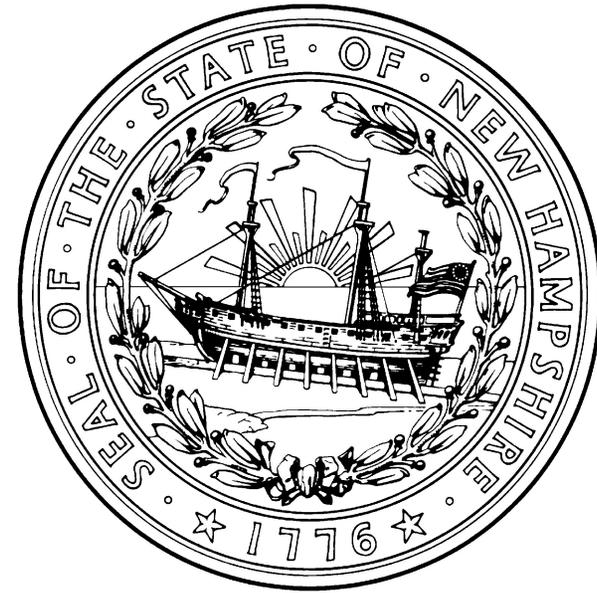


GOVERNOR'S EXECUTIVE BUDGET SUMMARY

State of New Hampshire
Budget for
Fiscal Years ending
June 30, 2026-2027



As submitted by
Kelly A. Ayotte
Governor

TABLE OF CONTENTS

Budget Highlights	2
Rainy Day Fund	8
Business Tax Revenues	9
Meals & Rooms Tax Revenue Sharing	10
State School Aid Appropriations	11
General & Education Surplus Analysis	12
General & Education Unrestricted Revenue	13
Source of Funds	14
General Fund & Total Funds Expenditure Summary	15
Department Expenditure Summary	16
Expenditures by Activity	18
Surplus Statements	
Highway Fund	28
Fish & Game Fund	29

A Budget That Delivers for All of New Hampshire

Overview:

Few states in the country find themselves in a better position than we are here in New Hampshire. We have one of the lowest unemployment rates, the best job growth in New England, and the lowest poverty rate in the nation. Our low taxes and commonsense regulatory environment are the envy of the region, our communities are safe, and our future is bright for individuals, families, and small businesses. **New Hampshire is working for everyone.**

In building this budget, our guiding principle has been to deliver a budget worthy of our citizens. One that is balanced, responsible, and most importantly, one that works for all of New Hampshire.

For the past number of years, our State budgets have been inflated by billions of dollars from the federal government as a result of the COVID pandemic and a very strong revenue environment.

Our last general fund budget's adjusted authorized figures increased from \$1.739 billion in FY2023 to \$2.107 billion in FY2025. That is a 21.2% increase over a two-year period. Not to mention, hundreds of millions of dollars of surplus spending contained in HB2 of 2023, proceeds from the American Rescue Plan Act (ARPA), and the roughly \$100 million in off-budget spending that was passed by the Legislature in 2024.

As our revenues and federal spending readjust to a post-COVID landscape, we must accordingly recalibrate our spending. Not only the total amount of spending, but also the way in which we steward every single taxpayer dollar.

Therefore, the FY2026-FY2027 budget is the first step in a recalibration of the way the State of New Hampshire does business. We rolled up our sleeves, dug into the details, and cut general fund spending by \$150 million. This 3.5% cut was done thoughtfully and carefully in consultation with our Commissioners to ensure we found areas we could trim without substantially impacting our citizens.

Those who depend on the services our State provides can rest assured that this budget will deliver for them. Rising costs are a problem for everyone, and we heard loud and clear the need to help our local communities meet the needs of tomorrow. **Even while we recalibrate, we are not and will not raise taxes in this budget.**

Highlights:

- More money to our local towns and municipalities than ever before, ensuring they have the support they need.
- More spent on education than ever before, which should have a direct impact on lowering local property taxes.
- A nearly 50% increase in funding for special education.
- Expanding the opportunity for all public school students to take advantage of Education Freedom Accounts.
- \$1 million in grants to local communities to get cell phones out of our classrooms.
- Continuing the tuition freeze at our community colleges.
- Funding dual enrollment and credentialing programs, as well as career and technical education, at our community colleges to expand opportunities in the trades, health care, and other high-demand fields.
- No waitlist for services for those with disabilities and funding mental health services through our Community Health Centers.
- Streamlining the permitting process to tackle our housing crisis head-on.
- Delivering a long-term solution to overhaul retirement for our first responders and corrections officers.
- Continuing funding for our Northern Border Alliance and strengthening our drug interdiction and trafficking prevention efforts.
- Supporting critical programs like CASA that advocate for vulnerable children.
- Funding the very successful Recovery Friendly Workplace initiative.

New Hampshire is fulfilling our constitutional obligation to balance our budget, protecting our economic advantage, and honoring our unbreakable commitment to provide for our most vulnerable citizens. By recalibrating our spending and prioritizing our most pressing needs, we have built a budget that will ensure we deliver for all of New Hampshire.

Educating Future Granite State Leaders:

It is critical that we provide our next generation with a best-in-class education, and our budget priorities reflect that. The State will increase our investment in special education by nearly 50%, expand eligibility for Education Freedom Accounts to every public school student, and remove the distraction of cell phones from our classrooms to help students focus and master the fundamentals they need to succeed.

Key education priorities in the next biennium include:

- A historic \$32 million investment from the State in special education – a near 50% increase from the previous biennium.
- Universal eligibility for Education Freedom Accounts for students currently enrolled in our public schools.
- \$1 million in grant funding for local school districts to get cell phones out of the classroom.

With these investments in our future, we are putting students first, prioritizing the needs of special education students while reducing the cost for local property taxpayers, giving more parents the freedom to choose the best education setting for their child, and helping teachers teach and students learn.

Preparing Students for the Workforce of Tomorrow:

Our community colleges play a vital role in helping Granite Staters on their path to a good-paying career. Over the last three biennial budgets, the Community College System of New Hampshire (CCSNH) has been able to freeze tuition rates for residents and enable students to pursue high-quality postsecondary education that meets our state's high-demand workforce needs.

I am proud to say this budget continues this tuition freeze and makes further investments in our community colleges as they help equip our students for good-paying careers:

- \$4.4 million for the biennium to help maintain flat tuition for New Hampshire residents at our community colleges.
- \$6 million for the biennium to fund dual and concurrent enrollment scholarships and support for dual/concurrent enrollment programs, allowing students in 10th, 11th, and 12th grades to receive funding for up to 4 credits per course.

- \$450,000 for the biennium to expand career and technical education and workforce credential programs in the trades, health care, and other critical jobs in our state.

This historic funding for our community colleges will help maintain critical workforce development programs in fields like commercial driving, welding, licensed nursing assistants, and other high-demand careers. Whether students choose to pursue career and technical education, a two-year degree, or further education after community college, our investments in CCSNH are helping build the workforce of tomorrow.

Keeping New Hampshire the Safest State in the Nation:

Our state consistently ranks as the safest in the nation, and we have the best first responders in the country who help us make it happen. From our State Troopers, to our corrections officers, to local police and fire departments, our law enforcement and first responders need, and will get, a competitive retirement system. We will continue to recruit and retain the best first responders in the country and ensure those who protect and serve our state get the benefits they have earned. Working together, we will provide law enforcement officers with the resources and support they need to protect our communities and keep the deadly drugs that poison our people off our streets.

Additionally, New Hampshire has created a deterrent to illegal immigration along our northern border by funding the Northern Border Alliance. Law enforcement in the North Country and our federal partners say this program is working, which is why we will continue to support it.

My proposed budget for this biennium funds these critical public safety priorities:

- Delivering on promises to ensure law enforcement and first responders get well-earned retirement benefits with \$33 million over the biennium to fund the Group II retirement system and help improve recruitment and retention.
- \$600,000 to fund the Northern Border Alliance and continue the successful deterrent efforts against illegal immigration into New Hampshire.
- \$2.5 million in funding for drug interdiction and trafficking prevention efforts through Granite Shield, as well as an additional \$1 million for a new Northern Shield program in Coos, Grafton, Carroll, and Sullivan counties.
- This budget ensures New Hampshire law enforcement have the tools and resources necessary to keep our communities safe.

We will continue to recruit and retain the best law enforcement officers in the country and ensure those who protect and serve our state get the benefits they have earned. Working together, we will also provide our law enforcement officers at every level with the resources and backing they need to protect our communities and keep deadly poison off our streets.

Building a Healthier New Hampshire:

From our cities and towns to our rural communities, we must ensure every Granite Stater has access to the health care they need. This includes care for those struggling with mental health challenges and those with disabilities, as well as support for those seeking treatment for substance use disorders and people in recovery.

Our investments at the Department of Health and Human Services will allow us to provide Granite Staters with critical services:

- Over \$1 billion for the biennium to fund services for citizens with developmental disabilities and ensure there continues to be no waitlist.
- \$10 million over the biennium for Community Mental Health Centers to ensure an adequate safety net for behavioral health services.
- Fully funding the Recovery Friendly Workplace Program.

We will continue working together to meet the physical and mental health care needs of our rural communities, people with disabilities, our seniors, and everyone across our state.

Tackling Our Housing Crisis:

Our state's most critical economic need is more housing for our workforce, our seniors, our families — for all of New Hampshire. The State's most important role in this is ensuring government is not a barrier to progress.

We will consolidate much of the fragmented permit review operations into the Department of Environmental Services, streamlining the application process while ensuring proper accountability and thoroughness. ***This necessary move to cut red tape will empower state agencies and departments to deliver permit determinations in 60 days.***

As we partner with local communities making zoning decisions, the State will model good behavior and ensure we do not hold up projects that help increase our housing supply and keep our economy growing.

Protecting Our Children:

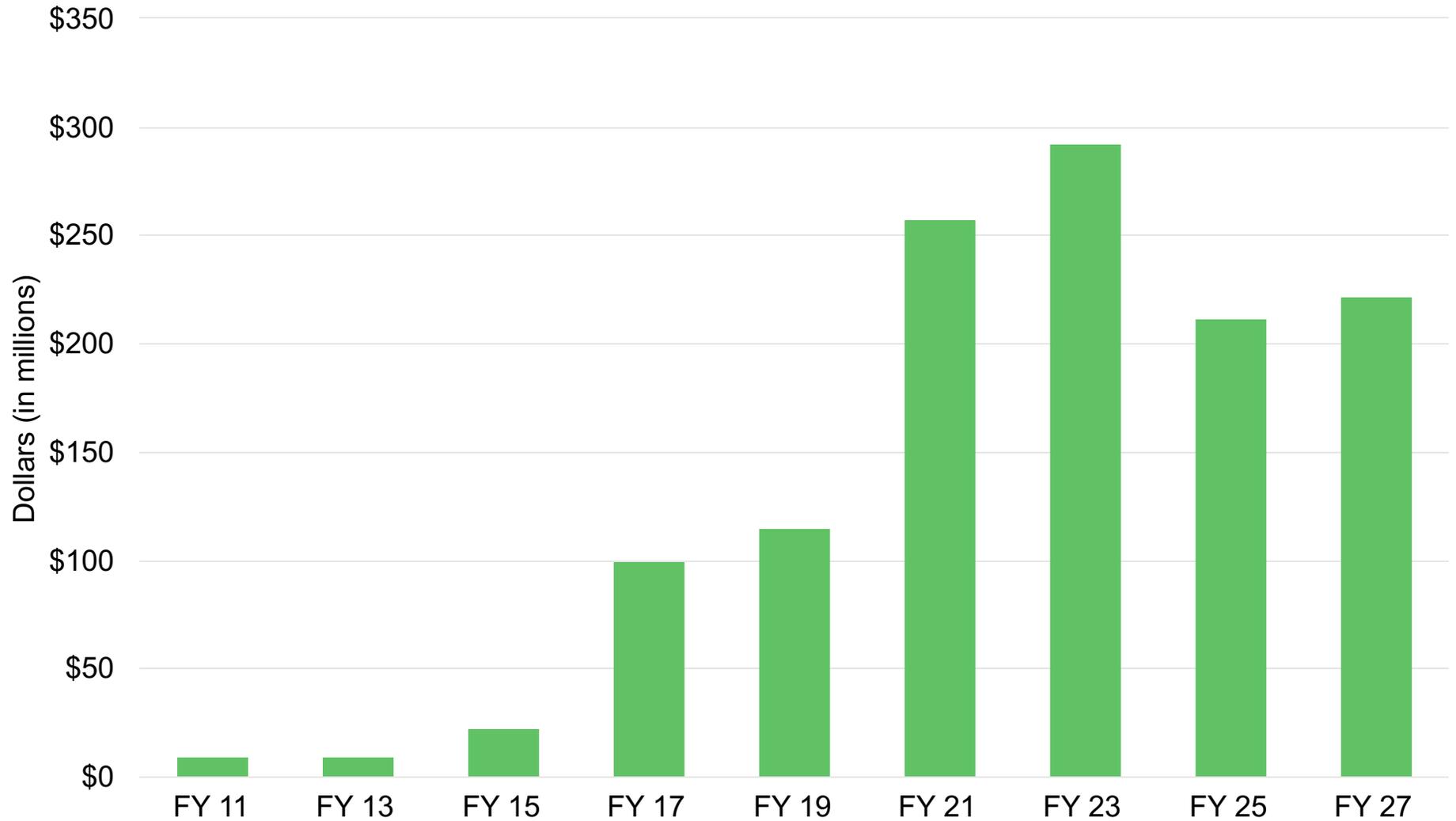
We have an unbreakable commitment to protect those who are most vulnerable, especially children who have been victimized by crime or are going through the court system.

