement of contracted medical examiners with Assistant Deputy Medical Examiner positions due to IRS concerns with the current structure. The benefits of this change will be:
 - Employees will be subject to Chief Medical Examiner oversight and Department policies.
 - Improves coverage in certain parts of the state.
 - The change will be cost neutral.
- Adds an additional Victim Witness Specialist Position to manage the anticipated increase in the victim advocates' workload expected from the new Elder Fraud resources.

Liquor Commission

- Includes additional funds transferred to the Department of Information Technology for two dedicated Technical Support Specialist positions that will provide statewide support for the Commission's NextGen point-of sale and back office financial system.
- Funds additional handheld PCs, software, and equipment maintenance necessary for efficient operation of the Commission's 66 stores.

- HB 2 language authorizes the commission to transfer funds from the Liquor Fund to fund the employee incentive program established by Chapter 224, Laws of 2011. This will help the Commission address the steady decline in applicants for retail store positions as other retail businesses have raised their pay scales.

Department of Energy

- Accepted the Governor's recommended budget for the Department of Energy, the Public Utilities Commission, the Consumer Advocate, and the Site Evaluation Committee.
- Adds HB 2 language allowing the Office of Consumer Advocate to transfer up to \$75,000 in each fiscal year from salary and benefit appropriations available due to vacancies into expense class 046 for consultants, and class 233 for litigation.

Department of Corrections

- Provides a budget for the Department of Corrections that funds the statutory requirements and will allow the Department to carry out its mission and serve the needs of New Hampshire.
- Establishes a non-lapsing New Hampshire State Prison Fund and appropriates \$10 million from FY 2023 surplus funds for the preliminary design and complete site survey for a new state prison in Concord.
- Appropriates \$1.34 million in FY 2023 for the replacement of certain computers and information technology infrastructure.
- A HB1 footnote authorizes the Commissioner to use up to \$22,000 in each fiscal year from class 020 lines within the Department's budget for staff recognition events and/or staff awards.
- Includes several provisions in HB 2 to help the Department: respond to the challenges posed by a high vacancy rate, and support its recruitment and retention efforts including:
 - Provides the ability for the Department to transfer appropriations between salary and benefits expenditure classes and accounting units with transfers of \$100,000 or more requiring approval of the Fiscal Committee and the Governor and Executive Council. This allows the Department to address the high overtime costs resulting from vacancies.

- Requires the Department of Administrative Services to conduct a reallocation assessment of the certified corrections officers and internal affairs investigators from the rank of corrections officer trainee through the rank of Major within the Department of Corrections.
- Establishes a recruitment and retention program for the Department of Corrections.

Judicial Council

- Funds the Judicial Council's budget at the Governor's recommended level which is increased from previous budgets to better reflect anticipated expenditures. Previous budgets for the Council have been level funded. This will reduce the need for additional appropriations requested from the Fiscal Committee and Governor and Council under RSA 604-A:1-b.

Category 3

Department of Business and Economic Affairs

- Establishes and invests \$15,000,000 into the InvestNH Program allowing grants to be made to municipalities to further accelerate the approval and construction of workforce housing.

Department of Natural and Cultural Resources

- Provides \$1,000,000 in general funds to the Department for executing the process of removal and safe storage of books and materials in the State Library
- Gives \$100,000 to the Department to help design and construct a permanent Christa McAuliffe memorial on State House Grounds.
- Funds the additional needs of the Department by establishing a direct funded IT Lead support model to manage the IT portfolio. Without this position, the agency will not have critical IT Lead Support.

Department of Environmental Services

- Fully funds the Department of Environmental Services budget including \$27.9 million in grants to municipalities for water pollution control projects in HB 2.
- Provides \$120,000 to fund the maintenance and monitoring of two unlined landfills which have no responsible parties.
- Adds \$2.6 million over the biennium to the Winnepesaukee River Basin Program budget to provide for the increased cost of utilities, chemicals, deferred maintenance, and debt service. The program, which is funded by user assessments, provides water treatment for 10 communities in the lakes region.
- Establishes the PCB Assistance Fund in HB 2 and includes an appropriation of \$1 million for the fiscal year ending June 30, 2023, to fund studies, and perform investigations and remediation of polychlorinated bi-phenyl (PCB) contamination.
- Includes in HB 2, language from HB 300 which amends RSA 149-M to prohibit those generating one ton or more of food waste per week from disposing such waste in a landfill or incinerator if an alternative facility with capacity is located within 20 miles. The EPA estimates food waste accounts for 22% to 24% of solid waste disposed of nationally. Establishes and funds a Waste Management Specialist position in the Department of Environmental Services to administer the program.
- Includes in HB 2, language from HB 462 that makes a nonlapsing appropriation of \$2 million from surplus funds in FY 2023 to the Solid Waste Management fund with 50% allocated for projects associated with the reduction and diversion of food waste and other organic wastes until June 30, 2027.
- Includes in HB 2, language from HB 212 changing the “PFAS Loan Fund” to the “PFAS Response Fund” and adding that the Department of Environmental Services may use up to 10% of the previous FY 2022 appropriation of \$25 million for investigation, testing, monitoring for PFAS, and to conduct scientific investigation to support standards and treatment and remediation methods for PFAS.
- Includes in HB 2, language from HB 276 establishing the Cyanobacteria Mitigation Loan Program in the Department of Environmental Services to assist municipalities and community and non-profit lake and river watershed

associations with the cost of reducing the number of chronic and extended cyanobacteria blooms that the department considers to be a threat to the long-term health of water bodies. The program will provide low interest loans to:

- Municipalities, community water systems and non-profit lake and river watershed associations whose testing shows confirmed and chronic exceedances of the state health advisory for cyanobacteria.
- Publicly owned and non-profit lake or river watershed associations that have a watershed management plan which specifies sources of phosphorus loading approved by the department of environmental services.

