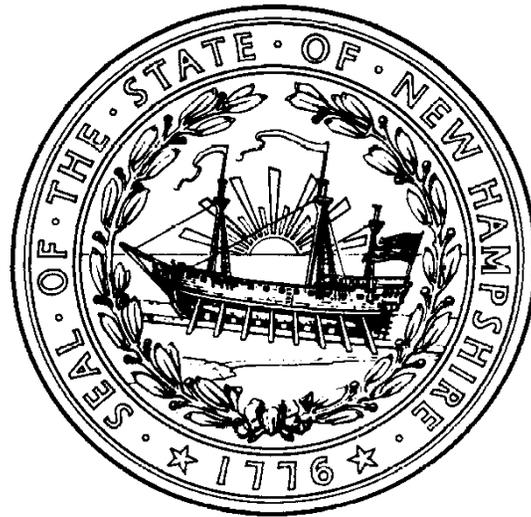


HOUSE FINANCE COMMITTEE

BUDGET BRIEFING - HOUSE BILL 1 & 2

APRIL 8, 2025



**OPERATING BUDGET FOR FISCAL YEARS ENDING
JUNE 30, 2026 AND 2027**

2025-2026 SESSION
HOUSE FINANCE COMMITTEE by DIVISION

CHAIRMAN – Kenneth L. Weyler
VICE CHAIRMAN – Dan McGuire
CLERK – Gerald Griffin

I. GENERAL GOVERNMENT; ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION; RESOURCE PROTECTION AND DEVELOPMENT

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VICE CHAIRMAN – Jose Cambrils
CLERK – Peter Leishman
Gerald Griffin
Joe Sweeney
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Karen Ebel
Chris Muns
Rosemarie Rung

LBA: Melissa Rollins, Jack Mullen

II. DEPARTMENT OF SAFETY; FISH AND GAME; TRANSPORTATION; EDUCATION

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VICE CHAIRMAN – Daniel Popovici-Muller
CLERK – Susan DeRoy
Harry Bean
Kenneth Weyler
Kate Murray
Mary Hakken-Phillips
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III. HEALTH AND SOCIAL SERVICES

CHAIRMAN – Jess Edwards
VICE CHAIRMAN – Maureen Mooney
CLERK – Rich Nalevanko
Gary Daniels
Brian Seaworth
Kenneth Weyler
Mary Jane Wallner
Laura Telerski
Jerry Stringham
David Preece

LBA: Kevin Ripple

**State of New Hampshire
House Finance Committee Budget Highlights
FY 2026-2027**

OVERALL HIGHLIGHTS

Appropriations

- The Committee amendment is a balanced budget that does not rely on new taxes.
- The Committee amendment provides \$15.36 billion in total fund net appropriations.
- The Committee amendment provides \$5.62 billion in general and education trust fund net appropriations.
- The Committee amendment also allocates an estimated \$546.85 million of Lottery Revenue for adequate education aid.

Revenues

- The Committee amendment utilizes revenue projections from existing sources estimated by the House Ways and Means Committee.

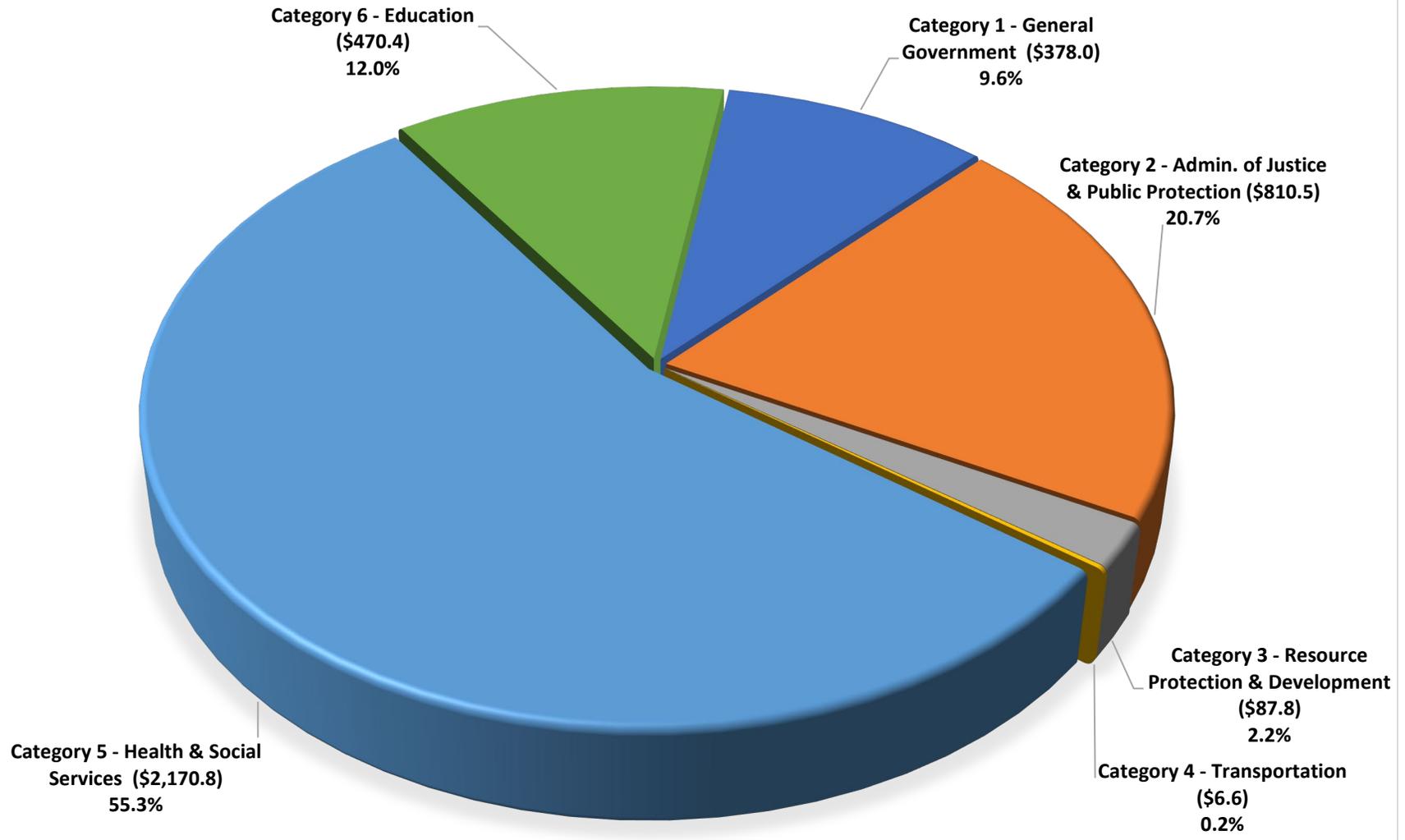
State Aid to Cities and Towns

- The Committee amendment provides \$2.73 billion over the biennium for State Aid to Cities and Towns.