The budget for this biennium ensures we honor that commitment:

- \$3 million over the biennium for Child Advocacy Centers.
- \$800,000 over the biennium to fund the Internet Crimes Against Children Task Force.
- \$10.5 million over the biennium to fulfill our Victims of Crimes Act obligations and \$2.3 million over the biennium for Court Appointed Special Advocates, ensuring both programs are fully funded.

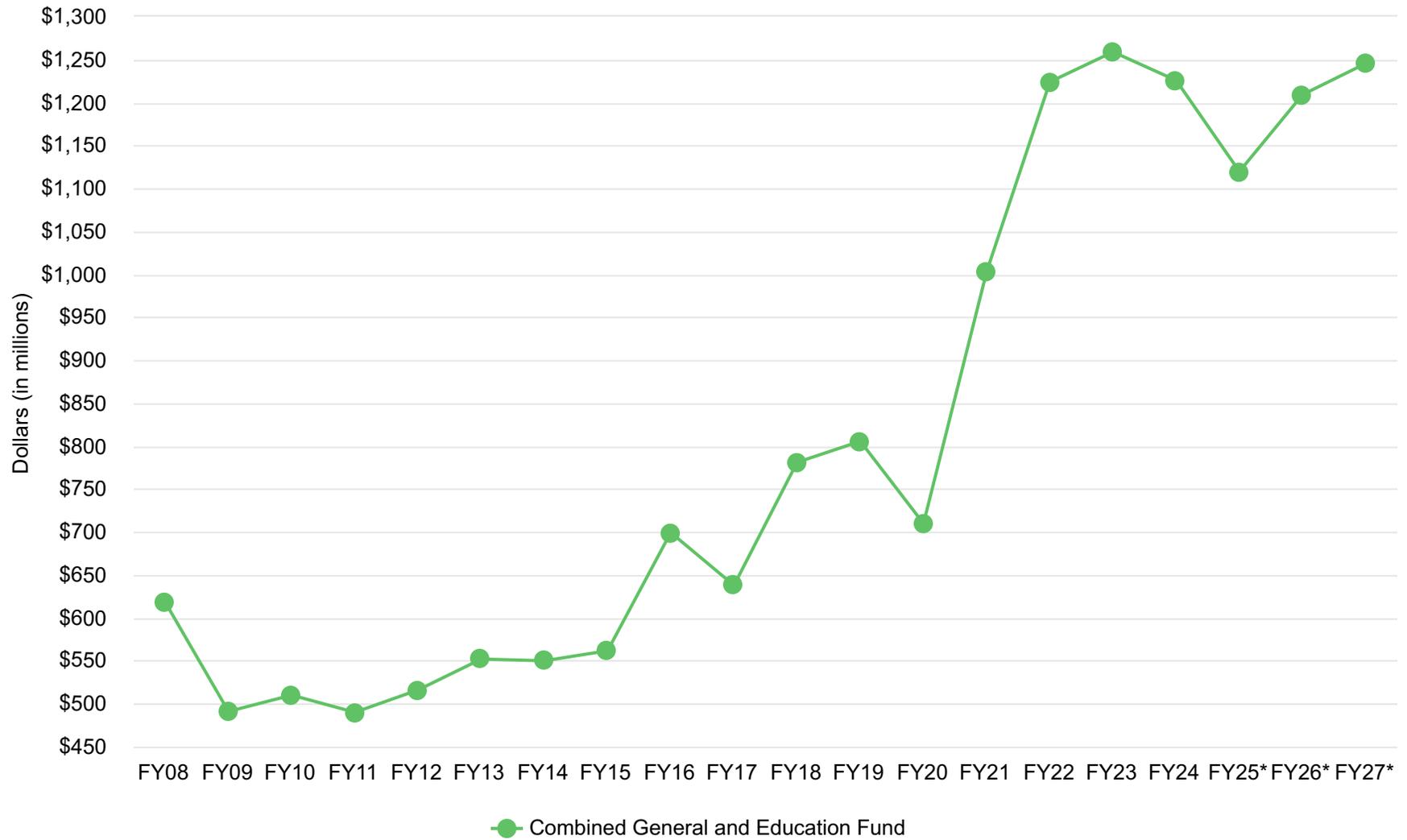
By funding these critical programs, we are ensuring these children get the support they need and the justice they deserve.