DIVISION II

Department of Education

- Increases the cost of an adequate education and provides additional targeted aid based on equalized valuations and free and reduced-price meal eligible students, while also eliminating stabilization grants (an outdated formula component based on student data from over a decade ago). Ultimately, this proposal increases state adequacy payments by \$158.4 million over the biennium, while ensuring no municipality receives less in either FY 2024 or FY 2025 than its FY 2024 estimated payment under current law.
- Provides an estimated \$123.4 million for public chartered schools, which in addition to the increase in the cost of an adequate education, increases the additional public chartered school per pupil grant from \$3,552 to \$4,300.
- Provides \$88.3 million over the biennium for school building and lease aid, which includes:
 - \$48.7 million for new school building aid projects
 - \$37.8 million for payments on previously approved projects
 - \$1.7 million for public chartered school lease aid (HB 2 also adds language allowing for chartered public schools to apply for school building aid)
- Provides \$67.8 million over the biennium to provide reimbursement to school districts for high-cost special education aid students.
- Provides \$22.4 million over the biennium for career and technical education (CTE) tuition and transportation aid to school districts, an increase of \$4.4 million over the previous biennium.
- Establishes a Computer Science Educator Program, with approximately \$4.2 million, intended to promote and encourage professional development of New Hampshire certified educators in the field of computer science. Also, appropriates \$455,000 for the purpose of implementing the experimental robotics platform in all New Hampshire grade 6-12 classrooms.

- Other Department of Education appropriations include:
 - \$12.5 million for the renovation and expansion of the Sugar River Valley Regional Technical Center in Newport.
 - \$365,830 for funding an Academic Research and Improvement Data Analyst position intended to collect and analyze assessment data to measure student progress, evaluate program and instructional effectiveness, guide curriculum development and resource allocation, and promote accountability, as proposed by HB 542.
 - \$250,000 for the purpose of expanding the Teacher of the Year Program.
 - \$150,000 for contracting with the National Student Clearinghouse Student Tracker Program for each public school district in New Hampshire.

Community College System of New Hampshire (CCSNH)

- Provides \$124.7 million over the biennium in block appropriation aid, a nearly \$11.2 million increase from the previous budget, which will enable CCSNH to freeze tuition for the biennium, as well as expand early childhood education tuition support.
- Appropriates an additional \$14.9 million in general funds for the following:
 - Expands the Dual and Concurrent Enrollment Program, as proposed by HB 420, by increasing the annual course cap from two (2) to five (5) and providing \$6.5 million over the biennium.
 - Supports the CCSNH Promise Program with \$6.0 million over the biennium, which will provide targeted tuition assistance to Pell eligible students.
 - Provides \$2.0 million over the biennium to expand workforce credential programs, which will be designed to provide individuals with short-term training that leads to employment in high-need career fields.
 - Provides \$800,000 over the biennium for the Math Learning Communities Program, a partnership with New Hampshire high schools, as proposed by HB 419.

University System of New Hampshire (USNH)

- Provides \$196.4 million over the biennium in block appropriation aid, a nearly \$20.0 million increase from the previous budget, which will enable USNH to keep in-state tuition flat through FY 2026.
- Provides \$1.5 million for the purpose of establishing a program at the University of New Hampshire Interoperability Lab, relative to blockchain technology.
- Provides \$6.0 million for the purpose of renovating and expanding the Whittemore Center Arena. The overall project cost is estimated to be approximately \$30 million, of which the remaining funds would come from the University of New Hampshire and private philanthropy.

Department of Transportation

- Based on revenue estimates, fully funds highway block grants (“Apportionment A”) to cities and towns at \$72.0 million over the biennium (equal to 12% of the previous year’s road toll/“gas tax” and motor vehicle fee revenue).
- Based on revenue estimates, fully funds the Highway and Bridge Betterment Program at \$84.2 million over the biennium. This program is funded by \$0.03 per gallon of the road toll (less “Apportionment A”), along with a portion of the “SB367” \$0.042 restricted road toll, and is primarily used for paving on the state highway system, as well as bridge rehabilitation and other work improving the condition of the system across the state.
- Provides more than \$19.0 million over the biennium for the maintenance and acquisition of fleet vehicles and equipment, fully funding the Department’s request.
- Provides approximately \$62.6 million over the biennium to fund winter maintenance operations.
- Provides \$12.0 million over the biennium for the State Bridge Aid Program, which provides a state match for construction or reconstruction of municipally owned bridges.
- Fully funds the Department’s request to provide state operating match, an additional \$1.9 million in general funds over the Governor recommended budget, to assist rural and urban transit agencies in accessing additional available Infrastructure Investment and Jobs Act (IIJA) federal funding.

Department of Safety

- Provides the Department with highway funds (including costs associated with collecting motor vehicle fees and road toll), at a level below the allowable statutory limit set by RSA 9:9-b.
- Establishes a Northern Border Alliance Program, with approximately \$1.4 million over the biennium, which will make grants available to state, county, and local law enforcement agencies to cover program-related overtime, training, and equipment costs.
- Continues the Substance Abuse Enforcement Program with over \$1.2 million over the biennium to provide funds to state, county, and local law enforcement agencies for program-related overtime costs (including the State Police Forensic Lab).
- Provides authority to hire three (3) additional fire instructor positions at the State Fire Academy.
- Appropriates funding necessary for the Division of Motor Vehicles to cover processing fees, rather than shifting the costs to customers that pay with credit cards.
- Other appropriations include:
 - \$3.5 million for the purchase of 52 state police cruisers.
 - \$1.0 million to the Body-Worn and Dashboard Camera Fund, to provide matching grants to local law enforcement agencies to assist with the purchase, maintenance, and replacement of equipment, as well as ongoing costs associated with data storage.
 - \$2.8 million for the State and Local Cybersecurity Grant Program.
 - \$1.0 million for the development of a bail condition status system.
 - \$50,000 for the establishment of a contact person notification system maintained by the Division of State Police, as proposed by HB 560.

