

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 1 (GENERAL GOVERNMENT)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
1	01-04-04	Legislative Branch						
2		No Change						
3								
4	01-02-02	Executive Department						
5		No Change						
6								
7	01-02-02-0205	Governor's Commission on Disability						
8	01-02-02-020510-1004	Commission on Disability	G	37,000	38,000	75,000	Restores class 50 funding for two part-time employees.	
9	01-02-02-020510-1004	Commission on Disability	O	36,000	37,000	73,000	See above.	
10								
11	01-03-03	Department of Information Technology						
12	01-03-03-030010-7663	IT for Housing Appeals Board	O	14,129	13,250	27,379	Restores IT for Housing Appeals Board.	
13	01-03-03-030010-7676	IT for Human Rights Commission	O	14,201	33,101	47,302	Restores IT for Human Rights Commission.	
14	01-03-03-030010-7688	IT for Office of the Child Advocate	O	11,417	12,812	24,229	Restores IT for Office of Child Advocate.	
15	01-03-03-030010-7689	IT for Board of Tax and Land Appeals	O	14,706	15,210	29,916	Restores IT for Board of Tax and Land Appeals.	
16	01-03-03-030010-7708	IT Salaries and Benefits	O	124,106	106,146	230,252	Technical fix from Department of Education restoring funding for vacant Department of Information Technology position #18877.	
17								
18	01-14-14	Department of Administrative Services						
19	01-014-014-141510-2045	Bureau of Court Facilities	O	(21,874)	(22,035)	(43,909)	Net decrease from swapping position #41149 with position #40007 in FY 2026 and fully fund position #41149 in FY 2027 and the reduction in rent-leases from courts.	
20	01-014-014-141510-2144	Hazen Drive Judicial Branch Buildings	O	(121,226)	(121,226)	(242,452)	Net decrease from reducing transfers, contractual maintenance services, DAS maintenance fund, and getting a larger dumpster.	
21								
22	01-14-63	Housing Appeals Board						
23	01-014-063-630010-5584	Housing Appeals Board	G	(289,252)	(278,835)	(568,087)	Moved from being administratively attached to the Department of Administrative Services to the Board of Tax and Land Appeals.	
24								
25	01-14-67	Conservation Land Stwdshp Prgm						
26	01-014-067-670010-1106	Conservation Land Stwdshp Prgm	O	(280,194)	(280,850)	(561,044)	Moved from being administratively attached to the Department of Administrative Services to the Fish and Game Department.	

LBA	DETAIL CHANGE							
06/23/25	C OF C VS HOUSE PASSED							
	CATEGORY 1 (GENERAL GOVERNMENT)							
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
27								
28	01-14-82	Advocate of Special Education						
29	01-014-082-820010-6977	Advocate of Special Education	G	0	0	0	Reclassifies class 59 temp position #9T3312 to class 10 classified position and transfers funds from class 59 to class 10. Net zero impact.	
30	01-014-082-820010-6977	Advocate of Special Education	G	0	0	0	Reallocate funds in each fiscal year between various class lines. Net zero impact.	
31								
32	01-14-88	Office of the Child Advocate						
33	01-014-088-880010-8026	Office of the Child Advocate	G	746,917	836,434	1,583,351	Restores the Office of the Child Advocate and abolishes 4 positions #44348, #44349, #44986, and #44987.	
34								
35	01-32-32	Department of State						
36	01-032-032-321510-1065	Corporate Admin	O	84,210	88,207	172,417	Restores position #43440.	
37	01-032-032-323010-2410	Securities Admin - Exams - Edu	O	(77,208)	(72,771)	(149,979)	Restores position #9U590 and abolishes position #9U562.	
38								
39	01-84-84	Department of Revenue Administration						
40	01-084-084-840510-1301	Audit Division	G	0	0	0	Swap position #44594 to position #41268 - net zero impact.	
41	01-084-084-840510-1301	Audit Division	G	225,447	240,145	465,592	Fund two multi-state auditor positions and assume additional business tax revenue generated from these positions on the surplus statement.	
42								
43	01-38-38	Treasury Department						
44	01-038-038-380010-8023	Distribution to Municipalities	O	2,742,331	8,475,259	11,217,590	Restores the M&R distribution to municipalities to current law.	
45	01-038-038-381010-1047	College Savings Commission	O	9,000,000	9,000,000	18,000,000	Restores \$9M per year for the UNIQUE program funding.	
46								
47	01-89-89	Board of Tax & Land Appeals						
48	01-089-089-890010-1241	Board of Tax & Land Appeals	O	106,750	109,760	216,510	Restores the Board of Tax and Land Appeals and restores 6 positions while abolishing position #14583 and unfunding the temporary vacant position.	
49	01-089-089-890010-1241	Board of Tax & Land Appeals	G	900,749	927,846	1,828,595	See above.	