**Rainy Day Balance at the end of the Biennium
FY 2011 - 2027**



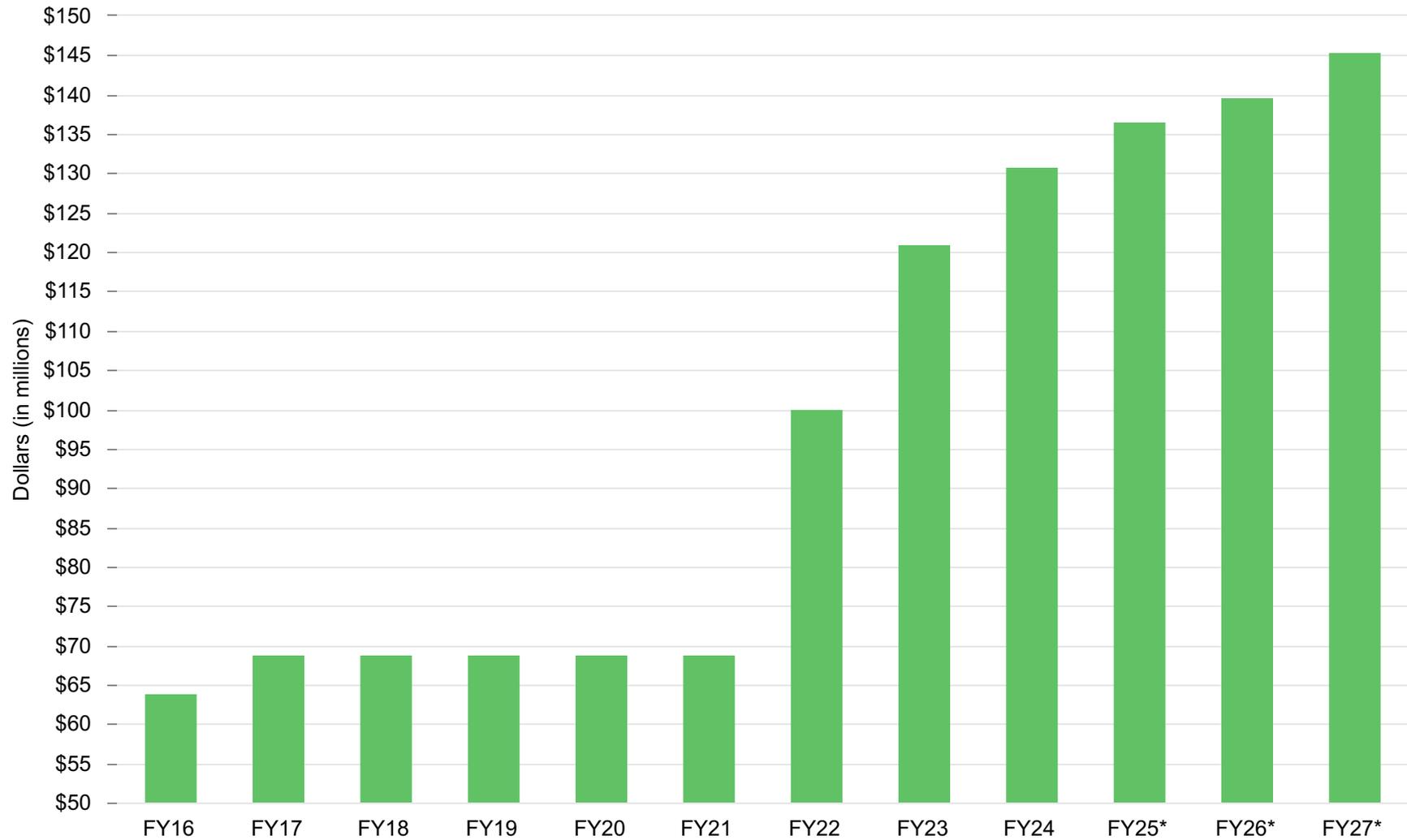
FY25 and 27 are estimated

Business Tax Revenues



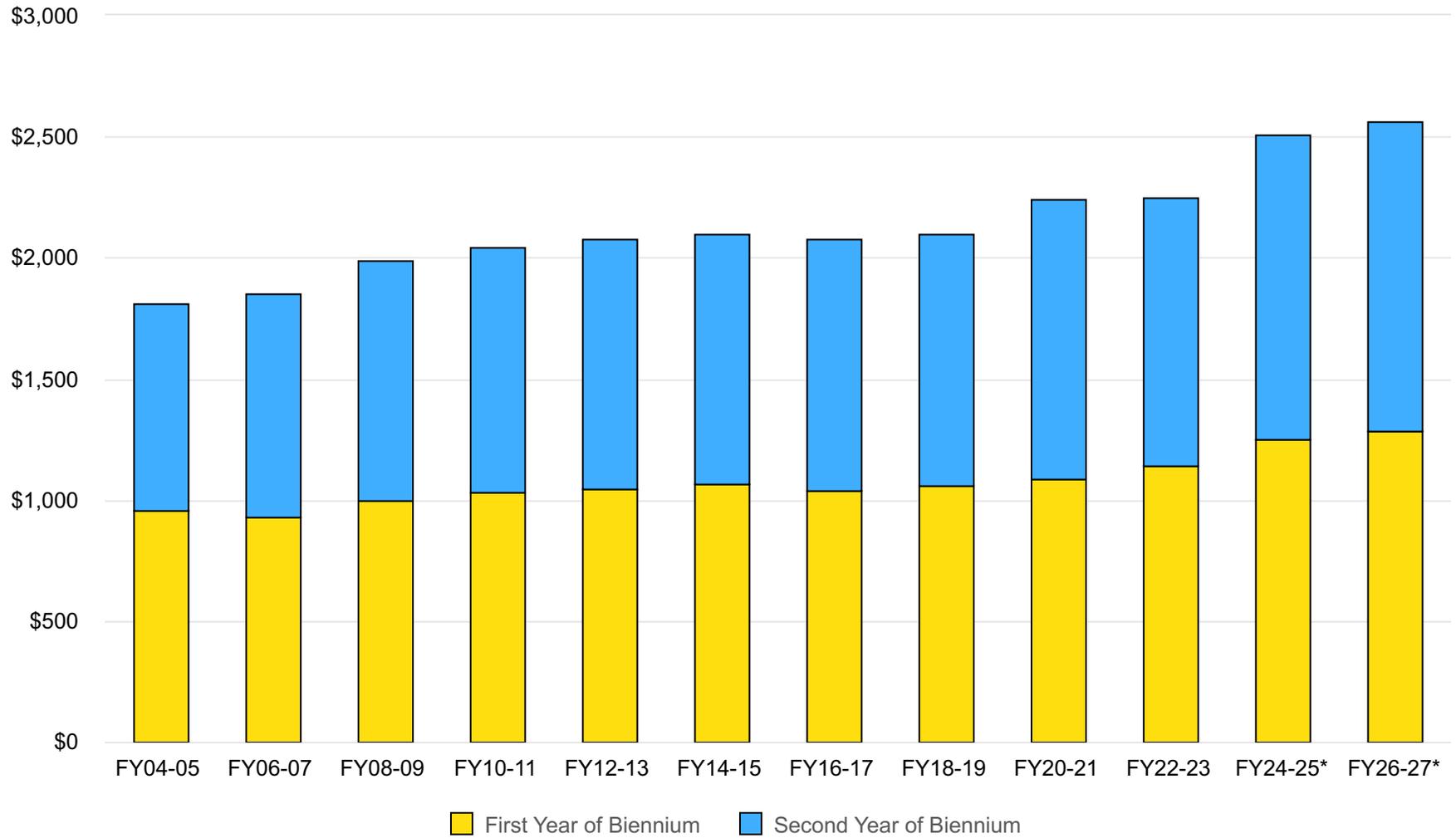
*Projected
FY24 is unaudited

State Aid Municipalities - Meals and Rooms Tax Revenue Sharing



*Projected
FY24 is unaudited

State School Aid Appropriations (Dollars in Millions)



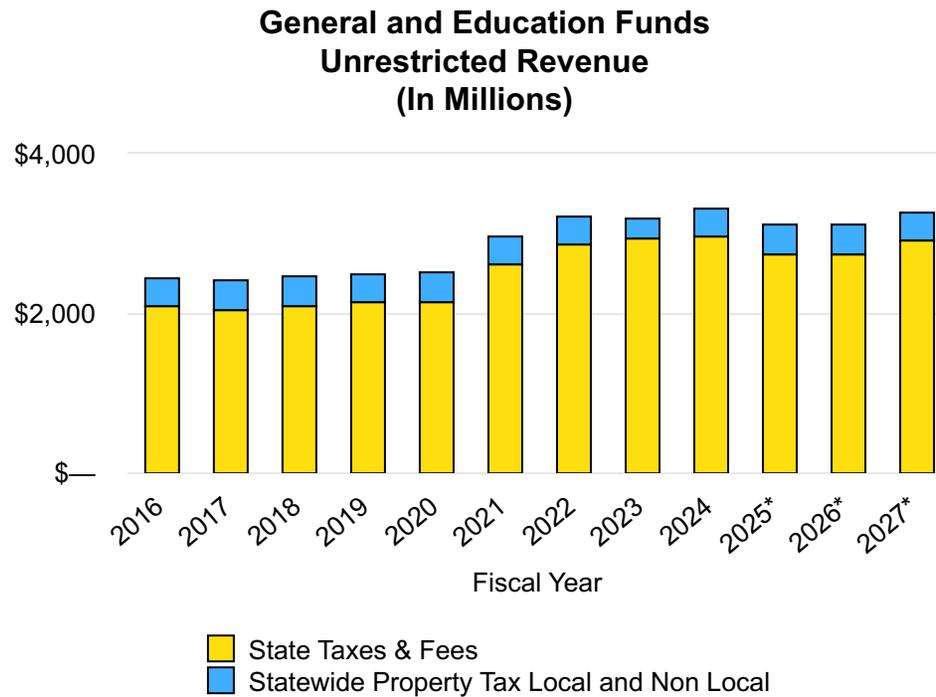
*Projected
FY24 is unaudited

COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS GENERAL AND EDUCATION FUNDS (Dollars in Millions)

	Unaudited FY 2024			Projected FY 2025			Governor's Recommended					
							FY 2026			FY 2027		
	General	Education	Total	General	Education	Total	General	Education	Total	General	Education	Total
Undesignated Fund Balance, July 1	\$ 161.6	\$ 161.6	\$ 161.6	\$ 73.8	\$ 136.2	\$ 210.0	\$ 128.9	\$ 128.9	\$ 128.9	\$ 2.7	\$ 42.7	\$ 45.4
Unrestricted Revenue*	2,086.8	1,245.1	3,331.9	1,895.1	1,227.7	3,122.8	1,925.5	1,192.4	3,117.9	2,015.8	1,263.6	3,279.4
Deductions:												
Appropriations Net of Estimated Revenues	(1,821.4)	(1,221.6)	(3,043.0)	(1,894.3)	(1,235.5)	(3,129.8)	(1,990.6)	(1,278.6)	(3,269.2)	(2,070.2)	(1,292.3)	(3,362.5)
Additional Appropriations	(211.9)	(40.7)	(252.6)	(225.6)	(4.0)	(229.6)			—			—
Lapse from Cannon Tram			—			—	18.0		18.0			—
Lapse from Renewable Energy Fund			—			—	10.0		10.0			—
Less Lapses	52.5	1.0	53.5	70.0		70.0	39.8		39.8	62.2		62.2
Total Net Appropriations	(1,980.8)	(1,261.3)	(3,242.1)	(2,049.9)	(1,239.5)	(3,289.4)	(1,922.8)	(1,278.6)	(3,201.4)	(2,008.0)	(1,292.3)	(3,300.3)
GAAP and Other Adjustments, Net	(32.2)	5.5	(26.7)		4.5	4.5			—			—
Current Year Balance	73.8	(10.7)	63.1	(154.8)	(7.3)	(162.1)	2.7	(86.2)	(83.5)	7.8	(28.7)	(20.9)
Other Activity:												
Fund Balance Transfers (To)/From Rainy Day Fund			—	81.0		81.0			—	(10.5)		(10.5)
Reserved for Public School Infrastructure and Court Order Placements		(14.7)	(14.7)			—			—			—
Undesignated Fund Balance, June 30	\$ 73.8	\$ 136.2	\$ 210.0	\$ —	\$ 128.9	\$ 128.9	\$ 2.7	\$ 42.7	\$ 45.4	\$ —	\$ 14.0	\$ 14.0
Reserved for Rainy Day Account	292.5		292.5	292.5		292.5	211.5		211.5	211.5		211.5
<i>Less transfer FROM (TO) GF</i>			—	(81.0)		(81.0)			—	10.5		10.5
Adjusted Rainy Day Balance	\$ 292.5	\$ —	\$ 292.5	\$ 211.5	\$ —	\$ 211.5	\$ 211.5	\$ —	\$ 211.5	\$ 222.0	\$ —	\$ 222.0

UNRESTRICTED REVENUE - GENERAL AND EDUCATION FUNDS

**General and Education Funds
Unrestricted Revenue
(Dollars in Millions)**

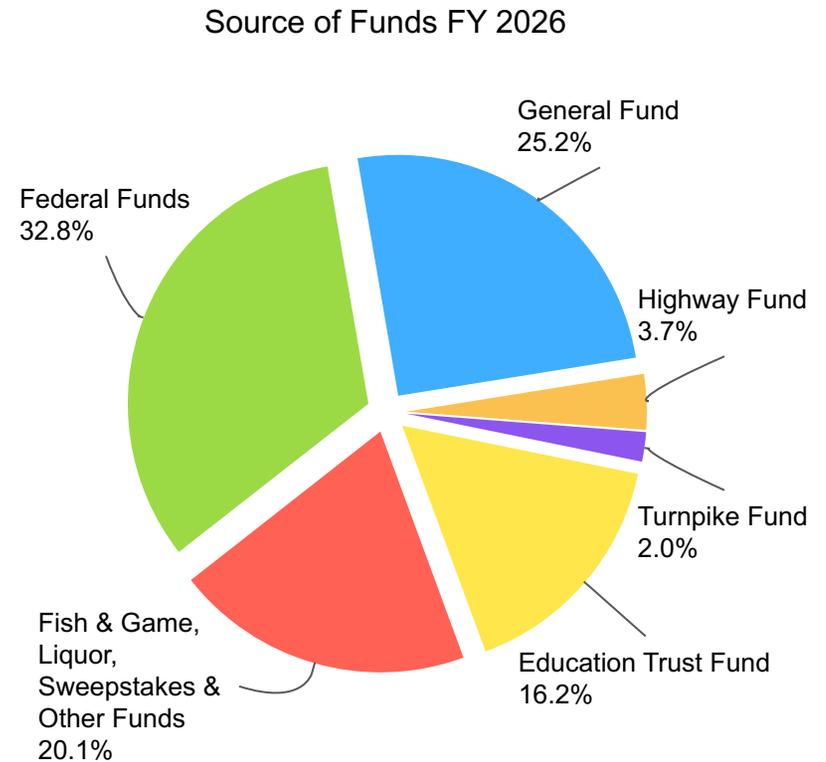


	Unaudited	Projected	Governor's Recommended	
	FY 24	FY 25	FY 26	FY 27
Business Taxes	\$ 1,225.7	\$ 1,119.7	\$ 1,209.2	\$ 1,245.5
Meals & Rentals Tax	329.8	336.4	353.2	370.9
Tobacco Tax	189.5	185.3	179.7	179.7
Interest & Dividends Tax	184.6	134.3	8.7	—
Communications Tax	30.6	30.0	30.0	30.0
Real Estate Transfer Tax	183.8	198.2	214.0	231.1
Utility Property Tax	46.8	46.7	46.7	46.7
Transfer from Liquor Commission	109.6	92.7	115.9	115.0
Insurance Tax	163.3	177.1	166.0	166.0
Court Fines & Fees	13.6	13.6	13.5	13.5
Securities Revenue	44.0	45.9	43.9	43.9
Beer Tax	12.5	12.3	13.0	13.0
Other	183.2	151.0	126.0	120.0
Transfers from Lottery Commission	207.8	175.0	185.0	185.0
VLT Revenue			10.0	117.0
Tobacco Settlement	39.8	38.5	37.0	36.0
DHHS Recoveries	3.5	3.0	3.0	3.0
Statewide Education Property Tax	363.8	363.1	363.1	363.1
Total	\$ 3,331.9	\$ 3,122.8	\$ 3,117.9	\$ 3,279.4

*Estimate
2024 is unaudited

BUDGET SUMMARY SOURCE OF FUNDS

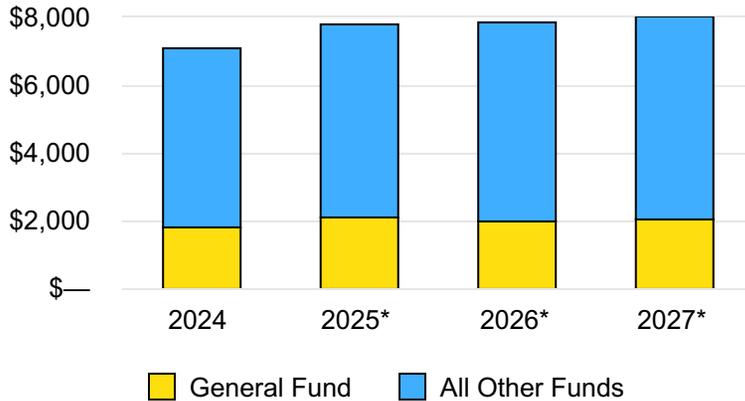
DESCRIPTION	UNAUDITED FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
FEDERAL FUNDS	\$ 2,242,780,572	\$ 2,669,305,274	\$ 2,596,927,334	\$ 2,629,078,954
GENERAL FUND	1,831,220,786	2,108,101,346	1,992,387,985	2,074,439,208
LIQUOR FUND	99,786,427	117,699,681	115,278,948	117,049,431
HIGHWAY FUND	264,019,975	294,501,585	294,800,649	298,393,381
TURNPIKE FUND	152,911,396	157,402,939	157,831,299	157,757,627
SWEEPSTAKES FUND	12,534,658	15,885,413	16,117,820	16,514,113
FISH AND GAME FUND	15,216,906	17,417,373	19,465,389	20,253,501
EDUCATION TRUST FUND	1,245,852,479	1,245,511,623	1,278,602,020	1,292,276,582
OTHER FUNDS	1,537,147,763	1,520,421,989	1,737,418,423	1,723,715,206
TOTAL	\$ 7,401,470,962	\$ 8,146,247,223	\$ 8,208,829,867	\$ 8,329,478,003
LESS FUNDS FOR BUDGETED REVENUE TRANSFERS				
OTHER FUNDS	259,911,925	299,889,286	302,677,069	313,813,173
NET TOTAL FUNDS	7,141,559,037	7,846,357,937	7,906,152,798	8,015,664,830