Rainy Day Fund

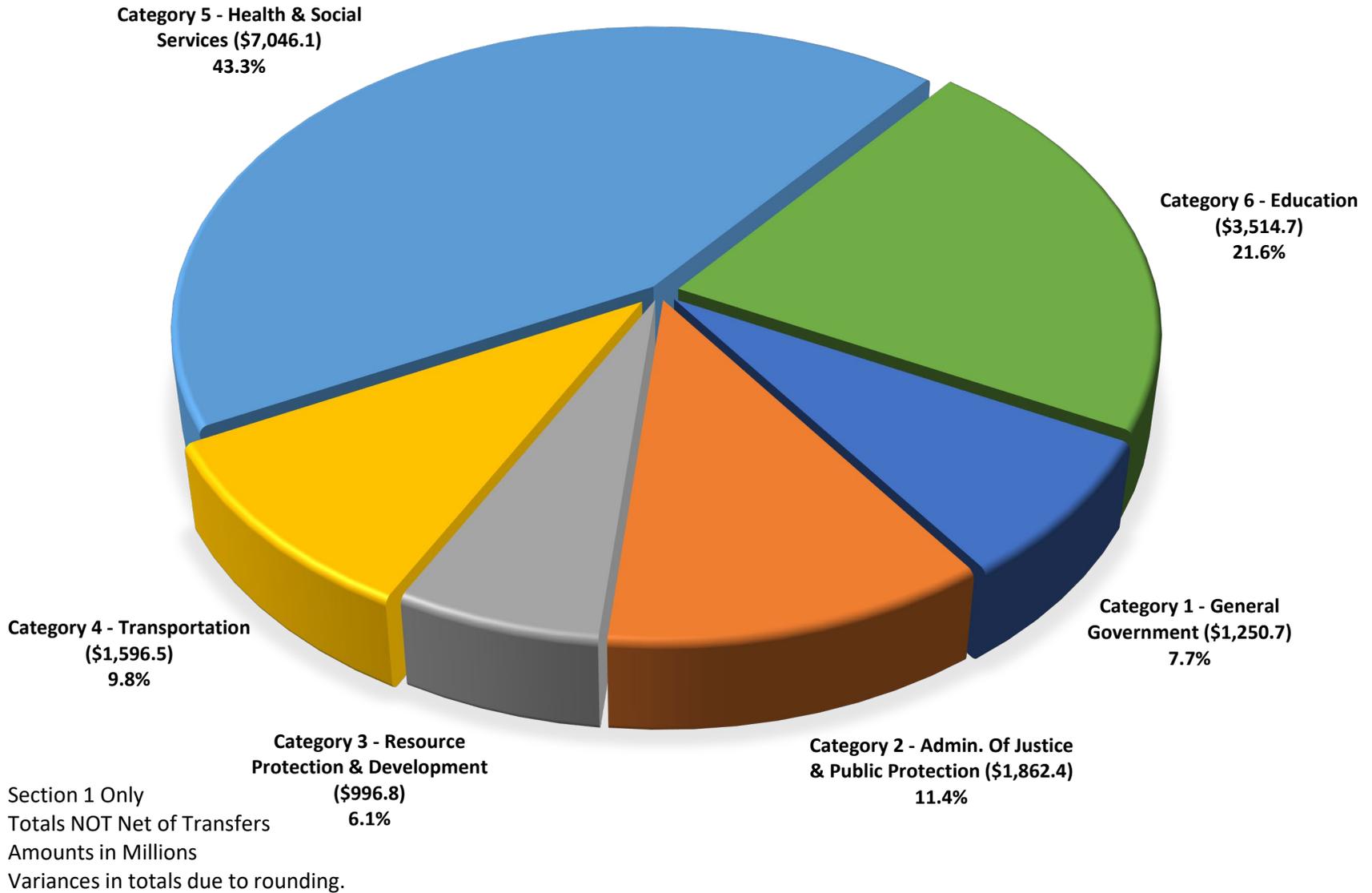
- The Committee amendment estimates a Rainy-Day Fund balance of \$256.71 million at the end of FY 2027.

HB 1, AS AMENDED BY THE HOUSE FINANCE COMMITTEE
THE OPERATING BUDGET FOR FY 26/27 (APPROPRIATIONS BY CATEGORY)
GENERAL FUNDS - \$3,924.1 Million

