



New Hampshire Liquor Commission

FY2022/2023 Budget

Senate Ways & Means

April 26, 2021



Revenue Trends & Transfer Language



	FY 2020	FY 2021	FY21 vs FY20		FY 2022	FY22 vs FY21		FY 2023	FY23 vs FY22	
	Expenses	Adj Authorized	\$	%	Estimates	\$	%	Estimates	\$	%
1 Net Revenue	141,806,289	151,619,071	9,812,782	6.9%	151,967,033	347,962	0.2%	152,355,997	388,964	0.3%
2 5% of prior year gross profit transfer to Alcohol abuse prevention & treatment fund	(10,037,800)	(10,328,200)	290,400	2.9%	(10,352,507)	24,307	0.2%	(11,116,491)	763,984	7.4%
3 Additional transfer to Granite Advantage		(8,196,099)	(8,196,099)							
4 REVISED: Liquor Transfer to General	131,768,489	133,094,772	1,326,283	1.0%	141,614,526	8,519,754	6.5%	141,239,506	(375,020)	-0.3%
5 Liquor Transfer to General Fund House HB1		129,000,000			138,000,000			138,000,000		
6 Difference GF transfer est. 3-18-21 to current est.		4,094,772			3,614,526			3,239,506		
7 Beer Tax	13,175,694	13,200,000	24,306	0.2%	13,200,000	-	0.0%	13,200,000	-	0.0%
8 Total Transfer to General Fund	144,944,183	146,294,772	1,350,589	0.9%	154,814,526	8,519,754	5.9%	154,439,506	(375,020)	-0.2%
Expense to Sales Ratio	9.6%	10.1%			10.1%			10.1%		

Transfer language:

Section 176:16 Funds.

III. Five percent of the previous fiscal year gross profits derived by the commission from the sale of liquor shall be deposited into the alcohol abuse prevention and treatment fund established by RSA 176-A:1. For the purpose of this section, gross profit shall be defined as total operating revenue minus the cost of sales and services as presented in the state of New Hampshire comprehensive annual financial report, statement of revenues, expenses, and changes in net position for proprietary funds.

RSA 126-AA:3, The Commissioner of the Department of Health and Human Services, is responsible for determining quarterly whether there is sufficient non-federal funding in the Fund to cover projected program costs for the following 6-month period. If at any time the Commissioner determines that a projected shortfall exists, then the sum necessary to cover such shortfall shall be transferred to the fund from the Liquor Commission Fund established in RSA 176:16.