

**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