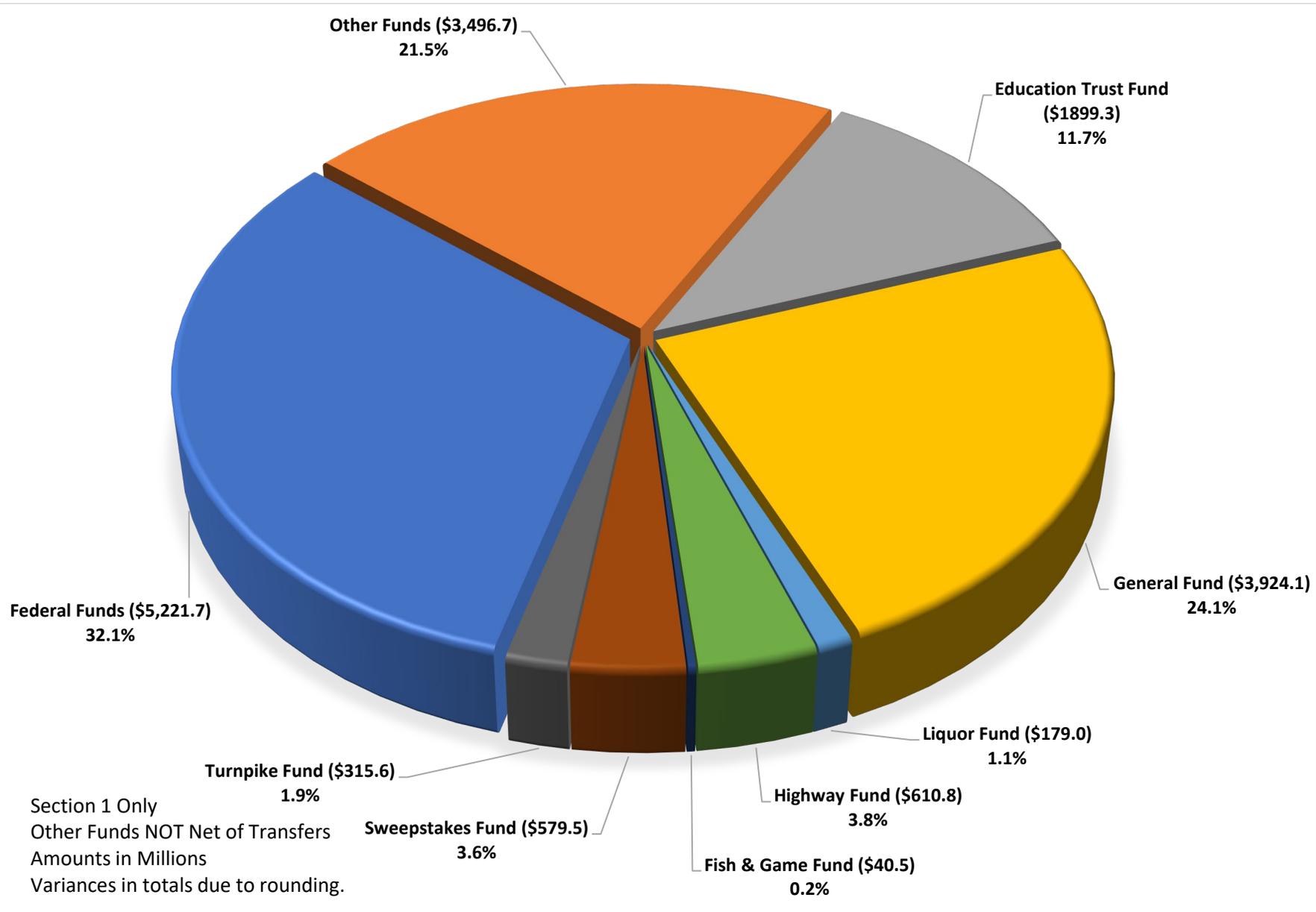


Section 1 Only
Source of Funds in Millions
Variances in totals due to rounding

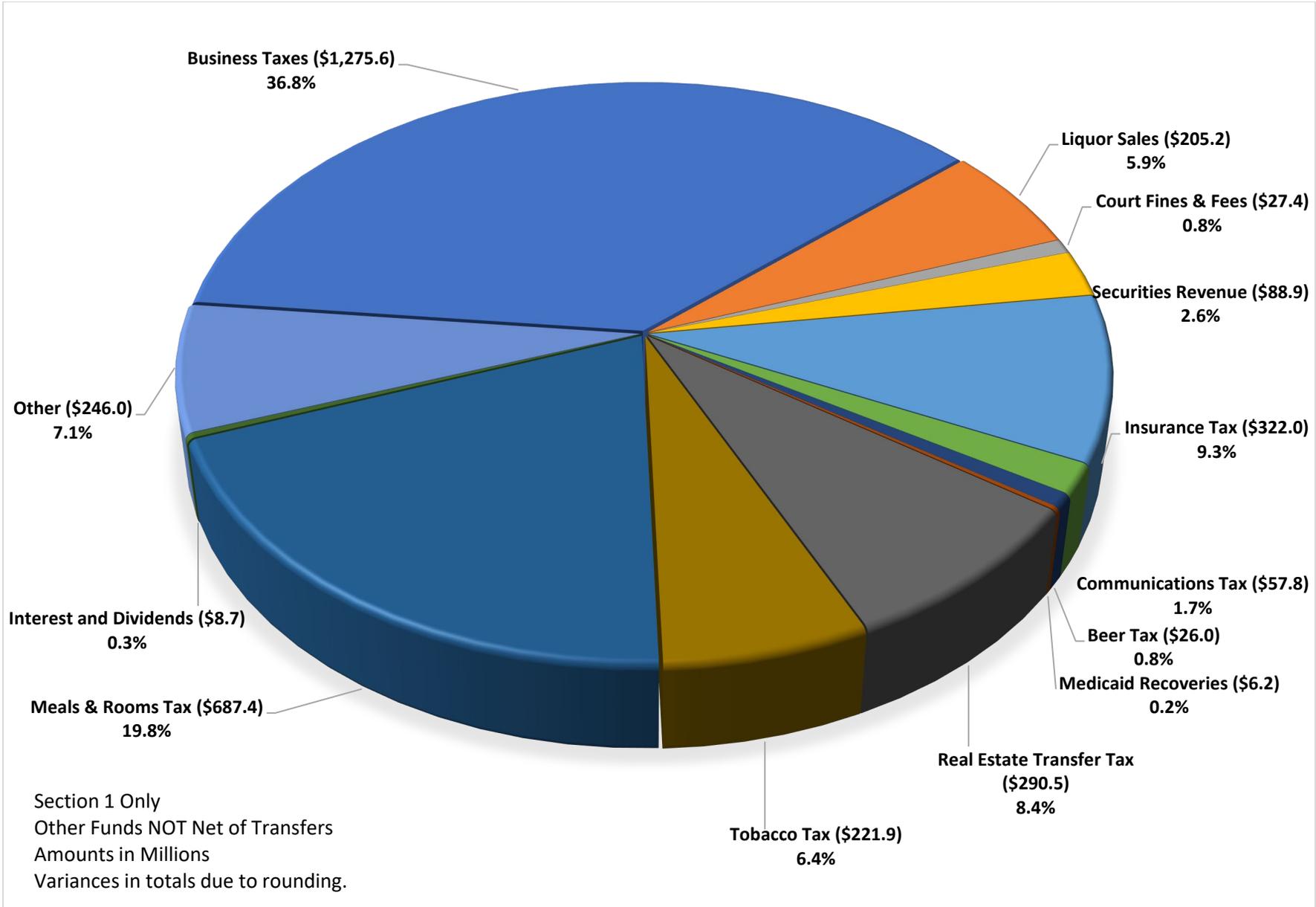
**HB 1, AS AMENDED BY THE HOUSE FINANCE COMMITTEE
 THE OPERATING BUDGET FOR FY 26/27 (APPROPRIATIONS BY CATEGORY)
 TOTAL FUNDS - \$16,267.2 Million**



**HB 1, AS AMENDED BY THE HOUSE FINANCE COMMITTEE
 THE OPERATING BUDGET FOR FY26/27 (APPROPRIATIONS BY SOURCE)
 TOTAL FUNDS - \$16,267.2 Million**



**HB 1, AS AMENDED BY THE HOUSE FINANCE COMMITTEE
 THE OPERATING BUDGET FOR FY 26/27 (HR17 - UNRESTRICTED REVENUE ESTIMATES)
 GENERAL FUNDS - \$3,463.6 Million**



DIVISION 1

Legislative Branch

- Funds the Legislative Branch at \$41.8 million in general funds over the biennium compared to \$40.2 million in the current budget.

Executive Department

- Funds the Governor's Office at \$4.4 million in general funds over the biennium compared to \$4.3 million in the current budget.

Governor's Commission on Disability

- Eliminates \$75,000 in total funds for temporary/part-time employees over the biennium.

Department of Information Technology

- Funds the Department of Information Technology at \$269.7 million over the biennium compared to \$265.3 in the current budget, allowing the department to sustain and enhance essential services across state agencies.

Department of Administrative Services

- Reduces general fund appropriations by \$147,843 over the biennium by reducing advertising for state jobs in recognition of the Governor's hiring freeze.

- Discontinues funding of maintenance costs for the Sununu Youth Services Center in anticipation of the property's sale by the end of FY 2027 and allows the department to request funds from the Fiscal Committee and the Governor and Council for any such costs during the biennium.
- Discontinues marketing efforts for Paid Family Medical Leave, resulting in general fund savings of \$1.4 million over the biennium. The program will remain operational and be administered by METLIFE.
- Saves \$4 million in general funds for Retiree Health Insurance to align with anticipated Medicare changes.

Personnel Appeals Board

- Reduces funding for the Personnel Appeals Board and consolidates the board with the Public Employee Labor Relations Board and the Right-to-Know Ombudsman to create the Office of State and Public Sector Labor Relations.

NH Commission on Aging

- Abolishes the NH Commission on Aging, resulting in general fund savings of \$560,866 over the biennium.

Advocate for Special Education

- Reclassifies a temporary full-time position to a permanent position at no cost.

Office of the Child Advocate

- Abolishes the Office of the Child Advocate resulting in general fund savings of approximately \$2.2 million over the biennium.

Department of State

- Abolishes vacant positions and reduces the Department of State's overall budget by \$465,000 in total funds over the biennium.
- Includes in HB 2 the House position on HB 54, allowing alternative treatment centers to operate for-profit.

Department of Revenue Administration

- Funds the Department of Revenue Administration at \$57.8 million over the biennium compared to \$54.6 million in the current budget.

State Treasury

- Appropriates \$274.0 million over the biennium for meals and rooms distribution to cities and towns keeping the FY 2025 level of distribution flat.
- Reduces general fund appropriations of \$1.65 million in FY 2027 to reflect timing on the men's prison bond payments.
- Assists state agencies in meeting their debt service obligations by allowing funds to carry over into the second year of the biennium.

New Hampshire Retirement System

- Level-funds the New Hampshire Retirement System Administration at \$15 million per year compared to \$13 million in FY 2024 and \$13.6 million in FY 2025.
- Provides \$55 million in general funds over the biennium to fund changes to New Hampshire's Group II retiree benefits. The bill also provides future general fund appropriations of \$27.5 million per year through FY 2034 for said benefits.

- Establishes a Group III defined contribution plan for new state employees.

Judicial Branch

- Funds the Judicial Branch budget at \$230.9 million in general funds over the biennium, compared to \$225.5 million for the current biennium.
- Creates a new commercial court docket by merging business, commercial, and land use cases.
 - Abolishes the Board of Land and Tax Appeals and the Housing Appeals Board, integrating their functions into the new commercial court docket.
 - Adds one judge to support the new commercial court docket.
 - Abolishes the Human Rights Commission, reassigns cases to the courts at no fee, and adds one judge to manage the caseload.

Department of Military Affairs and Veterans Services

- Reduces general fund appropriations by \$55,500 over the biennium, bringing total funding to \$84.7 million compared to \$79.2 million in the current biennium.

Department of Agriculture, Markets and Food

- Updates multiple general and other fund fees pertaining to the Department of Agriculture, Markets and Foods, increasing general fund revenues by \$2.5 million over the biennium.

Department of Justice

- Funds the Department of Justice at \$38.8 million in general funds over the biennium compared to \$40.8 million in the current budget.
- Appropriates \$10 million in general funds for the settlement agreement executed by the Department of Justice in the case of Michael Gilpatrick versus NH DHHS.

Youth Development Center Settlement Fund

- Appropriates \$20 million in general funds over the biennium to the Youth Development Center (YDC) settlement fund.
- Requires attorney's fees approved for a YDC settlement claim to be paid in the same manner as the settlement is paid.

