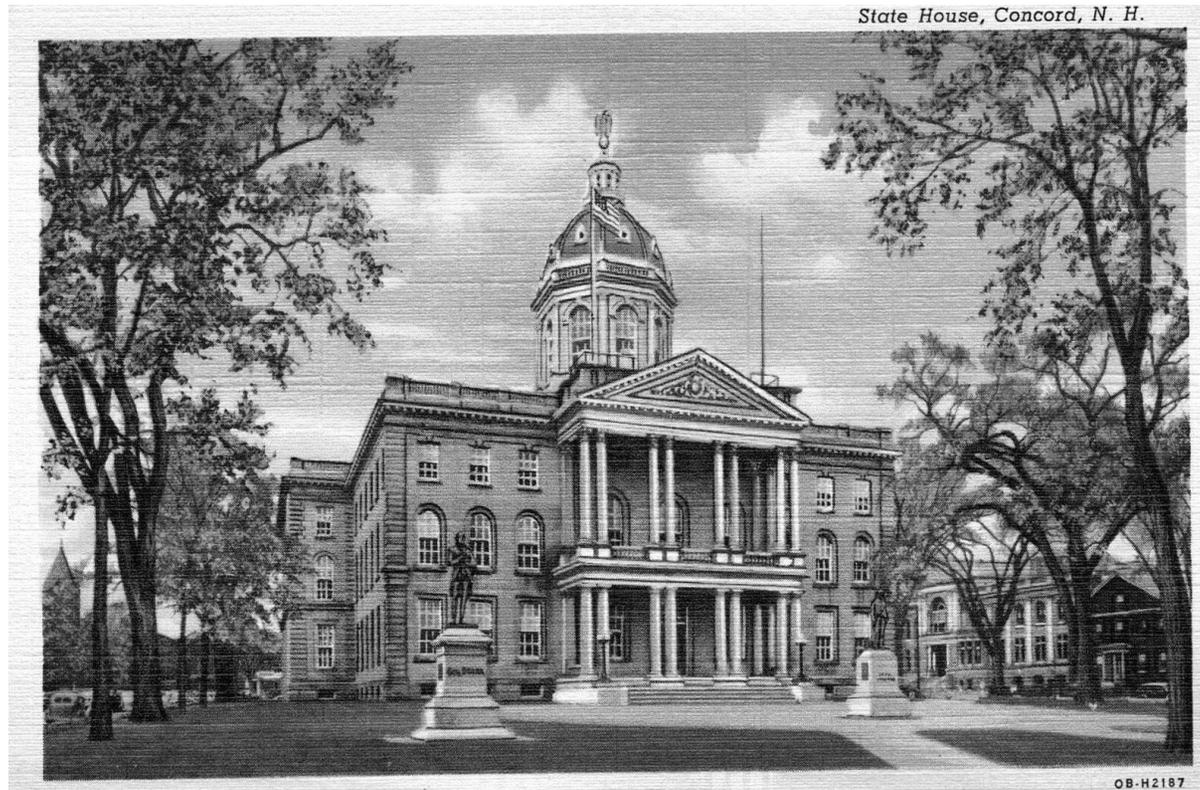


# Briefing on Senate Changes to House Budget



**June 10, 2025**

## Combined General and Education Trust Fund Surplus Statement Summary

	FY 2025		FY 2026		FY 2027	
	House*	Senate	House*	Senate	House*	Senate
Beginning Balance	\$ 210,012	\$ 210,012	\$ 71,832	\$ 105,532	\$ 28,431	\$ 23,994
Total Revenues	\$ 3,019,500	\$ 3,081,000	\$ 3,047,779	\$ 3,118,853	\$ 3,157,187	\$ 3,261,862
Total Appropriations	<u>\$(3,306,479)</u>	<u>\$(3,278,915)</u>	<u>\$(3,091,180)</u>	<u>\$(3,200,391)</u>	<u>\$(3,100,565)</u>	<u>\$(3,216,727)</u>
Cumulative Ending Balance	\$ (76,967)	\$ 12,097	\$ 28,431	\$ 23,994	\$ 85,053	\$ 69,129
<i>Transfer (To)/From Rainy Day Fund</i>	\$ 148,799	\$ 93,435	\$ -	\$ -	\$ (85,053)	\$ (49,947)
Balance After Transfers	\$ 71,832	\$ 105,532	\$ 28,431	\$ 23,994	\$ -	\$ 19,182
<i>General Fund Share</i>	\$ -	\$ -	\$ 13,787	\$ (19,579)	\$ -	\$ -
<i>Education Trust Fund Share</i>	\$ 71,832	\$ 105,532	\$ 14,644	\$ 43,573	\$ -	\$ 19,182
Rainy Day Fund (FY 2024 = \$292.5M)	\$ 143,701	\$ 199,065	\$ 143,701	\$ 199,065	\$ 228,754	\$ 249,012

\*House figures include restricted Lottery funds budgeted for adequate education aid (4079).

STATE OF NEW HAMPSHIRE										LBA	
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS										6/6/2025	
<b>GENERAL FUND</b>											
(Dollars in Thousands)											
	FY 2025			FY 2026			FY 2027				
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate		
1	Beginning Balance, July 1	\$ 73,800	\$ 73,855	\$ 73,855	\$ -	\$ -	\$ -	\$ 2,712	\$ 13,787	\$ (19,579)	1
2											2
3	Revenues:										3
4	Estimated Revenues	1,895,100	1,819,600	1,847,400	1,833,500	1,715,800	1,768,600	1,867,900	1,747,800	1,843,900	4
5	Schedule 2 Adjustments	-	-	-	92,000	190,256	121,339	147,900	217,258	138,585	5
6	Total Revenues	1,895,100	1,819,600	1,847,400	1,925,500	1,906,056	1,889,939	2,015,800	1,965,058	1,982,485	6
7											7
8	Appropriations:										8
9	Budget Appropriations	(1,894,300)	(1,894,300)	(1,894,300)	(1,992,388)	(1,944,170)	(1,946,091)	(2,074,439)	(1,979,931)	(1,992,406)	9
10	Schedule 2 Adjustments	(225,600)	(217,954)	(231,390)	29,800	13,301	(2,427)	4,200	55,098	19,447	10
11	Less Lapse Estimate	70,000	70,000	111,000	39,800	38,600	39,000	62,200	57,700	60,000	11
12	Lapse Estimate %	-3.3%	-3.3%	-5.2%	-2.0%	-2.0%	-2.0%	-3.0%	-3.0%	-3.0%	12
13	Total Appropriations	(2,049,900)	(2,042,254)	(2,014,690)	(1,922,788)	(1,892,269)	(1,909,518)	(2,008,039)	(1,867,133)	(1,912,959)	13
14											14
15	Current Year Balance	(154,800)	(222,654)	(167,290)	2,712	13,787	(19,579)	7,761	97,925	69,526	15
16											16
17	Cumulative Ending Balance, June 30	(81,000)	(148,799)	(93,435)	2,712	13,787	(19,579)	10,473	111,712	49,947	17
18											18
19	Transfer (To)/From Education Trust Fund	-	-	-	-	-	-	-	(26,659)	-	19
20											20
21	Net Cumulative Ending Balance, June 30	(81,000)	(148,799)	(93,435)	2,712	13,787	(19,579)	10,473	85,053	49,947	21
22											22
23	Transfer (To)/From Rainy Day Fund	81,000	148,799	93,435	-	-	-	(10,473)	(85,053)	(49,947)	23
24											24
25	Balance After Transfers, June 30	\$ -	\$ -	\$ -	\$ 2,712	\$ 13,787	\$ (19,579)	\$ -	\$ -	\$ -	25
26											26
27											27
28	Rainy Day Fund Balance	\$ 211,500	\$ 143,701	\$ 199,065	\$ 211,500	\$ 143,701	\$ 199,065	\$ 221,973	\$ 228,754	\$ 249,012	28
29	Rainy Day Fund Balance at 06/30/24 = \$292.5M										29

STATE OF NEW HAMPSHIRE		SCHEDULE 1									LBA
COMPARATIVE STATEMENT OF REVENUE											6/6/2025
GENERAL FUND											
(Dollars in Thousands)											
		FY 2025			FY 2026			FY 2027			
		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
1	Business Taxes	\$ 660,800	\$ 607,700	\$ 631,300	\$ 713,400	\$ 625,400	\$ 663,800	\$ 734,800	\$ 650,200	\$ 728,700	1
2	Meals & Rooms	326,400	322,900	323,500	342,600	337,500	342,400	359,800	349,900	354,800	2
3	Tobacco Tax	115,200	116,500	116,500	114,100	111,800	112,800	114,100	110,100	112,800	3
4	Transfers from Liquor Sales	92,700	101,700	101,700	115,900	102,900	102,900	115,000	102,300	103,500	4
5	Interest & Dividends Tax	134,300	134,300	103,000	8,700	8,700	8,700	-	-	-	5
6	Insurance Tax	177,100	150,300	174,000	166,000	159,000	165,000	166,000	163,000	168,000	6
7	Communications Tax	30,000	29,500	29,100	30,000	29,100	29,100	30,000	28,700	29,100	7
8	Real Estate Transfer Tax	132,800	133,600	135,700	143,400	141,200	143,600	154,800	149,300	152,600	8
9	Court Fines & Fees	13,600	13,600	13,600	13,500	13,700	13,700	13,500	13,700	13,700	9
10	Securities Revenue	45,900	44,300	44,300	43,900	44,400	44,400	43,900	44,500	44,500	10
11	Beer Tax	12,300	12,500	12,500	13,000	13,000	13,000	13,000	13,000	13,000	11
12	Other	151,000	150,500	160,000	126,000	126,000	126,000	120,000	120,000	120,000	12
13	Tobacco Settlement	-	-	-	-	-	-	-	-	-	13
14	Medicaid Recovery	3,000	2,200	2,200	3,000	3,100	3,200	3,000	3,100	3,200	14
15	<b>Subtotal</b>	<b>\$ 1,895,100</b>	<b>\$ 1,819,600</b>	<b>\$ 1,847,400</b>	<b>\$ 1,833,500</b>	<b>\$ 1,715,800</b>	<b>\$ 1,768,600</b>	<b>\$ 1,867,900</b>	<b>\$ 1,747,800</b>	<b>\$ 1,843,900</b>	15

STATE OF NEW HAMPSHIRE		SCHEDULE 2									LBA
ADJUSTMENTS - SCHEDULE 2											6/6/2025
GENERAL FUND											
(Dollars in Thousands)											
		FY 2025			FY 2026			FY 2027			
		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
1	<b>REVENUE ADJUSTMENTS:</b>										1
2	HB 1 - Judicial Branch, Assumed GF Fee Increases	-	-	-	-	2,700	2,700	-	2,700	2,700	2
3	HB 1 - DRA, Multi-State Auditor Revenue	-	-	-	-	-	590	-	-	2,360	3
4	HB 1 - Liquor, Back of Budget Reduction	-	-	-	-	-	500	-	-	500	4
5	HB 2 - DAS, Lakes Region Facility Sale Proceeds to GF (HB 2)	-	-	-	-	-	-	-	9,750	-	5
6	HB 2 - DAS, P-Card Fund Lapse to GF	-	-	-	-	-	1,254	-	-	-	6
7	HB 2 - DAS/Governor, Dedicated Funds Lapse to GF	-	-	-	-	16,000	16,000	-	16,000	16,000	7
8	HB 2 - DRA, Business Tax Distribution	-	-	-	84,600	116,600	61,900	87,200	121,200	67,900	8
9	HB 2 - DRA, Tobacco Tax Distribution	-	-	-	4,500	11,500	2,700	4,500	11,400	2,700	9
10	HB 2 - DRA, RET Tax Distribution	-	-	-	(2,100)	6,300	(5,400)	(2,300)	6,700	(5,700)	10
11	HB 2 - DRA, Tax Amnesty Program Revenue	-	-	-	-	-	3,350	-	-	-	11
12	HB 2 - Treasury, M&R Distribution Cap	-	-	-	-	2,000	-	-	6,900	-	12
13	HB 2 - Treasury, UNIQUE Revenue to GF	-	-	-	-	-	6,000	-	-	6,000	13
14	HB 2 - BTLA, GF Fee Increase	-	-	-	-	-	60	-	-	60	14
15	HB 2 - Energy, Renewable Energy Fund Net Proceeds	-	-	-	-	5,000	4,000	-	5,000	4,000	15
16	HB 2 - DNCR, Granite Patron of the Arts Tax Credit	-	-	-	-	-	(350)	-	-	(350)	16
17	HB 2 - Agriculture, GF Fee Increases	-	-	-	-	1,234	1,234	-	1,234	1,234	17
18	HB 2 - Liquor, Enforcement Elimination	-	-	-	-	3,059	-	-	3,149	-	18
19	HB 2 - DHHS/Liquor, Repeal Disbursal to AAP&T Fund	-	-	-	-	10,700	-	-	10,700	-	19
20	HB 2 - DHHS/Liquor, Repeal Disbursal to Granite Advantage	-	-	-	-	12,600	-	-	13,000	-	20
21	HB 2 - DHHS, Medicaid Recovery Revenue Enhancement	-	-	-	-	350	350	-	700	700	21
22	HB 2 - DHHS, Sale of Anna Philbrook Center	-	-	-	-	-	-	-	5,000	5,000	22
23	HB 2 - DHHS, Sale of Tirrell House	-	-	-	-	300	300	-	-	-	23
24	HB 2 - DHHS, Nursing Home Bed Fee to GF	-	-	-	-	-	300	-	-	300	24
25	HB 2 - DHHS, Granite Advantage Premium Decrease	-	-	-	-	-	-	-	-	(7,000)	25
26	HB 2 - Safety, Vanity Plate Fee Increase	-	-	-	-	2,063	2,063	-	4,125	4,125	26
27	HB 2 - Safety, Motor Vehicle Inspection Repeal	-	-	-	-	(150)	-	-	(300)	(5)	27
28	HB 2 - Lottery, Video Lottery Terminals (GF Share)	-	-	-	5,000	-	23,788	58,500	-	38,061	28
29	<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,000</b>	<b>\$ 190,256</b>	<b>\$ 121,339</b>	<b>\$ 147,900</b>	<b>\$ 217,258</b>	<b>\$ 138,585</b>	29
30											30
31	<b>APPROPRIATION ADJUSTMENTS:</b>										31
32	Ch.79, L'23 (HB 2) Appropriations	(151,500)	(151,500)	(151,500)	-	-	-	-	-	-	32
33	2024 Session Bills	(45,000)	(45,000)	(45,000)	-	-	-	-	-	-	33
34	Statutory/Fiscal/G&C Estimated Appropriations	(29,100)	(42,494)	(55,790)	-	-	-	-	-	-	34
35	HB 328, 2025 - Charitable Gaming Oversight	-	-	-	-	(100)	(100)	-	-	-	35
36	HB 763, 2025 - School Sports Related Injuries	-	-	-	-	(80)	-	-	(80)	-	36
37	HB 1 - Legislative Branch, Budget Reduction	-	-	-	-	500	500	-	500	500	37
38	HB 1 - Governor's Office, Budget Reduction	-	-	-	-	50	50	-	50	50	38
39	HB 1 - DoIT, Budget Reduction (GF Share)	-	-	-	-	2,079	2,079	-	2,101	2,101	39
40	HB 1 - Secretary of State, Budget Reduction	-	-	-	-	225	225	-	240	240	40
41	HB 1 - Judicial Branch, Budget Reduction	-	-	-	1,800	3,950	-	4,200	3,950	-	41
42	HB 1 - Justice, Budget Reduction	-	-	-	-	7,899	-	-	6,806	-	42
43	HB 1 - Human Rights Commission, Budget Reduction	-	-	-	-	-	254	-	-	267	43
44	HB 1 - Corrections, Budget Reduction	-	-	-	-	-	2,500	-	-	2,500	44
45	HB 1 - DNCR, Budget Reduction	-	-	-	-	300	300	-	300	300	45
46	HB 1 - Environmental Services, Budget Reduction	-	-	-	-	3,000	3,000	-	3,000	3,000	46
47	HB 1 - DHHS, Budget Reduction	-	-	-	-	23,000	25,500	-	23,000	25,500	47
48	HB 1 - DHHS, Estimated DocuSign Savings	-	-	-	-	478	478	-	483	483	48
49											49
50	HB 2 - Commission on Aging, Appropriation	-	-	-	-	-	(150)	-	-	(150)	50
51	HB 2 - DRA, Tax Amnesty Implementation	-	-	-	-	-	(50)	-	-	-	51

STATE OF NEW HAMPSHIRE		SCHEDULE 2									LBA
ADJUSTMENTS - SCHEDULE 2											6/6/2025
GENERAL FUND											
(Dollars in Thousands)											
		FY 2025			FY 2026			FY 2027			
		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
52	HB 2 - Treasury, Governor's Scholarship Fund Lapse	-	-	-	-	1,600	1,600	-	-	-	52
53	HB 2 - NHRS, Group II Retirement Changes	-	-	-	-	(27,500)	(14,500)	-	(27,500)	(27,500)	53
54	HB 2 - Justice, YDC Gilpatrick Settlement	-	-	-	-	(10,000)	(10,000)	-	-	-	54
55	HB 2 - Justice, YDC Claims Settlement Fund	-	-	-	-	(10,000)	(20,000)	-	(10,000)	-	55
56	HB 2 - Labor, First Responder's Critical Injury Benefit	-	-	-	-	-	(125)	-	-	(125)	56
57	HB 2 - Energy, Renewable Energy Fund Lapse to GF	-	-	-	10,000	20,000	20,000	-	-	-	57
58	HB 2 - DBEA, Division of Travel and Tourism (moved to HB 1)	-	-	-	-	(7,000)	-	-	(7,000)	-	58
59	HB 2 - DBEA, Welcome Centers (moved to HB 1)	-	-	-	-	-	-	-	(2,252)	-	59
60	HB 2 - DBEA, NH-Ireland Trade Council	-	-	-	-	-	(20)	-	-	-	60
61	HB 2 - DNCR Cannon Mountain Tramway Appropriation	-	18,000	18,000	18,000	-	-	-	-	-	61
62	HB 2 - Safety, Rural Maternal Health EMS Services	-	-	-	-	-	(75)	-	-	(75)	62
63	HB 2 - Safety, Norther Border Alliance	-	-	-	-	-	(600)	-	-	-	63
64	HB 2 - Environmental Services, Pillsbury Lake Village District	-	-	-	-	-	(325)	-	-	-	64
65	HB 2 - Environmental Services, State Aid Grants	-	-	-	-	-	(2,500)	-	-	(2,500)	65
66	HB 2 - DHHS, Drug Pricing Savings	-	-	-	-	-	-	-	2,500	2,500	66
67	HB 2 - DHHS, PDAB FY25 Carry Forward	-	(20)	-	-	-	-	-	-	-	67
68	HB 2 - DHHS, Granite Advantage Appropriation	-	-	-	-	(12,600)	-	-	(1,000)	-	68
69	HB 2 - DHHS, WIC Farmer's Market Program	-	560	560	-	-	(15)	-	-	(15)	69
70	HB 2 - DHHS, Medicaid Provider Rate, 3% Reduction	-	-	-	-	17,500	-	-	35,000	-	70
71	HB 2 - DHHS, Delay MCO Capitation Payments	-	-	-	-	-	-	-	25,000	25,000	71
72	HB 2 - DHHS, Congregate Housing	-	-	-	-	-	(350)	-	-	(350)	72
73	HB 2 - DHHS, Developmental Services Pilot Program	-	-	-	-	-	(500)	-	-	(500)	73
74	HB 2 - DHHS, Adverse Childhood Experiences	-	-	-	-	-	(150)	-	-	(150)	74
75	HB 2 - DHHS, Summer EBT Program	-	-	-	-	-	(105)	-	-	-	75
76	HB 2 - DHHS, ICF Rate Increase	-	-	-	-	-	(70)	-	-	(142)	76
77	HB 2 - DHHS, Independent Birth Centers	-	-	-	-	-	(30)	-	-	-	77
78	HB 2 - DHHS, Community Residential Services, ABD	-	-	-	-	-	(5,000)	-	-	(5,000)	78
79	HB 2 - DHHS, Rural Residency Training	-	-	-	-	-	-	-	-	(500)	79
80	HB 2 - DHHS, Tier-One Call Center	-	-	-	-	-	(1,913)	-	-	(1,912)	80
81	HB 2 - DHHS, Childcare Scholarship Pilot Program	-	-	-	-	-	(100)	-	-	-	81
82	HB 2 - DHHS, Guardianship Contracted Services	-	-	-	-	-	(275)	-	-	(275)	82
83	HB 2 - DHHS, Medicaid LTC Eligibility Determinations	-	-	-	-	-	(1,500)	-	-	(1,500)	83
84	HB 2 - DHHS, Hampstead Hospital Transition	-	-	(160)	-	-	-	-	-	-	84
85	HB 2 - DHHS, Rate Setting Parity	-	-	-	-	-	-	-	-	(2,300)	85
86	HB 2 - Education, FY25 Computer Science Appropriation Lapse	-	2,500	2,500	-	-	-	-	-	-	86
87	HB 2 - Education, Facility Improvement Funds	-	-	-	-	-	(460)	-	-	-	87
88	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	\$ (225,600)	\$ (217,954)	\$ (231,390)	\$ 29,800	\$ 13,301	\$ (2,427)	\$ 4,200	\$ 55,098	\$ 19,447	88

STATE OF NEW HAMPSHIRE										LBA	
COMPARATIVE STATEMENT OF FUND BALANCE										6/6/2025	
<b>EDUCATION TRUST FUND (Including Restricted Lottery Revenue)</b>											
(Dollars in Thousands)											
	FY 2025			FY 2026			FY 2027				
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate		
1	Beginning Balance, July 1	\$ 136,157	\$ 136,157	\$ 136,157	\$ 128,862	\$ 71,832	\$ 105,532	\$ 42,660	\$ 14,644	\$ 43,573	1
2											2
3	<b>Revenues:</b>										3
4	Estimated Revenues	1,227,700	1,189,900	1,233,600	1,274,400	1,193,800	1,276,700	1,294,500	1,212,700	1,325,600	4
5	Schedule 4 Adjustments	-	10,000	-	(82,000)	(307,300)	(47,786)	(30,900)	(312,200)	(46,223)	5
6	Lottery Revenue Restricted for Adequacy	-	-	-	-	255,223	-	-	291,629	-	
7	Total Revenue	1,227,700	1,199,900	1,233,600	1,192,400	1,141,723	1,228,914	1,263,600	1,192,129	1,279,377	7
8											8
9	<b>Appropriations:</b>										9
10	Budget Appropriations	(1,235,511)	(1,235,511)	(1,235,511)	(1,278,602)	(941,188)	(1,288,473)	(1,292,277)	(958,103)	(1,301,168)	10
11	Schedule 4 Adjustments	(3,984)	(28,714)	(28,714)	-	(2,500)	(2,400)	-	16,300	(2,600)	11
12	Lottery Appropriations Restricted for Adequacy	-	-	-	-	(255,223)	-	-	(291,629)		
13	Lapse/GAAP Estimate	4,500	-	-	-	-	-	-	-	-	13
14	Total Appropriations	(1,234,995)	(1,264,225)	(1,264,225)	(1,278,602)	(1,198,911)	(1,290,873)	(1,292,277)	(1,233,432)	(1,303,768)	14
15											15
16	Current Year Balance	(7,295)	(64,325)	(30,625)	(86,202)	(57,188)	(61,959)	(28,677)	(41,303)	(24,391)	16
17											17
18	Cumulative Ending Balance, June 30	128,862	71,832	105,532	42,660	14,644	43,573	13,983	(26,659)	19,182	18
19											19
20	Transfer (To)/From General Fund	-	-	-	-	-	-	-	26,659	-	20
21											21
22	Balance After Transfers, June 30	\$ 128,862	\$ 71,832	\$ 105,532	\$ 42,660	\$ 14,644	\$ 43,573	\$ 13,983	\$ -	\$ 19,182	22

STATE OF NEW HAMPSHIRE		SCHEDULE 3									LBA
COMPARATIVE STATEMENT OF REVENUE											6/6/2025
EDUCATION TRUST FUND											
(Dollars in Thousands)											
		FY 2025			FY 2026			FY 2027			
		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
1	Business Taxes	\$ 458,900	\$ 422,300	\$ 438,700	\$ 495,800	\$ 434,600	\$ 461,200	\$ 510,700	\$ 451,800	\$ 506,300	1
2	Meals & Rooms	10,000	11,000	11,000	10,600	11,000	11,100	11,100	11,400	11,500	2
3	Tobacco Tax	70,100	67,000	67,000	65,600	64,300	64,900	65,600	63,400	64,900	3
4	Real Estate Transfer Tax	65,400	65,800	66,800	70,600	69,500	70,700	76,300	73,500	75,100	4
5	Transfer from Lottery	175,000	180,000	200,000	185,000	172,900	224,700	185,000	172,900	224,700	5
6	Tobacco Settlement	38,500	35,500	37,700	37,000	32,500	32,500	36,000	30,000	30,000	6
7	Utility Property Tax	46,700	45,200	48,000	46,700	45,900	48,500	46,700	46,600	50,000	7
8	Statewide Education Property Tax (SWEPT)	363,100	363,100	364,400	363,100	363,100	363,100	363,100	363,100	363,100	8
9	<b>Total</b>	<b>\$ 1,227,700</b>	<b>\$ 1,189,900</b>	<b>\$ 1,233,600</b>	<b>\$ 1,274,400</b>	<b>\$ 1,193,800</b>	<b>\$ 1,276,700</b>	<b>\$ 1,294,500</b>	<b>\$ 1,212,700</b>	<b>\$ 1,325,600</b>	9

STATE OF NEW HAMPSHIRE		SCHEDULE 4									LBA
ADJUSTMENTS - SCHEDULE 2											6/6/2025
EDUCATION TRUST FUND											
(Dollars in Thousands)											
		FY 2025			FY 2026			FY 2027			
		Governor	House	Senate	Governor	House	Senate	Governor	House	Senate	
1	<b>REVENUE ADJUSTMENTS:</b>										1
2	Revised Lottery Base Revenue Estimates	-	10,000	-	-	-	-	-	-	-	2
3	HB 1 - Lottery, Lottery Revenue Restricted to Adequacy	-	-	-	-	(172,900)	-	-	(172,900)	-	3
4	HB 1 - DRA, Multi-State Auditor Revenue	-	-	-	-	-	410	-	-	1,640	4
5	HB 2 - Video Lottery Terminals	-	-	-	5,000	-	7,929	58,500	-	12,687	5
6	HB 2 - Lottery, Maximum Ticket Price to \$50	-	-	-	-	-	-	-	-	1,000	6
7	HB 2 - Advanced Deposit Account Wagering	-	-	-	-	-	125	-	-	250	7
8	HB 2 - Keno Hours of Operation	-	-	-	-	-	1,300	-	-	2,600	8
9	HB 2 - Local Option Games of Chance/Keno	-	-	-	-	-	-	-	-	500	9
10	HB 2 - DRA, Tax Amnesty Program Revenue	-	-	-	-	-	1,650	-	-	-	10
11	HB 2 - DRA, Business Tax Distribution	-	-	-	(84,600)	(116,600)	(61,900)	(87,200)	(121,200)	(67,900)	11
12	HB 2 - DRA, Tobacco Tax Distribution	-	-	-	(4,500)	(11,500)	(2,700)	(4,500)	(11,400)	(2,700)	12
13	HB 2 - DRA, RET Tax Distribution	-	-	-	2,100	(6,300)	5,400	2,300	(6,700)	5,700	13
14	<b>TOTAL REVENUE ADJUSTMENTS</b>	\$ -	\$ 10,000	\$ -	\$ (82,000)	\$ (307,300)	\$ (47,786)	\$ (30,900)	\$ (312,200)	\$ (46,223)	14
15											15
16	<b>APPROPRIATION ADJUSTMENTS:</b>										16
17	Statutory/Fiscal/G&C Estimated Appropriations	(311)	(25,041)	(25,041)	-	-	-	-	-	-	17
18	Ch.17, L'24 (SB 396) - Wilbur H. Palmer Regional CTE	(673)	(673)	(673)	-	-	-	-	-	-	18
19	Ch.204, L'24 (HB 1588) - Court Ordered Placements	(3,000)	(3,000)	(3,000)	-	-	-	-	-	-	19
20	HB 739 - Adequacy Grants Adjustment (Excess SWEPT)	-	-	-	-	-	-	-	27,000	-	20
21	Bedford Full-Day K - Kindergarten Aid/Adequacy Grant	-	-	-	-	(500)	(500)	-	(700)	(700)	21
22	Adequacy Grants - Keno Local Option (Floor, 2025-1513h)	-	-	-	-	(2,000)	-	-	(10,000)	-	22
23	HB 2 - DOE, Learning Platforms	-	-	-	-	-	(1,500)	-	-	(1,500)	23
24	HB 2 - DOE, Adult Education	-	-	-	-	-	(400)	-	-	(400)	24
25	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	\$ (3,984)	\$ (28,714)	\$ (28,714)	\$ -	\$ (2,500)	\$ (2,400)	\$ -	\$ 16,300	\$ (2,600)	25

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

	FY 2025			FY 2026			FY 2027		
	GOVERNOR	HOUSE	SENATE	GOVERNOR	HOUSE	SENATE	GOVERNOR	HOUSE	SENATE
1	<b>Beginning Balance, July 1</b>								
	\$ 123,900	\$ 123,866	\$ 123,866	\$ 85,700	\$ 78,410	\$ 78,410	\$ 54,000	\$ 50,407	\$ 47,231
2									
3	<b>Revenue</b>								
4	<i>Base Revenue</i>								
5	\$ 128,200	\$ 127,700	\$ 127,700	\$ 128,300	\$ 127,700	\$ 127,700	\$ 128,400	\$ 127,900	\$ 127,900
6	133,500	133,500	133,500	132,400	131,700	131,700	134,700	134,700	134,700
7	1,000	200	200	1,000	200	200	1,000	200	200
8	<i>Base Revenue Subtotal</i>								
	\$ 262,700	\$ 261,400	\$ 261,400	\$ 261,700	\$ 259,600	\$ 259,600	\$ 264,100	\$ 262,800	\$ 262,800
9	<i>Revenue Adjustments</i>								
10	\$ -	\$ (36,685)	\$ (36,685)	\$ (38,115)	\$ (38,115)	\$ (38,115)	\$ (39,703)	\$ (39,703)	\$ (39,703)
11	-	2,685	2,685	2,015	2,015	2,015	2,503	2,503	2,503
12	(34,000)	(34,000)	(34,000)	(36,100)	(36,100)	(36,100)	(37,200)	(37,200)	(37,200)
13	-	-	-	-	15,000	10,500	-	30,000	21,000
14	-	-	-	-	(1,650)	-	-	(3,300)	(50)
15	-	-	-	-	-	126	-	-	126
16	<i>Revenue Adjustments Subtotal (Row 12 Through Row 15)</i>								
	(34,000)	(34,000)	(34,000)	(36,100)	(22,750)	(25,474)	(37,200)	(10,500)	(16,124)
17	<b>Total Net Revenue (Row 8 + Row 16)</b>								
	\$ 228,700	\$ 227,400	\$ 227,400	\$ 225,600	\$ 236,850	\$ 234,126	\$ 226,900	\$ 252,300	\$ 246,676
18									
19	<b>Appropriations</b>								
20	\$ (250,100)	\$ (241,281)	\$ (241,281)	\$ (249,800)	\$ (255,307)	\$ (255,433)	\$ (253,500)	\$ (260,544)	\$ (260,329)
21	(9,200)	(14,801)	(14,801)	-	-	-	-	-	-
22	(42,400)	(40,240)	(40,240)	(43,000)	(45,665)	(45,991)	(42,900)	(45,247)	(45,914)
23	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
24	-	-	-	-	619	619	-	588	588
25	-	(34)	(34)	-	-	-	-	-	-
26	-	(11,300)	(11,300)	-	-	-	-	-	-
27	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
28	<i>Appropriation Subtotal</i>								
	(305,200)	(311,156)	(311,156)	(296,300)	(303,854)	(304,306)	(299,900)	(308,704)	(309,156)
29	<i>Lapses</i>								
	38,300	38,300	38,300	39,000	39,000	39,000	39,000	39,000	39,000
30	<b>Total Appropriations (Row 28 + Row 29)</b>								
	\$ (266,900)	\$ (272,856)	\$ (272,856)	\$ (257,300)	\$ (264,854)	\$ (265,306)	\$ (260,900)	\$ (269,704)	\$ (270,156)
31									
32	<i>Current Year Balance (Row 17 + Row 30)</i>								
	(38,200)	(45,456)	(45,456)	(31,700)	(28,004)	(31,180)	(34,000)	(17,404)	(23,480)
33									
34	<b>Cumulative Ending Budgetary Balance, June 30 (Row 1 + Row 32)</b>								
	\$ 85,700	\$ 78,410	\$ 78,410	\$ 54,000	\$ 50,407	\$ 47,231	\$ 20,000	\$ 33,003	\$ 23,751
35									
36	<i>GAAP Adjustment</i>								
	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
37									
38	<b>Cumulative Ending GAAP Balance, June 30 (Row 34 + Row 36)</b>								
	\$ 65,700	\$ 58,410	\$ 58,410	\$ 34,000	\$ 30,407	\$ 27,231	\$ -	\$ 13,003	\$ 3,751

LBA  
06/05/25

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

	FY 2025			FY 2026			FY 2027		
	GOVERNOR	HOUSE	SENATE	GOVERNOR	HOUSE	SENATE	GOVERNOR	HOUSE	SENATE
1	<b>Beginning Balance, July 1</b>								
2	\$ 13,200	\$ 13,248	\$ 13,248	\$ 11,100	\$ 12,306	\$ 10,956	\$ 7,100	\$ 8,085	\$ 6,352
3	<b>Revenue</b>								
4	<b>Base Revenue</b>								
5	Unrestricted Revenue	\$ 13,700	\$ 13,900	\$ 13,900	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
6	Base Revenue Subtotal	\$ 13,700	\$ 13,900	\$ 13,900	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
7	<b>Revenue Adjustments</b>								
8	Transfer From Dedicated Accounts (HB 2)	\$ -	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Dedicated Account Fee Increases to F&G Fund (HB 2)	-	-	-	-	383	-	765	-
10	Revenue Adjustments Subtotal	\$ -	\$ 1,350	\$ -	\$ -	\$ 383	\$ -	\$ 765	\$ -
11	<b>Total Revenue (Row 5 + Row 9)</b>	<b>\$ 13,700</b>	<b>\$ 15,250</b>	<b>\$ 13,900</b>	<b>\$ 14,000</b>	<b>\$ 14,383</b>	<b>\$ 14,000</b>	<b>\$ 14,765</b>	<b>\$ 14,000</b>
12	<b>Appropriations</b>								
13	Fish and Game Department (HB 1)	\$ (17,400)	\$ (16,323)	\$ (16,323)	\$ (19,500)	\$ (20,135)	\$ (20,135)	\$ (20,300)	\$ (20,337)
14	DoIT Appropriation Reduction (HB 1)	-	-	-	-	31	31	-	31
15	DoIT Related Appropriation (HB 1, 2023)	-	(5)	(5)	-	-	-	-	-
16	Employee Pay Raise (HB 2, 2023)	-	(1,067)	(1,067)	-	-	-	-	-
17	Other Warrants/Debits	-	(397)	(397)	-	-	-	-	-
18	Appropriation Subtotal	(17,400)	(17,792)	(17,792)	(19,500)	(20,104)	(20,104)	(20,300)	(20,306)
19	Lapses	1,600	1,600	1,600	1,500	1,500	1,500	1,600	1,600
20	<b>Total Appropriations (Row 18 + Row 19)</b>	<b>\$ (15,800)</b>	<b>\$ (16,192)</b>	<b>\$ (16,192)</b>	<b>\$ (18,000)</b>	<b>\$ (18,604)</b>	<b>\$ (18,604)</b>	<b>\$ (18,700)</b>	<b>\$ (18,706)</b>
21									
22	<b>Current Year Balance (Row 10 + Row 20)</b>	<b>(2,100)</b>	<b>(942)</b>	<b>(2,292)</b>	<b>(4,000)</b>	<b>(4,221)</b>	<b>(4,604)</b>	<b>(4,700)</b>	<b>(4,706)</b>
23									
24	<b>Cumulative Ending Budgetary Balance, June 30 (Row 1 + Row 22)</b>	<b>\$ 11,100</b>	<b>\$ 12,306</b>	<b>\$ 10,956</b>	<b>\$ 7,100</b>	<b>\$ 8,085</b>	<b>\$ 6,352</b>	<b>\$ 2,400</b>	<b>\$ 4,144</b>
25									
26	GAAP Adjustment	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
27									
28	<b>Cumulative Ending GAAP Balance, June 30 (Row 24 + Row 26)</b>	<b>\$ 10,100</b>	<b>\$ 11,306</b>	<b>\$ 9,956</b>	<b>\$ 6,100</b>	<b>\$ 7,085</b>	<b>\$ 5,352</b>	<b>\$ 1,400</b>	<b>\$ 3,144</b>

LBA	DETAIL CHANGE						
06/09/25	SENATE PASSED VS HOUSE PASSED						
	CATEGORY 1 (GENERAL GOVERNMENT)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
1	01-04-04	Legislative Branch					
2		No Change					
3							
4	01-02-02	Executive Department					
5		No Change					
6							
7	01-02-02-0205	Governor's Commission on Disability					
8	01-02-02-020510-1004	Commission on Disability	G	37,000	38,000	75,000	Restores class 50 funding for two part-time employees.
9	01-02-02-020510-1004	Commission on Disability	O	36,000	37,000	73,000	See above.
10							
11	01-03-03	Department of Information Technology					
12	01-03-03-030010-7663	IT for Housing Appeals Board	O	14,129	13,250	27,379	Restores IT for Housing Appeals Board.
13	01-03-03-030010-7676	IT for Human Rights Commission	O	14,201	33,101	47,302	Restores IT for Human Rights Commission.
14	01-03-03-030010-7688	IT for Office of the Child Advocate	O	11,417	12,812	24,229	Restores IT for Office of Child Advocate.
15	01-03-03-030010-7689	IT for Board of Tax and Land Appeals	O	14,706	15,210	29,916	Restores IT for Board of Tax and Land Appeals.
16	01-03-03-030010-7708	IT Salaries and Benefits	O	(13,373)	(28,333)	(41,706)	Net decrease from funding positions #11268 and #19600 and unfunding positions #13126 and #16503.
17							
18	01-14-14	Department of Administrative Services					
19	01-014-014-141510-2045	Bureau of Court Facilities	O	(21,874)	(22,035)	(43,909)	Net decrease from swapping position #41149 with position #40007 in FY 2026 and fully fund position #41149 in FY 2027 and the reduction in rent-leases from courts.
20	01-014-014-141510-2144	Hazen Drive Judicial Branch Buildings	O	(121,226)	(121,226)	(242,452)	Net decrease from reducing transfers, contractual maintenance services, DAS maintenance fund, and getting a larger dumpster.
21							
22	01-14-63	Housing Appeals Board					
23	01-014-063-630010-5584	Housing Appeals Board	G	(289,252)	(278,835)	(568,087)	Moved from being administratively attached to the Department of Administrative Services to the Board of Tax and Land Appeals.
24							
25	01-14-67	Conservation Land Stwdshp Prgm					
26	01-014-067-670010-1106	Conservation Land Stwdshp Prgm	O	(280,194)	(280,850)	(561,044)	Moved from being administratively attached to the Department of Administrative Services to the Fish and Game Department.
27							
28	01-14-82	Advocate of Special Education					
29	01-014-082-820010-6977	Advocate of Special Education	G	0	0	0	Reclassifies class 59 temp position #9T3312 to class 10 classified position and transfers funds from class 59 to class 10. Net zero impact.
30	01-014-082-820010-6977	Advocate of Special Education	G	0	0	0	Reallocate funds in each fiscal year between various class lines. Net zero impact.
31							

LBA	DETAIL CHANGE						
06/09/25	SENATE PASSED VS HOUSE PASSED						
	CATEGORY 1 (GENERAL GOVERNMENT)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
32	01-14-88	Office of the Child Advocate					
33	01-014-088-880010-8026	Office of the Child Advocate	G	746,917	836,434	1,583,351	Restores the Office of the Child Advocate and abolishes 4 positions #44348, #44349, #44986, and #44987.
34							
35	01-32-32	Department of State					
36	01-032-032-321510-1065	Corporate Admin	O	84,210	88,207	172,417	Restores position #43440.
37	01-032-032-323010-2410	Securities Admin - Exams - Edu	O	(77,208)	(72,771)	(149,979)	Restores position #9U590 and abolishes position #9U562.
38							
39	01-84-84	Department of Revenue Administration					
40	01-084-084-840510-1301	Audit Division					Swap position #44594 to position #41268 - net zero impact.
41	01-084-084-840510-1301	Audit Division	G	225,447	240,145	465,592	Fund two multi-state auditor positions and assume additional business tax revenue generated from these positions on the surplus statement.
42							
43	01-38-38	Treasury Department					
44	01-038-038-380010-8023	Distribution to Municipalities	O	2,742,331	8,475,259	11,217,590	Restores the M&R distribution to municipalities to current law.
45	01-038-038-381010-1047	College Savings Commission	O	9,000,000	9,000,000	18,000,000	Restores \$9M per year for the UNIQUE program funding.
46							
47	01-89-89	Board of Tax & Land Appeals					
48	01-089-089-890010-1241	Board of Tax & Land Appeals	O	106,750	109,760	216,510	Restores the Board of Tax and Land Appeals and restores 6 positions while abolishing position #14583 and unfunding the temporary vacant position.
49	01-089-089-890010-1241	Board of Tax & Land Appeals	G	900,749	927,846	1,828,595	See above.
50	01-089-089-890030-7720	Housing Appeals Board	G	442,632	463,998	906,630	Restores the Housing Appeals Board, administratively attaches the Housing Appeals Board to the Board of Tax and Land Appeals, and abolishes position #9U656.
51							
52	01-59-59	New Hampshire Retirement System					
53		HB 1 Section					Deletes back of the budget cut of \$4,225,013 in FY 26 and \$4,471,976 in FY 27.
54							
55	01-97-97	Developmental Disabilities Council					
56		No Change					
57							
58	01-05-05	Executive Council					
59		No change					
60							

LBA		<b>DETAIL CHANGE</b>						
06/09/25		<b>SENATE PASSED VS HOUSE PASSED</b>						
		<b>CATEGORY 1 (GENERAL GOVERNMENT)</b>						
						<b>BIENNIAL</b>		
<b>ROW</b>	<b>ACCT. UNIT</b>	<b>AGENCY/COMMENT</b>	<b>SOF</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>TOTAL</b>		<b>COMMENTS</b>
61	01-21-21	Office of Professional Licensure and Certification						
62		No change						
63								
64		<b>Total Funds</b>		<b>13,573,362</b>	<b>19,486,972</b>	<b>33,060,334</b>		
65								
66		<b>General Funds</b>		<b>2,063,493</b>	<b>2,227,588</b>	<b>4,291,081</b>		
67		Education Trust Funds		0	0	0		
68		Federal Funds		0	0	0		
69		Highway Funds		0	0	0		
70		Fish & Game Funds		0	0	0		
71		Other Funds		11,509,869	17,259,384	28,769,253		

LBA		DETAIL CHANGE						
06/09/25		SENATE PASSED VS HOUSE PASSED						
		CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
1	02-10-10	Judicial Branch						
2	02-10-010-100010-1880	Supreme & Superior Courts	G	(143,100)	(143,261)	(286,361)	Reduces amount of transfer to DAS' Court Facilities Budget based on reductions in Court Facilities.	
3	02-10-010-100010-1880	Supreme & Superior Courts	G	276,037	278,873	554,910	Increases funding to restore Goffstown and Hooksett Court Houses.	
4	02-10-010-100010-1880	Supreme & Superior Courts	G	438,946	438,561	877,507	Increases funding for additional resources in Superior Court for YDC claims cases.	
5	02-10-010-100010-2034	Court Security	G	95,456	95,456	190,912	Increases funding for court security officer per diem training days.	
6	02-10-010-100010-2034	Court Security	G	764,530	762,078	1,526,608	Increases funding for court security officer per diem days.	
7	02-10-010-100010-2034	Court Security	G	1,125,031	1,125,031	2,250,062	Increases funding for sheriff reimbursements.	
8		HB 1 Section					Deletes back of the budget cut of \$7,900,000 over the biennium.	
9								
10	02-12-12	Department of Military Affairs and Veterans Services						
11		No change						
12								
13	02-18-18	Department Of Agriculture, Markets and Food						
14		No change						
15								
16	02-20-20	Justice Department						
17		HB 1 Section					Deletes back of the budget cut of \$7,899,266 in FY 26 and \$6,806,493 in FY 27.	
18								
19	02-20-76	Human Rights Commission						
20	02-20-76-760010-1041	Human Rights Commission	F	182,129	184,425	366,554	Restores the Human Rights Commission budget.	
21	02-20-76-760010-1041	Human Rights Commission	G	1,582,703	1,629,311	3,212,014	Restores the Human Rights Commission budget.	
22	02-20-76-760010-1041	Human Rights Commission					Deletes footnote allowing the Governor to draw a warrant for personnel payouts.	
23		HB 1 Section					Adds back of the budget reduction of \$225,000 in FY 26 and \$240,000 in FY 27.	
24								
25	02-72-72	Banking Department						
26		No change						
27								
28	02-73-73	Office of State & Public Labor Relations						
29	02-73-73-730010-2066	Public Employee Labor Relations Board	G	50,547	38,797	89,344	Increase funding for DOIT transfers and software for creation of the Office of State & Public Labor Relations.	
30	02-73-73-730010-6346	Personnel Appeals Board	G	10,000	5,000	15,000	Provides funds for Microsoft licenses and new laptops and splits transfer to DoIT ensuring funding in FY 2027.	
31	02-73-73-730010-6346	Personnel Appeals Board	G	0	0	0	Reallocate funds in FY 2027 between two class lines. Net zero impact.	
32								

LBA	DETAIL CHANGE						
06/09/25	SENATE PASSED VS HOUSE PASSED						
	CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
33	02-24-24	Insurance Department					
34	02-24-024-240010-2520	Administration	O	92,345	97,069	189,414	Funds position # NW156.
35							
36	02-26-26	Department Of Labor					
37		No change					
38							
39	02-77-77	Liquor Commission					
40	02-77-77-770512-7878	Enforcement, Licensing & Education	O	3,058,960	3,148,518	6,207,478	Restores 19 full-time classified enforcement positions, associated overtime and holiday pay (75% of overtime) and restores 15 part-time positions (mostly law enforcement).
41		HB 1 Section					Adds back of the budget reduction of \$1,000,000 over the biennium, which can also be satisfied through revenues exceeding plan.
42							
43	02-52-52	Department of Energy					
44	02-52-052-521010-1891	Administrative Support	O	(131,227)	(134,576)	(265,803)	Unfunds position #9T3317.
45							
46	02-23	Department of Safety					
47	02-23-23-231010-7213	HLS Nonprofit Security Grants	F	0	0	0	Moves \$30,000 in each year from class 072 (grants-federal) to 050 (part-time salaries). Net zero impact.
48	02-23-23-236510-4001	Communications Section	O	1,440,431	1,479,220	2,919,651	Adjusts the funding mix in this accounting unit to be 100% Enhanced 911 System Fund.
49	02-23-23-236510-4001	Communications Section	G	(1,440,431)	(1,479,220)	(2,919,651)	See above.
50	02-23-23-232015-3461	Road Toll Bureau	O	(722,490)	(744,445)	(1,466,935)	Moves five positions (#10357, #10369, #10497, #10635, and #18653), and related costs, to accounting unit 3109. Restricted Highway Funds - Costs of Collection and Administration
51	02-23-23-233015-3109	International Registration Program	O	722,490	744,445	1,466,935	See above.
52	02-23-23-234015-2305	Commercial Enforcement	G	108,544	222,620	331,164	Restores funding for eight (8) positions, relative to required passenger motor vehicle inspections (#43692, #43700, #43701, #43702, #43703, #43704, #43705, and #43706).
53	02-23-23-234015-2305	Commercial Enforcement	H	325,630	667,860	993,490	See above.
54							
55	02-46-46	Department of Corrections					
56	02-46-46-460010-7101	Commissioner's Office	G	333,323	349,146	682,469	Salary and benefit restorations for position # 12808, 19895, 43682
57	02-46-46-460010-7101	Commissioner's Office	G	(405,539)	(412,039)	(817,578)	Reductions to equipment, employees training, out-of-state travel, transfers to DAS maintenance fund and contracts.
58	02-46-46-460510-8338	Victims Services Coordinator	G	(53,863)	(55,479)	(109,342)	Reduction to contracts
59	02-46-46-461010-8300	Financial Services	G	462,104	480,953	943,057	Salary and benefit restorations for position # 12813, 12823, 18178, 18863, 40894, 42266. Abolished position # 12983
60	02-46-46-462010-5731	Correctional Industries Invent	O	(256,977)	(262,238)	(519,215)	Salary and benefit reductions. Abolished positions # 12888 and 12907

LBA	DETAIL CHANGE						
06/09/25	SENATE PASSED VS HOUSE PASSED						
	CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
61	02-46-46-463510-3372	NH State Prison for Men	G	2,383,854	2,521,831	4,905,685	Salary and benefit restorations for position # 12819, 12843, 12853, 16833, 16888, 18173, 18837, 40200, 41505, 44309, 44332, and 44319. Abolished position # 12882 and 40748. Unfunded position 12879.
62	02-46-46-463510-3372	NH State Prison for Men	G	(1,817,647)	(1,865,509)	(3,683,156)	Reductions to overtime, maintenance, equipment and part-time wages.
63	02-46-46-463510-3373	Northern NH Correctional Facility	G	1,076,464	1,123,485	2,199,949	Salary and benefit restorations for position # 41326, 41327, and 41511.
64	02-46-46-463510-3373	Northern NH Correctional Facility	G	(859,682)	(882,610)	(1,742,292)	Reductions to overtime, maintenance, equipment and part-time wages.
65	02-46-46-463510-3374	NH Correctional Facility/Women	G	465,078	452,069	917,147	Salary and benefit restorations for position # 44310 and abolished position # 40724.
66	02-46-46-463510-3374	NH Correctional Facility/Women	G	(582,842)	(603,692)	(1,186,534)	Reductions to overtime, maintenance, equipment and contracts.
67	02-46-46-465510-6632	Maintenance	G	855,304	888,161	1,743,465	Salary and benefit restorations for position # 12930, 12940, 12952, 12966, 13010, 18798, 41482, 41484, and 44317. Abolished position # 40167.
68	02-46-46-465510-6632	Maintenance	G	0	(3,000)	(3,000)	Reduction to equipment.
69	02-46-46-465510-6633	Laundry	G	77,482	96,705	174,187	Salary and benefit restorations for position # 44316
70	02-46-46-465510-6634	Kitchen	G	469,844	488,957	958,801	Salary and benefit restorations for positions # 12848, 16809, 18777, 18778, and 44261.
71	02-46-46-465510-6634	Kitchen	G	(247,252)	(250,994)	(498,246)	Reductions to equipment and contractual maintenance of buildings and grounds.
72	02-46-46-465510-6635	Warehouse	G	102,700	106,423	209,123	Salary and benefit restorations for position # 12961 and 16930. Unfunded position # 41532.
73	02-46-46-465510-6635	Warehouse	G	(7,077)	(6,499)	(13,576)	Reduction to equipment.
74	02-46-46-464010-8302	District Offices	G	(362,886)	(384,647)	(747,533)	Salary and benefit restorations to position # 19568, 19914, 19921, and 30363. