

LBA				DETAIL CHANGE					
03/31/25				HOUSE FINANCE VS GOVERNOR					
				DIVISION 2 - CATEGORY 2 (SAFETY)					
	GOV REC							BIENNIAL	
ROW	PAGE	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027		TOTAL	COMMENTS
1	364	02-23	Department of Safety						
2	405	02-23-23-236510-4001	Communications Section	G	1,440,431	1,479,220		2,919,651	Adjusts the funding mix in this accounting unit to be 50% General Fund and 50% Enhanced 911 System Fund.
3	405	02-23-23-236510-4001	Communications Section	O	(1,440,431)	(1,479,220)		(2,919,651)	See row 2.
4	448	02-23-23-234015-2305	Commercial Enforcement	G	(108,544)	(222,620)		(331,164)	Abolishes and removes funding for eight (8) positions, relative to the repeal of required passenger motor vehicle inspections (#43692, #43700, #43701, #43702, #43703, #43704, #43705, and #43706).
5	448	02-23-23-234015-2305	Commercial Enforcement	H	(325,630)	(667,860)		(993,490)	See row 4.
6	453	02-23-23-234015-4010	Enforcement	G	(2,702,491)	(2,703,276)		(5,405,767)	Changes fund mix in accounting units 2305, 4010, and 4011 from 75% General Fund and 25% Highway Fund, to 59% and 41%, respectively. This shifts \$3,008,240 in FY 2026 and \$3,013,289 in FY 2027 (\$6,021,529 total for the biennium).
7	453	02-23-23-234015-4010	Enforcement	H	2,702,491	2,703,276		5,405,767	See row 6.
8	454	02-23-23-234015-4011	Hampton Beach Detail	G	(37,131)	(37,131)		(74,262)	See row 6.
9	454	02-23-23-234015-4011	Hampton Beach Detail	H	37,131	37,131		74,262	See row 6.
10	457	02-23-23-234015-4565	J-ONE	G	(268,618)	(272,882)		(541,500)	See row 6.
11	457	02-23-23-234015-4565	J-ONE	H	268,618	272,882		541,500	See row 6.
12									
13			Total Funds		(434,174)	(890,480)		(1,324,654)	
14									
15			General Funds		(1,676,353)	(1,756,689)		(3,433,042)	
16			Education Trust Funds		0	0		0	
17			Federal Funds		0	0		0	
18			Highway Funds		2,682,610	2,345,429		5,028,039	
19			Fish & Game Funds		0	0		0	
20			Other Funds		(1,440,431)	(1,479,220)		(2,919,651)	

LBA				DETAIL CHANGE					
03/31/25				HOUSE FINANCE VS GOVERNOR					
				DIVISION 2 - CATEGORY 3 (FISH & GAME DEPARTMENT)					
	GOV REC						BIENNIAL		
ROW	PAGE	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	TOTAL	COMMENTS	
1	733	03-75	Fish and Game Department						
2	736	03-75-75-750020-2162	Resource Data - GIS Management	F&G	637,527	0	637,527	Increases class 027 (transfer to DoIT), for various departmental information technology upgrades.	
3	N/A	03-75-75-751520-2475	Project/Environmental Review	F&G	44,813	94,443	139,256	Funds environmental review position #9T3158 with six months of ARPA funds and 18 months of Fish and Game Funds.	
4	N/A	03-75-75-751520-2475	Project/Environmental Review	F	44,813	0	44,813	See row 3.	
5	754	03-75-75-752020-2130	Inland Fisheries Management	F&G	21,417	22,473	43,890	Eliminates funding for six (6) seasonal part-time positions and establish one new permanent full-time biologist II position (SOC 19, Band 6).	
6	754	03-75-75-752020-2130	Inland Fisheries Management	F	64,251	67,418	131,669	See row 4.	
7	755	03-75-75-752020-2132	Hatcheries	F&G	(33,856)	(33,856)	(67,712)	See row 4.	
8	755	03-75-75-752020-2132	Hatcheries	F	(33,856)	(33,856)	(67,712)	See row 4.	