Public Employee Labor Relations Board

- Creates the new Office of State and Public Labor Relations which will house the Public Employee Labor Relations Board, Personnel Board, and Office of Right-to-Know Ombudsman, resulting in estimated general fund savings of \$600,000 over the biennium.
- Increases the per diem rate for the Public Employee Labor Relations Board members.

Liquor Commission

- Eliminates Liquor Commission enforcement positions and renames the Liquor Commission's Division of Enforcement and Licensing to the Division of Licensing.
- Removes the direct dedication of Liquor funds to the Granite Advantage Program and the Governor's Commission on Alcohol and Drug Abuse Prevention, Treatment, and Recovery, to allow deposit into the general fund.

Department of Energy

- Lapses the Renewable Energy Fund balance to the general fund at the beginning of FY 2026.
- Allocates excess Renewable Energy Fund revenues to the general fund for the biennium ending June 30, 2027, and returns them to ratepayers beginning on July 1, 2027.
- Adds the House's position on HB 504, which outlines an updated and comprehensive New Hampshire Energy Policy.
- Updates the renewable portfolio standard (RPS) over five years, saving ratepayers an estimated \$5.7 million per year starting on July 1, 2027 (HB 219).

Department of Corrections

- Provides \$309.8 million in total funds to the Department of Corrections over the biennium compared to \$314.7 million in the current budget.
- Eliminates 150 positions at the Department, reducing State general fund appropriations by \$34 million over the biennium for salaries and benefits to align with current prisoner counts.
- Funds overtime with \$7.5 million of general funds over the biennium and allows the Department to use vacant positions to fund additional overtime.

Judicial Council

- Adds \$3.6 million of general funds to the Public Defender Program over the biennium.
- Earmarks \$100,000 over the biennium for a cooperative project agreement with the University of New Hampshire to provide training for indigent defense providers.

Department of Business and Economic Affairs

- Suspends RSA 12-O:11-b, relative to crediting a portion of the Meals and Rooms Tax revenue to the Division of Travel and Tourism for the biennium ending June 30, 2027.
- Allocates \$570,000 over the biennium to the Small Business Development Center.
- Requires the Department of Transportation to sell non-turnpike rest areas and welcome centers, and removes positions associated with the welcome centers in FY 2027, resulting in general fund savings of \$2.3 million.

Department of Natural and Cultural Resources

- Reduces general fund appropriations to the Department of Natural and Cultural Resources by \$600,000 over the biennium, bringing total general funds to \$17.5 million compared to \$21.0 million in the current budget.
- Eliminates the Division of the Arts, saving an estimated \$3.8 million in general and federal funds over the biennium.
- Creates the “Partners in Housing” program, an initiative under the Housing Champions Fund to assist municipalities, counties, and developers in building modestly priced housing on municipally or county-owned land that is suitable for development by creating a database housed under the Department of Natural and Cultural Resources (HB 572).

Department of Environmental Services

- Decreases State general fund appropriations by \$6 million over the biennium, while still allocating \$37.2 million in general funds compared to \$34.8 million in the current budget.
- Achieves efficiencies through the permitting process by removing barriers and consolidating the process under one State agency.

- Removes unallocated State Aid Grants appropriations of \$4.6 million over the biennium.
- Updates certain environmental fees and creates a solid waste disposal surcharge, resulting in a decrease of general fund appropriations by approximately \$6.3 million over the biennium.
- Establishes and strengthens solid waste regulations by creating a Solid Waste Facility Site Evaluation Committee and requiring the Department to consider human health and environmental impacts when developing or revising rules.

DIVISION 2

Department of Safety

- Provides the Department with highway funds (including costs associated with collecting motor vehicle fees and road toll), at a level below the allowable statutory limit set by RSA 9:9-b.
- Raises Motor Vehicle fees to generate an estimated \$45.0 million over the biennium in revenue, enabling the highway fund to balance without the need for general fund support.
- Increases the vanity license plate fee from \$20 to \$60, which will increase revenue to the general fund by an estimated \$6.2 million over the biennium.
- Authorizes a special “Love NH Lakes” motor vehicle license plate type, which will provide revenue to the Cyanobacteria Mitigation Loan and Grant Fund. (HB 105)
- Incorporates language removing the requirement for physical safety inspections and on-board diagnostic tests for passenger vehicles and eliminates eight (8) related positions at the Department. (HB 649)
- Continues the Substance Abuse Enforcement Program (“Granite Shield”), with an added emphasis on supporting northern counties (“Northern Shield”), with \$3.5 million over the biennium to provide funds to state, county, and local law enforcement agencies for program-related overtime costs (including the State Police Forensic Lab).
- Supports the Fire Standards and Training and Emergency Medical Services Fund (“Fire Fund”) with \$4.0 million in general funds.
- Supports the Governor’s recommendation of moving mechanical safety and electrician inspectors from the Office of Professional Licensure and Certification to the Division of Fire Safety (Fire Marshal’s Office).
- Provides approximately \$2.9 million over the biennium of general funds to support the state radio communications system, which currently is funded by the Enhanced 911 System Fund (“E-911 Fund”).

Department of Transportation

- Based on revenue estimates, fully funds highway block grants (“Apportionment A”) to cities and towns at \$73.5 million over the biennium (equal to 12% of the previous year’s road toll and motor vehicle fee revenue).
- Based on revenue estimates, fully funds the Highway and Bridge Betterment Program at \$43.1 million over the biennium. This program is funded by \$0.03 per gallon of the road toll (less “Apportionment A”).
- Provides approximately \$72.1 million over the biennium to fund winter maintenance operations, including \$3.5 million added to continue the Department’s retention incentive program.
- Provides \$13.6 million over the biennium for the State Bridge Aid Program, which provides a state match for construction or reconstruction of municipally owned bridges.
- Provides \$3.0 million in grants to enable local public transit systems to access additional federal funding available for urban transit and public transit.

Fish and Game Department

- Makes the following Fish and Game Fund revenue changes, allowing the Fund to end the upcoming biennium with an estimated balance of over \$3.0 million, and no reliance on general fund support:
 - Increases the fee relative to two dedicated accounts (Fisheries Habitat Account and Wildlife Habitat Account), with the amount of the fee increases directed to the Fish and Game Fund.
 - Requires that any balance in the Fisheries Habitat Account or Game Management Account that exceeds \$750,000 at the end of each fiscal year (beginning with FY 2025), be transferred to the Fish and Game Fund.
- Supported the Department’s request of authorizing \$650,000 for information technology upgrades and funding an environmental review position.

University System of New Hampshire (USNH)

- Provides \$132.5 million in total funds in state support over the biennium.

Community College System of New Hampshire (CCSNH)

- Provides \$136.0 million over the biennium in block appropriation aid, a flat level of funding when compared to the current budget, which includes \$5.0 million over the biennium for the Dual and Concurrent Enrollment program (HB 716) and \$400,000 over the biennium for the Math Learning Communities program (HB 494).

Police Standards and Training Council

- Funds the Council at the Governor's recommended level for FY 2026 and FY 2027.

Lottery Commission

- To better align budget practice with the state constitution, restricts all revenue received through the Lottery Commission to state adequacy grants to public school districts.
- Regulates the operation of video lottery terminals (VLTs) and assumes an estimated associated revenue increase of \$163.9 million over the biennium.
- Repeals the local approval requirement for the operation of Keno, which is expected to increase revenue by \$12.0 million over the biennium.