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 1 (GENERAL GOVERNMENT)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
50	01-089-089-890030-7720	Housing Appeals Board	G	442,632	463,998	906,630	Restores the Housing Appeals Board, administratively attaches the Housing Appeals Board to the Board of Tax and Land Appeals, and abolishes position #9U656.	
51								
52	01-59-59	New Hampshire Retirement System						
53		HB 1 Section					Deletes back of the budget cut of \$4,225,013 in FY 26 and \$4,471,976 in FY 27.	
54								
55	01-97-97	Developmental Disabilities Council						
56		No Change						
57								
58	01-05-05	Executive Council						
59		No change						
60								
61	01-21-21	Office of Professional Licensure and Certification						
62		No change						
63								
64		Total Funds		13,710,841	19,621,451	33,332,292		
65								
66		General Funds		2,063,493	2,227,588	4,291,081		
67		Education Trust Funds		0	0	0		
68		Federal Funds		0	0	0		
69		Highway Funds		0	0	0		
70		Fish & Game Funds		0	0	0		
71		Other Funds		11,647,348	17,393,863	29,041,211		

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
1	02-10-10	Judicial Branch						
2	02-10-010-100010-1880	Supreme & Superior Courts	G	(143,100)	(143,261)	(286,361)	Reduces amount of transfer to DAS' Court Facilities Budget based on reductions in Court Facilities.	
3	02-10-010-100010-1880	Supreme & Superior Courts	G	276,037	278,873	554,910	Increases funding to restore Goffstown and Hooksett Court Houses.	
4	02-10-010-100010-1880	Supreme & Superior Courts	G	438,946	438,561	877,507	Increases funding for additional resources in Superior Court for YDC claims cases.	
5	02-10-010-100010-2034	Court Security	G	95,456	95,456	190,912	Increases funding for court security officer per diem training days.	
6	02-10-010-100010-2034	Court Security	G	764,530	762,078	1,526,608	Increases funding for court security officer per diem days.	
7	02-10-010-100010-2034	Court Security	G	1,125,031	1,125,031	2,250,062	Increases funding for sheriff reimbursements.	
8		HB 1 Section					Deletes back of the budget cut of \$7,900,000 over the biennium.	
9								
10	02-12-12	Department of Military Affairs and Veterans Services						
11		No change						
12								
13	02-18-18	Department Of Agriculture, Markets and Food						
14		No change						
15								
16	02-20-20	Justice Department						
17		HB 1 Section					Deletes back of the budget cut of \$7,899,266 in FY 26 and \$6,806,493 in FY 27.	
18								
19	02-20-76	Human Rights Commission						
20	02-20-76-760010-1041	Human Rights Commission	F	182,129	184,425	366,554	Restores the Human Rights Commission budget.	
21	02-20-76-760010-1041	Human Rights Commission	G	1,582,703	1,629,311	3,212,014	Restores the Human Rights Commission budget.	
22	02-20-76-760010-1041	Human Rights Commission					Deletes footnote allowing the Governor to draw a warrant for personnel payouts.	
		HB 1 Section					Adds back of the budget reduction of \$225,000 in FY 26 and \$240,000 in FY 27.	
23								

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
24	02-72-72	Banking Department						
25		No change						
26								
27	02-73-73	Office of State & Public Labor Relations						
28	02-73-73-730010-2066	Public Employee Labor Relations Board	G	50,547	38,797	89,344	Increase funding for DOIT transfers and software for creation of the Office of State & Public Labor Relations.	
29	02-73-73-730010-6346	Personnel Appeals Board	G	10,000	5,000	15,000	Provides funds for Microsoft licenses and new laptops and splits transfer to DoIT ensuring funding in FY 2027.	
30	02-73-73-730010-6346	Personnel Appeals Board	G	0	0	0	Reallocate funds in FY 2027 between two class lines. Net zero impact.	
31								
32	02-24-24	Insurance Department						
33	02-24-024-240010-2520	Administration	O	92,345	97,069	189,414	Funds position # NW156.	
34								
35	02-26-26	Department Of Labor						
36		No change						
37								
38	02-77-77	Liquor Commission						
39	02-77-77-770512-7878	Enforcement, Licensing & Education	O	3,058,960	3,148,518	6,207,478	Restores 19 full-time classified enforcement positions, associated overtime and holiday pay (75% of overtime) and restores 15 part-time positions (mostly law enforcement).	
		HB 1 Section					Adds back of the budget reduction of \$1,000,000 over the biennium, which can also be satisfied through revenues exceeding plan.	
40								
41	02-52-52	Department of Energy						
42	02-52-052-521010-1891	Administrative Support	O	(131,227)	(134,576)	(265,803)	Unfunds position #9T3317.	
43								
44	02-23	Department of Safety						
45	02-23-23-231010-7213	HLS Nonprofit Security Grants	F	0	0	0	Moves \$30,000 in each year from class 072 (grants-federal) to 050 (part-time salaries). Net zero impact.	
46	02-23-23-236510-4001	Communications Section	O	1,440,431	1,479,220	2,919,651	Adjusts the funding mix in this accounting unit to be 100% Enhanced 911 System Fund.	
47	02-23-23-236510-4001	Communications Section	G	(1,440,431)	(1,479,220)	(2,919,651)	See above.	