9	758	03-75-75-752020-2131	Sale of Fish Food	O	(4,500)	(4,500)	(9,000)	Reduces all funding, relative to the repeal of the Fish Food Sales revenue account.	
10									
11			Total Funds		740,609	112,122	852,731		
12									
13			General Funds		0	0	0		
14			Education Trust Funds		0	0	0		
15			Federal Funds		75,208	33,562	108,770		
16			Highway Funds		0	0	0		
17			Fish & Game Funds		669,901	83,060	752,961		
18			Other Funds		(4,500)	(4,500)	(9,000)		

LBA				DETAIL CHANGE					
03/31/25				HOUSE FINANCE VS GOVERNOR					
				DIVISION 2 - CATEGORY 4					
	GOV REC						BIENNIAL		
ROW	PAGE	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	TOTAL	COMMENTS	
1	774	04-96	Department of Transportation						
2	775	04-96-96-964010-2050	State Bus Svcs & Facilities	O	52,750	78,000	130,750	Increases class 073 (grants non federal) to reflect revenue associated with operator agreement for the management and operation of the Dover and Portsmouth transit facilities.	
3	778	04-96-96-964010-2916	Public Transportation	G	1,500,000	1,500,000	3,000,000	Increases class 073 (grants non federal) for state operating match for rural and urban transit, to access additional available federal funds.	
4	796	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.	
5	796	04-96-96-960515-2928	Winter Maintenance	H	3,800,000	3,800,000	7,600,000	Increases various winter maintenance operation related class lines.	
6	823	04-96-96-962015-3036	Apportionment A-B	H	(61,051)	1,501,931	1,440,880	Adjusts class 414 (block grant apportionment A) to reflect House Ways and Means revenue estimates, as well as proposed changes to motor vehicle fees.	
7	826	04-96-96-963015-3096	Betterment	O	(84,290)	(101,220)	(185,510)	Decreases class 400 (construction repair materials) to reflect House Ways and Means road toll revenue estimates. Highway Bridge and Betterment Account.	
8	828	04-96-96-963015-8910	SB367 Capital Investment	O	(70,793)	(111,726)	(182,519)	Decreases class 400 (construction repair materials) and 414 (block grant apportionment A) to reflect House Ways and Means road toll revenue estimates. Restricted SB 367 Funds.	
9									
10			Total Funds		6,886,616	8,416,985	15,303,601		
11									
12			General Funds		1,500,000	1,500,000	3,000,000		
13			Education Trust Funds		0	0	0		
14			Federal Funds		0	0	0		
15			Highway Funds		5,488,949	7,051,931	12,540,880		
16			Fish & Game Funds		0	0	0		
17			Other Funds		(102,333)	(134,946)	(237,279)		

LBA			DETAIL CHANGE					
03/31/25			HOUSE FINANCE VS GOVERNOR					
			DIVISION 2 - CATEGORY 6					
	GOV REC						BIENNIAL	
ROW	PAGE	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	TOTAL	COMMENTS
1	1071	06-56	Department of Education					
2	1071	06-56-56-560010-1964	Public School Infrastructure	E	(5,215,435)	(5,222,377)	(10,437,812)	Changes source of funds from Education Trust Fund to General Fund (see row 4).
3	1080	06-56-56-560510-4275	OIT State	G	(137,479)	(137,479)	(274,958)	Reduces funding for vacant Department of Information Technology position #18877.
4	NA	06-56-56-567010-1964	Public School Infrastructure	G	5,215,435	5,222,377	10,437,812	See row 2.
5	1094	06-56-56-567010-3059	FD Assessment & Accountability	F	(85,002)	(87,124)	(172,126)	Moves position #41150 from AU 3059 to 7064, and changes fund mix for position from 100% Federal to 50% Federal and 50% General Fund (see row 8).
6	N/A	06-56-56-567010-3479	School Building Aid	G	14,762,183	12,039,788	26,801,971	Changes source of funds from Education Trust Fund to General Fund (see row 31).