Fish and Game Department

- Provides approximately \$2.5 million in general fund support over the biennium. This is more general fund support than in the current biennium and leaves the Fish and Game Fund with a projected surplus of over \$4.5 million at the end of FY 2025.

Lottery Commission

- Fully funds the Commission's budget request for both FY 2024 and FY 2025. It is estimated the Lottery Commission will transfer \$321.0 million in net profits over the biennium to the education trust fund.

Police Standards and Training Council

- Fully funds the Council's budget requests, including adding \$75,000 per year, in general funds, to continue a statewide law enforcement accreditation program, which commenced in FY 2023 with federal funds that are no longer available.

DIVISION III

Department of Health and Human Services – Agencywide

- First, the House Finance budget provides an across-the-board Medicaid rate increase of 3.1 percent, funded with general fund appropriations of \$12 million a year, to be matched by federal Medicaid funds. In keeping with a request made by the state’s hospitals, redirects the hospitals’ share of the increase to other Medicaid providers to deal with the crisis in emergency room boarding.
- Additionally, provides over \$70 million in general funds (matched by federal Medicaid funds) to supplement the base rate increases. Targets 20 different provider types including nursing homes, assisted living facilities, home health aides, community mental health centers, developmental services providers, birthing centers, and more. Focuses on building community capacity to support the discharge of patients from emergency rooms across the state. Without this vitally needed capacity, patients who are considered a risk to themselves or others remain boarded in ERs without access to the care that they need.
- As a result of the two measures noted above, strives to provide an average increase of at least 11 percent for non-hospital providers of Medicaid services.
- Limits growth in DHHS spending by imposing a \$23.4 million back-of-budget general fund reduction, approximately 1.1% of total spending. The Department was asked to provide specific reductions to fund increases in personnel and other costs, but did not supply the committee with any recommendations. The back-of-budget section further states that at no time during the biennium shall the Department exceed 3,000 filled, full-time authorized positions, the same cap imposed during the FY22/23 biennium.

DHHS – Office of the Commissioner

- Removes the ability of the Prescription Drug Affordability Board to levy fines, and funds the Board exclusively with general funds in compliance with unanimous JLCAR concerns over taxation. Appropriates \$250,000 per year and allows the Board to hire an executive director for a limited, two-year period, after which the Board will be staffed exclusively by one or more contracted employees. Directs the Department of Insurance to lead a redundancy reduction effort to ensure that the functions of the Board are integrated and productive.

- Allows the Health Care Facility Workplace Violence Prevention Act to go into effect on schedule, with limited state involvement so as not to impose a cost on DHHS or other state agencies.
- Funds ongoing, necessary I.T. services such as the Medicaid Management Information System (\$20.5 million in general funds and \$65.7 million in federal funds over the biennium) and an audit of the New Heights eligibility system, in order to drive productivity and client/patient support.

DHHS – Office of Medicaid Business and Policy

- Reauthorizes the Granite Advantage Program for an additional two years, ensuring that health coverage remains available to tens of thousands of low-income state citizens.
- Incorporates HB 565 into the budget, extending Medicaid coverage for new mothers from 60 days postpartum to 12 months postpartum for women with incomes up to 196 percent of the federal poverty level.
- Incorporates HB 282 into the budget, expanding Medicaid coverage to otherwise-eligible pregnant women and children up to age 19 who are lawfully residing in the United States.
- Fully funds Medicaid programs at the governor's recommended levels, including managed care, fee-for-service, and the children's health insurance program.

DHHS – Division of Human Services

- Helps parents reenter and remain in the workforce by allowing the child development program to utilize federal Temporary Assistance to Needy Families (TANF) funds for the following purposes:
 - Prevent a waitlist for employment-based child day care services;
 - Increase eligibility for childcare services to 85 percent of the state median income (approximately 300% of the federal poverty level); and

- Establish reimbursement rates across all childcare programs at the 75th percentile, as determined by a market rate survey.
- Provides operational funding for the Sununu Youth Services Center (SYSC) throughout the biennium, until a successor facility is constructed. Reduces the governor's budget for the SYSC by over \$500,000 per year, to bring the budget closer to actual expenditure levels in FY22, the most recently completed fiscal year. Requires the SYSC to utilize up to \$325,000 for the purchase of a full-body scanner to eliminate the need for initial strip searches.

DHHS – Elderly and Adult Services

- Benefits county taxpayers by holding county costs for long-term care services flat at the FY23 level. This stable funding protects county property tax rate reductions established in the current budget term.

DHHS – Developmental Services

- Provides \$832.1 million over the biennium for developmental services, an increase of \$166.5 million, or 25 percent, over the previous biennium. Saves general funds by requiring the Department to use unspent funds carried forward from FY23. Funds services for over 5,000 individuals statewide and protects beneficiaries by allowing the Department to request additional general funds from the Fiscal Committee if appropriations are insufficient to fund needed services.
- Provides \$92.4 million over the biennium for acquired brain disorder services, an increase of \$42.2 million, or 84 percent, over the previous biennium. Saves general funds by requiring the Department to use unspent funds carried forward from FY23. Funds services for approximately 300 individuals statewide and allows the Department to request additional general funds from the Fiscal Committee if appropriations are insufficient to fund needed services.
- Provides \$17.9 million over the biennium for children's in-home support services, an increase of \$1.5 million, or 9 percent, over the previous biennium. Saves general funds by requiring the Department to use unspent funds carried forward from FY23. Funds services for approximately 500 individuals statewide and allows the Department to request additional general funds from the Fiscal Committee if appropriations are insufficient to fund needed services.

DHHS – Division of Public Health

- Incorporates HB 614 into the budget, providing \$500,000 for the Merrimack, NH Kidney Cancer Incidence Phase 3 Feasibility Study.

Division of Behavioral Health

- Adds to the governor's budget by \$7.4 million per year in general funds (and an additional \$6.6 million per year in federal funds) for the system of care for children's behavioral health. Uses the funds to pay for children's residential rates, to address provider capacity that is insufficient to meet current demand. Represents an increase of 41.8 percent above the governor's recommended level of general fund spending.
- Protects the Governor's Commission on Alcohol and Other Drugs by ensuring that it retains the full 5 percent of gross Liquor profits, without diverting those profits to the Granite Advantage Program. Revises Governor's Commission's revenue to reflect an estimated \$11.1 million transfer from Liquor in FY24 and \$11.0 million in FY25, consistent with revenue estimates adopted by House Ways and Means.
- Provides \$200,000 of first-time funding for local coalitions to prevent and reduce youth substance use.

Veterans Home

- Funds the state Veterans Home at an assumed resident census of 225.
- Provides the Veterans Home with budgetary flexibility in the event income from residents' payments and Veterans Administration payments are less than anticipated.

STATE OF NEW HAMPSHIRE
 COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS

COMBINED GENERAL AND EDUCATION TRUST FUNDS

(Dollars in Thousands)

	FY 2023		FY 2024		FY 2025		
	Governor	H Finance	Governor	H Finance	Governor	H Finance	
1 <u>Beginning Balance, July 1</u>	\$ 361,300	\$ 361,417	\$ 221,000	\$ 183,785	\$ 266,500	\$ 164,751	1
2							2
3 <u>Revenues:</u>							3
4 Estimated Revenues	3,157,800	3,115,100	3,190,900	3,134,000	3,166,900	3,135,500	4
5 Revenue Adjustments	-	-	(28,900)	(6,100)	(28,900)	(25,500)	5
6 Total Revenues	3,157,800	3,115,100	3,162,000	3,127,900	3,138,000	3,110,000	6
7							7
8 <u>Appropriations:</u>							8
9 Budget Appropriations	(2,801,000)	(2,801,000)	(3,043,600)	(3,074,843)	(3,094,200)	(3,167,890)	9
10 Appropriation Adjustments	(533,000)	(557,070)	(146,400)	(145,591)	(187,578)	(167,344)	10
11 <i>Less Lapses</i>	129,900	109,368	73,500	73,500	112,700	112,700	11
12 Total Appropriations	(3,204,100)	(3,248,702)	(3,116,500)	(3,146,934)	(3,169,078)	(3,222,534)	12
13							13
14 Current Year Balance	(46,300)	(133,602)	45,500	(19,034)	(31,078)	(112,534)	14
15							15
16 Cumulative Ending Balance, June 30	315,000	227,815	266,500	164,751	235,422	52,217	16
17							17
18 <i>Transfer (To)/From Rainy Day Fund</i>	(94,000)	(44,030)	-	-	(87,422)	(52,217)	18
19							19
20 Balance After Transfers, June 30	\$ 221,000	\$ 183,785	\$ 266,500	\$ 164,751	\$ 148,000	\$ -	20
24							24
25 Rainy Day Fund Balance	\$ 253,900	\$ 203,930	\$ 253,900	\$ 203,930	\$ 341,322	\$ 256,147	25
26 Rainy Day Fund Balance at 06/30/22 = \$159,900,000							26

STATE OF NEW HAMPSHIRE
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS

GENERAL FUND

(Dollars in Thousands)

	FY 2023		FY 2024		FY 2025		
	Governor	H Finance	Governor	H Finance	Governor	H Finance	
1 <u>Beginning Balance, July 1</u>	\$ 253,300	\$ 253,379	\$ -	\$ -	\$ 46,500	\$ 86,311	1
2							2
3 <u>Revenues:</u>							3
4 Estimated Revenues	1,948,500	1,943,100	1,898,600	1,870,300	1,872,600	1,862,400	4
5 Schedule 2 Adjustments	-	-	46,100	217,000	45,900	199,350	5
6 Total Revenues	1,948,500	1,943,100	1,944,700	2,087,300	1,918,500	2,061,750	6
7							7
8 <u>Appropriations:</u>							8
9 Budget Appropriations	(1,732,100)	(1,732,100)	(1,837,800)	(1,938,898)	(1,877,700)	(2,018,635)	9
10 Schedule 2 Adjustments	(505,600)	(529,717)	(133,900)	(135,591)	(112,578)	(147,344)	10
11 <i>Less Lapse Estimate</i>	129,900	109,368	73,500	73,500	112,700	112,700	11
12 <i>Lapse Estimate %*</i>	-5.8%	-4.8%	-3.7%	-3.5%	-5.7%	-5.2%	12
13 Total Appropriations	(2,107,800)	(2,152,449)	(1,898,200)	(2,000,989)	(1,877,578)	(2,053,279)	13
14							14
15 Current Year Balance	(159,300)	(209,349)	46,500	86,311	40,922	8,471	15
16							16
17 Cumulative Ending Balance, June 30	94,000	44,030	46,500	86,311	87,422	94,782	17
18							18
19 Transfer (To)/From Education Trust Fund	-	-	-	-	-	(42,565)	19
20							20
21 Net Cumulative Ending Balance, June 30	94,000	44,030	46,500	86,311	87,422	52,217	21
22							22
23 <i>Transfer (To)/From Rainy Day Fund</i>	(94,000)	(44,030)	-	-	(87,422)	(52,217)	23
24							24
25 Balance After Transfers, June 30	\$ -	\$ -	\$ 46,500	\$ 86,311	\$ -	\$ -	25
26							26
27							27
28 Rainy Day Fund Balance	\$ 253,900	\$ 203,930	\$ 253,900	\$ 203,930	\$ 341,322	\$ 256,147	28
29 Rainy Day Fund Balance at 06/30/22 = \$159,900,000							29