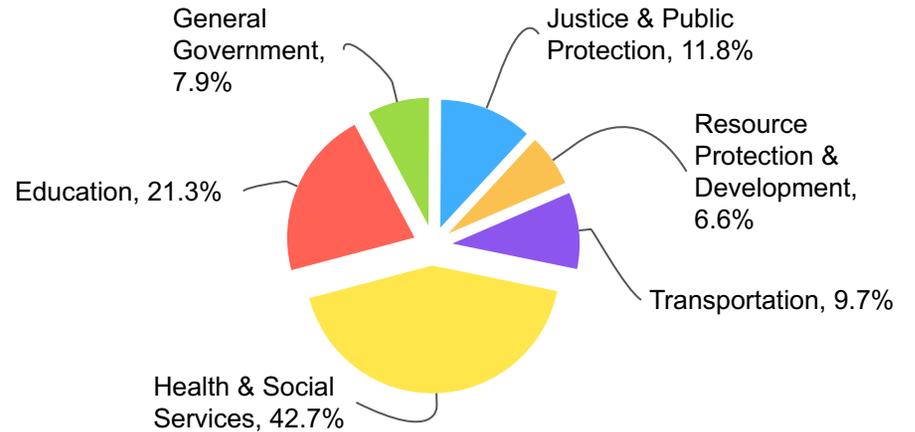
**STATE OF NEW HAMPSHIRE
GENERAL FUND & TOTAL FUNDS EXPENDITURE SUMMARY
BY CATEGORY OF GOVERNMENT**

CAT	DESCRIPTION	GENERAL FUND				TOTAL FUNDS			
		ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
01	GENERAL GOVERNMENT	202,426,697	201,337,075	196,990,095	234,351,737	623,157,003	519,816,756	645,863,716	700,150,102
02	ADMIN OF JUSTICE AND PUBLIC PRTN	400,613,292	425,849,484	423,140,038	425,381,576	958,864,544	965,774,998	968,852,051	983,129,006
03	RESOURCE PROTECT & DEVELOPMT	56,847,289	49,465,637	58,704,372	59,264,945	310,391,742	534,072,864	544,338,413	474,828,479
04	TRANSPORTATION	2,313,143	1,993,136	1,795,316	1,841,223	701,596,554	796,201,946	795,930,331	785,257,849
05	HEALTH AND SOCIAL SERVICES	971,999,712	1,239,025,779	1,123,682,336	1,163,551,994	3,144,330,756	3,602,381,237	3,503,785,036	3,619,655,385
06	EDUCATION	197,020,653	190,430,235	188,075,828	190,047,733	1,663,130,363	1,727,999,422	1,750,060,320	1,766,457,182
TOTAL FUNDS		1,831,220,786	2,108,101,346	1,992,387,985	2,074,439,208	7,401,470,962	8,146,247,223	8,208,829,867	8,329,478,003
LESS FUNDS FOR BUDGETED REVENUE TRANSFERS OTHER FUNDS						259,911,925	299,889,286	302,677,069	313,813,173
NET TOTAL FUNDS		1,831,220,786	2,108,101,346	1,992,387,985	2,074,439,208	7,141,559,037	7,846,357,937	7,906,152,798	8,015,664,830

**Expenditures by Fiscal Year
(In Millions)
*Estimate**



**Expenditures by Category of Government Based on
FY 2026 Total Funds**



DEPARTMENT EXPENDITURES BY CATEGORY GENERAL FUND AND TOTAL FUNDS

CAT	DEPARTMENT	GENERAL FUND				TOTAL FUNDS			
		ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
01	04 LEGISLATIVE BRANCH	19,613,901	21,409,030	21,409,030	21,409,030	20,332,469	22,189,249	22,189,249	22,189,249
01	02 EXECUTIVE DEPT	2,283,017	2,908,221	2,853,458	2,876,599	2,785,748	3,637,266	3,574,052	3,598,788
01	03 INFORMATION TECHNOLOGY DEPT	—	—	—	—	121,824,797	137,179,233	136,957,808	142,583,238
01	14 ADMINISTRATIVE SERVICES DEPT	76,942,474	65,880,450	63,633,677	67,903,986	159,182,374	164,924,952	149,593,167	159,115,827
01	32 STATE DEPT	2,571,254	3,250,876	3,493,628	3,587,330	17,483,003	13,567,342	13,655,900	13,955,751
01	84 REVENUE ADMINISTRATION DEPT	19,688,545	25,636,058	24,354,523	24,835,112	22,724,441	29,320,263	28,835,523	29,246,112
01	38 TREASURY DEPT	80,200,330	80,910,052	74,843,891	84,402,325	241,702,800	117,046,724	250,417,016	265,057,997
01	89 TAX AND LAND APPEALS BOARD	812,624	1,001,481	1,055,059	1,086,790	909,895	1,112,757	1,172,288	1,207,543
01	59 RETIREMENT SYSTEM	—	—	5,000,000	27,900,000	20,914,802	13,632,278	24,255,013	47,371,976
01	97 DEVELOPMENT DISABILITIES CNCL	—	—	—	—	498,399	811,674	757,753	831,666
01	05 EXECUTIVE COUNCIL	314,552	340,907	346,829	350,565	314,552	340,907	346,829	350,565
01	21 PROF LICENSURE & CERT OFFICE	—	—	—	—	14,483,723	16,054,111	14,109,118	14,641,390
01	GENERAL GOVERNMENT	202,426,697	201,337,075	196,990,095	234,351,737	623,157,003	519,816,756	645,863,716	700,150,102
02	10 JUDICIAL BRANCH	104,967,664	121,046,534	118,186,512	120,583,868	114,068,310	127,294,346	128,245,974	130,572,483
02	12 MILITARY AFFRS & VET SVCS DEPT	5,518,098	7,662,744	7,312,214	7,451,868	24,055,723	40,937,521	42,178,882	42,562,311
02	18 AGRICULT, MARKETS & FOOD DEPT	3,536,970	4,934,308	4,791,437	4,860,271	7,515,844	9,081,534	9,779,405	9,905,591
02	20 JUSTICE DEPT	24,257,629	22,197,946	28,614,811	28,108,164	43,068,557	49,345,568	57,982,391	57,875,025
02	72 BANKING DEPT	—	—	—	—	7,363,247	8,368,467	8,570,287	8,881,328
02	73 PUBLIC EMPLOYEE LABOR REL BRD	467,401	563,060	540,207	546,094	468,481	564,587	541,532	547,419
02	24 INSURANCE DEPT	—	—	—	—	12,411,223	15,343,677	15,227,334	15,544,302
02	26 LABOR DEPT	—	—	—	—	9,544,538	12,096,852	12,079,793	12,403,787
02	77 LIQUOR COMMISSION	—	—	—	—	100,247,305	118,348,521	116,096,810	117,874,658
02	52 DEPT OF ENERGY	164,618	47,753	2,500	2,500	54,365,255	50,126,852	49,552,238	50,060,196
02	23 SAFETY DEPT	53,718,159	60,327,469	61,393,643	57,219,287	321,661,905	265,244,802	266,418,222	269,788,439
02	46 CORRECTIONS DEPT	165,001,014	171,395,208	164,609,015	168,919,052	175,012,086	177,265,969	170,458,131	174,711,906
02	27 EMPLOYMENT SECURITY DEPT	—	—	—	—	46,100,331	54,081,840	54,031,353	54,711,089
02	07 JUDICIAL COUNCIL	42,981,739	37,674,462	37,689,699	37,690,472	42,981,739	37,674,462	37,689,699	37,690,472
02	ADMIN OF JUSTICE AND PUBLIC PRTN	400,613,292	425,849,484	423,140,038	425,381,576	958,864,544	965,774,998	968,852,051	983,129,006

DEPARTMENT EXPENDITURES BY CATEGORY GENERAL FUND AND TOTAL FUNDS

CAT	DEPARTMENT	GENERAL FUND				TOTAL FUNDS			
		ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
03	13 PEASE DEVELOPMENT AUTHORITY	—	—	—	—	565,226	883,373	970,251	1,019,255
03	22 BUS & ECON AFFAIRS DEPT	18,417,933	18,090,128	21,289,780	21,378,427	31,317,460	34,579,998	39,045,968	39,217,903
03	35 NATURAL & CULTURAL RESRCS DEPT	9,948,370	11,207,518	9,955,778	9,951,169	61,891,034	69,762,448	65,103,426	65,458,942
03	44 ENVIRONMENTAL SERVICES DEPT	27,492,849	18,561,581	27,358,814	27,835,349	177,054,407	387,233,334	394,235,698	325,124,878
03	75 FISH AND GAME DEPT	988,137	1,606,410	100,000	100,000	39,563,615	41,613,711	44,983,070	44,007,501
03	RESOURCE PROTECT & DEVELOPMT	56,847,289	49,465,637	58,704,372	59,264,945	310,391,742	534,072,864	544,338,413	474,828,479
04	96 TRANSPORTATION DEPT	2,313,143	1,993,136	1,795,316	1,841,223	701,596,554	796,201,946	795,930,331	785,257,849
04	TRANSPORTATION	2,313,143	1,993,136	1,795,316	1,841,223	701,596,554	796,201,946	795,930,331	785,257,849
05	95 HEALTH AND HUMAN SVCS DEPT	953,043,816	1,217,618,558	1,100,930,330	1,140,184,172	3,110,114,686	3,556,178,513	3,452,866,758	3,567,198,190
05	43 VETERANS HOME	18,955,896	21,407,221	22,752,006	23,367,822	34,216,070	46,202,724	50,918,278	52,457,195
05	HEALTH AND SOCIAL SERVICES	971,999,712	1,239,025,779	1,123,682,336	1,163,551,994	3,144,330,756	3,602,381,237	3,503,785,036	3,619,655,385
06	56 EDUCATION DEPT	21,209,134	25,094,708	24,261,646	24,584,071	1,474,752,169	1,546,778,482	1,567,128,318	1,581,479,407
06	83 LOTTERY COMMISSION	—	—	—	—	12,566,675	15,885,413	16,117,820	16,514,113
06	87 POLICE STDS & TRAINING COUNCIL	5,294,370	6,805,527	6,364,508	6,363,988	5,294,370	6,805,527	6,364,508	6,363,988
06	58 COMMUNITY COLLEGE SYSTEM OF NH	66,517,149	63,530,000	66,209,092	67,859,092	66,517,149	63,530,000	69,209,092	70,859,092
06	50 UNIVERSITY SYSTEM OF NH	104,000,000	95,000,000	91,240,582	91,240,582	104,000,000	95,000,000	91,240,582	91,240,582
06	EDUCATION	197,020,653	190,430,235	188,075,828	190,047,733	1,663,130,363	1,727,999,422	1,750,060,320	1,766,457,182
TOTAL FUNDS		1,831,220,786	2,108,101,346	1,992,387,985	2,074,439,208	7,401,470,962	8,146,247,223	8,208,829,867	8,329,478,003
LESS FUNDS FOR BUDGETED REVENUE TRANSFERS									
OTHER FUNDS		—	—	—	—	259,911,925	299,889,286	302,677,069	313,813,173
NET TOTAL FUNDS		1,831,220,786	2,108,101,346	1,992,387,985	2,074,439,208	7,141,559,037	7,846,357,937	7,906,152,798	8,015,664,830

DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY
GENERAL FUND AND TOTAL FUNDS

CAT DEPT AGY ACTIVITY				GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
01	04	04	041010 SENATE	2,928,863	3,548,078	3,548,078	3,548,078	2,928,863	3,548,078	3,548,078	3,548,078
01	04	04	042010 HOUSE	4,229,645	4,859,940	4,859,940	4,859,940	4,229,645	4,859,940	4,859,940	4,859,940
01	04	04	043010 GENERAL COURT JOINT EXPENSES	4,455,094	4,734,319	4,734,319	4,734,319	4,610,037	4,739,210	4,739,210	4,739,210
01	04	04	044010 LEGISLATIVE SERVICES	3,001,898	3,071,380	3,071,380	3,071,380	3,001,898	3,071,380	3,071,380	3,071,380
01	04	04	045010 LEGISLATIVE BUDGET ASSISTANT	4,998,401	5,195,313	5,195,313	5,195,313	5,562,026	5,970,641	5,970,641	5,970,641
01	04	LEGISLATIVE BRANCH		19,613,901	21,409,030	21,409,030	21,409,030	20,332,469	22,189,249	22,189,249	22,189,249
01	02	02	020010 EXECUTIVE OFFICE	1,769,102	2,296,114	2,235,680	2,239,817	1,966,858	2,620,708	2,564,646	2,569,018
01	02	02	020510 GOVS COMM ON DISABILITY	513,915	612,107	617,778	636,782	818,890	1,016,558	1,009,406	1,029,770
01	02	EXECUTIVE DEPT		2,283,017	2,908,221	2,853,458	2,876,599	2,785,748	3,637,266	3,574,052	3,598,788
01	03	03	030010 INFORMATION TECHNOLOGY DEPT	—	—	—	—	116,616,448	130,671,152	131,151,404	136,686,011
01	03	03	030510 DOIT TELECOMMUNICATIONS	—	—	—	—	5,208,349	6,508,081	5,806,404	5,897,227
01	03	INFORMATION TECHNOLOGY DEPT		—	—	—	—	121,824,797	137,179,233	136,957,808	142,583,238
01	14	14	140010 COMMISSIONERS OFFICE	4,596,050	5,429,939	4,398,742	4,603,257	4,813,701	5,828,001	4,723,727	4,929,136
01	14	14	140510 DIVISION OF ACCOUNTING SVCS	3,053,843	3,485,988	3,342,523	3,408,731	3,053,843	3,485,988	3,342,523	3,408,731
01	14	14	141010 DIVISION OF PERSONNEL	3,256,173	3,800,000	4,040,857	4,159,619	4,277,103	4,840,599	4,892,108	5,005,027
01	14	14	141510 DIVISION OF PLANT & PROPERTY	26,283,907	6,152,224	5,844,709	6,338,645	63,751,715	52,421,221	41,518,057	42,096,556
01	14	14	141515 BUILDING MAINT FUND - HWY FUND	—	—	—	—	72,922	205,047	185,388	185,388
01	14	14	141710 DIV PROCUREMENT & SUPPORT SVC	2,604,297	2,904,682	2,637,572	2,719,092	7,866,898	8,820,182	8,563,507	8,713,764
01	14	14	141910 DIV PUBLIC WORKS DESIGN & CONS	1,712,647	2,673,966	1,657,807	1,667,771	2,845,505	3,518,376	3,317,810	3,331,901
01	14	14	142010 ENTERPRISE APP MANAGEMENT-FD	6,211,906	5,731,736	7,176,280	7,199,940	6,211,906	5,731,736	7,176,280	7,199,940
01	14	14	143510 DIVISION OF RISK AND BENEFITS	1,185,517	1,579,153	1,374,377	1,471,633	5,045,064	6,033,874	6,025,363	6,446,236
01	14	14	144310 RETIREES HEALTH INSURANCE	26,207,905	31,767,699	30,496,992	33,601,808	59,154,815	71,401,500	66,904,392	74,784,808
01	14	63	630010 HOUSING APPEALS BOARD	442,835	584,410	560,270	588,412	451,085	584,410	560,270	588,412
01	14	67	670010 CONSERVATION LAND STWDSHP PR	—	—	—	—	235,423	283,365	280,194	280,850
01	14	71	710010 NH STATE COMM ON AGING	218,368	232,436	278,926	281,940	218,368	232,436	278,926	281,940
01	14	82	820010 ADVOCATE OF SPECIAL EDUCATION	166,652	362,576	395,649	414,193	166,652	362,576	395,649	414,193

DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY GENERAL FUND AND TOTAL FUNDS

CAT	DEPT	AGY	ACTIVITY	GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
01	14	88	880010 OFFICE OF THE CHILD ADVOCATE	1,002,374	1,103,586	1,075,552	1,114,238	1,017,374	1,103,586	1,075,552	1,114,238
01	14	16	161010 PERSONNEL APPEALS BOARD	—	72,055	353,421	334,707	—	72,055	353,421	334,707
01	14	ADMINISTRATIVE SERVICES DEPT		76,942,474	65,880,450	63,633,677	67,903,986	159,182,374	164,924,952	149,593,167	159,115,827
01	32	32	320010 SECRETARY OF STATE	822,510	993,401	1,057,987	1,079,701	930,399	1,109,515	1,173,857	1,197,113
01	32	32	320510 ELECTIONS DIVISION	159,941	210,751	312,410	314,766	1,005,174	1,389,180	1,243,349	1,264,839
01	32	32	321010 LEGISLATIVE SVCS DIVISION	7,886	30,000	30,000	30,000	7,886	30,000	30,000	30,000
01	32	32	321510 CORPORATE ADMINISTRATION	—	—	—	—	10,149,095	5,494,788	5,784,310	5,913,466
01	32	32	322510 RECORDS MGMT ARCHIVES	1,075,992	1,298,156	1,235,522	1,283,258	1,075,992	1,298,156	1,235,522	1,283,258
01	32	32	322010 AUCTIONEERS BOARD	35	3,800	—	—	35	3,800	—	—
01	32	32	323010 SECURITIES REGULATION	—	—	—	—	2,279,609	2,190,891	2,223,347	2,255,042
01	32	32	324010 VITAL RECORDS	355,985	544,062	687,139	703,806	1,885,908	1,880,306	1,794,945	1,836,234
01	32	70	700010 RIGHT-TO-KNOW OMBUDSMAN	148,905	170,706	170,570	175,799	148,905	170,706	170,570	175,799
01	32	STATE DEPT		2,571,254	3,250,876	3,493,628	3,587,330	17,483,003	13,567,342	13,655,900	13,955,751
01	84	84	840010 REVENUE ADMINISTRATION	6,745,841	9,604,823	10,255,625	10,407,713	8,648,582	11,208,028	12,655,625	12,737,713
01	84	84	840510 REVENUE COLLECTIONS	8,998,871	12,046,534	10,365,142	10,666,807	8,998,871	12,046,534	10,365,142	10,666,807
01	84	84	841010 PROP APPRAISAL/MUNICIPAL SVCS	3,938,924	3,976,220	3,727,206	3,754,041	3,943,600	4,557,220	4,308,206	4,335,041
01	84	84	842010 ADMIN ATTACHED BOARDS	4,909	8,481	6,550	6,551	4,909	8,481	6,550	6,551
01	84	84	840040 REVENUE ADMINISTRATION	—	—	—	—	1,128,479	1,500,000	1,500,000	1,500,000
01	84	REVENUE ADMINISTRATION DEPT		19,688,545	25,636,058	24,354,523	24,835,112	22,724,441	29,320,263	28,835,523	29,246,112
01	38	38	380010 TREASURY OPERATIONS	5,391,464	838,145	1,066,710	1,099,320	136,497,998	1,043,769	141,101,683	146,871,433
01	38	38	380110 INVESTMENT AND DEBT MANAGEME	72,762,256	76,825,313	70,797,181	80,323,005	81,995,584	85,731,797	79,347,692	88,219,169
01	38	38	380510 ABANDONED PROPERTY	—	—	—	—	1,854,100	3,069,713	3,067,041	3,066,795
01	38	38	381010 COLLEGE SAVINGS COMMISSION	1,786,610	2,966,594	2,700,000	2,700,000	16,324,451	21,889,457	21,588,587	21,588,587
01	38	38	381510 TRUST FUNDS	—	—	—	—	31,987	31,988	32,013	32,013
01	38	38	382010 LCHIP	—	—	—	—	4,738,680	5,000,000	5,000,000	5,000,000
01	38	37	370010 COMMUNITY DEV FINANCE AUTH	260,000	280,000	280,000	280,000	260,000	280,000	280,000	280,000
01	38	TREASURY DEPT		80,200,330	80,910,052	74,843,891	84,402,325	241,702,800	117,046,724	250,417,016	265,057,997

DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY
GENERAL FUND AND TOTAL FUNDS

CAT	DEPT	AGY	ACTIVITY	GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
01	89	89	890010 BOARD OF TAX - LAND APPEALS	812,624	1,001,481	1,055,059	1,086,790	909,895	1,112,757	1,172,288	1,207,543
01	89		TAX AND LAND APPEALS BOARD	812,624	1,001,481	1,055,059	1,086,790	909,895	1,112,757	1,172,288	1,207,543
01	59	59	590010 NH RETIREMENT SYSTEM	—	—	5,000,000	27,900,000	20,914,802	13,632,278	24,255,013	47,371,976
01	59		RETIREMENT SYSTEM	—	—	5,000,000	27,900,000	20,914,802	13,632,278	24,255,013	47,371,976
01	97	97	970010 DEVELOP. DISABILITIES COUNCIL	—	—	—	—	498,399	811,674	757,753	831,666
01	97		DEVELOPMENT DISABILITIES CNCL	—	—	—	—	498,399	811,674	757,753	831,666
01	5	5	052010 EXECUTIVE COUNCIL	314,552	340,907	346,829	350,565	314,552	340,907	346,829	350,565
01	5		EXECUTIVE COUNCIL	314,552	340,907	346,829	350,565	314,552	340,907	346,829	350,565
01	21	21	211010 DIVISION OF ADMINISTRATION	—	—	—	—	7,548,742	8,087,575	6,905,764	7,163,636
01	21	21	213010 DIV OF LICENSING AND BD ADMIN	—	—	—	—	3,534,168	4,030,253	4,504,138	4,692,466
01	21	21	216010 DIVISION OF ENFORCEMENT	—	—	—	—	3,400,813	3,936,283	2,699,216	2,785,288
01	21		PROF LICENSURE & CERT OFFICE	—	—	—	—	14,483,723	16,054,111	14,109,118	14,641,390
01			GENERAL GOVERNMENT	202,426,697	201,337,075	196,990,095	234,351,737	623,157,003	519,816,756	645,863,716	700,150,102
02	10	10	100010 SUPREME COURT	94,970,356	110,208,133	108,036,903	110,317,825	104,071,002	115,813,487	118,096,365	120,306,440
02	10	10	100510 WORKERS COMPENSATION	154,829	507,881	197,566	207,178	154,829	507,881	197,566	207,178
02	10	10	101010 COURT SECURITY	9,654,146	10,101,601	9,731,663	9,836,451	9,654,146	10,101,601	9,731,663	9,836,451
02	10	10	102010 JUDICIAL CONDUCT COMMITTEE	188,333	228,919	220,380	222,414	188,333	228,919	220,380	222,414
02	10	10	102510 GRANTS	—	—	—	—	—	642,458	—	—
02	10		JUDICIAL BRANCH	104,967,664	121,046,534	118,186,512	120,583,868	114,068,310	127,294,346	128,245,974	130,572,483
02	12	12	120010 MILITARY AFFRS & VET SVCS	4,050,471	5,157,315	4,985,964	5,068,956	21,715,475	37,569,039	38,821,412	39,156,195
02	12	12	121010 NH STATE VETERANS SERVICES	1,467,627	2,505,429	2,326,250	2,382,912	2,340,248	3,368,482	3,357,470	3,406,116
02	12		MILITARY AFFRS & VET SVCS DEPT	5,518,098	7,662,744	7,312,214	7,451,868	24,055,723	40,937,521	42,178,882	42,562,311
02	18	18	180010 OFFICE OF THE COMMISSIONER	981,910	1,870,327	1,628,427	1,652,100	1,432,057	2,214,440	2,407,161	2,462,403
02	18	18	180510 DIV OF WEIGHTS & MEASURES	631,013	730,233	759,012	781,476	631,013	730,233	759,012	781,476
02	18	18	181010 DIV OF REGULATORY SERVICES	8,250	20,342	35,207	35,207	15,984	67,088	183,948	128,948
02	18	18	181510 AGR PRODUCTS REGULATORY FUN	—	—	—	—	800,160	894,564	853,530	873,492
02	18	18	182010 DIV ANIMAL INDUSTRY	1,087,146	1,204,421	1,236,640	1,253,917	1,141,772	1,263,824	1,236,640	1,253,917
02	18	18	182510 ANIMAL POPULATION CONTROL	—	—	—	—	300,655	511,335	788,526	791,706

DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY
GENERAL FUND AND TOTAL FUNDS

CAT	DEPT	AGY	ACTIVITY	GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
02	18	18	183010 PESTICIDE REGULATION PROGRAM	—	30,986	—	—	1,208,488	1,230,059	1,323,343	1,350,855
02	18	18	183510 DIVISION OF PLANT INDUSTRY	448,093	553,999	609,339	619,533	469,703	587,845	642,365	652,558
02	18	18	184010 CAPS PROGRAM	—	—	—	—	128,868	190,160	167,623	201,567
02	18	18	184510 SOIL CONSERVATION	—	—	22,688	12,491	521,282	560,995	542,109	538,600
02	18	18	185010 AGRICULTURAL DEVELOPMENT	365,558	494,000	468,124	471,547	850,862	800,991	843,148	836,069
02	18	18	185510 AGRICULTURAL EDUCATION	15,000	30,000	32,000	34,000	15,000	30,000	32,000	34,000
02	18	AGRICULT, MARKETS & FOOD DEPT		3,536,970	4,934,308	4,791,437	4,860,271	7,515,844	9,081,534	9,779,405	9,905,591
02	20	20	200010 JUSTICE DEPARTMENT	8,963,896	2,983,999	10,189,326	9,344,604	9,621,846	3,006,389	10,228,408	9,384,168
02	20	20	200510 DIV OF PUBLIC PROTECTION	7,489,717	9,554,955	8,729,382	8,904,584	13,315,973	17,775,863	16,169,680	16,534,616
02	20	20	201010 DIV OF LEGAL COUNSEL	4,318,148	5,052,355	5,288,865	5,373,282	6,705,647	8,643,138	8,777,046	8,927,550
02	20	20	201510 GRANTS MANAGEMENT	114,939	334,939	389,208	194,353	8,326,254	13,808,761	16,241,448	16,097,494
02	20	20	202010 MEDICAL EXAMINER OPERATIONS	2,202,657	2,626,286	2,435,325	2,662,030	3,788,503	4,312,693	4,800,975	5,117,461
02	20	76	760010 HUMAN RIGHTS COMMISSION	1,168,272	1,645,412	1,582,705	1,629,311	1,310,334	1,798,724	1,764,834	1,813,736
02	20	JUSTICE DEPT		24,257,629	22,197,946	28,614,811	28,108,164	43,068,557	49,345,568	57,982,391	57,875,025
02	72	72	720010 BANKING	—	—	—	—	3,603,346	4,166,639	4,242,653	4,404,707
02	72	72	720510 CONSUMER CREDIT DIVISION	—	—	—	—	3,759,901	4,201,828	4,327,634	4,476,621
02	72	BANKING DEPT		—	—	—	—	7,363,247	8,368,467	8,570,287	8,881,328
02	73	73	730010 PUBLIC EMPL.LABOR RELATIONS BD	467,401	563,060	540,207	546,094	468,481	564,587	541,532	547,419
02	73	PUBLIC EMPLOYEE LABOR REL BRD		467,401	563,060	540,207	546,094	468,481	564,587	541,532	547,419
02	24	24	240010 INSURANCE	—	—	—	—	12,411,223	15,343,677	15,227,334	15,544,302
02	24	INSURANCE DEPT		—	—	—	—	12,411,223	15,343,677	15,227,334	15,544,302
02	26	26	260010 LABOR	—	—	—	—	4,076,028	4,629,624	4,851,711	4,922,093
02	26	26	260510 INSPECTION DIVISION	—	—	—	—	2,402,883	3,137,428	3,247,317	3,393,498
02	26	26	261010 WORKERS COMPENSATION	—	—	—	—	3,045,437	4,309,496	3,964,987	4,071,302
02	26	26	263510 UNEMPLOYMENT COMPENSATION	—	—	—	—	9,013	1	1	1
02	26	26	264010 WORKERS COMPENSATION	—	—	—	—	11,177	20,303	15,777	16,893
02	26	LABOR DEPT		—	—	—	—	9,544,538	12,096,852	12,079,793	12,403,787

DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY
GENERAL FUND AND TOTAL FUNDS

CAT	DEPT	AGY	ACTIVITY	GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
02	77	77	770012 LIQUOR COMMISSION	—	—	—	—	2,152,191	1,840,245	1,789,562	1,801,847
02	77	77	770512 ENFORCEMENT	—	—	—	—	5,368,506	5,434,736	6,177,013	6,326,961
02	77	77	771012 FINANCIAL MANAGEMENT DIV	—	—	—	—	8,873,494	10,813,686	11,243,508	11,529,126
02	77	77	771512 MARKETING AND MERCHANDISING	—	—	—	—	83,340,328	99,013,663	96,535,069	97,842,523
02	77	77	772012 WORKERS COMPENSATION	—	—	—	—	499,809	1,226,191	331,658	354,201
02	77	77	772512 UNEMPLOYMENT COMPENSATION	—	—	—	—	12,977	20,000	20,000	20,000
02	77	LIQUOR COMMISSION		—	—	—	—	100,247,305	118,348,521	116,096,810	117,874,658
02	52	52	520010 OFFICE OF THE COMMISSIONER	—	—	—	—	955,128	777,203	1,453,435	1,484,690
02	52	52	520510 DIVISION OF POLICY & PROGRAMS	2,500	47,753	2,500	2,500	42,659,796	35,767,326	34,630,398	34,724,825
02	52	52	520610 DIVISION OF ENFORCEMENT	—	—	—	—	2,187,074	2,723,822	2,339,752	2,414,089
02	52	52	520710 DIVISION OF REGULATORY SUPPOR	—	—	—	—	2,070,058	2,581,344	2,476,209	2,526,432
02	52	52	521010 DIVISION OF ADMIN SUPPORT	—	—	—	—	2,868,579	3,367,795	3,873,572	3,978,193
02	52	55	550010 PUBLIC UTILITIES COMMISSION	—	—	—	—	2,601,660	3,431,254	3,402,251	3,524,273
02	52	55	550510 SITE EVALUATION COMMITTEE	—	—	—	—	—	319,317	218,504	220,556
02	52	54	540010 SITE EVALUATION COMMITTEE	162,118	—	—	—	165,718	—	—	—
02	52	53	530010 CONSUMER ADVOCATE	—	—	—	—	857,242	1,158,791	1,158,117	1,187,138
02	52	DEPT OF ENERGY		164,618	47,753	2,500	2,500	54,365,255	50,126,852	49,552,238	50,060,196
02	23	23	231010 OFFICE OF COMMISSIONER	—	—	—	—	9,280,106	12,197,528	12,319,841	12,432,265
02	23	23	232010 DIVISION OF ADMINISTRATION	—	—	—	—	229,279	453,709	471,167	457,065
02	23	23	233010 DIVISION OF MOTOR VEHICLES	—	—	—	—	1,012,340	1,282,160	1,181,062	1,215,506
02	23	23	234010 DIVISION OF STATE POLICE	12,218,961	15,196,380	15,448,811	14,772,271	33,033,242	41,747,818	46,215,777	45,392,378
02	23	23	236010 HOMELND SEC - EMER MGMT	3,329,223	2,063,340	2,206,844	2,279,125	122,265,314	27,526,385	26,335,560	26,649,012
02	23	23	236510 EMERGENCY COMMUNICATIONS	—	—	—	—	17,937,773	20,031,377	20,201,619	20,722,608
02	23	23	237010 FIRE STANDARDS - TRNG - EMS	—	—	—	—	9,227,073	11,201,439	11,256,050	11,550,742
02	23	23	238010 FIRE SAFETY	142,261	269,010	5,385,789	1,425,474	4,569,707	5,592,724	7,099,703	7,176,888
02	23	23	239010 SPECIAL EXPENSES	2,241	139,593	140,000	140,000	82,185	325,958	281,130	283,578
02	23	23	231015 OFFICE OF COMMISSIONER	800,350	836,521	682,937	669,945	6,867,152	8,287,209	8,104,829	8,209,769
02	23	23	232015 DIVISION OF ADMINISTRATION	1,727,146	1,778,232	1,808,834	1,917,235	11,110,451	12,754,473	12,614,388	13,939,400
02	23	23	233015 DIVISION OF MOTOR VEHICLES	—	—	—	—	29,953,550	34,489,570	33,525,127	34,205,185

DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY
GENERAL FUND AND TOTAL FUNDS