7	N/A	06-56-56-567010-3998	Building Aid Lease	G	850,000	850,000	1,700,000	Changes source of funds from Education Trust Fund to General Fund (see row 32).
8	1099	06-56-56-567010-7064	ST Assessment & Accountability	G	85,002	87,124	172,126	See row 5.
9	1099	06-56-56-567010-7064	ST Assessment & Accountability	G	4,505,235	4,523,570	9,028,805	Relative to state testing, changes source of funds from Education Trust Fund to General Fund (see row 27).
10	1100	06-56-56-567010-7128	State Longitudinal Data Systems	F	(107,323)	(110,881)	(218,204)	Abolishes and removes funding for vacant position #9T3008.
11	1113	06-56-56-562010-2171	Student Wellness-State	G	(654,415)	(677,377)	(1,331,792)	Abolishes and removes funding for five (5) vacant positions (#44593, #44173, #9T2894, #9T2964, and #9T2965).
12	1119	06-56-56-562010-2503	Instructional Support	G	(113,057)	(118,233)	(231,290)	Abolishes and removes funding for vacant position #45031.
13	N/A	06-56-56-562010-4073	Special Education Aid	G	49,917,000	49,917,000	99,834,000	Changes source of funds from Education Trust Fund to General Fund (see row 33).
14	N/A	06-56-56-562010-4074	Tuition & Transportation-Match	G	9,000,000	9,000,000	18,000,000	Changes source of funds from Education Trust Fund to General Fund (see row 34).
15	1120	06-56-56-562010-2504	IDEA-Special Ed-Elem/Sec	F	(691,424)	(718,215)	(1,409,639)	Abolishes and removes funding for seven (7) vacant positions (#41235, #16952, #13220, #44969, #44970, #44973, and #42775).
16	1142	06-56-56-562010-3015	Court Ordered Placements	E	(4,512,668)	(4,512,556)	(9,025,224)	Changes source of funds from Education Trust Fund to General Fund (see row 17).
17	1142	06-56-56-562010-3015	Court Ordered Placements	G	4,512,668	4,512,556	9,025,224	See row 16.
18	1145	06-56-56-562010-4021	Robotics Education Fund	G	(266,179)	(266,179)	(532,358)	Reduces funding in various class lines.
19	1150	06-56-56-562010-4039	Adult Education - State	G	(834,000)	(834,000)	(1,668,000)	Reduces all funding in class 602 (state fund non-match).
20	1161	06-56-56-565010-2538	VR Field Programs-Federal	F	(330,926)	(342,198)	(673,124)	Abolishes and removes funding for four (4) vacant positions (#13118, #8T3183, #8T3196, and #8T3197).

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03/31/25				HOUSE FINANCE VS GOVERNOR					
				DIVISION 2 - CATEGORY 6					
	GOV REC						BIENNIAL		
ROW	PAGE	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	TOTAL	COMMENTS	
21	1168	06-56-56-565010-2550	Disability Determination Services	F	(1,446,096)	(1,512,218)	(2,958,314)	Removes funding for 10 new positions, and abolishes and removes funding for seven (7) vacant positions (#13074, #13102, #40568, #40569, #40574, #41232, and #44687)	
22	1169	06-56-56-565010-3474	Office of Early Childhood	G	(289,585)	(300,657)	(590,242)	Eliminates all funding in accounting unit and abolishes vacant positions #44965 and #44966.	
23	1173	06-56-56-560040-3043	Education Trust Fund	E	(1,080,465,156)	(1,082,217,723)	(2,162,682,879)	Moves adequacy grants to appropriate accounting unit (see rows 28 and 29)	
24	1173	06-56-56-560040-3445	Charter Schools	E	6,677,186	9,840,730	16,517,916	Increases class 073 (grants non federal) to reflect estimates for charter school payments.	
25	1174	06-56-56-560040-3446	Education Freedom Accounts	E	6,544,091	10,930,691	17,474,782	Increases class 102 (contracts for program services) to reflect estimates for the education freedom account program.	
26	1175	06-56-56-560040-3447	EFA Phase Out Grants	E	350,000	625,000	975,000	Increases class 073 (grants non federal) to reflect estimates for education freedom account program phase out grants.	
27	1175	06-56-56-560040-3478	State Testing	E	(4,505,235)	(4,523,570)	(9,028,805)	See row 9.	
28	N/A	06-56-56-560040-4079	Adequate Education Grants	E	825,241,953	790,588,723	1,615,830,676	See row 23.	
29	N/A	06-56-56-560040-4079	Adequate Education Grants	O	255,223,203	291,629,000	546,852,203	See row 23. Sweepstakes Funds - Restricted Lottery Revenue	
30	N/A	06-56-56-560040-4079	Adequate Education Grants	E	0	28,124,131	28,124,131	Increases class 079 (adequate education aid - state), to reflect change to adequacy grants proposed in HB 2 (1269h).	
31	1176	06-56-56-560040-3479	School Building Aid	E	(14,762,183)	(12,039,788)	(26,801,971)	See row 6.	
32	1176	06-56-56-560040-3998	Building Aid Lease	E	(850,000)	(850,000)	(1,700,000)	See row 7.	
33	1177	06-56-56-560040-4073	Special Education Aid	E	(49,917,000)	(49,917,000)	(99,834,000)	See row 13.	
34	1178	06-56-56-560040-4074	Tuition & Transportation-Match	E	(9,000,000)	(9,000,000)	(18,000,000)	See row 14.	
35	1178	06-56-56-560040-4076	Cell Phone-Free Education Grant	E	(1,000,000)	0	(1,000,000)	Eliminates all funding in class 073 (grants non federal).	
36									
37	1180	06-83	Lottery Commission						
38			No Change.						
39									
40	1182	06-87	Police Standards and Training Council						
41	1182	06-87-87-870510-8980	Administration and Standards	G	27,719	31,531	59,250	Removes funding for position #18241 and increases class 027 (transfer to DoIT) for the funding of DoIT position #14294.	
42	1186	06-87-87-871010-6639	Law Enforcement Training	G	(27,719)	(31,531)	(59,250)	Reduces funding in class 067 (training of providers).	
43									

LBA				DETAIL CHANGE					
03/31/25				HOUSE FINANCE VS GOVERNOR					
				DIVISION 2 - CATEGORY 6					
	GOV REC						BIENNIAL		
ROW	PAGE	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	TOTAL	COMMENTS	
44	1187	06-58	Community College System of New Hampshire						
45	1187	06-58-58-580010-5931	College System Office	G	1,790,908	140,908	1,931,816	Eliminates the use of the Education Trust Fund and reduces overall funding by \$4,068,184 over the biennium.	
46	1187	06-58-58-580010-5931	College System Office	E	(3,000,000)	(3,000,000)	(6,000,000)	See row 45.	
47	1187	06-58-58-580010-5931	College System Office					Adds the following footnote: <i>Of the sums appropriated to the Community College System of New Hampshire, \$2,500,000 in each fiscal year shall be allocated to the dual and concurrent enrollment program under RSA 188-E:26, and \$200,000 in each fiscal year shall be allocated to the math learning communities program under RSA 193-I:1. Said appropriations shall not lapse.</i>	
48									
49	1188	06-50	University System of New Hampshire						
50	1188	06-50-50-506010-1855	University System of NH	G	(40,000,000)	(40,000,000)	(80,000,000)	Reduces general fund support, and provides funding from the New Hampshire Excellence in Higher Education Endowment Trust Fund.	
51	1188	06-50-50-506010-1855	University System of NH	O	15,000,000	15,000,000	30,000,000	See row 50.	
52									
53			Total Funds		(18,508,299)	16,644,023	(1,864,276)		
54									
55			General Funds		48,343,716	43,959,398	92,303,114		
56			Education Trust Funds		(334,414,447)	(331,173,739)	(665,588,186)		
57			Federal Funds		(2,660,771)	(2,770,636)	(5,431,407)		
58			Highway Funds		0	0	0		
59			Fish & Game Funds		0	0	0		
60			Other Funds		270,223,203	306,629,000	576,852,203		