Department of Education

- Expands eligibility for the Education Freedom Account program by increasing the income threshold from 350% to 400% of the federal poverty level in FY 2026 and then making the program fully universal beginning in FY 2027. (HB 115)
- Provides an estimated \$151.5 million for public chartered schools, which includes funding for new schools planned to open during the upcoming biennium. Also provides \$1.7 million for public chartered schools building lease aid.
- Provides approximately \$100 million over the biennium to provide reimbursement to school districts for high-cost special education aid students, and if reimbursement requests exceed budgeted amounts, sets the proration at no less than 80 percent of eligible costs. (HB 773)
- Adjusts the state adequacy grant formula by increasing special education differentiated aid and reestablishing fiscal capacity disparity aid, which targets additional funding to towns with a low equalized valuation per pupil ratio. In total, this provides an additional \$28.1 million in FY 2027 over current law estimates. (HB 563)
- Provides \$10.0 million for the Public School Infrastructure Fund to provide Security Action for Education (SAFE) grants to schools for the improvement of access control, emergency alerting, and surveillance at school buildings.
- In addition to restricting all Lottery revenue to be used only for state adequacy grants, moved multiple programs from the education trust fund to the general fund, totaling approximately \$179.9 million over the biennium. The following tables illustrate the change in treatment of Lottery revenue (table 1) and the move of programs from the education trust fund to the general fund (table 2):

Table 1 - Total State Adequacy Grants / Lottery Revenue		FY 2026		FY 2027	
		GOVERNOR	H FINANCE	GOVERNOR	H FINANCE
1	State Adequacy Grants - Unrestricted ETF Revenue	\$ (1,080,465)	\$ (825,242)	\$ (1,082,218)	\$ (818,713)
2	State Adequacy Grants - Restricted Lottery Revenue	-	(255,223)	-	(291,629)
3	<i>Total State Adequacy Grants, Before Adjustments</i>	<i>\$ (1,080,465)</i>	<i>\$ (1,080,465)</i>	<i>\$ (1,082,218)</i>	<i>\$ (1,110,342)</i>
4	State Adequacy Grants Adjustment (Bedford Full-Day K)	-	-	-	(700)
5	State Adequacy Grants Adjustment (Excess SWEPT, HB 739)	-	-	-	27,000
6	Total State Adequacy Grants (Row 3 + Row 4 + Row 5)	\$ (1,080,465)	\$ (1,080,465)	\$ (1,082,218)	\$ (1,084,042)

Table 2 - Other Education Trust Fund Appropriation/Uses		FY 2026		FY 2027	
		GOVERNOR	H FINANCE	GOVERNOR	H FINANCE
1	Kindergarten Aid (Bedford Full-Day K)	\$ -	\$ (500)	\$ -	\$ -
2	EFA Phase Out Grants	(750)	(1,100)	(375)	(1,000)
3	Charter School Funding	(66,823)	(73,500)	(68,159)	(78,000)
4	Low & Moderate Income Hardship	(1,500)	(1,500)	(1,500)	(1,500)
5	Education Freedom Accounts	(29,456)	(36,000)	(44,069)	(55,000)
6	NHED ETF Administration (Student Data System)	(3,846)	(3,846)	(3,890)	(3,890)
7	Special Education Aid ¹	(49,917)	-	(49,917)	-
8	Tuition and Transportation ¹	(9,000)	-	(9,000)	-
9	School Building Aid - Tail Payments ¹	(14,762)	-	(12,040)	-
10	Court Ordered Placements ¹	(4,513)	-	(4,513)	-
11	State Testing ¹	(4,505)	-	(4,524)	-
12	Building Lease Aid ¹	(850)	-	(850)	-
13	Public School Infrastructure Fund ¹	(5,215)	-	(5,222)	-
14	DHHS DCYF Court Placements ¹	(3,000)	-	(3,000)	-
15	CCSNH Dual and Concurrent Enrollment ²	(3,000)	-	(3,000)	-
16	Cell Phone Free Grant ³	(1,000)	-	-	-
17	Total Other ETF Appropriations/Uses	\$ (198,137)	\$ (116,446)	\$ (210,059)	\$ (139,390)
18	<i>Total ETF Programs Moved to General Fund^{1, 2}</i>	<i>\$ -</i>	<i>\$ (91,262)</i>	<i>\$ -</i>	<i>\$ (88,566)</i>
19	Total Other ETF Appropriations/Uses + ETF Programs Moved to General Fund	\$ (198,137)	\$ (207,708)	\$ (210,059)	\$ (227,956)
20	Total State Adequacy Grants (From Table 1)	\$ (1,080,465)	\$ (1,080,465)	\$ (1,082,218)	\$ (1,084,042)
21	GRAND TOTAL <i>Total State Adequacy Grants + Other ETF Appropriations/Uses + ETF Programs Moved to General Fund</i>	\$ (1,278,602)	\$ (1,288,173)	\$ (1,292,277)	\$ (1,311,998)

¹ Entire amount, as recommended by the Governor, moved to the general fund

² Amount reduced to \$2,500,000 per year and moved to the general fund

³ Funding removed (not included in general fund or education trust fund)

DIVISION 3

Department of Health and Human Services – Agencywide

- Imposes a \$23 million back-of-budget general fund reduction in each year of the biennium, approximately 2.2 percent of total general fund appropriations.
- Reduces or eliminates funding for multiple specific contracts, saving over \$5 million in general funds.
- Requires all DHHS contractors to comply with RSA 354-B, the state's Civil Rights Act, and to treat all individuals with equal dignity and respect.

DHHS – Office of the Commissioner

- Funds three positions to enhance Medicaid recovery efforts, resulting in a net general fund savings of \$271,000 in FY26 and \$534,000 in FY27.
- Encourages efficiencies by funding the department's ongoing use of DocuSign, saving \$134,000 of general funds in each year of the biennium.
- Raises \$5.3 million in revenue by selling properties not needed for ongoing state operations.
- Defunds the Prescription Drug Affordability Board, while saving \$2.5 million across multiple agencies via biologics and negotiated drug pricing.
- Funds ongoing, necessary I.T. services such as the Medicaid Management Information System (\$23.7 million in general funds and \$74.8 million in federal funds over the biennium), in order to drive productivity and client/patient support.

DHHS – Office of Medicaid Business and Policy

- Adopts realistic revenue estimates for the Medicaid Enhancement Tax, assuming such revenue will continue at the FY25 level plus 3 percent growth annually. Benefits state general funds by \$22.6 million over the biennium compared to the governor's estimates, preventing the need for steeper spending cuts.
- Adopts realistic estimates for drug rebate revenue, benefiting state general funds by \$12.6 million over the biennium compared to the governor's estimates, preventing the need for steeper spending cuts.
- Repeals the automatic transfer of Liquor funds in the event of shortfall in the Granite Advantage Health Care Program. Instead, partially funds the program with general fund appropriations, and gives DHHS the authority to seek additional funds from the Fiscal Committee and Governor and Council in the event of a shortfall.
- Accelerates implementation of home dialysis within the state Medicaid program, saving \$50,000 in general funds over the biennium.
- Adopts HB 94, prohibiting Medicaid funding for elective circumcisions, saving \$75,000 in general funds over the biennium.
- Reduces Medicaid provider rates by 3 percent, saving \$52.5 million of general funds over the biennium.
- Requires the development of an outpatient procedure incentive plan, allowing Medicaid beneficiaries to receive procedures, such as ambulatory surgical care, in a lower-cost setting.

DHHS – Division of Economic Stability

- Helps parents reenter and remain in the workforce by allowing the child development program to utilize federal Temporary Assistance to Needy Families (TANF) funds to prevent a waitlist for employment-based child day care services.
- Funds the child care workforce program at \$7.5 million per year of federal TANF funds.

DHHS – Division for Children, Youth, and Families

- Provides operational funding for the Sununu Youth Services Center (SYSC) throughout the biennium, until a successor facility is constructed.

DHHS – Elderly and Adult Services

- Reimburses counties for federal funds retained by the state in prior fiscal years. Allocates the total payment of \$22.5 million across four years, from FY26-FY29.
- Due to exigent circumstances, imposes a temporary increase in the cap on county payments for long-term care services. For the FY26/27 biennium only, the cap will increase by 3 percent per year rather than the statutory 2 percent, saving \$4 million in state general funds. Combined with the reimbursements to counties for past fiscal years, results in a net benefit to counties of approximately \$7.2 million over the biennium.

DHHS – Developmental Services

- Provides \$841.5 million over the biennium for developmental services, an increase of \$59.5 million, or 7.6 percent, over the previous biennium. Saves general funds by requiring the Department to use unspent funds carried forward from FY25. Funds services for over 5,000 individuals statewide and protects beneficiaries by allowing the Department to request additional general funds from the Fiscal Committee if appropriations are insufficient to fund needed services.
- Provides \$17 million over the biennium for children's in-home support services, an increase of \$4.6 million, or 36.6 percent, over the FY24/25 biennium. Funding provided in the FY26/27 budget is consistent with actual expenditure levels in FY24, the most recently completed fiscal year. Saves general funds by requiring the Department to use unspent funds carried forward from FY23. Funds services for approximately 550 individuals statewide and allows the Department to request additional general funds from the Fiscal Committee if appropriations are insufficient to fund needed services.
- Provides \$35 million in FY26 and \$38 million in FY27 for acquired brain disorder services, compared to \$29.4 million actually spent in FY24, the most recently completed fiscal year. Saves general funds by requiring the Department to use unspent funds carried forward from FY25. Funds services for approximately 230 individuals statewide and allows the Department to request additional general funds from the Fiscal Committee if appropriations are insufficient to fund needed services.

DHHS – Division of Public Health

- Eliminates funding for the family planning program, saving nearly \$1.7 million in general funds over the biennium.
- Removes general funds for tobacco prevention and cessation, saving over \$1.2 million in general funds.
- Freezes new enrollment in the State Loan Repayment Program, saving \$1.3 million in general funds over the biennium.

DHHS - Division of Behavioral Health

- Removes the automatic transfer of 5 percent of gross Liquor profits to the Governor's Commission on Alcohol and Other Drugs, yet fully funds the Commission at the equivalent level by appropriating \$10.7 million per year of Opioid Abatement Trust Funds.
- Funds community mental health program support at \$31 million of general funds per year, compared to \$24.1 million actually spent in FY24, the most recently completed fiscal year.

DHHS - Glenclyff Home

- Addresses a shortfall in funding for needed direct care positions by adding \$486,000 in general funds in each year of the budget.

Veterans Home

- Funds the state Veterans Home at an assumed resident census of 225.
- Provides the Veterans Home with budgetary flexibility in the event income from residents' payments and Veterans Administration payments are less than anticipated.

STATE OF NEW HAMPSHIRE							LBA	
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS							4/3/2025	
GENERAL FUND								
(Dollars in Thousands)								
	FY 2025		FY 2026		FY 2027			
	Governor	H Finance	Governor	H Finance	Governor	H Finance		
1	Beginning Balance, July 1	\$ 73,800	\$ 73,855	\$ -	\$ -	\$ 2,712	\$ 20,687	1
2								2
3	Revenues:							3
4	Estimated Revenues	1,895,100	1,819,600	1,833,500	1,715,800	1,867,900	1,747,800	4
5	Schedule 2 Adjustments	-	-	92,000	190,256	147,900	217,258	5
6	Total Revenues	1,895,100	1,819,600	1,925,500	1,906,056	2,015,800	1,965,058	6
7								7
8	Appropriations:							8
9	Budget Appropriations	(1,894,300)	(1,894,300)	(1,992,388)	(1,944,170)	(2,074,439)	(1,979,931)	9
10	Schedule 2 Adjustments	(225,600)	(217,954)	29,800	20,301	4,200	64,350	10
11	<i>Less Lapse Estimate</i>	70,000	70,000	39,800	38,500	62,200	57,500	11
12	<i>Lapse Estimate %</i>	-3.3%	-3.3%	-2.0%	-2.0%	-3.0%	-3.0%	12
13	Total Appropriations	(2,049,900)	(2,042,254)	(1,922,788)	(1,885,369)	(2,008,039)	(1,858,081)	13
14								14
15	Current Year Balance	(154,800)	(222,654)	2,712	20,687	7,761	106,977	15
16								16
17	Cumulative Ending Balance, June 30	(81,000)	(148,799)	2,712	20,687	10,473	127,664	17
18								18
19	Transfer (To)/From Education Trust Fund	-	-	-	-	-	(14,659)	19
20								20
21	Net Cumulative Ending Balance, June 30	(81,000)	(148,799)	2,712	20,687	10,473	113,005	21
22								22
23	<i>Transfer (To)/From Rainy Day Fund</i>	81,000	148,799	-	-	(10,473)	(113,005)	23
24								24
25	Balance After Transfers, June 30	\$ -	\$ -	\$ 2,712	\$ 20,687	\$ -	\$ -	25
26								26
27								27
28	Rainy Day Fund Balance	\$ 211,500	\$ 143,701	\$ 211,500	\$ 143,701	\$ 221,973	\$ 256,706	28
29	<i>Rainy Day Fund Balance at 06/30/24 = \$292.5M</i>							29

STATE OF NEW HAMPSHIRE		SCHEDULE 1						LBA
COMPARATIVE STATEMENT OF REVENUE								4/3/2025
GENERAL FUND								
(Dollars in Thousands)								
		FY 2025		FY 2026		FY 2027		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	Business Taxes	\$ 660,800	\$ 607,700	\$ 713,400	\$ 625,400	\$ 734,800	\$ 650,200	1
2	Meals & Rooms	326,400	322,900	342,600	337,500	359,800	349,900	2
3	Tobacco Tax	115,200	116,500	114,100	111,800	114,100	110,100	3
4	Transfers from Liquor Sales	92,700	101,700	115,900	102,900	115,000	102,300	4
5	Interest & Dividends Tax	134,300	134,300	8,700	8,700	-	-	5
6	Insurance Tax	177,100	150,300	166,000	159,000	166,000	163,000	6
7	Communications Tax	30,000	29,500	30,000	29,100	30,000	28,700	7
8	Real Estate Transfer Tax	132,800	133,600	143,400	141,200	154,800	149,300	8
9	Court Fines & Fees	13,600	13,600	13,500	13,700	13,500	13,700	9
10	Securities Revenue	45,900	44,300	43,900	44,400	43,900	44,500	10
11	Beer Tax	12,300	12,500	13,000	13,000	13,000	13,000	11
12	Other	151,000	150,500	126,000	126,000	120,000	120,000	12
13	Tobacco Settlement	-	-	-	-	-	-	13
14	Medicaid Recovery	3,000	2,200	3,000	3,100	3,000	3,100	14
15	Subtotal	\$ 1,895,100	\$ 1,819,600	\$ 1,833,500	\$ 1,715,800	\$ 1,867,900	\$ 1,747,800	15

STATE OF NEW HAMPSHIRE		SCHEDULE 2				LBA		
ADJUSTMENTS - SCHEDULE 2						4/3/2025		
GENERAL FUND								
(Dollars in Thousands)								
		FY 2025		FY 2026		FY 2027		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	REVENUE ADJUSTMENTS:							1
2	HB 1 - Judicial Branch, Assumed GF Fee Increases	-	-	-	2,700	-	2,700	2
3	HB 2 - DAS, Lakes Region Facility Sale Proceeds to GF (HB 2)	-	-	-	-	-	9,750	3
4	HB 2 - DAS, 5% Dedicated Funds Annual Assessment to GF	-	-	-	16,000	-	16,000	4
5	HB 2 - DRA, Business Tax Distribution (G 66/34 / H70/30)	-	-	84,600	116,600	87,200	121,200	5
6	HB 2 - DRA, Tobacco Tax Distribution (G 66/34 / H70/30)	-	-	4,500	11,500	4,500	11,400	6
7	HB 2 - DRA, RET Tax Distribution (G 66/34 / H70/30)	-	-	(2,100)	6,300	(2,300)	6,700	7
8	HB 2 - Treasury, M&R Distribution at \$137M/yr.	-	-	-	2,000	-	6,900	8
9	HB 2 - Energy, Renewable Energy Fund Net Proceeds	-	-	-	5,000	-	5,000	9
10	HB 2 - Agriculture, GF Fee Increases	-	-	-	1,234	-	1,234	10
11	HB 2 - Liquor, Enforcement Elimination (GF Revenue Impact)	-	-	-	3,059	-	3,149	11
12	HB 2 - DHHS/Liquor, Repeal Disbursal to AAP&T Fund	-	-	-	10,700	-	10,700	12
13	HB 2 - DHHS/Liquor, Repeal Disbursal to Granite Advantage	-	-	-	12,600	-	13,000	13
14	HB 2 - DHHS, Medicaid Recovery Revenue	-	-	-	350	-	700	14
15	HB 2 - DHHS, Sale of Anna Philbrook Center	-	-	-	-	-	5,000	15
16	HB 2 - DHHS, Sale of Tirrell House	-	-	-	300	-	-	16
17	HB 2 - Safety, Vanity Plate Fee Increase	-	-	-	2,063	-	4,125	17
18	HB 2 - Safety, Motor Vehicle Inspection Repeal	-	-	-	(150)	-	(300)	18
19	HB 2 - Lottery, Video Lottery Terminals (GF Share)	-	-	5,000	-	58,500	-	19
20	TOTAL REVENUE ADJUSTMENTS	\$ -	\$ -	\$ 92,000	\$ 190,256	\$ 147,900	\$ 217,258	20
21								21
22	APPROPRIATION ADJUSTMENTS:							22
23	Ch.79, L'23 (HB 2) Appropriations	(151,500)	(151,500)	-	-	-	-	23
24	2024 Session Bills	(45,000)	(45,000)	-	-	-	-	24
25	Statutory/Fiscal/G&C Estimated Appropriations	(29,100)	(42,494)	-	-	-	-	25
26	HB 328, 2025 - Charitable Gaming Oversight (H Passed)	-	-	-	(100)	-	-	26
27	HB 763, 2025 - School Sports Related Injuries (H Passed)	-	-	-	(80)	-	(80)	27
28	HB 1 - Legislative Branch, Budget Reduction	-	-	-	500	-	500	28
29	HB 1 - Governor's Office, Budget Reduction	-	-	-	50	-	50	29
30	HB 1 - DoIT, Budget Reduction (GF Share)	-	-	-	2,079	-	2,101	30
31	HB 1 - Secretary of State, Budget Reduction	-	-	-	225	-	240	31
32	HB 1 - Judicial Branch, Budget Reduction	-	-	1,800	3,950	4,200	3,950	32
33	HB 1 - Justice, Budget Reduction	-	-	-	7,899	-	6,806	33
34	HB 1 - DNCR, Budget Reduction	-	-	-	300	-	300	34
35	HB 1 - Environmental Services, Budget Reduction	-	-	-	3,000	-	3,000	35
36	HB 1 - DHHS, Estimated DocuSign Savings	-	-	-	478	-	483	36
37	HB 1 - DHHS, Budget Reduction	-	-	-	23,000	-	23,000	37
38	HB 2 - Treasury, Governor's Scholarship Fund Lapse	-	-	-	1,600	-	-	38

STATE OF NEW HAMPSHIRE		SCHEDULE 2						LBA
ADJUSTMENTS - SCHEDULE 2								4/3/2025
GENERAL FUND								
(Dollars in Thousands)								
		FY 2025		FY 2026		FY 2027		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
39	HB 2 - NHRS, Group II Retirement Changes	-	-	-	(27,500)	-	(27,500)	39
40	HB 2 - Justice, YDC Gilpatrick Settlement	-	-	-	(10,000)	-	-	40
41	HB 2 - Justice, YDC Claims Settlement Fund	-	-	-	(10,000)	-	(10,000)	41
42	HB 2 - Energy, Renewable Energy Fund Lapse to GF	-	-	10,000	20,000	-	-	42
43	HB 2 - DNCR Cannon Mountain Tramway Appropriation	-	18,000	18,000	-	-	-	43
44	HB 2 - DHHS, Biologics/Drug Pricing Savings (HHS, DAS, DOC)	-	-	-	-	-	2,500	44
45	HB 2 - DHHS, PDAB FY25 Carry Forward	-	(20)	-	-	-	-	45
46	HB 2 - DHHS, Granite Advantage Appropriation	-	-	-	(12,600)	-	(1,000)	46
47	HB 2 - DHHS, WIC Farmer's Market Program	-	560	-	-	-	-	47
48	HB 2 - DHHS, Medicaid Provider Rate, 3% Reduction	-	-	-	17,500	-	35,000	48
49	HB 2 - DHHS, Delay MCO Capitation Payments	-	-	-	-	-	25,000	49
50	HB 2 - Education, FY25 Computer Science Appropriation Lapse	-	2,500	-	-	-	-	50
51	TOTAL APPROPRIATION ADJUSTMENTS	\$ (225,600)	\$ (217,954)	\$ 29,800	\$ 20,301	\$ 4,200	\$ 64,350	51

STATE OF NEW HAMPSHIRE							LBA	
COMPARATIVE STATEMENT OF FUND BALANCE							4/3/2025	
EDUCATION TRUST FUND								
(Dollars in Thousands)								
	FY 2025		FY 2026		FY 2027			
	Governor	H Finance	Governor	H Finance	Governor	H Finance		
1	<u>Beginning Balance, July 1</u>	\$ 136,157	\$ 136,157	\$ 128,862	\$ 71,832	\$ 42,660	\$ 16,644	1
2								2
3	<u>Revenues:</u>							3
4	Estimated Revenues	1,227,700	1,189,900	1,274,400	1,193,800	1,294,500	1,212,700	4
5	Schedule 4 Adjustments	-	10,000	(82,000)	(307,300)	(30,900)	(312,200)	5
6	Total Revenue	1,227,700	1,199,900	1,192,400	886,500	1,263,600	900,500	6
7								7
8	<u>Appropriations:</u>							8
9	Budget Appropriations	(1,235,511)	(1,235,511)	(1,278,602)	(941,188)	(1,292,277)	(958,103)	9
10	Schedule 4 Adjustments	(3,984)	(28,714)	-	(500)	-	26,300	10
11	<i>Lapse/GAAP Estimate</i>	4,500	-	-	-	-	-	11
12	Total Appropriations	(1,234,995)	(1,264,225)	(1,278,602)	(941,688)	(1,292,277)	(931,803)	12
13								13
14	Current Year Balance	(7,295)	(64,325)	(86,202)	(55,188)	(28,677)	(31,303)	14
15								15
16	Cumulative Ending Balance, June 30	128,862	71,832	42,660	16,644	13,983	(14,659)	16
17								17
18	<i>Transfer (To)/From General Fund</i>	-	-	-	-	-	14,659	18
19								19
20	Balance After Transfers, June 30	\$ 128,862	\$ 71,832	\$ 42,660	\$ 16,644	\$ 13,983	\$ -	20

STATE OF NEW HAMPSHIRE		SCHEDULE 3						LBA
COMPARATIVE STATEMENT OF REVENUE								4/3/2025
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2025		FY 2026		FY 2027		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	Business Taxes	\$ 458,900	\$ 422,300	\$ 495,800	\$ 434,600	\$ 510,700	\$ 451,800	1
2	Meals & Rooms	10,000	11,000	10,600	11,000	11,100	11,400	2
3	Tobacco Tax	70,100	67,000	65,600	64,300	65,600	63,400	3
4	Real Estate Transfer Tax	65,400	65,800	70,600	69,500	76,300	73,500	4
5	Transfer from Lottery	175,000	180,000	185,000	172,900	185,000	172,900	5
6	Tobacco Settlement	38,500	35,500	37,000	32,500	36,000	30,000	6
7	Utility Property Tax	46,700	45,200	46,700	45,900	46,700	46,600	7
8	Statewide Education Property Tax (SWEPT)	363,100	363,100	363,100	363,100	363,100	363,100	8
9	Total	\$ 1,227,700	\$ 1,189,900	\$ 1,274,400	\$ 1,193,800	\$ 1,294,500	\$ 1,212,700	9

