

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	House	Governor	House	Governor	House	
1 <u>Beginning Balance, July 1</u>	\$ 361,300	\$ 361,417	\$ 221,000	\$ 183,785	\$ 266,500	\$ 145,708	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)	(565,680)	(146,400)	(164,634)	(187,578)	(195,101)	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)	(3,257,312)	(3,116,500)	(3,165,977)	(3,169,078)	(3,250,291)	12
13							13
14 Current Year Balance	(46,300)	(142,212)	45,500	(38,077)	(31,078)	(140,291)	14
15							15
16 Cumulative Ending Balance, June 30	315,000	219,205	266,500	145,708	235,422	5,417	16
17							17
18 <i>Transfer (To)/From Rainy Day Fund</i>	(94,000)	(35,420)	-	-	(87,422)	(5,417)	18
19							19
20 Balance After Transfers, June 30	\$ 221,000	\$ 183,785	\$ 266,500	\$ 145,708	\$ 148,000	\$ -	20
24							24
25 Rainy Day Fund Balance	\$ 253,900	\$ 195,320	\$ 253,900	\$ 195,320	\$ 341,322	\$ 200,737	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	House	Governor	House	Governor	House	
1 <u>Beginning Balance, July 1</u>	\$ 253,300	\$ 253,379	\$ -	\$ -	\$ 46,500	\$ 53,168	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)	(538,327)	(133,900)	(168,734)	(112,578)	(181,801)	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%	-5.1%	12
13 Total Appropriations	(2,107,800)	(2,161,059)	(1,898,200)	(2,034,132)	(1,877,578)	(2,087,736)	13
14							14
15 Current Year Balance	(159,300)	(217,959)	46,500	53,168	40,922	(25,986)	15
16							16
17 Cumulative Ending Balance, June 30	94,000	35,420	46,500	53,168	87,422	27,182	17
18							18
19 Transfer (To)/From Education Trust Fund	-	-	-	-	-	(21,765)	19
20							20
21 Net Cumulative Ending Balance, June 30	94,000	35,420	46,500	53,168	87,422	5,417	21
22							22
23 <i>Transfer (To)/From Rainy Day Fund</i>	(94,000)	(35,420)	-	-	(87,422)	(5,417)	23
24							24
25 Balance After Transfers, June 30	\$ -	\$ -	\$ 46,500	\$ 53,168	\$ -	\$ -	25
26							26
27							27
28 Rainy Day Fund Balance	\$ 253,900	\$ 195,320	\$ 253,900	\$ 195,320	\$ 341,322	\$ 200,737	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						4/7/2023		
GENERAL FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	House	Governor	House	Governor	House	
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								4/7/2023
GENERAL FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	House	Governor	House	Governor	House	
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						(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 49 - Closure of SYSC (GF Warrant)		-					15
16	HB 250 - NHRS Accidental Death Benefit (GF Warrant)		-		-		-	16
17	HB 384 - Legislative Parking Garage		(22,500)					17
18	HB 504 - Adult Parole Board		(103)					18
19	HB 534 - Water Assistance for Natural Disasters				(2,500)		(2,500)	19
20	HB 639 - Legalization and Regulation of Cannabis				(7,500)		(8,100)	20
21								21
22	HB 2 - DAS, Purchase 2 Granite Place	(21,000)	(21,000)					22
23	HB 2 - DAS, Legislative Parking Garage	(15,000)						23
24	HB 2 - DAS, State ERP Upgrades	(7,800)	(7,800)					24
25	HB 2 - DAS, State Employee Payraise			(44,900)	(44,900)	(54,778)	(54,778)	25
26	HB 2 - Agriculture, Electronic Licensing (HB 230)				(360)			26
27	HB 2 - DOC, New State Prison Design and Site Survey	(10,000)	(10,000)					27
28	HB 2 - DOC, NH State Prison Construction			(40,000)				28
29	HB 2 - DOC, Computers and IT Infrastructure	(1,340)	(1,340)					29
30	HB 2 - DBEA - Regulatory Review, etc.			(750)		(750)		30
31	HB 2 - DBEA, InvestNH	(30,000)	(15,000)					31
32	HB 2 - DNCR, Christa McAuliffe Memorial	(500)	(100)					32
33	HB 2 - DNCR, State Library Book Removal and Storage	(1,000)	(1,000)					33

STATE OF NEW HAMPSHIRE		SCHEDULE 2						LBA
ADJUSTMENTS - SCHEDULE 2								4/7/2023
GENERAL FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	House	Governor	House	Governor	House	
34	HB 2 - DNCR, Historic Sites Fund			(450)		(459)		34
35	HB 2 - DoIT, Chief Privacy Officer				(94)		(100)	35
36	HB 2 - Energy, Regional Advocacy Fund	(250)	(250)					36
37	HB 2 - DES, Solid Waste Management Fund (HB 462)		(2,000)					37
38	HB 2 - DES, State Water Pollution Grants (HB 311)	(27,900)	(27,900)					38
39	HB 2 - DES, PCB Contamination	(6,000)	(1,000)					39
40	HB 2 - DES, Waste Management Specialist						(98)	40
41	HB 2 - NHHFA, Affordable Housing Fund	(25,000)	(30,000)					41
42	HB 2 - NHRS, Unfunded Accrued Liability Paydown (HB 50)		(50,000)					42
43	HB 2 - NHRS, Group II Retirement Transition (HB 436)				(25,000)		(25,000)	43
44	HB 2 - NHRS, Group II COLAs (HB 571)		(9,000)					44
45	HB 2 - NHRS, Call Firefighter Benefits			(40)	(40)			45
46								46
47	HB 2 - CCSNH, Dual and Concurrent Enrollment (HB 420)			(2,000)	(3,250)	(2,000)	(3,250)	47
48	HB 2 - CCSNH, Workforce Credential Programs		(2,000)					48
49	HB 2 - CCSNH, Tuition "Reset" Promise Program				(3,000)		(3,000)	49
50	HB 2 - CCSNH, Math Learning Communities (HB 419)				(200)		(200)	50
51	HB 2 - Education, Computer Science Professional Dvlp	(4,955)						51
52	HB 2 - Education, Data Analyst Position (HB 542)				(184)		(182)	52
53	HB 2 - Education, NH Civics Textbook	(2,000)						53
54	HB 2 - Education, Teacher of the Year Program	(250)	(250)					54
55	HB 2 - Education, National Student Clearinghouse		(150)					55
56	HB 2 - Education, Sugar River Valley CTE				(12,515)			56
57	HB 2 - Safety, Body-Worn and Dashboard Camera	(1,005)	(1,005)					57
58	HB 2 - Safety, Contact Person Notification (HB 560)				(50)			58
59	HB 2 - Safety, Northern Border Alliance Fund	(1,435)						59
60	HB 2 - Safety, Program Assistant II Position			(72)	(72)	(74)	(74)	60
61	HB 2 - Safety, Substance Abuse Enforcement			(204)	(204)	(204)	(204)	61
62	HB 2 - Safety, County & Local Substance Abuse Enforcement			(834)	(834)	(834)	(834)	62
63	HB 2 - Safety, State and Local Cybersecurity Grants			(1,256)	(1,256)	(1,614)	(1,614)	63
64	HB 2 - Safety, State Police Cruisers	(3,510)	(3,510)					64
65	HB 2 - Safety, Bail Status System		(1,000)					65
66	HB 2 - Transportation/Safety, Highway Fund Support		(10,000)					66

STATE OF NEW HAMPSHIRE		SCHEDULE 2						LBA
ADJUSTMENTS - SCHEDULE 2								4/7/2023
GENERAL FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	House	Governor	House	Governor	House	
67	HB 2 - UNH, Interoperability Lab (Blockchain)	(1,500)	(1,500)					67
68	HB 2 - UNH, Whittemore Center Renovation and Expansion	(8,000)	(6,000)					68
69								69
70	HB 1 - DHHS, Appropriation Reduction				11,700		11,700	70
71	HB 2 - DHHS, New YDC Construction	(10,000)						71
72	HB 2 - DHHS, Recovery Friendly Workplace	(2,054)						72
73	HB 2 - DHHS, Governor's Commission Student Assistance			(1,500)		(1,500)		73
74	HB 2 - DHHS, Juvenile Peer-to-Peer Grief Support	(1,500)						74
75	HB 2 - DHHS, Choose Love Program			(250)	(250)	(250)	(250)	75
76	HB 2 - DHHS, Sununu Youth Services Center Operations			(11,104)		(11,396)		76
77	HB 2 - DHHS, Unclassified Positions			(141)	(141)	(141)	(141)	77
78	HB 2 - DHHS, Choices for Independence			(4,750)	(4,750)	(10,350)	(10,350)	78
79	HB 2 - DHHS, MMIS Maintenance	(20,532)						79
80	HB 2 - DHHS, Elevated Enrollment Unwinding	(16,359)	(16,359)					80
81	HB 2 - DHHS, Integrated Eligibility System Audit	(839)						81
82	HB 2 - DHHS, District Office Move	(533)	(533)					82
83	HB 2 - DHHS, NHH Vehicles and Equipment	(200)	(200)					83
84	HB 2 - DHHS, IT Automated Solutions Analysis	(1,500)	(1,500)					84
85	HB 2 - DHHS, IT Automated Solutions Implementation	(1,950)	(1,950)					85
86	HB 2 - DHHS, Food Stamp Eligibility Legacy Database	(125)	(125)					86
87	HB 2 - DHHS, Switches, Routers, and Wireless Access Points	(410)	(410)					87
88	HB 2 - DHHS, TANF MOE			(3,000)	(2,500)	(3,000)	(2,500)	88
89	HB 2 - DHHS, Family Resource Centers			(1,000)	(1,000)	(1,000)	(1,000)	89
90	HB 2 - DHHS, Nutrition and Transportation Service Rates			(3,405)	(3,405)	(3,405)	(3,405)	90
91	HB 2 - DHHS, Foster Care Rates			(870)	(870)	(958)	(958)	91
92	HB 2 - DHHS, Overall Medicaid Rate Increases			(17,000)	(12,000)	(17,000)	(12,000)	92
93	HB 2 - DHHS, Specified Medicaid Provider Rate Increases				(47,223)		(62,963)	93
94	HB 2 - DHHS, System of Care Provider Rates				(5,000)			94
95	HB 2 - DHHS, Privacy Obligations (HB 91)				(300)			95
96	HB 2 - DHHS, Medicaid Children & Pregnant Women (HB 282)				(336)			96
97	HB 2 - DHHS, Medicaid Postpartum Care (HB 565)				(200)			97
98	HB 2 - DHHS, Merrimack Kidney Cancer Study (HB 614)				(500)			98
99	TOTAL APPROPRIATION ADJUSTMENTS	\$ (505,600)	\$ (538,327)	\$ (133,900)	\$ (168,734)	\$ (112,578)	\$ (181,801)	99

STATE OF NEW HAMPSHIRE

COMPARATIVE STATEMENT OF FUND BALANCE

EDUCATION TRUST FUND

(Dollars in Thousands)

FY 2023

FY 2024

FY 2025

Governor

House

Governor

House

Governor

House

1 Beginning Balance, July 1

\$ 108,000

\$ 108,038

\$ 221,000

\$ 183,785

\$ 220,000

\$ 92,540

1

3 Revenues:

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

8 Appropriations:

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)

4,100

(75,000)

(13,300)

10

11 *Less Lapse Estimate*

-

-

-

11

12 Total Appropriations

(1,096,300)

(1,096,253)

(1,218,300)

(1,131,845)

(1,291,500)

(1,162,555)

12

14 Current Year Balance

113,000

75,747

(1,000)

(91,245)

(72,000)

(114,305)

14

16 Cumulative Ending Balance, June 30

221,000

183,785

220,000

92,540

148,000

(21,765)

16

18 *Transfer (To)/From General Fund*

-

-

-

-

-

21,765

18

20 Balance After Transfers, June 30

\$ 221,000

\$ 183,785

\$ 220,000

\$ 92,540

\$ 148,000

\$ -

20

STATE OF NEW HAMPSHIRE		SCHEDULE 3						LBA
COMPARATIVE STATEMENT OF REVENUE								4/7/2023
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	House	Governor	House	Governor	House	
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								4/7/2023
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2023		FY 2024		FY 2025		
		Governor	House	Governor	House	Governor	House	
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	HB 2 - DOE, Sugar River Valley CTE			(12,500)				10
11	HB 2 - DOE, School Building Aid Fund					(75,000)		11
12	HB 2 - DOE, EFA Appropriation Reduction				10,000		10,000	12
13	HB 2 - DOE, Adequate Education Amendment				4,100		(3,300)	13
14	Set Aside - Free and Reduced Lunch Eligibility				(10,000)		(20,000)	14
15	TOTAL APPROPRIATION ADJUSTMENTS	\$ (27,400)	\$ (27,353)	\$ (12,500)	\$ 4,100	\$ (75,000)	\$ (13,300)	15