LBA	DETAIL CHANGE						
06/23/25	C OF C VS HOUSE PASSED						
CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)							
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
48	02-23-23-232015-3461	Road Toll Bureau	O	(722,490)	(744,445)	(1,466,935)	Moves five positions (#10357, #10369, #10497, #10635, and #18653), and related costs, to accounting unit 3109. Restricted Highway Funds - Costs of Collection and Administration
49	02-23-23-233015-3109	International Registration Program	O	722,490	744,445	1,466,935	See above.
50	02-23-23-234015-2305	Commercial Enforcement	G	108,544	222,620	331,164	Restores funding for eight (8) positions, relative to required passenger motor vehicle inspections (#43692, #43700, #43701, #43702, #43703, #43704, #43705, and #43706).
51	02-23-23-234015-2305	Commercial Enforcement	H	325,630	667,860	993,490	See above.
52							
53	02-46-46	Department of Corrections					
54	02-46-46-460010-7101	Commissioner's Office	G	333,323	349,146	682,469	Salary and benefit restorations for position # 12808, 19895, 43682
55	02-46-46-460010-7101	Commissioner's Office	G	(405,539)	(412,039)	(817,578)	Reductions to equipment, employees training, out-of-state travel, transfers to DAS maintenance fund and contracts.
56	02-46-46-460510-8338	Victims Services Coordinator	G	(53,863)	(55,479)	(109,342)	Reduction to contracts
57	02-46-46-461010-8300	Financial Services	G	462,104	480,953	943,057	Salary and benefit restorations for position # 12813, 12823, 18178, 18863, 40894, 42266. Abolished position # 12983
58	02-46-46-462010-5731	Correctional Industries Invent	O	(256,977)	(262,238)	(519,215)	Salary and benefit reductions. Abolished positions # 12888 and 12907
59	02-46-46-463510-3372	NH State Prison for Men	G	2,383,854	2,521,831	4,905,685	Salary and benefit restorations for position # 12819, 12843, 12853, 16833, 16888, 18173, 18837, 40200, 41505, 44309, 44332, and 44319. Abolished position # 12882 and 40748. Unfunded position 12879.
60	02-46-46-463510-3372	NH State Prison for Men	G	(1,817,647)	(1,865,509)	(3,683,156)	Reductions to overtime, maintenance, equipment and part-time wages.
61	02-46-46-463510-3373	Northern NH Correctional Facility	G	1,076,464	1,123,485	2,199,949	Salary and benefit restorations for position # 41326, 41327, and 41511.
62	02-46-46-463510-3373	Northern NH Correctional Facility	G	(859,682)	(882,610)	(1,742,292)	Reductions to overtime, maintenance, equipment and part-time wages.
63	02-46-46-463510-3374	NH Correctional Facility/Women	G	465,078	452,069	917,147	Salary and benefit restorations for position # 44310 and abolished position # 40724.
64	02-46-46-463510-3374	NH Correctional Facility/Women	G	(582,842)	(603,692)	(1,186,534)	Reductions to overtime, maintenance, equipment and contracts.

LBA	DETAIL CHANGE							
06/23/25	C OF C VS HOUSE PASSED							
	CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)							
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
65	02-46-46-465510-6632	Maintenance	G	855,304	888,161	1,743,465	Salary and benefit restorations for position # 12930, 12940, 12952, 12966, 13010, 18798, 41482, 41484, and 44317. Abolished position # 40167.	
66	02-46-46-465510-6632	Maintenance	G	0	(3,000)	(3,000)	Reduction to equipment.	
67	02-46-46-465510-6633	Laundry	G	77,482	96,705	174,187	Salary and benefit restorations for position # 44316	
68	02-46-46-465510-6634	Kitchen	G	469,844	488,957	958,801	Salary and benefit restorations for positions # 12848, 16809, 18777, 18778, and 44261.	
69	02-46-46-465510-6634	Kitchen	G	(247,252)	(250,994)	(498,246)	Reductions to equipment and contractual maintenance of buildings and grounds.	
70	02-46-46-465510-6635	Warehouse	G	102,700	106,423	209,123	Salary and benefit restorations for position # 12961 and 16930. Unfunded position # 41532.	
71	02-46-46-465510-6635	Warehouse	G	(7,077)	(6,499)	(13,576)	Reduction to equipment.	
72	02-46-46-464010-8302	District Offices	G	(141,924)	(154,479)	(296,403)	Salary and benefit restorations to position # 19568, 19914, 19921, 30363, 30356, 12829 and 12845. Abolished position # 18563, 40899, and 17428.	
74	02-46-46-464510-5172	Shea Farm	G	139,494	139,982	279,476	Salary and benefit restorations for position # 19938	
75	02-46-46-464510-5172	Shea Farm	G	(6,663)	(3,000)	(9,663)	Reduction to equipment.	
76	02-46-46-464510-7107	North End-Transitional Housing	G	(6,331)	(4,500)	(10,831)	Reduction to equipment.	
77	02-46-46-464510-7874	Calumet House	G	258,535	263,223	521,758	Salary and benefit restorations for position # 18800 and 18850. Unfunded position # 16929.	
78	02-46-46-464510-7874	Calumet House	G	(811)	0	(811)	Reduction to equipment.	
79	02-46-46-464510-6820	Programs	G	2,640,610	2,722,173	5,362,783	Salary and benefit restorations for position # 12885, 16284, 16812, 18781, 18849, 18854, 19533, 19939, 19953, 30341, 40234, 40717, 41463, 41464, 41467, 41509, 42237, 42242, 42243, 42262, 44263, 44331, and 44839.	
80	02-46-46-464510-6820	Programs	G	(18,000)	(15,000)	(33,000)	Reductions to equipment and books, periodicals and subscriptions.	
81	02-46-46-465010-5833	Secure Psychiatric Unit	G	586,517	599,648	1,186,165	Salary and benefit restorations for position # 12825 and 12831.	