STATE OF NEW HAMPSHIRE		SCHEDULE 1				LBA		
COMPARATIVE STATEMENT OF REVENUE						3/29/2023		
GENERAL FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	Business Profits Tax	\$ 688,200	\$ 701,100	\$ 692,200	\$ 674,200	\$ 690,000	\$ 682,600	1
2	Business Enterprise Tax	70,100	63,600	33,600	32,700	33,500	33,100	2
3	Subtotal	\$ 758,300	\$ 764,700	\$ 725,800	\$ 706,900	\$ 723,500	\$ 715,700	3
4	Meals & Rooms	293,300	295,700	288,700	300,200	288,700	309,300	4
5	Tobacco Tax	123,100	123,100	131,900	128,600	131,900	126,800	5
6	Transfers from Liquor Sales	135,000	130,000	135,000	135,900	135,000	135,600	6
7	Interest & Dividends Tax	135,000	135,000	112,800	112,800	89,400	89,400	7
8	Insurance Tax	140,000	139,000	139,000	139,000	142,000	142,000	8
9	Communications Tax	28,900	28,900	28,900	28,900	28,900	28,900	9
10	Real Estate Transfer Tax	162,900	153,100	162,000	144,100	162,000	144,100	10
11	Court Fines & Fees	13,000	13,800	14,000	13,900	14,300	14,100	11
12	Securities Revenue	45,000	45,000	45,800	45,800	46,600	46,600	12
13	Beer Tax	13,200	13,200	13,200	13,200	13,200	13,200	13
14	Other	97,000	97,000	99,000	99,000	94,600	94,600	14
15	Tobacco Settlement	2,000	2,000	-	-	-	-	15
16	Medicaid Recovery	1,800	2,600	2,500	2,000	2,500	2,100	16
17	Subtotal	\$ 1,948,500	\$ 1,943,100	\$ 1,898,600	\$ 1,870,300	\$ 1,872,600	\$ 1,862,400	17

STATE OF NEW HAMPSHIRE		SCHEDULE 2				LBA		
ADJUSTMENTS - SCHEDULE 2						3/29/2023		
GENERAL FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	REVENUE ADJUSTMENTS:							1
2	BPT GF/ETF Split (GF - Gov 65%, House 77.5%)			(131,600)	(23,200)	(131,200)	(23,500)	2
3	BET GF/ETF Split (GF - Gov 65%, House 77.5%)			206,600	246,300	206,000	249,400	3
4	Communications Services Tax Repeal			(28,900)		(28,900)		4
5	Interest & Dividends Tax - January 1, 2025 Repeal						(17,400)	5
6	DRA Multi-State Auditors Revenue						1,950	6
7	Liquor Revenue - Granite Advantage/Governor's Commission				(6,100)		(11,100)	7
8	TOTAL REVENUE ADJUSTMENTS	\$ -	\$ -	\$ 46,100	\$ 217,000	\$ 45,900	\$ 199,350	8
9								9
10	APPROPRIATION ADJUSTMENTS:							10
11	Statutory/Fiscal/G&C Estimated Appropriations	(15,900)	(25,742)					11
12	2022 Legislative Specials	(265,200)	(265,200)					12
13	Adjustments to Governor's Surplus Statement (rounding, etc.)	(53)		(374)		(2,865)		13
14	SB 1 - Sununu Youth Services Center (Ch. 1, L'23)		(1,900)					14
15	HB 384 - Legislative Parking Garage		(22,500)					15
16	HB 504 - Adult Parole Board		(103)					16
17								17
18	Administrative Services - Purchase 2 Granite Place	(21,000)	(21,000)					18
19	Administrative Services - Legislative Parking Garage	(15,000)						19
20	Administrative Services - State ERP Upgrades	(7,800)	(7,800)					20
21	Administrative Services - State Employee Payraise			(44,900)	(44,900)	(54,778)	(54,778)	21
22	Agriculture - Electronic Licensing				(360)			22
23	Corrections - New State Prison Design and Site Survey	(10,000)	(10,000)					23
24	Corrections - NH State Prison Fund FY24			(40,000)				24
25	Corrections - Computers and IT Infrastructure	(1,340)	(1,340)					25
26	DBEA - Regulatory Review, Reduction and Gvt Efficiency			(750)		(750)		26
27	DBEA - InvestNH	(30,000)	(15,000)					27
28	DNCR - Christa McAuliffe Memorial	(500)	(100)					28
29	DNCR - State Library Book Removal and Storage	(1,000)	(1,000)					29
30	DNCR - Historic Sites Fund			(450)		(459)		30
31	DoIT - Chief Privacy Officer				(94)		(100)	31
32	Energy - Regional Advocacy Fund	(250)	(250)					32
33	Environmental Services - Solid Waste Management Fund		(2,000)					33

STATE OF NEW HAMPSHIRE		SCHEDULE 2				LBA		
ADJUSTMENTS - SCHEDULE 2						3/29/2023		
GENERAL FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
34	Environmental Services - State Water Pollution Control	(27,900)	(27,900)					34
35	Environmental Services - PCB Contamination	(6,000)	(1,000)					35
36	Environmental Services - Waste Management Specialist						(98)	36
37	NHHFA - Affordable Housing Fund	(25,000)	(15,000)					37
38	NHRS - Unfunded Accrued Liability Paydown		(50,000)					38
39	NHRS - Group II Retirement Transition Provisions				(25,000)		(25,000)	39
40	NHRS - Group II COLAs		(9,000)					40
41	NHRS - Call Firefighter Benefits			(40)	(40)			41
42								42
43	CCSNH - Dual and Concurrent Enrollment			(2,000)	(3,250)	(2,000)	(3,250)	43
44	CCSNH - Workforce Credential Programs		(2,000)					44
45	CCSNH - Tuition "Reset" Promise Program				(3,000)		(3,000)	45
46	CCSNH - Math Learning Communities				(200)		(200)	46
47	Education - Computer Science Professional Development	(4,955)	(4,955)					47
48	Education - Data Analyst Position				(184)		(182)	48
49	Education - NH Civics Textbook Creation	(2,000)						49
50	Education - Teacher of the Year Program	(250)	(250)					50
51	Education - National Student Clearinghouse		(150)					51
52	Education - Sugar River Valley CTE				(12,515)			52
53	Safety - Body-Worn and Dashboard Camera	(1,005)	(1,005)					53
54	Safety - Contact Person Notification				(50)			54
55	Safety - Northern Border Alliance Fund	(1,435)	(1,435)					55
56	Safety - Program Assistant II Position			(72)	(72)	(74)	(74)	56
57	Safety - Substance Abuse Enforcement			(204)	(204)	(204)	(204)	57
58	Safety - County and Local Substance Abuse Enforcement			(834)	(834)	(834)	(834)	58
59	Safety - State and Local Cybersecurity Grants			(1,256)	(1,256)	(1,614)	(1,614)	59
60	Safety - State Police Cruisers	(3,510)	(3,510)					60
61	Safety - Bail Status System		(1,000)					61
62	Transportation/Safety - Highway Fund Support		(10,000)					62
63	UNH - Interoperability Lab (Blockchain)	(1,500)	(1,500)					63
64	UNH - Whittemore Center Renovation and Expansion	(8,000)	(6,000)					64
65								65
66	DHHS - Back of Budget Reduction				11,700		11,700	66

STATE OF NEW HAMPSHIRE		SCHEDULE 2						LBA
ADJUSTMENTS - SCHEDULE 2								3/29/2023
GENERAL FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
67	DHHS - New YDC Construction	(10,000)						67
68	DHHS - Recovery Friendly Workplace	(2,054)						68
69	DHHS - Governor's Commission Student Assistance			(1,500)		(1,500)		69
70	DHHS - Juvenile Peer-to-Peer Grief Support	(1,500)						70
71	DHHS - Choose Love Program			(250)	(250)	(250)	(250)	71
72	DHHS - Sununu Youth Services Center Operations			(11,104)		(11,396)		72
73	DHHS - Unclassified Positions			(141)	(141)	(141)	(141)	73
74	DHHS - Choices for Independence			(4,750)	(4,750)	(10,350)	(10,350)	74
75	DHHS - MMIS Maintenance	(20,532)						75
76	DHHS - Elevated Enrollment Unwinding	(16,359)	(16,359)					76
77	DHHS - Integrated Eligibility System Audit	(839)						77
78	DHHS - District Office Move	(533)	(533)					78
79	DHHS - NHH Vehicles and Equipment	(200)	(200)					79
80	DHHS - IT Automated Solutions Analysis	(1,500)	(1,500)					80
81	DHHS - IT Automated Solutions Implementation	(1,950)	(1,950)					81
82	DHHS - Food Stamp Eligibility Legacy Database	(125)	(125)					82
83	DHHS - Switches, Routers, and Wireless Access Points	(410)	(410)					83
84	DHHS - TANF MOE			(3,000)	(2,500)	(3,000)	(2,500)	84
85	DHHS - Family Resource Centers			(1,000)		(1,000)		85
86	DHHS - Nutrition and Transportation Service Rates			(3,405)	(3,405)	(3,405)	(3,405)	86
87	DHHS - Foster Care Rates			(870)	(870)	(958)	(958)	87
88	DHHS - Medicaid Rate Increases			(17,000)	(12,000)	(17,000)	(12,000)	88
89	DHHS - Medicaid Provider Rate Increases				(30,080)		(40,106)	89
90	DHHS - DHHS Privacy Obligations				(300)			90
91	DHHS - Medicaid Children and Pregnant Women				(336)			91
92	DHHS - Medicaid Postpartum Health Care Services				(200)			92
93	DHHS - Merrimack Kidney Cancer Study				(500)			93
94	TOTAL APPROPRIATION ADJUSTMENTS	\$ (505,600)	\$ (529,717)	\$ (133,900)	\$ (135,591)	\$ (112,578)	\$ (147,344)	94

STATE OF NEW HAMPSHIRE

COMPARATIVE STATEMENT OF FUND BALANCE

EDUCATION TRUST FUND

(Dollars in Thousands)

		FY 2023		FY 2024		FY 2025		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	<u>Beginning Balance, July 1</u>	\$ 108,000	\$ 108,038	\$ 221,000	\$ 183,785	\$ 220,000	\$ 78,440	1
2								2
3	<u>Revenues:</u>							3
4	Estimated Revenues	1,209,300	1,172,000	1,292,300	1,263,700	1,294,300	1,273,100	4
5	Schedule 4 Adjustments	-	-	(75,000)	(223,100)	(74,800)	(224,850)	5
6	Total Revenue	1,209,300	1,172,000	1,217,300	1,040,600	1,219,500	1,048,250	6
7								7
8	<u>Appropriations:</u>							8
9	Budget Appropriations	(1,068,900)	(1,068,900)	(1,205,800)	(1,135,945)	(1,216,500)	(1,149,255)	9
10	Schedule 4 Adjustments	(27,400)	(27,353)	(12,500)	(10,000)	(75,000)	(20,000)	10
11	<i>Less Lapse Estimate</i>	-	-	-	-	-	-	11
12	Total Appropriations	(1,096,300)	(1,096,253)	(1,218,300)	(1,145,945)	(1,291,500)	(1,169,255)	12
13								13
14	Current Year Balance	113,000	75,747	(1,000)	(105,345)	(72,000)	(121,005)	14
15								15
16	Cumulative Ending Balance, June 30	221,000	183,785	220,000	78,440	148,000	(42,565)	16
17								17
18	<i>Transfer (To)/From General Fund</i>	-	-	-	-	-	42,565	18
19								19
20	Balance After Transfers, June 30	\$ 221,000	\$ 183,785	\$ 220,000	\$ 78,440	\$ 148,000	\$ -	20