CAT	DEPT	AGY	ACTIVITY	GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
02	23	23	234015 DIVISION OF STATE POLICE	35,497,977	40,044,393	35,720,428	36,015,237	67,079,381	79,112,190	76,240,650	76,326,995
02	23	23	239015 SPECIAL EXPENSES	—	—	—	—	9,014,352	10,156,087	10,516,190	11,169,470
02	23	23	239017 SPECIAL EXPENSES	—	—	—	—	—	86,175	55,129	57,578
02	23	SAFETY DEPT		53,718,159	60,327,469	61,393,643	57,219,287	321,661,905	265,244,802	266,418,222	269,788,439
02	46	46	460010 OFFICE OF THE COMMISSIONER	2,058,834	2,348,010	3,043,692	3,090,117	2,061,334	2,348,010	3,043,692	3,090,117
02	46	46	460510 CORRECTIONS GRANTS	355,886	375,446	350,373	355,963	1,040,091	1,983,308	1,932,644	1,813,694
02	46	46	461010 DIVISION OF ADMINISTRATION	2,811,596	3,179,724	2,921,822	3,031,170	2,911,914	3,179,724	2,921,822	3,031,170
02	46	46	462010 PRISON INDUSTRIES	243,315	—	—	—	3,162,512	3,894,459	3,892,856	3,961,075
02	46	46	463510 STATE PRISONS	65,798,066	69,307,569	60,125,839	62,390,778	69,649,832	69,324,069	60,147,839	62,412,778
02	46	46	465510 FACILITY LOGISTICAL SERVICES	10,554,452	10,295,257	10,916,467	11,155,807	10,667,344	10,295,257	10,916,467	11,155,807
02	46	46	464010 DIVISION OF FIELD SERVICES	13,548,138	14,277,104	15,501,688	15,972,796	13,725,617	14,277,104	15,501,688	15,972,796
02	46	46	464510 REHABILITATIVE SERVICES	12,858,899	14,750,547	14,964,202	15,471,118	13,345,587	14,750,547	14,964,202	15,471,118
02	46	46	465010 MEDICAL AND FORENSIC SERVICES	44,126,245	42,825,180	43,055,032	42,927,264	45,400,244	42,825,180	43,055,032	42,927,264
02	46	46	469010 INSTITUTIONAL PROGRAMS	—	—	—	—	105,134	351,940	351,989	352,048
02	46	46	461510 PERSONNEL AND INFORMATION	8,724,997	9,731,846	9,173,138	9,838,297	8,799,441	9,731,846	9,173,138	9,838,297
02	46	46	462510 PROFESSIONAL STANDARDS	3,090,434	3,481,970	3,738,009	3,847,458	3,312,884	3,481,970	3,738,009	3,847,458
02	46	46	469510 PAROLE BOARD	830,152	822,555	818,753	838,284	830,152	822,555	818,753	838,284
02	46	CORRECTIONS DEPT		165,001,014	171,395,208	164,609,015	168,919,052	175,012,086	177,265,969	170,458,131	174,711,906
02	27	27	270010 EMPLOYMENT SECURITY	—	—	—	—	46,100,331	54,081,840	54,031,353	54,711,089
02	27	EMPLOYMENT SECURITY DEPT		—	—	—	—	46,100,331	54,081,840	54,031,353	54,711,089
02	7	7	70010 JUDICIAL COUNCIL	42,981,739	37,674,462	37,689,699	37,690,472	42,981,739	37,674,462	37,689,699	37,690,472
02	7	JUDICIAL COUNCIL		42,981,739	37,674,462	37,689,699	37,690,472	42,981,739	37,674,462	37,689,699	37,690,472
02	ADMIN OF JUSTICE AND PUBLIC PRTN			400,613,292	425,849,484	423,140,038	425,381,576	958,864,544	965,774,998	968,852,051	983,129,006
03	13	13	130510 DIVISION OF PORTS AND HARBORS	—	—	—	—	565,226	883,373	970,251	1,019,255
03	13	PEASE DEVELOPMENT AUTHORITY		—	—	—	—	565,226	883,373	970,251	1,019,255
03	22	22	220010 OFFICE OF THE COMMISSIONER	3,161,513	3,968,264	3,636,760	3,688,567	3,690,323	4,629,724	4,373,252	4,437,268
03	22	22	220017 OFFICE OF THE COMMISSIONER	—	—	—	—	1,085,197	1,247,261	1,245,290	1,273,185
03	22	22	220510 ECONOMIC DEVELOPMENT	2,302,673	2,628,978	2,601,434	2,594,339	13,473,675	17,067,172	17,667,557	17,698,295

DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY
GENERAL FUND AND TOTAL FUNDS

CAT	DEPT	AGY	ACTIVITY	GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
03	22	22	221010 TRAVEL AND TOURISM	12,332,454	10,470,551	13,721,165	13,720,846	12,332,454	10,470,551	13,721,165	13,720,846
03	22	22	221510 PLANNING AND COMMUNITY DEV	621,293	1,022,335	1,330,421	1,374,675	735,811	1,165,290	2,038,704	2,088,309
03	22	BUS & ECON AFFAIRS DEPT		18,417,933	18,090,128	21,289,780	21,378,427	31,317,460	34,579,998	39,045,968	39,217,903
03	35	35	350010 OFFICE OF THE COMMISSIONER	3,023,119	3,386,459	2,878,232	2,887,573	5,880,749	7,344,632	6,265,875	6,319,126
03	35	35	351010 FORESTS AND LANDS	3,273,358	3,631,561	3,374,696	3,469,105	11,383,325	10,076,183	10,491,766	10,584,078
03	35	35	351510 PARKS AND RECREATION	150,703	—	—	—	37,752,225	44,011,775	41,314,101	41,605,012
03	35	35	353010 STATE LIBRARY	1,978,762	2,200,311	2,279,629	2,342,461	3,425,878	3,995,607	3,830,231	3,895,906
03	35	35	353510 DIVISION OF THE ARTS	1,009,892	1,440,146	966,371	777,642	2,060,057	2,606,967	1,978,409	1,811,992
03	35	35	354010 DIVISION HISTORICAL RESOURCES	512,536	549,041	456,850	474,388	1,388,800	1,727,284	1,223,044	1,242,828
03	35	NATURAL & CULTURAL RESRCS DEPT		9,948,370	11,207,518	9,955,778	9,951,169	61,891,034	69,762,448	65,103,426	65,458,942
03	44	44	440010 DEPT. ENVIRONMENTAL SERVICES	4,983,069	5,410,020	5,459,778	5,680,942	7,117,555	8,358,552	7,917,935	8,128,159
03	44	44	442010 WATER POLLUTION DIVISION	17,317,346	7,440,366	15,948,689	15,931,996	44,215,612	61,732,365	64,873,973	65,101,552
03	44	44	443010 AIR RESOURCES DIVISION	863,946	897,295	648,921	660,134	9,879,920	13,995,523	13,795,905	14,023,137
03	44	44	444010 WASTE MANAGEMENT DIVISION	4,293,286	4,783,900	5,271,426	5,532,277	62,312,519	118,417,814	162,721,019	91,989,647
03	44	44	445010 CONNECTICUT RIVER VALLEY COMM	35,202	30,000	30,000	30,000	35,202	30,000	30,000	30,000
03	44	44	441018 REVOLVING LOAN FUNDS	—	—	—	—	53,493,599	184,699,080	144,896,866	145,852,383
03	44	ENVIRONMENTAL SERVICES DEPT		27,492,849	18,561,581	27,358,814	27,835,349	177,054,407	387,233,334	394,235,698	325,124,878
03	75	75	751510 FISH AND GAME COMMISSION	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
03	75	75	750020 FISH AND GAME COMMISSION	—	—	—	—	2,698,548	2,561,142	2,566,197	2,669,737
03	75	75	750520 ADMINSTRATIVE SUPPORT	—	—	—	—	3,632,848	3,719,697	3,855,499	4,079,240
03	75	75	751020 PUBLIC INFO & CONSERVATION EDU	—	—	—	—	1,947,995	2,111,893	2,260,274	2,260,149
03	75	75	751520 WILDLIFE PROGRAM	—	—	—	—	8,278,266	6,367,543	7,680,828	6,756,161
03	75	75	752020 INLAND FISHERIES MGMT	—	—	—	—	4,804,756	5,555,831	5,833,783	5,965,614
03	75	75	752520 LAW ENFORCEMENT PROGRAM	888,137	1,506,410	—	—	14,090,845	16,508,428	16,854,151	17,115,230
03	75	75	753020 MARINE RESOURCES PROGRAM	—	—	—	—	2,467,256	2,576,998	3,550,251	2,662,406
03	75	75	753520 FACILITIES & LAND	—	—	—	—	1,485,175	1,937,203	2,046,076	2,147,069

DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY
GENERAL FUND AND TOTAL FUNDS

CAT DEPT AGY ACTIVITY				GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
03	75	75	754520 UNEMPLOYMENT COMPENSATION	—	—	—	—	1,393	50	50	50
03	75	75	754020 WORKERS COMPENSATION	—	—	—	—	56,533	174,926	235,961	251,845
03	75	FISH AND GAME DEPT		988,137	1,606,410	100,000	100,000	39,563,615	41,613,711	44,983,070	44,007,501
03	RESOURCE PROTECT & DEVELOPMT			56,847,289	49,465,637	58,704,372	59,264,945	310,391,742	534,072,864	544,338,413	474,828,479
04	96	96	964010 AERO, RAIL & TRANSIT FND 10	2,313,143	1,993,136	1,795,316	1,841,223	20,095,176	31,147,134	32,755,160	34,500,488
04	96	96	960015 ADMINISTRATION	—	—	—	—	39,509,432	46,907,001	46,163,017	47,416,870
04	96	96	960215 DIVISION OF FINANCE	—	—	—	—	3,569,596	4,497,750	4,508,190	4,504,781
04	96	96	960315 DIVISION OF POLICY & ADMINISTRAT	—	—	—	—	2,634,791	2,921,366	3,730,818	3,814,403
04	96	96	960515 OPS DIVISION HIGHWAY	—	—	—	—	148,792,817	164,285,840	165,862,614	167,682,345
04	96	96	962015 PROJECT DEVELOPMENT	—	—	—	—	38,803,503	50,719,795	48,833,449	49,557,680
04	96	96	962515 MUNICIPAL AID	—	—	—	—	59,226,994	75,197,260	75,313,974	75,819,973
04	96	96	963015 CONSTRUCTION PROGRAM FUNDS	—	—	—	—	67,296,843	56,336,526	56,444,288	56,528,281
04	96	96	963515 CONSOLIDATED FEDERAL AID PROG	—	—	—	—	174,402,518	215,927,852	214,535,051	197,652,949
04	96	96	961017 TURNPIKES DIVISION	—	—	—	—	147,264,884	148,261,422	147,783,770	147,780,079
04	96	TRANSPORTATION DEPT		2,313,143	1,993,136	1,795,316	1,841,223	701,596,554	796,201,946	795,930,331	785,257,849
04	TRANSPORTATION			2,313,143	1,993,136	1,795,316	1,841,223	701,596,554	796,201,946	795,930,331	785,257,849
05	95	42	421010 CHILD PROTECTION	91,078,210	92,772,018	105,282,070	118,629,645	133,431,822	138,762,004	158,138,219	172,454,014
05	95	42	421410 JUVENILE JUSTICE SERVICES	9,456,683	11,852,459	10,575,941	10,903,286	12,486,454	15,579,442	15,523,529	15,767,749
05	95	42	421510 SUNUNU YOUTH SERVICE CENTER	14,934,334	12,671,722	18,771,952	19,036,905	14,934,334	12,704,360	18,771,952	19,036,905
05	95	45	450010 BUREAU OF FAMILY ASSISTANCE	38,149,666	41,685,886	43,923,767	46,732,700	60,660,079	70,644,856	84,487,380	89,809,901
05	95	45	451010 BUREAU OF FAMILY ASSIST-FIELD	13,009,423	17,720,175	16,006,812	16,623,077	35,004,136	43,249,165	38,389,994	39,908,745
05	95	45	451110 CHILD DEVELOPMENT	10,169,474	29,774,421	11,976,523	11,976,523	31,764,787	57,634,914	42,280,439	42,657,350
05	95	45	457010 CHILD SUPPORT SERVICES	4,147,633	5,221,338	4,744,324	4,864,459	13,953,778	18,768,877	17,577,278	20,846,869
05	95	47	470010 DIVISION OF MEDICAID SERVICES	249,543,459	342,248,094	256,733,555	244,701,222	1,309,689,417	1,391,783,737	1,320,174,073	1,335,375,800
05	95	48	480510 PROGRAM OPERATIONS	6,652,198	7,223,943	7,438,774	7,654,950	7,338,433	7,986,945	8,290,151	8,527,728
05	95	48	481010 GRANTS FOR SOCIAL SVC PROG	9,489,715	16,744,810	15,523,376	15,515,109	23,366,612	33,750,498	32,514,253	32,576,770
05	95	48	482010 WAIVER AND NURSING FACILITIES	62,586,024	88,244,451	89,166,144	102,417,019	515,720,575	577,893,116	586,803,178	621,074,280
05	95	90	900010 ADMINISTRATION	1,959,280	2,278,960	2,090,897	2,123,424	3,865,695	4,983,064	4,925,913	4,990,002

DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY
GENERAL FUND AND TOTAL FUNDS

