

**STATE OF NEW HAMPSHIRE
HIGHWAY FUND
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS**
(Dollars in Thousands)

	FY 2025				FY 2026				FY 2027				
	GOVERNOR	HOUSE	SENATE	C OF C	GOVERNOR	HOUSE	SENATE	C OF C	GOVERNOR	HOUSE	SENATE	C OF C	
1	Beginning Balance, July 1												
2	\$ 123,900	\$ 123,866	\$ 123,866	\$ 123,866	\$ 85,700	\$ 78,410	\$ 78,410	\$ 78,410	\$ 54,000	\$ 50,407	\$ 47,231	\$ 46,581	
3	Revenue												
4	<i>Base Revenue</i>												
5	Road Toll (Gasoline Tax)	\$ 128,200	\$ 127,700	\$ 127,700	\$ 127,700	\$ 128,300	\$ 127,700	\$ 127,700	\$ 127,700	\$ 128,400	\$ 127,900	\$ 127,900	\$ 127,900
6	Motor Vehicle Fees & Fines	133,500	133,500	133,500	133,500	132,400	131,700	131,700	131,700	134,700	134,700	134,700	134,700
7	Other	1,000	200	200	200	1,000	200	200	200	1,000	200	200	200
8	<i>Base Revenue Subtotal</i>	\$ 262,700	\$ 261,400	\$ 261,400	\$ 261,400	\$ 261,700	\$ 259,600	\$ 259,600	\$ 259,600	\$ 264,100	\$ 262,800	\$ 262,800	\$ 262,800
9	<i>Revenue Adjustments</i>												
10	Department of Safety Cost of Collections (HB 1)	\$ -	\$ (36,685)	\$ (36,685)	\$ (36,685)	\$ (38,115)	\$ (38,115)	\$ (38,115)	\$ (38,115)	\$ (39,703)	\$ (39,703)	\$ (39,703)	\$ (39,703)
11	Adjust: Cost of Collections Warrants/Lapse	-	2,685	2,685	2,685	2,015	2,015	2,015	2,015	2,503	2,503	2,503	2,503
12	Net Department of Safety Cost of Collections	(34,000)	(34,000)	(34,000)	(34,000)	(36,100)	(36,100)	(36,100)	(36,100)	(37,200)	(37,200)	(37,200)	(37,200)
13	Motor Vehicle Fee Increases (HB 2)	-	-	-	-	-	15,000	10,500	10,500	-	30,000	21,000	21,000
14	Passenger Motor Vehicle Inspection Repeal (HB 2 / HB 649)	-	-	-	-	-	(1,650)	-	(1,650)	-	(3,300)	(50)	(3,300)
15	Expedited Driveway Permit Fee Revenue to Highway Fund (HB 2)	-	-	-	-	-	-	126	126	-	-	126	126
16	<i>Revenue Adjustments Subtotal (Row 12 Through Row 15)</i>	(34,000)	(34,000)	(34,000)	(34,000)	(36,100)	(22,750)	(25,474)	(27,124)	(37,200)	(10,500)	(16,124)	(19,374)
17	Total Net Revenue (Row 8 + Row 16)	\$ 228,700	\$ 227,400	\$ 227,400	\$ 227,400	\$ 225,600	\$ 236,850	\$ 234,126	\$ 232,476	\$ 226,900	\$ 252,300	\$ 246,676	\$ 243,426
18													
19	Appropriations												
20	Department of Transportation (HB 1)	\$ (250,100)	\$ (241,281)	\$ (241,281)	\$ (241,281)	\$ (249,800)	\$ (255,307)	\$ (255,433)	\$ (255,433)	\$ (253,500)	\$ (260,544)	\$ (260,329)	\$ (260,131)
21	DOT Transfers from Surplus	(9,200)	(14,801)	(14,801)	(14,801)	-	-	-	-	-	-	-	-
22	Department of Safety (HB 1)	(42,400)	(40,240)	(40,240)	(40,240)	(43,000)	(45,665)	(45,991)	(45,991)	(42,900)	(45,247)	(45,914)	(45,914)
23	Judicial Branch (HB 1)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
24	DoIT Appropriation Reduction (HB 1)	-	-	-	-	-	619	619	619	-	588	588	588
25	DoIT Related Appropriation (HB 1, 2023)	-	(34)	(34)	(34)	-	-	-	-	-	-	-	-
26	Employee Pay Raise (HB 2, 2023)	-	(11,300)	(11,300)	(11,300)	-	-	-	-	-	-	-	-
27	Other Warrants/Debits	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
28	<i>Appropriation Subtotal</i>	(305,200)	(311,156)	(311,156)	(311,156)	(296,300)	(303,854)	(304,306)	(304,306)	(299,900)	(308,704)	(309,156)	(308,958)
29	Lapses	38,300	38,300	38,300	38,300	39,000	39,000	39,000	40,000	39,000	39,000	39,000	40,000
30	Total Appropriations (Row 28 + Row 29)	\$ (266,900)	\$ (272,856)	\$ (272,856)	\$ (272,856)	\$ (257,300)	\$ (264,854)	\$ (265,306)	\$ (264,306)	\$ (260,900)	\$ (269,704)	\$ (270,156)	\$ (268,958)
31													
32	<i>Current Year Balance (Row 17 + Row 30)</i>	(38,200)	(45,456)	(45,456)	(45,456)	(31,700)	(28,004)	(31,180)	(31,830)	(34,000)	(17,404)	(23,480)	(25,532)
33													
34	Cumulative Ending Budgetary Balance, June 30 (Row 1 + Row 32)	\$ 85,700	\$ 78,410	\$ 78,410	\$ 78,410	\$ 54,000	\$ 50,407	\$ 47,231	\$ 46,581	\$ 20,000	\$ 33,003	\$ 23,751	\$ 21,049
35													
36	<i>GAAP Adjustment</i>	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
37													
38	Cumulative Ending GAAP Balance, June 30 (Row 34 + Row 36)	\$ 65,700	\$ 58,410	\$ 58,410	\$ 58,410	\$ 34,000	\$ 30,407	\$ 27,231	\$ 26,581	\$ -	\$ 13,003	\$ 3,751	\$ 1,049