

|          |         |                        |                                       |                                 |           |           |  |           |                                                                                                                                                                    |
|----------|---------|------------------------|---------------------------------------|---------------------------------|-----------|-----------|--|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                        |                                       | DETAIL CHANGE                   |           |           |  |           |                                                                                                                                                                    |
| 06/09/25 |         |                        |                                       | SENATE PASSED VS HOUSE PASSED   |           |           |  |           |                                                                                                                                                                    |
|          |         |                        |                                       | CATEGORY 1 (GENERAL GOVERNMENT) |           |           |  |           |                                                                                                                                                                    |
|          |         |                        |                                       |                                 |           |           |  |           |                                                                                                                                                                    |
|          | COMPARE |                        |                                       |                                 |           |           |  | BIENNIAL  |                                                                                                                                                                    |
| ROW      | PAGE    | ACCT. UNIT             | AGENCY/COMMENT                        | SOF                             | FY 2026   | FY 2027   |  | TOTAL     | COMMENTS                                                                                                                                                           |
| 1        | 1       | 01-04-04               | Legislative Branch                    |                                 |           |           |  |           |                                                                                                                                                                    |
| 2        |         |                        | No Change                             |                                 |           |           |  |           |                                                                                                                                                                    |
| 3        |         |                        |                                       |                                 |           |           |  |           |                                                                                                                                                                    |
| 4        | 19      | 01-02-02               | Executive Department                  |                                 |           |           |  |           |                                                                                                                                                                    |
| 5        |         |                        | No Change                             |                                 |           |           |  |           |                                                                                                                                                                    |
| 6        |         |                        |                                       |                                 |           |           |  |           |                                                                                                                                                                    |
| 7        | 22      | 01-02-02-0205          | Governor's Commission on Disability   |                                 |           |           |  |           |                                                                                                                                                                    |
| 8        | 22      | 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        | 22      | 01-02-02-020510-1004   | Commission on Disability              | O                               | 36,000    | 37,000    |  | 73,000    | See above.                                                                                                                                                         |
| 10       |         |                        |                                       |                                 |           |           |  |           |                                                                                                                                                                    |
| 11       | 28      | 01-03-03               | Department of Information Technology  |                                 |           |           |  |           |                                                                                                                                                                    |
| 12       | 49      | 01-03-03-030010-7663   | IT for Housing Appeals Board          | O                               | 14,129    | 13,250    |  | 27,379    | Restores IT for Housing Appeals Board.                                                                                                                             |
| 13       | 55      | 01-03-03-030010-7676   | IT for Human Rights Commission        | O                               | 14,201    | 33,101    |  | 47,302    | Restores IT for Human Rights Commission.                                                                                                                           |
| 14       | 61      | 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       | 62      | 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       | 68      | 01-03-03-030010-7708   | IT Salaries and Benefits              | O                               | (13,373)  | (28,333)  |  | (41,706)  | Net decrease from funding positions #11268 and #19600 and unfunding positions #13126 and #16503.                                                                   |
| 17       |         |                        |                                       |                                 |           |           |  |           |                                                                                                                                                                    |
| 18       | 72      | 01-14-14               | Department of Administrative Services |                                 |           |           |  |           |                                                                                                                                                                    |
| 19       | 93      | 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       | 95      | 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       | 130     | 01-14-63               | Housing Appeals Board                 |                                 |           |           |  |           |                                                                                                                                                                    |
| 23       | 130     | 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       | 132     | 01-14-67               | Conservation Land Stwdshp Prgm        |                                 |           |           |  |           |                                                                                                                                                                    |
| 26       | 132     | 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.                                           |
| 27       |         |                        |                                       |                                 |           |           |  |           |                                                                                                                                                                    |

|          |         |                        |                                      |     |           |           |            |                                                                                                                                                              |
|----------|---------|------------------------|--------------------------------------|-----|-----------|-----------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                        | DETAIL CHANGE                        |     |           |           |            |                                                                                                                                                              |
| 06/09/25 |         |                        | SENATE PASSED VS HOUSE PASSED        |     |           |           |            |                                                                                                                                                              |
|          |         |                        | CATEGORY 1 (GENERAL GOVERNMENT)      |     |           |           |            |                                                                                                                                                              |
|          |         |                        |                                      |     |           |           |            |                                                                                                                                                              |
|          | COMPARE |                        |                                      |     |           |           | BIENNIAL   |                                                                                                                                                              |
| ROW      | PAGE    | ACCT. UNIT             | AGENCY/COMMENT                       | SOF | FY 2026   | FY 2027   | TOTAL      | COMMENTS                                                                                                                                                     |
| 28       | 136     | 01-14-82               | Advocate of Special Education        |     |           |           |            |                                                                                                                                                              |
| 29       | 136     | 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       | 136     | 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       | 137     | 01-14-88               | Office of the Child Advocate         |     |           |           |            |                                                                                                                                                              |
| 33       | 137     | 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       | 139     | 01-32-32               | Department of State                  |     |           |           |            |                                                                                                                                                              |
| 36       | 147     | 01-032-032-321510-1065 | Corporate Admin                      | O   | 84,210    | 88,207    | 172,417    | Restores position #43440.                                                                                                                                    |
| 37       | 151     | 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       | 157     | 01-84-84               | Department of Revenue Administration |     |           |           |            |                                                                                                                                                              |
| 40       | 162     | 01-084-084-840510-1301 | Audit Division                       |     |           |           |            | Swap position #44594 to position #41268. Net zero impact.                                                                                                    |
| 41       | 162     | 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       | 171     | 01-38-38               | Treasury Department                  |     |           |           |            |                                                                                                                                                              |
| 44       | 175     | 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       | 184     | 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       | 190     | 01-89-89               | Board of Tax & Land Appeals          |     |           |           |            |                                                                                                                                                              |
| 48       | 190     | 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       | 190     | 01-089-089-890010-1241 | Board of Tax & Land Appeals          | G   | 900,749   | 927,846   | 1,828,595  | See above.                                                                                                                                                   |
| 50       | 192     | 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       |         |                        |                                      |     |           |           |            |                                                                                                                                                              |

|          |         |            |                                                    |     |            |            |            |                                                                                  |
|----------|---------|------------|----------------------------------------------------|-----|------------|------------|------------|----------------------------------------------------------------------------------|
| LBA      |         |            | DETAIL CHANGE                                      |     |            |            |            |                                                                                  |
| 06/09/25 |         |            | SENATE PASSED VS HOUSE PASSED                      |     |            |            |            |                                                                                  |
|          |         |            | CATEGORY 1 (GENERAL GOVERNMENT)                    |     |            |            |            |                                                                                  |
|          |         |            |                                                    |     |            |            |            |                                                                                  |
|          | COMPARE |            |                                                    |     |            |            | BIENNIAL   |                                                                                  |
| ROW      | PAGE    | ACCT. UNIT | AGENCY/COMMENT                                     | SOF | FY 2026    | FY 2027    | TOTAL      | COMMENTS                                                                         |
| 52       | 194     | 01-59-59   | New Hampshire Retirement System                    |     |            |            |            |                                                                                  |
| 53       | N/A     |            | 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       | 196     | 01-97-97   | Developmental Disabilities Council                 |     |            |            |            |                                                                                  |
| 56       |         |            | No Change                                          |     |            |            |            |                                                                                  |
| 57       |         |            |                                                    |     |            |            |            |                                                                                  |
| 58       | 198     | 01-05-05   | Executive Council                                  |     |            |            |            |                                                                                  |
| 59       |         |            | No change                                          |     |            |            |            |                                                                                  |
| 60       |         |            |                                                    |     |            |            |            |                                                                                  |
| 61       | 199     | 01-21-21   | Office of Professional Licensure and Certification |     |            |            |            |                                                                                  |
| 62       |         |            | No change                                          |     |            |            |            |                                                                                  |
| 63       |         |            |                                                    |     |            |            |            |                                                                                  |
| 64       |         |            | Total Funds                                        |     | 13,573,362 | 19,486,972 | 33,060,334 |                                                                                  |
| 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                                        |     | 11,509,869 | 17,259,384 | 28,769,253 |                                                                                  |

|          |         |                       |                                                            |     |           |           |           |                                                                                                     |  |
|----------|---------|-----------------------|------------------------------------------------------------|-----|-----------|-----------|-----------|-----------------------------------------------------------------------------------------------------|--|
| LBA      |         |                       | DETAIL CHANGE                                              |     |           |           |           |                                                                                                     |  |
| 06/09/25 |         |                       | SENATE PASSED VS HOUSE PASSED                              |     |           |           |           |                                                                                                     |  |
|          |         |                       | CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION) |     |           |           |           |                                                                                                     |  |
|          |         |                       |                                                            |     |           |           |           |                                                                                                     |  |
|          | COMPARE |                       |                                                            |     |           |           | BIENNIAL  |                                                                                                     |  |
| ROW      | PAGE    | ACCT. UNIT            | AGENCY/COMMENT                                             | SOF | FY 2026   | FY 2027   | TOTAL     | COMMENTS                                                                                            |  |
| 1        | 204     | 02-10-10              | Judicial Branch                                            |     |           |           |           |                                                                                                     |  |
| 2        | 207     | 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        | 207     | 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        | 207     | 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        | 219     | 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        | 219     | 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        | 219     | 02-10-010-100010-2034 | Court Security                                             | G   | 1,125,031 | 1,125,031 | 2,250,062 | Increases funding for sheriff reimbursements.                                                       |  |
| 8        | N/A     |                       | HB 1 Section                                               |     |           |           |           | Deletes back of the budget cut of \$7,900,000 over the biennium.                                    |  |
| 9        |         |                       |                                                            |     |           |           |           |                                                                                                     |  |
| 10       | 223     | 02-12-12              | Department of Military Affairs and Veterans Services       |     |           |           |           |                                                                                                     |  |
| 11       |         |                       | No change                                                  |     |           |           |           |                                                                                                     |  |
| 12       |         |                       |                                                            |     |           |           |           |                                                                                                     |  |
| 13       | 263     | 02-18-18              | Department Of Agriculture, Markets and Food                |     |           |           |           |                                                                                                     |  |
| 14       |         |                       | No change                                                  |     |           |           |           |                                                                                                     |  |
| 15       |         |                       |                                                            |     |           |           |           |                                                                                                     |  |
| 16       | 310     | 02-20-20              | Justice Department                                         |     |           |           |           |                                                                                                     |  |
| 17       | N/A     |                       | 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       | 372     | 02-20-76              | Human Rights Commission                                    |     |           |           |           |                                                                                                     |  |
| 20       | 372     | 02-20-76-760010-1041  | Human Rights Commission                                    | F   | 182,129   | 184,425   | 366,554   | Restores the Human Rights Commission budget.                                                        |  |
| 21       | 372     | 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       | 372     | 02-20-76-760010-1041  | Human Rights Commission                                    |     |           |           |           | Deletes footnote allowing the Governor to draw a warrant for personnel payouts.                     |  |
|          | N/A     |                       | HB 1 Section                                               |     |           |           |           | Adds back of the budget reduction of \$225,000 in FY 26 and \$240,000 in FY 27.                     |  |
| 23       |         |                       |                                                            |     |           |           |           |                                                                                                     |  |
| 24       | 375     | 02-72-72              | Banking Department                                         |     |           |           |           |                                                                                                     |  |
| 25       |         |                       | No change                                                  |     |           |           |           |                                                                                                     |  |
| 26       |         |                       |                                                            |     |           |           |           |                                                                                                     |  |

|          |         |                       |                                                            |     |             |             |             |                                                                                                                                                                             |
|----------|---------|-----------------------|------------------------------------------------------------|-----|-------------|-------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                       | DETAIL CHANGE                                              |     |             |             |             |                                                                                                                                                                             |
| 06/09/25 |         |                       | SENATE PASSED VS HOUSE PASSED                              |     |             |             |             |                                                                                                                                                                             |
|          |         |                       | CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION) |     |             |             |             |                                                                                                                                                                             |
|          |         |                       |                                                            |     |             |             |             |                                                                                                                                                                             |
|          | COMPARE |                       |                                                            |     |             |             | BIENNIAL    |                                                                                                                                                                             |
| ROW      | PAGE    | ACCT. UNIT            | AGENCY/COMMENT                                             | SOF | FY 2026     | FY 2027     | TOTAL       | COMMENTS                                                                                                                                                                    |
| 27       | 379     | 02-73-73              | Office of State & Public Labor Relations                   |     |             |             |             |                                                                                                                                                                             |
| 28       | 379     | 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       | 380     | 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       | 380     | 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       | 383     | 02-24-24              | Insurance Department                                       |     |             |             |             |                                                                                                                                                                             |
| 33       | 383     | 02-24-024-240010-2520 | Administration                                             | O   | 92,345      | 97,069      | 189,414     | Funds position # NW156.                                                                                                                                                     |
| 34       |         |                       |                                                            |     |             |             |             |                                                                                                                                                                             |
| 35       | 389     | 02-26-26              | Department Of Labor                                        |     |             |             |             |                                                                                                                                                                             |
| 36       |         |                       | No change                                                  |     |             |             |             |                                                                                                                                                                             |
| 37       |         |                       |                                                            |     |             |             |             |                                                                                                                                                                             |
| 38       | 395     | 02-77-77              | Liquor Commission                                          |     |             |             |             |                                                                                                                                                                             |
| 39       | 397     | 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). |
|          | N/A     |                       | 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       | 417     | 02-52-52              | Department of Energy                                       |     |             |             |             |                                                                                                                                                                             |
| 42       | 431     | 02-52-052-521010-1891 | Administrative Support                                     | O   | (131,227)   | (134,576)   | (265,803)   | Unfunds position #9T3317.                                                                                                                                                   |
| 43       |         |                       |                                                            |     |             |             |             |                                                                                                                                                                             |
| 44       | 440     | 02-23                 | Department of Safety                                       |     |             |             |             |                                                                                                                                                                             |
| 45       | 447     | 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       | 519     | 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       | 519     | 02-23-23-236510-4001  | Communications Section                                     | G   | (1,440,431) | (1,479,220) | (2,919,651) | See above.                                                                                                                                                                  |

|          |         |                      |                                    |                                                            |             |             |  |             |                                                                                                                                                                                                       |
|----------|---------|----------------------|------------------------------------|------------------------------------------------------------|-------------|-------------|--|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                      |                                    | DETAIL CHANGE                                              |             |             |  |             |                                                                                                                                                                                                       |
| 06/09/25 |         |                      |                                    | SENATE PASSED VS HOUSE PASSED                              |             |             |  |             |                                                                                                                                                                                                       |
|          |         |                      |                                    | CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION) |             |             |  |             |                                                                                                                                                                                                       |
|          |         |                      |                                    |                                                            |             |             |  |             |                                                                                                                                                                                                       |
|          | COMPARE |                      |                                    |                                                            |             |             |  | BIENNIAL    |                                                                                                                                                                                                       |
| ROW      | PAGE    | ACCT. UNIT           | AGENCY/COMMENT                     | SOF                                                        | FY 2026     | FY 2027     |  | TOTAL       | COMMENTS                                                                                                                                                                                              |
| 48       | 561     | 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       | 572     | 02-23-23-233015-3109 | International Registration Program | O                                                          | 722,490     | 744,445     |  | 1,466,935   | See above.                                                                                                                                                                                            |
| 50       | 575     | 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       | 575     | 02-23-23-234015-2305 | Commercial Enforcement             | H                                                          | 325,630     | 667,860     |  | 993,490     | See above.                                                                                                                                                                                            |
| 52       |         |                      |                                    |                                                            |             |             |  |             |                                                                                                                                                                                                       |
| 53       | 601     | 02-46-46             | Department of Corrections          |                                                            |             |             |  |             |                                                                                                                                                                                                       |
| 54       | 601     | 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       | 601     | 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       | 607     | 02-46-46-460510-8338 | Victims Services Coordinator       | G                                                          | (53,863)    | (55,479)    |  | (109,342)   | Reduction to contracts.                                                                                                                                                                               |
| 57       | 610     | 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       | 613     | 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       | 616     | 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       | 616     | 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       | 618     | 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       | 618     | 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       | 619     | 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       | 619     | 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                                              |     |           |           |           |                                                                                                                                                                                                                     |  |
| 06/09/25 |         |                      | SENATE PASSED VS HOUSE PASSED                              |     |           |           |           |                                                                                                                                                                                                                     |  |
|          |         |                      | CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION) |     |           |           |           |                                                                                                                                                                                                                     |  |
|          |         |                      |                                                            |     |           |           |           |                                                                                                                                                                                                                     |  |
|          | COMPARE |                      |                                                            |     |           |           | BIENNIAL  |                                                                                                                                                                                                                     |  |
| ROW      | PAGE    | ACCT. UNIT           | AGENCY/COMMENT                                             | SOF | FY 2026   | FY 2027   | TOTAL     | COMMENTS                                                                                                                                                                                                            |  |
| 65       | 621     | 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       | 621     | 02-46-46-465510-6632 | Maintenance                                                | G   | 0         | (3,000)   | (3,000)   | Reduction to equipment.                                                                                                                                                                                             |  |
| 67       | 622     | 02-46-46-465510-6633 | Laundry                                                    | G   | 77,482    | 96,705    | 174,187   | Salary and benefit restorations for position # 44316.                                                                                                                                                               |  |
| 68       | 623     | 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       | 623     | 02-46-46-465510-6634 | Kitchen                                                    | G   | (247,252) | (250,994) | (498,246) | Reductions to equipment and contractual maintenance of buildings and grounds.                                                                                                                                       |  |
| 70       | 624     | 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       | 624     | 02-46-46-465510-6635 | Warehouse                                                  | G   | (7,077)   | (6,499)   | (13,576)  | Reduction to equipment.                                                                                                                                                                                             |  |
| 72       | 626     | 02-46-46-464010-8302 | District Offices                                           | G   | (362,886) | (384,647) | (747,533) | Salary and benefit restorations to position # 19568, 19914, 19921, and 30363. Abolished position # 18563, 30356, 12829, 12845, 40899, and 17428.                                                                    |  |
| 73       | 626     | 02-46-46-464010-8302 | District Offices                                           | G   | (175,431) | (162,502) | (337,933) | Reductions to rents-other than state, utilities and telecommunications.                                                                                                                                             |  |
| 74       | 629     | 02-46-46-464510-5172 | Shea Farm                                                  | G   | 139,494   | 139,982   | 279,476   | Salary and benefit restorations for position # 19938.                                                                                                                                                               |  |
| 75       | 629     | 02-46-46-464510-5172 | Shea Farm                                                  | G   | (6,663)   | (3,000)   | (9,663)   | Reduction to equipment.                                                                                                                                                                                             |  |
| 76       | 630     | 02-46-46-464510-7107 | North End-Transitional Housing                             | G   | (6,331)   | (4,500)   | (10,831)  | Reduction to equipment.                                                                                                                                                                                             |  |
| 77       | 631     | 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       | 631     | 02-46-46-464510-7874 | Calumet House                                              | G   | (811)     | 0         | (811)     | Reduction to equipment.                                                                                                                                                                                             |  |
| 79       | 632     | 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       | 632     | 02-46-46-464510-6820 | Programs                                                   | G   | (18,000)  | (15,000)  | (33,000)  | Reductions to equipment and books, periodicals and subscriptions.                                                                                                                                                   |  |
| 81       | 634     | 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                                              |     |           |           |           |                                                                                                                                                         |  |
| 06/09/25 |         |                      | SENATE PASSED VS HOUSE PASSED                              |     |           |           |           |                                                                                                                                                         |  |
|          |         |                      | CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION) |     |           |           |           |                                                                                                                                                         |  |
|          |         |                      |                                                            |     |           |           |           |                                                                                                                                                         |  |
|          | COMPARE |                      |                                                            |     |           |           | BIENNIAL  |                                                                                                                                                         |  |
| ROW      | PAGE    | ACCT. UNIT           | AGENCY/COMMENT                                             | SOF | FY 2026   | FY 2027   | TOTAL     | COMMENTS                                                                                                                                                |  |
| 82       | 634     | 02-46-46-465010-5833 | Secure Psychiatric Unit                                    | G   | (190,854) | (198,933) | (389,787) | Reduction to overtime.                                                                                                                                  |  |
| 83       | 636     | 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       | 636     | 02-46-46-465010-8231 | Mental Health                                              | G   | (2,550)   | (2,550)   | (5,100)   | Reduction to books, periodicals and subscriptions.                                                                                                      |  |
| 85       | 636     | 02-46-46-465010-8231 | Mental Health                                              | G   | 2,000,000 | 0         | 2,000,000 | Increases fund for the forensic examiners contract.                                                                                                     |  |
| 86       | 638     | 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       | 638     | 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       | 640     | 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       | 640     | 02-46-46-465010-8235 | Residential Treatment Program                              | G   | (5,500)   | (5,500)   | (11,000)  | Reduction to books, periodicals and subscriptions.                                                                                                      |  |
| 90       | 641     | 02-46-46-465010-8236 | Pharmacy                                                   | G   | 173,209   | 178,817   | 352,026   | Salary and benefit restorations for position # 12970 and 16832.                                                                                         |  |
| 91       | 644     | 02-46-46-461510-6528 | Employee Development                                       | G   | 184,014   | 193,174   | 377,188   | Salary and benefit restorations position # 40740.                                                                                                       |  |
| 92       | 644     | 02-46-46-461510-6528 | Employee Development                                       | G   | 0         | (22,553)  | (22,553)  | Reduction to equipment.                                                                                                                                 |  |
| 93       | 645     | 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       | 647     | 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       | 647     | 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       | 649     | 02-46-46-462510-5929 | Professional Standards                                     | G   | 1,435,392 | 1,454,026 | 2,889,418 | Salary and benefit restorations for position # 12921, 12965, 13031, 16835, 16915, 18520, 41358, 41447, and 44298. Abolishes position # 9U548 and 12899. |  |
| 97       | N/A     |                      | HB 1 Section                                               |     |           |           |           | Adds back of the budget cut of \$5,000,000 over the biennium.                                                                                           |  |
| 98       |         |                      |                                                            |     |           |           |           |                                                                                                                                                         |  |
| 99       | 653     | 02-27-27             | Department of Employment Security                          |     |           |           |           |                                                                                                                                                         |  |
| 100      |         |                      | No change                                                  |     |           |           |           |                                                                                                                                                         |  |
| 101      |         |                      |                                                            |     |           |           |           |                                                                                                                                                         |  |

|          |         |                     |                                                            |     |            |            |            |                                                                                                                                                                                                                                                                                                                                                                   |
|----------|---------|---------------------|------------------------------------------------------------|-----|------------|------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                     | DETAIL CHANGE                                              |     |            |            |            |                                                                                                                                                                                                                                                                                                                                                                   |
| 06/09/25 |         |                     | SENATE PASSED VS HOUSE PASSED                              |     |            |            |            |                                                                                                                                                                                                                                                                                                                                                                   |
|          |         |                     | CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION) |     |            |            |            |                                                                                                                                                                                                                                                                                                                                                                   |
|          |         |                     |                                                            |     |            |            |            |                                                                                                                                                                                                                                                                                                                                                                   |
|          | COMPARE |                     |                                                            |     |            |            | BIENNIAL   |                                                                                                                                                                                                                                                                                                                                                                   |
| ROW      | PAGE    | ACCT. UNIT          | AGENCY/COMMENT                                             | SOF | FY 2026    | FY 2027    | TOTAL      | COMMENTS                                                                                                                                                                                                                                                                                                                                                          |
| 102      | 655     | 02-07-07            | Judicial Council                                           |     |            |            |            |                                                                                                                                                                                                                                                                                                                                                                   |
| 103      | 656     | 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      | 658     | 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      | 659     | 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                                                |     | 17,766,427 | 20,243,926 | 38,010,353 |                                                                                                                                                                                                                                                                                                                                                                   |
| 108      |         |                     |                                                            |     |            |            |            |                                                                                                                                                                                                                                                                                                                                                                   |
| 109      |         |                     | General Funds                                              |     | 13,055,136 | 15,063,648 | 28,118,784 |                                                                                                                                                                                                                                                                                                                                                                   |
| 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                                  |           |           |  |            |                                                                                                                                                                                                                  |
| 06/09/25 |         |                      |                                            | SENATE PASSED VS HOUSE PASSED                  |           |           |  |            |                                                                                                                                                                                                                  |
|          |         |                      |                                            | CATEGORY 3 (RESOURCE PROTECTION & DEVELOPMENT) |           |           |  |            |                                                                                                                                                                                                                  |
|          |         |                      |                                            |                                                |           |           |  |            |                                                                                                                                                                                                                  |
|          | COMPARE |                      |                                            |                                                |           |           |  | BIENNIAL   |                                                                                                                                                                                                                  |
| ROW      | PAGE    | ACCT. UNIT           | AGENCY/COMMENT                             | SOF                                            | FY 2026   | FY 2027   |  | TOTAL      | COMMENTS                                                                                                                                                                                                         |
| 1        | 666     | 03-13-13             | Pease Development Authority                |                                                |           |           |  |            |                                                                                                                                                                                                                  |
| 2        |         |                      | No change                                  |                                                |           |           |  |            |                                                                                                                                                                                                                  |
| 3        |         |                      |                                            |                                                |           |           |  |            |                                                                                                                                                                                                                  |
| 4        | 669     | 03-22-22             | Department of Business & Economic Affairs  |                                                |           |           |  |            |                                                                                                                                                                                                                  |
| 5        | 670     | 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        | 670     | 03-22-22-220010-2175 | Safety Rest Areas Highway                  | O                                              | 0         | 77,146    |  | 77,146     | See above.                                                                                                                                                                                                       |
| 7        | 685     | 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        | 686     | 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       | 690     | 03-35-35             | Department Of Natural & Cultural Resources |                                                |           |           |  |            |                                                                                                                                                                                                                  |
| 11       | 730     | 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       | 761     | 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       | 761     | 03-35-35-353510-4104 | State Arts Development                     |                                                |           |           |  |            | Deletes footnote allowing the Governor to draw a warrant for personnel payouts.                                                                                                                                  |
| 14       | 762     | 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       | 762     | 03-35-35-353510-4111 | Federal Arts Partnership Grant             | G                                              | 150,000   | 150,000   |  | 300,000    | See above.                                                                                                                                                                                                       |
| 16       | 765     | 03-35-35-354010-1445 | Federal Preservations Programs             | F                                              | 0         |           |  | 0          | Swaps positions by unfunding position # 44901 and funding position # 11446.                                                                                                                                      |
| 17       | 765     | 03-35-35-354010-1445 | Federal Preservations Programs             | O                                              | 90,960    | 93,912    |  | 184,872    | Funds position # 16618 with intra-Agency transfers.                                                                                                                                                              |
| 18       |         |                      |                                            |                                                |           |           |  |            |                                                                                                                                                                                                                  |
| 19       | 768     | 03-44-44             | Department of Environmental Services       |                                                |           |           |  |            |                                                                                                                                                                                                                  |
| 20       | 853     | 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       | 854     | 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       | 913     | 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                                  |     |           |            |            |                                                                                                              |  |
| 06/09/25 |         |                       | SENATE PASSED VS HOUSE PASSED                  |     |           |            |            |                                                                                                              |  |
|          |         |                       | CATEGORY 3 (RESOURCE PROTECTION & DEVELOPMENT) |     |           |            |            |                                                                                                              |  |
|          |         |                       |                                                |     |           |            |            |                                                                                                              |  |
|          | COMPARE |                       |                                                |     |           |            | BIENNIAL   |                                                                                                              |  |
| ROW      | PAGE    | ACCT. UNIT            | AGENCY/COMMENT                                 | SOF | FY 2026   | FY 2027    | TOTAL      | COMMENTS                                                                                                     |  |
| 24       | 945     | 03-75                 | Fish and Game Department                       |     |           |            |            |                                                                                                              |  |
| 25       | 945     | 03-75-067-670010-5719 | Conservation Land Stewardship Program          | O   | 280,194   | 280,850    | 561,044    | Moves entire accounting unit from the Department of Administrative Services to the Fish and Game Department. |  |
| 26       |         |                       |                                                |     |           |            |            |                                                                                                              |  |
| 27       |         |                       | Total Funds                                    |     | 8,618,119 | 10,975,859 | 19,593,978 |                                                                                                              |  |
| 28       |         |                       |                                                |     |           |            |            |                                                                                                              |  |
| 29       |         |                       | General Funds                                  |     | 7,150,000 | 9,401,815  | 16,551,815 |                                                                                                              |  |
| 30       |         |                       | Education Trust Funds                          |     | 0         | 0          | 0          |                                                                                                              |  |
| 31       |         |                       | Federal Funds                                  |     | 1,096,965 | 1,122,136  | 2,219,101  |                                                                                                              |  |
| 32       |         |                       | Highway Funds                                  |     | 0         | 0          | 0          |                                                                                                              |  |
| 33       |         |                       | Fish & Game Funds                              |     | 0         | 0          | 0          |                                                                                                              |  |
| 34       |         |                       | Other Funds                                    |     | 371,154   | 451,908    | 823,062    |                                                                                                              |  |

|          |         |                      |                              |                               |             |             |  |             |                                                                                                                                               |
|----------|---------|----------------------|------------------------------|-------------------------------|-------------|-------------|--|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                      |                              | DETAIL CHANGE                 |             |             |  |             |                                                                                                                                               |
| 06/09/25 |         |                      |                              | SENATE PASSED VS HOUSE PASSED |             |             |  |             |                                                                                                                                               |
|          |         |                      |                              | CATEGORY 4 (TRANSPORTATION)   |             |             |  |             |                                                                                                                                               |
|          |         |                      |                              |                               |             |             |  |             |                                                                                                                                               |
|          | COMPARE |                      |                              |                               |             |             |  | BIENNIAL    |                                                                                                                                               |
| ROW      | PAGE    | ACCT. UNIT           | AGENCY/COMMENT               | SOF                           | FY 2026     | FY 2027     |  | TOTAL       | COMMENTS                                                                                                                                      |
| 1        | 1002    | 04-96                | Department of Transportation |                               |             |             |  |             |                                                                                                                                               |
| 2        | 1029    | 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        | 1029    | 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        | 1032    | 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        | 1064    | 04-96-96-962515-2943 | Apportionment A-B            | H                             | 0           | (342,000)   |  | (342,000)   | Adjusts class 414 (block grant apportionment A) to reduction to proposed changes to motor vehicle fees.                                       |
| 6        |         |                      |                              |                               |             |             |  |             |                                                                                                                                               |
| 7        |         |                      | Total Funds                  |                               | 126,557     | (215,443)   |  | (88,886)    |                                                                                                                                               |
| 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     | (215,443)   |  | (88,886)    |                                                                                                                                               |
| 13       |         |                      | Fish & Game Funds            |                               | 0           | 0           |  | 0           |                                                                                                                                               |
| 14       |         |                      | Other Funds                  |                               | 0           | 0           |  | 0           |                                                                                                                                               |

|          |         |                      |                                                      |     |              |              |              |                                                                                                                                                                                                                                                                  |
|----------|---------|----------------------|------------------------------------------------------|-----|--------------|--------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                      | DETAIL CHANGE                                        |     |              |              |              |                                                                                                                                                                                                                                                                  |
| 06/09/25 |         |                      | SENATE PASSED VS HOUSE PASSED                        |     |              |              |              |                                                                                                                                                                                                                                                                  |
|          |         |                      | CATEGORY 5 (HEALTH & SOCIAL SERVICES)                |     |              |              |              |                                                                                                                                                                                                                                                                  |
|          |         |                      |                                                      |     |              |              |              |                                                                                                                                                                                                                                                                  |
|          | COMPARE |                      |                                                      |     |              |              | BIENNIAL     |                                                                                                                                                                                                                                                                  |
| ROW      | PAGE    | ACCT. UNIT           | AGENCY/COMMENT                                       | SOF | FY 2026      | FY 2027      | TOTAL        | COMMENTS                                                                                                                                                                                                                                                         |
| 1        | 1097    | 05-95-42             | DHHS - Children, Youth, & Families                   |     |              |              |              |                                                                                                                                                                                                                                                                  |
| 2        | 1100    | 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        | 1120    | 05-95-45             | DHHS - Economic Stability                            |     |              |              |              |                                                                                                                                                                                                                                                                  |
| 5        | 1143    | 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        | 1150    | 05-95-47             | DHHS - Medicaid Services                             |     |              |              |              |                                                                                                                                                                                                                                                                  |
| 8        | 1158    | 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        | 1158    | 05-95-47-470010-7943 | Uncompensated Care Fund                              | O   | (33,911,990) | (33,911,990) | (67,823,980) | See above.                                                                                                                                                                                                                                                       |
| 10       | 1159    | 05-95-47-470010-7948 | Medicaid Care Management                             | F   | 33,945,936   | 33,945,936   | 67,891,872   | See above.                                                                                                                                                                                                                                                       |
| 11       | 1159    | 05-95-47-470010-7948 | Medicaid Care Management                             | O   | 33,911,990   | 33,911,990   | 67,823,980   | See above.                                                                                                                                                                                                                                                       |
| 12       | 1159    | 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       | 1159    | 05-95-47-470010-7948 | Medicaid Care Management                             | F   | 25,000       | 50,000       | 75,000       | See above.                                                                                                                                                                                                                                                       |
| 14       |         |                      |                                                      |     |              |              |              |                                                                                                                                                                                                                                                                  |
| 15       | 1162    | 05-95-48             | DHHS - Long-Term Supports & Services: Adults & Aging |     |              |              |              |                                                                                                                                                                                                                                                                  |
| 16       | 1174    | 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                                                |     |              |              |              |                                                                                                                                                                 |
| 06/09/25 |         |                      | SENATE PASSED VS HOUSE PASSED                                |     |              |              |              |                                                                                                                                                                 |
|          |         |                      | CATEGORY 5 (HEALTH & SOCIAL SERVICES)                        |     |              |              |              |                                                                                                                                                                 |
|          |         |                      |                                                              |     |              |              |              |                                                                                                                                                                 |
|          | COMPARE |                      |                                                              |     |              |              | BIENNIAL     |                                                                                                                                                                 |
| ROW      | PAGE    | ACCT. UNIT           | AGENCY/COMMENT                                               | SOF | FY 2026      | FY 2027      | TOTAL        | COMMENTS                                                                                                                                                        |
| 18       | 1183    | 05-95-90             | DHHS - Public Health                                         |     |              |              |              |                                                                                                                                                                 |
| 19       | 1211    | 05-95-90-902010-5530 | Family Planning Program                                      | G   | 500,000      | 500,000      | 1,000,000    | Adds funding for the family planning program.                                                                                                                   |
| 20       | 1211    | 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       | 1212    | 05-95-90-902010-7047 | Community Collaboration                                      |     |              |              |              |                                                                                                                                                                 |
| 22       | 1258    | 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       | 1273    | 05-95-91             | DHHS - Glenclyff Home                                        |     |              |              |              |                                                                                                                                                                 |
| 25       |         |                      | No change                                                    |     |              |              |              |                                                                                                                                                                 |
| 26       |         |                      |                                                              |     |              |              |              |                                                                                                                                                                 |
| 27       | 1278    | 05-95-92             | DHHS - Behavioral Health                                     |     |              |              |              |                                                                                                                                                                 |
| 28       | 1280    | 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       | 1287    | 05-95-92-920510-3382 | Governor Commission Funds                                    | O   | 10,700,000   | 10,700,000   | 21,400,000   | Restores liquor funds for the Governor's Commission on Alcohol & Other Drugs (newly renamed the Governor's Commission on Addiction, Prevention, and Treatment). |
| 30       | 1287    | 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.                                                                                             |
| 31       | 1295    | 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       | 1301    | 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       | 1311    | 05-95-93             | DHHS - Long-Term Supports & Services: Developmental Services |     |              |              |              |                                                                                                                                                                 |
| 35       | 1311    | 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       | 1311    | 05-95-93-930010-7100 | Developmental Services                                       | F   | 8,877,000    | 22,499,000   | 31,376,000   | See above.                                                                                                                                                      |
| 37       |         |                      |                                                              |     |              |              |              |                                                                                                                                                                 |
| 38       | 1329    | 05-95-94             | DHHS - NH Hospital                                           |     |              |              |              |                                                                                                                                                                 |
| 39       |         |                      | No change                                                    |     |              |              |              |                                                                                                                                                                 |
| 40       |         |                      |                                                              |     |              |              |              |                                                                                                                                                                 |

|          |         |                                              |                                       |     |           |           |           |                                                                                                                                                                                                                 |
|----------|---------|----------------------------------------------|---------------------------------------|-----|-----------|-----------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                                              | DETAIL CHANGE                         |     |           |           |           |                                                                                                                                                                                                                 |
| 06/09/25 |         |                                              | SENATE PASSED VS HOUSE PASSED         |     |           |           |           |                                                                                                                                                                                                                 |
|          |         |                                              | CATEGORY 5 (HEALTH & SOCIAL SERVICES) |     |           |           |           |                                                                                                                                                                                                                 |
|          |         |                                              |                                       |     |           |           |           |                                                                                                                                                                                                                 |
|          | COMPARE |                                              |                                       |     |           |           | BIENNIAL  |                                                                                                                                                                                                                 |
| ROW      | PAGE    | ACCT. UNIT                                   | AGENCY/COMMENT                        | SOF | FY 2026   | FY 2027   | TOTAL     | COMMENTS                                                                                                                                                                                                        |
| 41       | 1349    | 05-95-95                                     | DHHS - Commissioner's Office          |     |           |           |           |                                                                                                                                                                                                                 |
| 42       | N/A     |                                              | 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       |         | <u>DHHS-REQUESTED ACCOUNTING ADJUSTMENTS</u> |                                       |     |           |           |           |                                                                                                                                                                                                                 |
| 45       | 1144    | 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       | 1190    | 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       | 1232    | 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       | 1237    | 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       | 1155    | 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       | 1358    | 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       | 1358    | 05-95-95-951010-7935                         | Improvemt/Integrity/Info/Reimb        | F   | (44,852)  | (93,826)  | (138,678) | See above.                                                                                                                                                                                                      |
| 52       | 1358    | 05-95-95-951010-7935                         | Improvemt/Integrity/Info/Reimb        | O   | (5,166)   | (10,807)  | (15,973)  | See above.                                                                                                                                                                                                      |
| 53       | 1362    | 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.                                                                               |
| 54       | 1362    | 05-95-95-952010-5680                         | General Counsel                       | F   | 44,852    | 93,826    | 138,678   | See above.                                                                                                                                                                                                      |
| 55       | 1362    | 05-95-95-952010-5680                         | General Counsel                       | O   | 5,166     | 10,807    | 15,973    | See above.                                                                                                                                                                                                      |
| 56       |         |                                              |                                       |     |           |           |           |                                                                                                                                                                                                                 |

|          |         |                                          |                                       |     |            |            |            |                                                                                                                                                                                                                                 |
|----------|---------|------------------------------------------|---------------------------------------|-----|------------|------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                                          | DETAIL CHANGE                         |     |            |            |            |                                                                                                                                                                                                                                 |
| 06/09/25 |         |                                          | SENATE PASSED VS HOUSE PASSED         |     |            |            |            |                                                                                                                                                                                                                                 |
|          |         |                                          | CATEGORY 5 (HEALTH & SOCIAL SERVICES) |     |            |            |            |                                                                                                                                                                                                                                 |
|          |         |                                          |                                       |     |            |            |            |                                                                                                                                                                                                                                 |
|          | COMPARE |                                          |                                       |     |            |            | BIENNIAL   |                                                                                                                                                                                                                                 |
| ROW      | PAGE    | ACCT. UNIT                               | AGENCY/COMMENT                        | SOF | FY 2026    | FY 2027    | TOTAL      | COMMENTS                                                                                                                                                                                                                        |
| 57       |         | <u>DHHS-REQUESTED POSITION MOVEMENTS</u> |                                       |     |            |            |            |                                                                                                                                                                                                                                 |
| 58       | 1377    | 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 approved a DHHS request that they be moved out of AU 2648 (previously the Hampstead Hospital account) and into the accounts below. |
| 59       | 1118    | 05-95-42-421510-6643                     | SYSC                                  | N/A | 0          | 0          | 0          | Moves in position #45046.                                                                                                                                                                                                       |
| 60       | 1155    | 05-95-47-470010-7937                     | Medicaid Administration               | N/A | 0          | 0          | 0          | Moves in position #45036.                                                                                                                                                                                                       |
| 61       | 1279    | 05-95-92-920010-7877                     | Office of Director                    | N/A | 0          | 0          | 0          | Moves in position #45040.                                                                                                                                                                                                       |
| 62       | 1293    | 05-95-92-921010-2052                     | Children's Behavioral Health          | N/A | 0          | 0          | 0          | Moves in position #45051.                                                                                                                                                                                                       |
| 63       | 1301    | 05-95-92-922010-4117                     | CMH Program Support                   | N/A | 0          | 0          | 0          | Moves in position #45052.                                                                                                                                                                                                       |
| 64       | 1332    | 05-95-94-940010-8400                     | Administration                        | N/A | 0          | 0          | 0          | Moves in position #9U721.                                                                                                                                                                                                       |
| 65       | 1333    | 05-95-94-940010-8410                     | NHH - Facility/Patient Support        | N/A | 0          | 0          | 0          | Moves in position #s 45034, 45038, & 45045.                                                                                                                                                                                     |
| 66       | 1335    | 05-95-94-940010-8750                     | Acute Psychiatric Services            | N/A | 0          | 0          | 0          | Moves in position #45049.                                                                                                                                                                                                       |
| 67       | 1349    | 05-95-95-950010-5000                     | Commissioner's Office                 | N/A | 0          | 0          | 0          | Moves in position #s 9U720, 9U722, & 9U724.                                                                                                                                                                                     |
| 68       | 1352    | 05-95-95-950010-5676                     | Office of Business Operations         | N/A | 0          | 0          | 0          | Moves in position #s 45037, 45043, & 9U725.                                                                                                                                                                                     |
| 69       | 1358    | 05-95-95-951010-7935                     | Improvemt/Integrity/Info/Reimb        | N/A | 0          | 0          | 0          | Moves in position #s 45033, 45035, & 45044.                                                                                                                                                                                     |
| 70       | 1362    | 05-95-95-952010-5680                     | General Counsel                       | N/A | 0          | 0          | 0          | Moves in position #9U723.                                                                                                                                                                                                       |
| 71       | 1369    | 05-95-95-953010-5677                     | Bureau of Human Resources             | N/A | 0          | 0          | 0          | Moves in position #s45041, 45042, & 45053.                                                                                                                                                                                      |
| 72       | 1370    | 05-95-95-953010-5685                     | Management Support                    | N/A | 0          | 0          | 0          | Moves in position #s 45039, 45047, & 45050.                                                                                                                                                                                     |
| 73       | 1372    | 05-95-95-953010-5687                     | DHHS District Office                  | N/A | 0          | 0          | 0          | Moves in position #45048.                                                                                                                                                                                                       |
| 74       |         |                                          |                                       |     |            |            |            |                                                                                                                                                                                                                                 |
| 75       | 1379    | 05-43-43                                 | Veterans Home                         |     |            |            |            |                                                                                                                                                                                                                                 |
| 76       |         |                                          | No change                             |     |            |            |            |                                                                                                                                                                                                                                 |
| 77       |         |                                          |                                       |     |            |            |            |                                                                                                                                                                                                                                 |
| 78       |         |                                          | Total Funds                           |     | 38,986,339 | 55,935,808 | 94,922,147 |                                                                                                                                                                                                                                 |
| 79       |         |                                          |                                       |     |            |            |            |                                                                                                                                                                                                                                 |
| 80       |         |                                          | General Funds                         |     | 33,748,365 | 37,430,180 | 71,178,545 |                                                                                                                                                                                                                                 |
| 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                           |     | 0          | 0          | 0          |                                                                                                                                                                                                                                 |

|          |         |                      |                                     |     |               |               |               |                                                                                                                       |
|----------|---------|----------------------|-------------------------------------|-----|---------------|---------------|---------------|-----------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                      | DETAIL CHANGE                       |     |               |               |               |                                                                                                                       |
| 06/09/25 |         |                      | SENATE PASSED VS HOUSE PASSED       |     |               |               |               |                                                                                                                       |
|          |         |                      | CATEGORY 6 (EDUCATION)              |     |               |               |               |                                                                                                                       |
|          |         |                      |                                     |     |               |               |               |                                                                                                                       |
|          | COMPARE |                      |                                     |     |               |               | BIENNIAL      |                                                                                                                       |
| ROW      | PAGE    | ACCT. UNIT           | AGENCY/COMMENT                      | SOF | FY 2026       | FY 2027       | TOTAL         | COMMENTS                                                                                                              |
| 1        | 1389    | 06-56                | Department of Education             |     |               |               |               |                                                                                                                       |
| 2        | 1397    | 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        | 1405    | 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        | 1413    | 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        | 1424    | 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        | 1486    | 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        | 1507    | 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        | 1508    | 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        | 1509    | 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       | 1515    | 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       | 1534    | 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       | 1536    | 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       | 1537    | 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       | 1537    | 06-56-56-560040-3479 | School Building Aid                 | E   | 14,762,183    | 12,039,788    | 26,801,971    | See above.                                                                                                            |
| 15       | 1538    | 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       | 1538    | 06-56-56-560040-3998 | Building Aid Lease                  | E   | 850,000       | 850,000       | 1,700,000     | See above.                                                                                                            |
| 17       | 1539    | 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       | 1539    | 06-56-56-560040-4079 | Adequate Education Aid              | E   | 255,223,203   | 291,629,000   | 546,852,203   | See above.                                                                                                            |
| 19       | 1539    | 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       | 1540    | 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.                                                  |
| 21       | 1540    | 06-56-56-560040-4073 | Special Education Aid               | E   | 49,917,000    | 49,917,000    | 99,834,000    | See above.                                                                                                            |

|          |         |                      |                                           |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------|---------|----------------------|-------------------------------------------|-----|--------------|--------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LBA      |         |                      | DETAIL CHANGE                             |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 06/09/25 |         |                      | SENATE PASSED VS HOUSE PASSED             |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|          |         |                      | CATEGORY 6 (EDUCATION)                    |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|          |         |                      |                                           |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|          | COMPARE |                      |                                           |     |              |              | BIENNIAL     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| ROW      | PAGE    | ACCT. UNIT           | AGENCY/COMMENT                            | SOF | FY 2026      | FY 2027      | TOTAL        | COMMENTS                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 22       | 1541    | 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       | 1541    | 06-56-56-560040-4074 | Tuition & Transportation - Match          | E   | 9,000,000    | 9,000,000    | 18,000,000   | See above.                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 24       | 1543    | 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       | 1544    | 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       | 1547    | 06-83                | Lottery Commission                        |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 28       | 1547    | 06-86-86-860013-2028 | NH Lottery Division                       | O   | 144,568      | 299,224      | 443,792      | Provides funding for three (3) positions: 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       | 1550    | 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       | 1551    | 06-87                | Police Standards and Training Council     |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 32       | 1553    | 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       | 1557    | 06-58                | Community College System of New Hampshire |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 35       | 1557    | 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       | 1557    | 06-58-58-580010-5931 | College System Office                     |     |              |              |              | Amends the following footnote:<br><i>Of the sums appropriated to the Community College System of New Hampshire, [ <del>\$2,500,000</del> ] <b>\$3,000,000</b> 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       |         |                      |                                           |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 38       | 1558    | 06-50                | University System of NH                   |     |              |              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 39       | 1558    | 06-50-50-506010-1855 | University System of NH                   | G   | 33,759,418   | 33,759,418   | 67,518,836   | Increases general fund support, and eliminates the use of funding from the New Hampshire Excellence in Higher Education Endowment Trust Fund.                                                                                                                                                                                                                                                                                    |
| 40       | 1558    | 06-50-50-506010-1855 | University System of NH                   | O   | (15,000,000) | (15,000,000) | (30,000,000) | See above.                                                                                                                                                                                                                                                                                                                                                                                                                       |

|          |         |            |                       |                               |               |               |  |               |          |
|----------|---------|------------|-----------------------|-------------------------------|---------------|---------------|--|---------------|----------|
| LBA      |         |            |                       | DETAIL CHANGE                 |               |               |  |               |          |
| 06/09/25 |         |            |                       | SENATE PASSED VS HOUSE PASSED |               |               |  |               |          |
|          |         |            |                       | CATEGORY 6 (EDUCATION)        |               |               |  |               |          |
|          |         |            |                       |                               |               |               |  |               |          |
|          | COMPARE |            |                       |                               |               |               |  | BIENNIAL      |          |
| ROW      | PAGE    | ACCT. UNIT | AGENCY/COMMENT        | SOF                           | FY 2026       | FY 2027       |  | TOTAL         | COMMENTS |
| 41       |         |            |                       |                               |               |               |  |               |          |
| 42       |         |            | Total Funds           |                               | 27,234,408    | (11,641,049)  |  | 15,593,359    |          |
| 43       |         |            |                       |                               |               |               |  |               |          |
| 44       |         |            | General Funds         |                               | (54,095,624)  | (51,648,394)  |  | (105,744,018) |          |
| 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) |          |