STATE OF NEW HAMPSHIRE		SCHEDULE 3						LBA
COMPARATIVE STATEMENT OF REVENUE								3/29/2023
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	Business Profits Tax	\$ 160,400	\$ 163,400	\$ 170,200	\$ 165,800	\$ 169,700	\$ 167,900	1
2	Business Enterprise Tax	338,300	306,900	336,000	327,300	335,000	331,400	2
3	Subtotal	\$ 498,700	\$ 470,300	\$ 506,200	\$ 493,100	\$ 504,700	\$ 499,300	3
4	Meals & Rooms	12,700	12,800	8,900	9,300	8,900	9,600	4
5	Tobacco Tax	96,800	96,800	88,000	85,800	88,000	84,600	5
6	Real Estate Transfer Tax	80,100	75,400	81,000	70,900	81,000	70,900	6
7	Transfer from Lottery	170,800	170,800	158,000	158,000	163,000	163,000	7
8	Tobacco Settlement	40,000	40,000	40,000	40,000	38,500	38,500	8
9	Utility Property Tax	47,100	42,800	47,100	43,500	47,100	44,100	9
10	Statewide Education Property Tax (SWEPT)	263,100	263,100	363,100	363,100	363,100	363,100	10
11	Total	\$ 1,209,300	\$ 1,172,000	\$ 1,292,300	\$ 1,263,700	\$ 1,294,300	\$ 1,273,100	11

STATE OF NEW HAMPSHIRE		SCHEDULE 4						LBA
ADJUSTMENTS - SCHEDULE 2								3/29/2023
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	REVENUE ADJUSTMENTS:							1
2	BPT GF/ETF Split (ETF - Gov 35%, House 22.5%)			131,600	23,200	131,200	23,500	2
3	BET GF/ETF Split (ETF - Gov 35%, House 22.5%)			(206,600)	(246,300)	(206,000)	(249,400)	3
4	DRA Multi-State Auditor Position Revenue						1,050	4
5	TOTAL REVENUE ADJUSTMENTS	\$ -	\$ -	\$ (75,000)	\$ (223,100)	\$ (74,800)	\$ (224,850)	5
6								6
7	APPROPRIATION ADJUSTMENTS:							7
8	Statutory/Fiscal/G&C Estimated Appropriations	(12,700)	(12,660)					8
9	2022 Legislative Specials	(14,700)	(14,693)					9
10	CTE Renovation Projects - Sugar River Valley			(12,500)				10
11	School Building Aid Fund					(75,000)		11
12	Free and Reduced Lunch Eligibility Set Aside				(10,000)		(20,000)	12
13	TOTAL APPROPRIATION ADJUSTMENTS	\$ (27,400)	\$ (27,353)	\$ (12,500)	\$ (10,000)	\$ (75,000)	\$ (20,000)	13

STATE OF NEW HAMPSHIRE							LBA
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS							03/29/23
HIGHWAY FUND							
(Dollars in Thousands)							
		FY 2023		FY 2024		FY 2025	
		Governor	H Finance	Governor	H Finance	Governor	H Finance
1	Beginning Balance, July 1 (Budgetary)	\$ 147,755	\$ 147,755	\$ 119,855	\$ 120,228	\$ 82,255	\$ 80,419
2							
3	Additions:						
4	Revenue:						
5	Road Toll	121,800	124,300	124,800	125,000	125,400	125,600
6	Motor Vehicle Fees & Fines	131,500	133,200	133,800	133,600	133,700	133,500
7	Miscellaneous	200	200	200	200	200	200
8	Total Revenue	253,500	257,700	258,800	258,800	259,300	259,300
9	Revenue Adjustments:						
10	HB 1 - Dept. of Safety Cost of Collections Appropriations	(31,200)	(33,157)	(34,700)	(35,260)	(35,600)	(35,806)
11	FY 2023 Other Appropriations/Adjustments	-	(727)	-	-	-	-
12	Less: Estimated Lapse	-	2,414	-	1,300	-	1,300
13	Net Dept. of Safety Cost of Collections Appropriations	(31,200)	(31,470)	(34,700)	(33,960)	(35,600)	(34,506)
14	Total Net Revenue	222,300	226,230	224,100	224,840	223,700	224,794
15	HB 2 - Transfer From General Fund	-	10,000	-	-	-	-
16	Total Additions	222,300	236,230	224,100	224,840	223,700	224,794
17							
18	Deductions:						
19	HB 1 - Appropriations	(266,200)	(263,439)	(278,500)	(280,154)	(283,200)	(286,946)
20	Appropriation Adjustments:						
21	HB 1 - Dept. of Information Technology Positions	-	-	-	(33)	-	(34)
22	HB 2 - Employee Pay Raise	-	-	(9,300)	(9,262)	(11,300)	(11,300)
23	FY 2023 Other Appropriations/Adjustments	-	(16,318)	-	-	-	-
24	Other Appropriation Adjustments/Other Debits	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
25	Total Appropriation Adjustments	(1,500)	(17,818)	(10,800)	(10,795)	(12,800)	(12,834)
26	Less: Lapse	17,500	17,500	27,600	26,300	28,100	26,800
27	Total Deductions	(250,200)	(263,757)	(261,700)	(264,649)	(267,900)	(272,980)
28							
29							
30	Current Year Balance	(27,900)	(27,527)	(37,600)	(39,809)	(44,200)	(48,186)
31							
32	Balance, June 30 (Budgetary)	119,855	120,228	82,255	80,419	38,055	32,233
33							
34							
35	GAAP Adjustments	(22,500)	(22,500)	(25,000)	(25,000)	(25,000)	(25,000)
36							
37	Balance, June 30 (GAAP)	97,355	97,728	57,255	55,419	13,055	7,233