CAT	DEPT	AGY	ACTIVITY	GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
05	95	90	900510 BUREAU OF INFORMATICS	849,997	847,262	808,820	810,148	2,929,589	7,315,472	9,934,718	7,704,341
05	95	90	901010 BUR HEALTHCARE ACCESS EQU&PO	112,388	286,347	—	—	256,370	566,409	—	—
05	95	90	901510 BUR PUBLIC HLTH PROTECTION	2,164,281	2,433,207	2,190,751	2,249,647	5,799,790	8,381,797	6,436,498	6,491,267
05	95	90	902010 BUR FAMILY HEALTH & NUTRITION	5,358,361	7,293,494	10,023,846	10,021,062	28,506,360	36,573,371	39,951,536	40,247,549
05	95	90	902510 BUR INFECTIOUS DISEASE CONTRO	923,897	1,234,511	1,040,501	1,048,556	33,106,290	30,296,846	30,317,751	30,504,707
05	95	90	903010 BUR LABORATORY SERVICES	3,693,776	4,433,851	4,589,352	4,695,955	8,712,841	12,269,966	12,919,536	12,382,368
05	95	90	903510 BUR EMERG PREP RESPONSE& REC	416,730	800,457	736,692	741,219	6,540,212	14,813,459	13,187,645	13,318,287
05	95	90	904510 BUREAU OF PREVENTION&WELLNES	2,227,567	2,597,067	2,758,952	2,785,305	12,807,667	20,507,423	20,103,310	20,227,570
05	95	91	910010 GLENCLIFF HOME	8,833,013	10,895,533	11,293,582	11,575,874	15,772,832	19,338,661	16,450,741	16,871,101
05	95	92	920010 DIV BEHAVIORAL HLTH OPERATIONS	1,266,160	4,226,322	811,061	821,314	9,280,832	13,529,286	11,046,998	11,064,600
05	95	92	920510 BUREAU OF DRUG & ALCOHOL SVCS	3,887,823	3,874,749	4,287,896	4,311,652	44,177,359	50,740,381	52,967,608	52,557,078
05	95	92	921010 BUR FOR CHILDRENS BEHAVRL HLT	19,686,846	28,035,923	25,009,481	25,260,413	20,387,135	36,152,190	25,283,986	25,542,969
05	95	92	922010 BUREAU OF MENTAL HEALTH SERVI	29,195,280	49,484,252	56,226,769	56,272,273	35,527,743	53,308,385	59,287,336	59,346,319
05	95	92	921510 HOMELESS & HOUSING	6,018,334	10,144,458	8,041,368	8,052,107	14,493,214	19,358,160	25,166,654	25,204,801
05	95	93	930010 DIV OF DEVELOPMENTAL SVCS	224,170,790	268,216,445	250,338,293	266,339,467	431,767,349	524,952,911	491,082,716	523,101,387
05	95	93	930510 BUR - FAMILY CENTERED SERVICES	6,763,973	13,001,463	11,393,825	11,870,579	12,197,190	25,102,462	22,430,112	23,376,755
05	95	94	940010 NEW HAMPSHIRE HOSPITAL	47,093,522	48,151,377	49,857,650	51,247,401	99,398,950	110,808,788	118,111,934	121,514,915
05	95	95	950010 OFFICE OF THE COMMISSIONER	13,985,178	17,423,976	12,274,008	12,785,195	39,314,081	42,040,975	53,061,686	54,245,635
05	95	95	951010 OFFICE OF IMPROVEMENT, INTEGRI	3,459,077	4,302,813	4,167,048	4,291,516	7,360,069	8,778,113	8,371,063	8,620,721
05	95	95	952010 LEGAL & REGULATORY SERVICES	9,867,148	12,638,025	12,621,428	12,966,611	19,884,777	23,300,967	22,375,850	22,991,819
05	95	95	953010 OFFICE OF ADMINISTRATION	14,087,619	18,106,294	16,044,493	14,709,655	19,219,808	26,875,289	23,538,979	22,156,582
05	95	95	954010 OFFICE OF INFORMATION SERVICES	26,330,495	29,043,719	31,548,079	33,452,883	52,161,498	58,612,195	58,405,898	62,031,032
05	95	95	955010 QUALITY ASSURANCE & IMPROVEMT	2,380,260	2,676,160	2,632,300	2,697,021	4,277,244	4,729,534	4,557,844	4,670,274
05	95	98	980010 HAMPSTEAD HOSPITAL	9,095,202	9,032,576	—	—	24,019,364	34,084,495	—	—
05	95		HEALTH AND HUMAN SVCS DEPT	953,043,816	1,217,618,558	1,100,930,330	1,140,184,172	3,110,114,686	3,556,178,513	3,452,866,758	3,567,198,190
05	43	43	430010 NH VETERANS HOME	18,955,896	21,407,221	22,752,006	23,367,822	34,216,070	46,202,724	50,918,278	52,457,195
05	43		VETERANS HOME	18,955,896	21,407,221	22,752,006	23,367,822	34,216,070	46,202,724	50,918,278	52,457,195
05			HEALTH AND SOCIAL SERVICES	971,999,712	1,239,025,779	1,123,682,336	1,163,551,994	3,144,330,756	3,602,381,237	3,503,785,036	3,619,655,385

**DEPARTMENT AND AGENCY EXPENDITURES BY ACTIVITY
GENERAL FUND AND TOTAL FUNDS**

CAT	DEPT	AGY	ACTIVITY	GENERAL FUND				TOTAL FUNDS			
				ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027	ACTUAL FY 2024	ADJ AUTH FY 2025	GOV REC FY 2026	GOV REC FY 2027
06	56	56	560010 OFFICE OF THE COMMISSIONER	824,805	1,205,435	1,222,370	1,236,839	3,553,551	1,205,435	6,437,805	6,459,216
06	56	56	560510 OFFICE OF DEP COMMISSIONER	3,258,099	4,087,164	4,864,081	4,868,772	4,087,059	5,845,897	6,500,705	6,578,159
06	56	56	567010 EDUCATION ANALYTICS & RESOURC	4,153,480	4,826,681	4,099,963	4,273,266	13,379,241	28,177,211	26,050,206	26,310,982
06	56	56	566510 EDUCATOR SUPPORT & HIGHER ED	651,952	492,950	595,005	601,542	2,613,454	3,845,761	3,606,918	3,693,089
06	56	56	562010 LEARNER SUPPORT	8,395,980	10,422,016	9,332,561	9,441,345	188,227,467	232,883,126	224,875,863	223,752,112
06	56	56	565010 WORKFORCE INNOVATION	3,924,818	4,060,462	4,147,666	4,162,307	28,729,773	35,326,336	38,282,904	39,644,200
06	56	56	560040 EDUCATION	—	—	—	—	1,234,161,624	1,239,494,716	1,261,373,917	1,275,041,649
06	56		EDUCATION DEPT	21,209,134	25,094,708	24,261,646	24,584,071	1,474,752,169	1,546,778,482	1,567,128,318	1,581,479,407
06	83	83	830013 NH LOTTERY COMMISSION	—	—	—	—	12,558,017	15,630,413	15,862,820	16,259,113
06	83	83	831513 UNEMPLOYMENT COMPENSATION	—	—	—	—	—	5,000	5,000	5,000
06	83	83	832013 COUNCIL FOR RESPONSBL GAMBL	—	—	—	—	8,658	250,000	250,000	250,000
06	83		LOTTERY COMMISSION	—	—	—	—	12,566,675	15,885,413	16,117,820	16,514,113
06	87	87	870510 ADMIN & STANDARDS	2,194,065	3,222,628	2,824,279	2,829,691	2,194,065	3,222,628	2,824,279	2,829,691
06	87	87	871010 TRAINING	3,100,305	3,582,899	3,540,229	3,534,297	3,100,305	3,582,899	3,540,229	3,534,297
06	87		POLICE STDS & TRAINING COUNCIL	5,294,370	6,805,527	6,364,508	6,363,988	5,294,370	6,805,527	6,364,508	6,363,988
06	58	58	580010 NH COMM TECH COLLEGE SYSTEM	66,517,149	63,530,000	66,209,092	67,859,092	66,517,149	63,530,000	69,209,092	70,859,092
06	58		COMMUNITY COLLEGE SYSTEM OF NH	66,517,149	63,530,000	66,209,092	67,859,092	66,517,149	63,530,000	69,209,092	70,859,092
06	50	50	506010 UNIVERSITY SYSTEM OF NH	104,000,000	95,000,000	91,240,582	91,240,582	104,000,000	95,000,000	91,240,582	91,240,582
06	50		UNIVERSITY SYSTEM OF NH	104,000,000	95,000,000	91,240,582	91,240,582	104,000,000	95,000,000	91,240,582	91,240,582
06			EDUCATION	197,020,653	190,430,235	188,075,828	190,047,733	1,663,130,363	1,727,999,422	1,750,060,320	1,766,457,182
TOTAL FUNDS				1,831,220,786	2,108,101,346	1,992,387,985	2,074,439,208	7,401,470,962	8,146,247,223	8,208,829,867	8,329,478,003
LESS FUNDS FOR BUDGETED REVENUE TRANSFERS											
			OTHER FUNDS	—	—	—	—	259,911,925	299,889,286	302,677,069	313,813,173
NET TOTAL FUNDS				1,831,220,786	2,108,101,346	1,992,387,985	2,074,439,208	7,141,559,037	7,846,357,937	7,906,152,798	8,015,664,830

COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS HIGHWAY FUND (Dollars in Millions)

	Unaudited FY 2024	Projected FY 2025	Governor's Recommended	
			FY 2026	FY 2027
Undesignated Fund Balance, July 1 (Budgetary)	\$ 148.4	\$ 123.9	\$ 85.7	\$ 54.0
Additions:				
Unrestricted Revenue				
Gasoline Tax	128.5	128.2	128.3	128.4
Motor Vehicle Fees	137.3	133.5	132.4	134.7
Other	0.9	1.0	1.0	1.0
Less: Cost of Collections (Dept of Safety)	(31.3)	(34.0)	(36.1)	(37.2)
Total Additions	235.4	228.7	225.6	226.9
Deductions:				
Appropriations Net of Estimated Revenues - Transportation	(244.3)	(250.1)	(249.8)	(253.5)
Appropriations Net of Estimated Revenues - Safety and Judiciary	(39.9)	(44.4)	(45.0)	(44.9)
Appropriations Net of Estimated Revenue SUBTOTAL	(284.2)	(294.5)	(294.8)	(298.4)
Additional Appropriations:				
Transfer from Highway Surplus - Winter Maintenance RSA 228:12	(6.6)	(5.7)		
Transfer from Highway Surplus - Winter Maintenance Retention Bonus	(4.2)	(3.5)		
Transfer from Highway Surplus - Other	(6.1)			
Less Lapse:				
Lapse-DOT	40.9	35.0	35.0	35.0
Lapse-DOS/Other	4.4	3.3	4.0	4.0
Subtotal Lapse	45.3	38.3	39.0	39.0
Other (Debits)/Credits	(4.1)	(1.5)	(1.5)	(1.5)
Total Deductions	(259.9)	(266.9)	(257.3)	(260.9)
Current Year Activity	(24.5)	(38.2)	(31.7)	(34.0)
Total Fund Balance, June 30 (Budgetary)	123.9	85.7	54.0	20.0
GAAP and Other Adjustments	(37.7)	(20.0)	(20.0)	(20.0)
Undesignated Fund Balance, June 30 (GAAP)	\$ 86.2	\$ 65.7	\$ 34.0	\$ —

COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS FISH & GAME FUND (Dollars in Millions)

	Unaudited FY 2024	Projected FY 2025	Governor's Recommended	
			FY 2026	FY 2027
Undesignated Fund Balance, July 1 (Budgetary)	\$ 14.3	\$ 13.2	\$ 11.1	\$ 7.1
Additions:				
Unrestricted Revenue	14.9	13.7	14.0	14.0
Total Additions	14.9	13.7	14.0	14.0
Deductions:				
Appropriations less Estimated Revenues (1)	(17.8)	(17.4)	(19.5)	(20.3)
Less Lapses	1.9	1.6	1.5	1.6
Total Net Appropriations	(15.9)	(15.8)	(18.0)	(18.7)
Other Deductions	(0.1)			
Current Year Activity	(1.1)	(2.1)	(4.0)	(4.7)
Total Fund Balance, June 30 (Budgetary)	13.2	11.1	7.1	2.4
GAAP Adjustments	(1.6)	(1.0)	(1.0)	(1.0)
Undesignated Fund Balance, June 30 (GAAP)	\$ 11.6	\$ 10.1	\$ 6.1	\$ 1.4

(1) Appropriations are net of \$100k estimated revenue from the General Fund in accordance with RSA 212-B:6