LBA	DETAIL CHANGE						
06/23/25	C OF C VS HOUSE PASSED						
	CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
82	02-46-46-465010-5833	Secure Psychiatric Unit	G	(190,854)	(198,933)	(389,787)	Reduction to overtime.
83	02-46-46-465010-8231	Mental Health	G	377,214	373,472	750,686	Salary and benefit restorations to position # 12582, 12872, 12984, 16294, 41473, and 42270. Abolishes position # 41501, 41502, and 41504.
84	02-46-46-465010-8231	Mental Health	G	(2,550)	(2,550)	(5,100)	Reduction to books, periodicals and subscriptions.
85	02-46-46-465010-8231	Mental Health	G	2,000,000	0	2,000,000	Increases fund for the forensic examiners contract.
86	02-46-46-465010-8234	Medical - Dental	G	854,281	881,955	1,736,236	Salary and benefit restorations for position # 12849, 12893, 12946, 18817, 18858, 19915, 41486, 41494, and 42254. Abolishes position # 40709 and 41522.
87	02-46-46-465010-8234	Medical - Dental	G	(249,032)	(249,032)	(498,064)	Reduction to part-time wages and books, periodicals and subscriptions.
88	02-46-46-465010-8235	Residential Treatment Program	G	(177,469)	(183,237)	(360,706)	Salary and benefit restorations for position # 16265. Abolishes position # 30365. Unfunded position #42271.
89	02-46-46-465010-8235	Residential Treatment Program	G	(5,500)	(5,500)	(11,000)	Reduction to books, periodicals and subscriptions.
90	02-46-46-465010-8236	Pharmacy	G	173,209	178,817	352,026	Salary and benefit restorations for position # 12970 and 16832.
91	02-46-46-461510-6528	Employee Development	G	283,885	296,868	580,753	Salary and benefit restorations position # 40740 and 42283
92	02-46-46-461510-6528	Employee Development	G	0	(22,553)	(22,553)	Reduction to equipment.
93	02-46-46-461510-6529	Human Resources	G	484,521	464,009	948,530	Salary and benefit restorations for position # 12832, 16327, 18804, 41508, and 44270.
94	02-46-46-461510-6531	Business Information Unit	G	(34,591)	(37,484)	(72,075)	Salary and benefit restorations for position # 40206. Abolishes position # 44333.
95	02-46-46-461510-6531	Business Information Unit	G	(69,047)	(239,047)	(308,094)	Reductions to transfers to DoIT, and part-time wages.
96	02-46-46-462510-5929	Professional Standards	G	1,723,526	1,745,555	3,469,081	Salary and benefit restorations for position # 12921, 12965, 13031, 16835, 16915, 18520, 41358, 41447, 44298, 9U548 and 12899.
97		HB 1 Section					Adds back of the budget cut of \$10,000,000 over the biennium, with a total of \$2,000,000 to be reduced between accounting units 02-46-46-461510-6528 and 02-46-46-462510-5929.
98							
99	02-27-27	Department of Employment Security					
100		No change					
101							

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
102	02-07-07	Judicial Council						
103	02-07-07-70010-1091	Assigned Counsel					Moves footnote from accounting unit 1094 to accounting unit 1091: \$100,000 in Accounting Unit 1091 and Class 102 shall be used for the purpose of entering into a cooperative project agreement with the University of New Hampshire to provide training for indigent defense providers. The \$100,000 shall not lapse until the biennium ending June 30 , 2027.	
104	02-07-07-70010-1093	Contract Counsel	G	100,000	100,000	200,000	Increases funding for contract counsel for involuntary mental health admission hearings.	
105	02-07-07-70010-1094	Public Defender Program	G	0	3,800,000	3,800,000	Increases funding to the Public Defender Program.	
106								
107		Total Funds		18,550,825	21,031,819	39,582,644		
108								
109		General Funds		13,839,534	15,851,541	29,691,075		
110		Education Trust Funds		0	0	0		
111		Federal Funds		182,129	184,425	366,554		
112		Highway Funds		325,630	667,860	993,490		
113		Fish & Game Funds		0	0	0		
114		Other Funds		4,203,532	4,327,993	8,531,525		

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 3 (RESOURCE PROTECTION & DEVELOPMENT)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
1	03-13-13	Pease Development Authority						
2		No change						
3								
4	03-22-22	Department of Business & Economic Affairs						
5	03-22-22-220010-2175	Safety Rest Areas Highway	G	0	2,251,815	2,251,815	Moves the funding for the highway welcome centers from HB 2 and restores it in the budget. Restores positions: 19673, 20541, 20748, 21547, 21548, 21550, 21558, 21561, 21565, 21583, 25184, 21585, 21617, 21689.	
6	03-22-22-220010-2175	Safety Rest Areas Highway	O	0	77,146	77,146	See above.	
7	03-22-22-221010-2019	Tourism Development Fund	G	7,000,000	7,000,000	14,000,000	Moves the funding for Tourism Development Fund from HB 2 and restores it in the budget.	
8	03-22-22-221510-2198	Planning Admin	F	84,927	87,786	172,713	Funds position # 9T3356 in FY 2026 and FY 2027	
9								
10	03-35-35	Department Of Natural & Cultural Resources						
11	03-35-35-351010-2104	Natural Heritage - Federal	F	0	0	0	Moves \$74,474 from class 010 to class 059. Net zero impact.	
12	03-35-35-353510-4104	State Arts Development	F	150,000	150,000	300,000	Funds State Arts Development with Federal Funds offset by moving General Funds from AU 4104 to AU 4100 and restores four positions.	
13	03-35-35-353510-4104	State Arts Development					Deletes footnote allowing the Governor to draw a warrant for personnel payouts.	
14	03-35-35-353510-4111	Federal Arts Partnership Grant	F	862,038	884,350	1,746,388	Funds Federal Arts Partnership Grant and restores four positions. Add General Funds to fund position # 9U130	
15	03-35-35-353510-4111	Federal Arts Partnership Grant	G	150,000	150,000	300,000	See above.	
16	03-35-35-354010-1445	Federal Preservations Programs	F	0	0	0	Swaps positions by unfunding position # 44901 and funding position # 11446	
17	03-35-35-354010-1445	Federal Preservations Programs	O	90,960	93,912	184,872	Funds position # 16618 with intra-Agency transfers	
18								
19	03-44-44	Department of Environmental Services						
20	03-44-44-442010-4077	LRM - Wildlife	O	0	0	0	Moves funding for positions # 9T3101, 9T3157 and 9T3159 from class 010 to class 059. Net zero impact.	
21	03-44-44-442010-4078	LRM-Data Check Tool	O	0	0	0	Moves funding for position # 9T3314 from class 010 to class 059. Net zero impact.	
22	03-44-44-444010-5402	Solid Waste Program	O	0	0	0	Move funding from class 001 interagency fund to class 009 agency income.	
23								

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 4 (TRANSPORTATION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
1	04-96	Department of Transportation						
2	04-96-96-960515-2928	Winter Maintenance	H	1,750,000	1,750,000	3,500,000	Increases various class lines relative to the Department's retention incentive program.	
3	04-96-96-960515-2928	Winter Maintenance	H	(1,750,000)	(1,750,000)	(3,500,000)	Decreases various winter maintenance operation related class lines.	
4	04-96-96-960515-3007	Highway Maintenance Bureau	H	126,557	126,557	253,114	Provides salary and benefit funding (classes 010 and 060), for new position established in SB 153, relative to expedited driveway permitting.	
5	04-96-96-962515-2943	Apportionment A-B	H	0	(540,000)	(540,000)	Adjusts class 414 (block grant apportionment A) to reflect proposed changes to motor vehicle fees.	
6								
7		Total Funds		126,557	(413,443)	(286,886)		
8								
9		General Funds		0	0	0		
10		Education Trust Funds		0	0	0		
11		Federal Funds		0	0	0		
12		Highway Funds		126,557	(413,443)	(286,886)		
13		Fish & Game Funds		0	0	0		
14		Other Funds		0	0	0		

LBA	DETAIL CHANGE							
06/23/25	C OF C VS HOUSE PASSED							
	CATEGORY 5 (HEALTH & SOCIAL SERVICES)							
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
1	05-95-42	DHHS - Children, Youth, & Families						
2	05-95-42-421010-2958	Child-Family Services	G	5,000,000	(5,000,000)	0	Moves funding for youth residential placement from FY27 to FY26, to address anticipated need in FY26. HB 2 provision added allowing the department to go to Fiscal in FY27 for additional general funds if needed.	
3								
4	05-95-45	DHHS - Economic Stability						
5	05-95-45-451110-2324	Child Care Programs	F	(7,500,000)	(7,500,000)	(15,000,000)	Budgets funds for child care workforce programs in HB 2 (removing them from HB 1). HB 2 provision also re-establishes the program for the biennium, and makes funding contingent upon DHHS seeking federal approval to use TANF funds for the specified purpose.	
6								
7	05-95-47	DHHS - Medicaid Services						
8	05-95-47-470010-7943	Uncompensated Care Fund	F	(33,945,936)	(33,945,936)	(67,891,872)	DHHS-requested movement of funds between accounting units to reflect the MET/DSH agreement with hospitals.	
9	05-95-47-470010-7943	Uncompensated Care Fund	O	(33,911,990)	(33,911,990)	(67,823,980)	See above.	
10	05-95-47-470010-7948	Medicaid Care Management	F	33,945,936	33,945,936	67,891,872	See above.	
11	05-95-47-470010-7948	Medicaid Care Management	O	33,911,990	33,911,990	67,823,980	See above.	
12	05-95-47-470010-7948	Medicaid Care Management	G	25,000	50,000	75,000	Removes savings assumed by the House relative to a prohibition on Medicaid coverage of elective circumcisions, as this prohibition was removed from HB 2.	
13	05-95-47-470010-7948	Medicaid Care Management	F	25,000	50,000	75,000	See above.	
14								
15	05-95-48	DHHS - Long-Term Supports & Services: Adults & Aging						
16	05-95-48-481010-8943	Alzheimer's & Related Disorders	G	100,000	100,000	200,000	Increases funding for the Alzheimer's Disease and Related Dementias (ADRD) respite caregiver grant program.	
17								

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 5 (HEALTH & SOCIAL SERVICES)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
18	05-95-90	DHHS - Public Health						
19	05-95-90-902010-5530	Family Planning Program	G	425,000	425,000	850,000	Adds funding for the family planning program. An additional \$75,000 per year is appropriated in HB 2 for services provided by Coös County Family Health Services.	
20	05-95-90-902010-5530	Family Planning Program	F	997,673	994,676	1,992,349	Budgets federal funds for the family planning program at the governor's recommended level.	
21								
22	05-95-90-904510-3224	Tobacco Prevention & Cessation	G	1	1	2	Budgets \$1 of general funds each year for the tobacco prevention and cessation program.	
23								
24	05-95-91	DHHS - Glenclyff Home						
25		No change						
26								
27	05-95-92	DHHS - Behavioral Health						
28	05-95-92-920010-6384	Choose Love	G	150,000	150,000	300,000	Funds the Choose Love program at \$150,000 per year, compared to approximately \$250,000 per year in the governor's recommended budget.	
29	05-95-92-920510-3382	Governor Commission Funds	O	(10,700,000)	(10,700,000)	(21,400,000)	Removes Opioid Abatement Trust Funds for the Governor's Commission.	
30	05-95-92-920510-3383	Governor Commission Funds	G	9,500,000	9,500,000	19,000,000	Funds the Governor's Commission with general funds.	
31	05-95-92-921010-2053	System of Care	G	200,000	200,000	400,000	Funds a contract for Friends of Aine peer-to-peer grief support.	
32	05-95-92-922010-4117	CMH Program Support	G	18,896,365	18,931,179	37,827,544	Funds community mental health program support at the governor's recommended level.	
33								
34	05-95-93	DHHS - Long-Term Supports & Services: Developmental Services						
35	05-95-93-930010-7100	Developmental Services	G	8,877,000	22,499,000	31,376,000	Funds the developmental services waitlist at the governor's recommended level.	
36	05-95-93-930010-7100	Developmental Services	F	8,877,000	22,499,000	31,376,000	See above.	
37								

LBA	DETAIL CHANGE							
06/23/25	C OF C VS HOUSE PASSED							
	CATEGORY 5 (HEALTH & SOCIAL SERVICES)							
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
38	05-95-94	DHHS - NH Hospital						
39		No change						
40								
41	05-95-95	DHHS - Commissioner's Office						
42		HB 1 Section					Increases the back of the budget reduction by \$2,500,000 per year, from \$23,000,000 to \$25,500,000 each year of the biennium.	
43								
44	DHHS-REQUESTED ACCOUNTING ADJUSTMENTS							
45	05-95-45-451110-7723	CCDF American Relief Act	F	476,777	0	476,777	Budgets a new federal grant award provided by the Child Care and Development Fund American Relief Act.	
46	05-95-90-900510-1628	Strengthen PH Infrastructure	F	552,334	643,590	1,195,924	Budgets available federal funds for one part-time and five temporary positions in the public health infrastructure account. Previously funded elsewhere in DHHS by federal COVID-19 funds that were terminated.	
47	05-95-90-902510-5178	Immunization Program	F	126,237	128,250	254,487	Budgets available federal funds for one position in the immunization program. Previously funded elsewhere in DHHS by federal COVID-19 funds that were terminated.	
48	05-95-90-903010-1835	NH ELC	F	214,053	221,212	435,265	Budgets available federal funds for two positions in the Epidemiology and Laboratory Capacity (ELC) program. Previously funded elsewhere in DHHS by federal COVID-19 funds that were terminated.	
49	05-95-47-470010-7937	Medicaid Administration	F	1,468,900	1,468,900	2,937,800	Budgets additional federal funds available to the Medicaid program, in an effort to leverage the amount of budgeted general funds.	
50	05-95-95-951010-7935	Improvemt/Integrity/Info/Reimb	G	(79,126)	(165,525)	(244,651)	Transfers out (to the correct accounting unit) three positions established by the House to generate additional Medicaid recovery revenue.	
51	05-95-95-951010-7935	Improvemt/Integrity/Info/Reimb	F	(44,852)	(93,826)	(138,678)	See above.	
52	05-95-95-951010-7935	Improvemt/Integrity/Info/Reimb	O	(5,166)	(10,807)	(15,973)	See above.	
53	05-95-95-952010-5680	General Counsel	G	79,125	165,525	244,650	Transfers in (from account 7935 above) three positions established by the House to generate additional Medicaid recovery revenue.	

LBA	DETAIL CHANGE						
06/23/25	C OF C VS HOUSE PASSED						
	CATEGORY 5 (HEALTH & SOCIAL SERVICES)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
54	05-95-95-952010-5680	General Counsel	F	44,852	93,826	138,678	See above.
55	05-95-95-952010-5680	General Counsel	O	5,166	10,807	15,973	See above.
56							
57	DHHS-REQUESTED POSITION MOVEMENTS						
58	05-95-98-980010-2648	Hampstead Hospital Operations	N/A	0	0	0	All 27 positions on this list were unfunded in both the House and Senate budgets. The Senate and C of C approved a DHHS request that they be moved out of AU 2648 (previously the Hampstead Hospital account) and into the accounts below.
59	05-95-42-421510-6643	SYSC	N/A	0	0	0	Moves in position #45046.
60	05-95-47-470010-7937	Medicaid Administration	N/A	0	0	0	Moves in position #45036.
61	05-95-92-920010-7877	Office of Director	N/A	0	0	0	Moves in position #45040.
62	05-95-92-921010-2052	Children's Behavioral Health	N/A	0	0	0	Moves in position #45051.
63	05-95-92-922010-4117	CMH Program Support	N/A	0	0	0	Moves in position #45052.
64	05-95-94-940010-8400	Administration	N/A	0	0	0	Moves in position #9U721.
65	05-95-94-940010-8410	NHH - Facility/Patient Support	N/A	0	0	0	Moves in position #s 45034, 45038, & 45045.
66	05-95-94-940010-8750	Acute Psychiatric Services	N/A	0	0	0	Moves in position #45049.
67	05-95-95-950010-5000	Commissioner's Office	N/A	0	0	0	Moves in position #s 9U720, 9U722, & 9U724.
68	05-95-95-950010-5676	Office of Business Operations	N/A	0	0	0	Moves in position #s 45037, 45043, & 9U725.
69	05-95-95-951010-7935	Improvemt/Integrity/Info/Reimb	N/A	0	0	0	Moves in position #s 45033, 45035, & 45044.
70	05-95-95-952010-5680	General Counsel	N/A	0	0	0	Moves in position #9U723.
71	05-95-95-953010-5677	Bureau of Human Resources	N/A	0	0	0	Moves in position #s45041, 45042, & 45053.
72	05-95-95-953010-5685	Management Support	N/A	0	0	0	Moves in position #s 45039, 45047, & 45050.
73	05-95-95-953010-5687	DHHS District Office	N/A	0	0	0	Moves in position #45048.
74							
75	05-43-43	Veterans Home					
76		No change					
77							
78		Total Funds		37,711,339	54,660,808	92,372,147	
79							
80		General Funds		43,173,365	46,855,180	90,028,545	
81		Education Trust Funds		0	0	0	
82		Federal Funds		5,237,974	18,505,628	23,743,602	
83		Highway Funds		0	0	0	
84		Fish & Game Funds		0	0	0	
85		Other Funds		(10,700,000)	(10,700,000)	(21,400,000)	

LBA	DETAIL CHANGE							
06/23/25	C OF C VS HOUSE PASSED							
	CATEGORY 6 (EDUCATION)							
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
1	06-56	Department of Education						
2	06-56-56-560510-4275	OIT State	G	137,479	137,479	274,958	Restores funding for vacant Department of Information Technology position #18877.	
3	06-56-56-567010-1964	Public School Infrastructure	G	(5,215,435)	(5,222,377)	(10,437,812)	Changes source of funding from General Fund to Education Trust Fund (see row 24).	
4	06-56-56-567010-3046	Educational Opportunities	G	20,000	20,000	40,000	Adds funds to class 102 (contracts for program services) for conducting legal reviews of charter school applications.	
5	06-56-56-567010-7064	State Assessment and Accountability	G	(4,505,235)	(4,523,570)	(9,028,805)	Changes source of funding for state testing from General Fund to Education Trust Fund (see row 12).	
6	06-56-56-562010-3015	Court Ordered Placements	G	(4,512,668)	(4,512,556)	(9,025,224)	Changes source of funding from General Fund to Education Trust Fund (see row 25).	
7	06-56-56-562010-7717	Team Nutrition Training Grant	F	334,364	344,896	679,260	Creates new accounting unit for anticipated federal funding.	
8	06-56-56-562010-7718	State Opioid Response Grant	O	466,420	50,000	516,420	Creates new accounting unit for anticipated federal funding (pass through from another agency).	
9	06-56-56-562010-7719	Safe & Supportive School Grant	F	3,410,096	2,960,780	6,370,876	Creates new accounting unit for anticipated federal funding.	
10	06-56-56-565010-2538	VR Field Programs - Federal	F	162,063	166,591	328,654	Restores funding for two (2) positions (#8T3196 and #8T3197).	
11	06-56-56-560040-3446	Education Freedom Accounts	E	3,300,000	(7,200,000)	(3,900,000)	Adjusts class 102 (contracts for program services) to reflect estimates for the education freedom account program.	
12	06-56-56-560040-3478	State Testing	E	4,505,235	4,523,570	9,028,805	Changes source of funding from General Fund to Education Trust Fund (see row 5).	
13	06-56-56-560040-3479	School Building Aid	G	(14,762,183)	(12,039,788)	(26,801,971)	Changes source of funding from General Fund to Education Trust Fund.	
14	06-56-56-560040-3479	School Building Aid	E	14,762,183	12,039,788	26,801,971	See above.	
15	06-56-56-560040-3998	Building Aid Lease	G	(850,000)	(850,000)	(1,700,000)	Changes source of funding from General Fund to Education Trust Fund.	
16	06-56-56-560040-3998	Building Aid Lease	E	850,000	850,000	1,700,000	See above.	
17	06-56-56-560040-4079	Adequate Education Aid	O	(255,223,203)	(291,629,000)	(546,852,203)	Changes source of funding from Sweepstakes Fund to Education Trust Fund.	
18	06-56-56-560040-4079	Adequate Education Aid	E	255,223,203	291,629,000	546,852,203	See above.	
19	06-56-56-560040-4079	Adequate Education Aid	E	0	(27,429,437)	(27,429,437)	Decreases class 079 (adequate education aid - state), to reflect change to adequacy grants in HB 2).	
20	06-56-56-560040-4073	Special Education Aid	G	(49,917,000)	(49,917,000)	(99,834,000)	Changes source of funding from General Fund to Education Trust Fund.	

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 6 (EDUCATION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
21	06-56-56-560040-4073	Special Education Aid	E	49,917,000	49,917,000	99,834,000	See above.	
22	06-56-56-560040-4074	Tuition & Transportation - Match	G	(9,000,000)	(9,000,000)	(18,000,000)	Changes source of funding from General Fund to Education Trust Fund.	
23	06-56-56-560040-4074	Tuition & Transportation - Match	E	9,000,000	9,000,000	18,000,000	See above.	
24	06-56-56-560040-7721	Public School Infrastructure	E	5,215,435	5,222,377	10,437,812	Changes source of funding from General Fund to Education Trust Fund (see row 3).	
25	06-56-56-560040-7722	Court Ordered Placements	E	4,512,668	4,512,556	9,025,224	Changes source of funding from General Fund to Education Trust Fund (see row 6).	
26								
27	06-83	Lottery Commission						
28	06-86-86-860013-2028	NH Lottery Division	O	144,568	299,224	443,792	Provides funding for three (3) positions, for VLT Administration: One (1) Administrator III (SOC 13-09, Step 1), One (1) Gaming Enforcement Investigator (SOC 33L-06, Step 1), and one (1) Agency Audit Manager (SOC 13-06, Step 1).	
29	06-86-86-862013-8054	Council for Responsible Gambling	O	(250,000)	(250,000)	(500,000)	Eliminates all funding, to reflect repeal of Council in HB 2.	
30								
31	06-87	Police Standards and Training Council						
32	06-87-87-870510-7238	Police Crisis Intervention Training	G	250,000	0	250,000	Increases class 037 (technology-hardware), for the purchase of virtual reality training equipment.	
33								
34	06-58	Community College System of New Hampshire						
35	06-58-58-580010-5931	College System Office	G	500,000	500,000	1,000,000	Increases funding, specifically for the dual and concurrent enrollment program (see footnote change below).	
36	06-58-58-580010-5931	College System Office					Amends the following footnote: <i>Of the sums appropriated to the Community College System of New Hampshire, [\$2,500,000] \$3,000,000 in each fiscal year shall be allocated to the dual and concurrent enrollment program under RSA 188-E:26, and \$200,000 in each fiscal year shall be allocated to the math learning communities program under RSA 193-I:1. Said appropriations shall not lapse.</i>	
37								

LBA		DETAIL CHANGE						
06/23/25		C OF C VS HOUSE PASSED						
		CATEGORY 6 (EDUCATION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
38	06-50	University System of NH						
39	06-50-50-506010-1855	University System of NH	G	35,759,418	25,759,418	61,518,836	Increases general fund support, and eliminates the use of funding from the New Hampshire Excellence in Higher Education Endowment Trust Fund.	
40	06-50-50-506010-1855	University System of NH	O	(15,000,000)	(15,000,000)	(30,000,000)	See above.	
41								
42		Total Funds		29,234,408	(19,641,049)	9,593,359		
43								
44		General Funds		(52,095,624)	(59,648,394)	(111,744,018)		
45		Education Trust Funds		347,285,724	343,064,854	690,350,578		
46		Federal Funds		3,906,523	3,472,267	7,378,790		
47		Highway Funds		0	0	0		
48		Fish & Game Funds		0	0	0		
49		Other Funds		(269,862,215)	(306,529,776)	(576,391,991)		