Note: Budgetary balances and GAAP adjustments do not include bonds authorized/unissued

STATE OF NEW HAMPSHIRE							<i>LBA</i>
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS							<i>03/29/23</i>
FISH AND GAME FUND							
(Dollars in Thousands)							
		FY 2023		FY 2024		FY 2025	
		Governor	H Finance	Governor	H Finance	Governor	H Finance
1	<u>Beginning Balance, July 1 (Budgetary)</u>	\$ 11,500	\$ 11,452	\$ 10,100	\$ 10,286	\$ 7,900	\$ 7,958
2							
3	<u>Additions:</u>						
4	Unrestricted Revenue	13,300	13,800	13,400	13,400	13,400	13,400
5	Transfers from General Fund	-	-	1,000	-	1,500	-
6	Correction to Governor Recommended Surplus Statement	-	-	(1,000)	-	(1,500)	-
7	<u>Total Additions</u>	13,300	13,800	13,400	13,400	13,400	13,400
8							
9	<u>Deductions:</u>						
10	Budget Appropriation (HB 1)	(15,900)	(15,662)	(16,300)	(16,348)	(16,200)	(16,275)
11	FY 2023 Unbudgeted Appropriations	-	(504)	-	-	-	-
12	DoIT Positions (HB 1)	-	-	-	(5)	-	(5)
13	Employee Pay Raise (HB 2)	-	-	(800)	(875)	(1,100)	(1,067)
14	<u>Total Appropriations Net of Estimated Revenues</u>	(15,900)	(16,166)	(17,100)	(17,228)	(17,300)	(17,347)
15	Less: Lapse	<u>1,200</u>	<u>1,200</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
16	<u>Net Appropriations</u>	(14,700)	(14,966)	(15,600)	(15,728)	(15,800)	(15,847)
17							
18	<u>Total Deductions</u>	(14,700)	(14,966)	(15,600)	(15,728)	(15,800)	(15,847)
19							
20							
21	Current Year Balance	(1,400)	(1,166)	(2,200)	(2,328)	(2,400)	(2,447)
22							
23	Balance, June 30 (Budgetary)	10,100	10,286	7,900	7,958	5,500	5,511
24							
25							
26	GAAP Adjustments	(900)	(900)	(1,000)	(1,000)	(1,000)	(1,000)
27							
28	Balance, June 30 (GAAP)	9,200	9,386	6,900	6,958	4,500	4,511

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2024	FY 2025
AID BY CATEGORY	Actual	Budget	Gov Rec	Gov Rec	H Finance	H Finance
EDUCATION						
1 Adequate Education Aid	988,106,670	978,572,145	1,017,039,498	1,026,950,314	1,035,280,218	1,047,968,295
2 Building Aid	37,363,272	39,960,075	43,183,728	43,400,528	43,183,728	43,400,528
3 Kindergarten Aid	155,253	684,786	-	0	-	-
4 Retirement Normal Contribution - Teachers	-	18,140,000	-	0	-	-
5 School Breakfast	191,226	496,500	400,000	400,000	400,000	518,992
6 School Lunch	832,023	832,003	832,003	832,003	832,003	832,003
7 Special Education	31,797,250	33,917,000	33,917,000	33,917,000	33,917,000	33,917,000
8 Tuition & Transportation	9,000,000	9,000,000	9,000,000	9,000,000	11,200,000	11,200,000
9 Public School Infrastructure Fund	-	1,000,000	-	-	-	-
10 CTE Renovation / Expansion	-	-	-	-	12,514,533	-
Education Total	1,067,445,694	1,082,602,509	1,104,372,229	1,114,499,845	1,137,327,482	1,137,836,818
ENVIRONMENTAL						
11 Flood Control	745,437	887,000	830,000	830,000	830,000	830,000
12 Landfill Closure Grants	375,092	368,194	293,680	126,690	293,680	126,690
13 Public Water System Grants	550,334	545,225	515,404	459,383	515,404	459,383
14 State Aid Grants - Pollution Control	8,060,441	13,215,749	12,362,390	15,496,220	12,362,390	15,496,220
Environmental Total	9,731,304	15,016,168	14,001,474	16,912,293	14,001,474	16,912,293
OTHER GEN. FUNDS						
15 Meals & Rooms Distribution	100,143,752	95,610,000	121,128,647	123,527,194	121,128,647	123,527,194
16 Railroad Tax - RSA 82:21 ¹	82,715	88,370	88,370	88,370	88,370	88,370
17 Railroad Tax - RSA 288:69	86,739	80,000	95,000	97,500	95,000	97,500
18 Retirement Normal Contribution - Police & Fire	-	9,010,000	-	0	0	0
Other General Funds Total	100,313,206	104,788,370	121,312,017	123,713,064	121,312,017	123,713,064
HIGHWAY FUNDS						
19 Block Grants Apportionment A-B	34,741,082	65,378,500	32,026,294	32,123,334	32,530,294	32,123,334
20 Highway Construction Aid	787,900	3,250,000	-	-	-	-
21 Block Grants Apportionment A - SB 367	-	-	4,071,182	4,091,538	4,071,182	4,091,538
22 Municipal Bridge Aid	10,034,391	42,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Highway Funds Total	45,563,373	110,628,500	42,097,476	42,214,872	42,601,476	42,214,872
GRAND TOTAL	1,223,053,577	1,313,035,547	1,281,783,196	1,297,340,074	1,315,242,449	1,320,677,047
Notes:						
1. Amounts for FY 2024, FY 2025, are estimated based on FY 2022 actual expenditures.						