STATE OF NEW HAMPSHIRE		SCHEDULE 4						LBA
ADJUSTMENTS - SCHEDULE 2								4/3/2025
EDUCATION TRUST FUND								
(Dollars in Thousands)								
		FY 2025		FY 2026		FY 2027		
		Governor	H Finance	Governor	H Finance	Governor	H Finance	
1	REVENUE ADJUSTMENTS:							1
2	Revised Lottery Base Revenue Estimates in FY25	-	10,000	-	-	-	-	2
3	HB 1 - Lottery, Lottery Revenue Restricted to Adequacy	-	-	-	(172,900)	-	(172,900)	3
4	HB 2 - Video Lottery Terminals	-	-	5,000	-	58,500	-	4
5	HB 2 - DRA, Business Tax Distribution (G 66/34 / H70/30)	-	-	(84,600)	(116,600)	(87,200)	(121,200)	5
6	HB 2 - DRA, Tobacco Tax Distribution (G 66/34 / H70/30)	-	-	(4,500)	(11,500)	(4,500)	(11,400)	6
7	HB 2 - DRA, RET Tax Distribution (G 66/34 / H70/30)	-	-	2,100	(6,300)	2,300	(6,700)	7
8	TOTAL REVENUE ADJUSTMENTS	\$ -	\$ 10,000	\$ (82,000)	\$ (307,300)	\$ (30,900)	\$ (312,200)	8
9								9
10	APPROPRIATION ADJUSTMENTS:							10
11	Statutory/Fiscal/G&C Estimated Appropriations	(311)	(25,041)	-	-	-	-	11
12	Ch.17, L'24 (SB 396) - Wilbur H. Palmer Regional CTE	(673)	(673)	-	-	-	-	12
13	Ch.204, L'24 (HB 1588) - Court Ordered Placements	(3,000)	(3,000)	-	-	-	-	13
14	HB 739 - Adequacy Grants Adjustment (Excess SWEPT)	-	-	-	-	-	27,000	14
15	Bedford Full-Day K - Kindergarten Aid/Adequacy Grant	-	-	-	(500)	-	(700)	15
16	TOTAL APPROPRIATION ADJUSTMENTS	\$ (3,984)	\$ (28,714)	\$ -	\$ (500)	\$ -	\$ 26,300	16

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

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

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS
(Dollars in Thousands)

	FY 2025		FY 2026		FY 2027	
	GOVERNOR	H FINANCE	GOVERNOR	H FINANCE	GOVERNOR	H FINANCE
1 Beginning Balance, July 1	\$ 13,200	\$ 13,248	\$ 11,100	\$ 12,306	\$ 7,100	\$ 8,085
2 Revenue						
3 <i>Base Revenue</i>						
4 Unrestricted Revenue	\$ 13,700	\$ 13,900	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
5 <i>Base Revenue Subtotal</i>	\$ 13,700	\$ 13,900	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
6 <i>Revenue Adjustments</i>						
7 Transfer From Dedicated Accounts (HB 2)	\$ -	\$ 1,350	\$ -	\$ -	\$ -	\$ -
8 Dedicated Account Fee Increases to F&G Fund (HB 2)	-	-	-	383	-	765
9 <i>Revenue Adjustments Subtotal</i>	\$ -	\$ 1,350	\$ -	\$ 383	\$ -	\$ 765
10 Total Revenue (Row 5 + Row 9)	\$ 13,700	\$ 15,250	\$ 14,000	\$ 14,383	\$ 14,000	\$ 14,765
11						
12 Appropriations						
13 Fish and Game Department (HB 1)	\$ (17,400)	\$ (16,323)	\$ (19,500)	\$ (20,135)	\$ (20,300)	\$ (20,337)
14 DoIT Appropriation Reduction (HB 1)	-	-	-	31	-	31
15 DoIT Related Appropriation (HB 1, 2023)	-	(5)	-	-	-	-
16 Employee Pay Raise (HB 2, 2023)	-	(1,067)	-	-	-	-
17 Other Warrants/Debits	-	(397)	-	-	-	-
18 <i>Appropriation Subtotal</i>	(17,400)	(17,792)	(19,500)	(20,104)	(20,300)	(20,306)
19 Lapses	1,600	1,600	1,500	1,500	1,600	1,600
20 Total Appropriations (Row 18 + Row 19)	\$ (15,800)	\$ (16,192)	\$ (18,000)	\$ (18,604)	\$ (18,700)	\$ (18,706)
21						
22 <i>Current Year Balance (Row 10 + Row 20)</i>	(2,100)	(942)	(4,000)	(4,221)	(4,700)	(3,941)
23						
24 Cumulative Ending Budgetary Balance, June 30 (Row 1 + Row 22)	\$ 11,100	\$ 12,306	\$ 7,100	\$ 8,085	\$ 2,400	\$ 4,144
25						
26 <i>GAAP Adjustment</i>	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
27						
28 Cumulative Ending GAAP Balance, June 30 (Row 24 + Row 26)	\$ 10,100	\$ 11,306	\$ 6,100	\$ 7,085	\$ 1,400	\$ 3,144

SCHEDULE OF STATE AID TO CITIES, TOWNS, AND SCHOOL DISTRICTS

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2026	FY 2027
AID BY CATEGORY	Actual	Budget	Gov Rec	Gov Rec	H Finance	H Finance
EDUCATION						
1 Adequate Education Aid	1,065,267,805	1,053,279,603	1,080,465,156	1,082,217,723	1,080,465,156	1,110,341,854
2 EFA Phase-Out Grants	887,840	750,000	750,000	375,000	1,100,000	1,000,000
3 Building Aid	35,233,753	43,400,528	14,762,183	12,039,788	14,762,183	12,039,788
4 Kindergarten Aid	264,450	-	-	-	-	-
5 School Nutrition	1,042,799	1,232,003	1,360,328	1,369,446	1,360,328	1,369,446
6 Special Education	33,917,000	33,917,000	50,080,267	50,079,861	50,080,267	50,079,861
7 Tuition & Transportation	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
8 Public School Infrastructure Fund	2,400,826	7,599,174	5,215,435	5,222,377	5,215,435	5,222,377
Education Total	1,148,014,473	1,149,178,308	1,161,633,369	1,160,304,195	1,161,983,369	1,189,053,326
ENVIRONMENTAL						
9 Flood Control	748,947	830,000	830,000	830,000	830,000	830,000
10 Landfill Closure Grants	293,680	126,900	20,517	16,351	20,517	16,351
11 Public Water System Grants	509,537	459,383	361,807	330,866	361,807	330,866
12 State Aid Grants - Pollution Control	11,330,307	15,000,000	8,918,441	8,605,266	6,618,441	6,305,266
Environmental Total	12,882,471	16,416,283	10,130,765	9,782,483	7,830,765	7,482,483
OTHER GEN. FUNDS						
13 Meals & Rooms Distribution	130,907,267	123,527,194	139,742,331	145,475,259	137,000,000	137,000,000
14 Railroad Tax - RSA 82:21 ¹	43,787	43,787	43,787	43,787	43,787	43,787
15 Railroad Tax - RSA 288:69	115,528	97,500	97,500	97,500	97,500	97,500
Retirement - Normal Contribution	195,556	-	-	-	-	-
Other General Funds Total	131,262,138	123,668,481	139,883,618	145,616,546	137,141,287	137,141,287
HIGHWAY FUNDS						
16 Block Grants Apportionment A-B	45,849,326	36,442,872	32,354,334	32,347,239	32,293,283	33,849,170
17 Highway Construction Aid	-	-	-	-	-	-
18 Block Grants Apportionment A - SB 367	4,137,345	4,091,538	4,111,996	4,125,895	4,095,959	4,106,600
19 Municipal Bridge Aid	18,812,888	6,000,000	6,800,000	6,800,000	6,800,000	6,800,000
Highway Funds Total	68,799,559	46,534,410	43,266,330	43,273,134	43,189,242	44,755,770
GRAND TOTAL	1,360,958,641	1,335,797,482	1,354,914,082	1,358,976,358	1,350,144,663	1,378,432,866
Notes:						
1. Amounts for FY 2026, FY 2027, are estimated based on FY 2024 actual expenditures.						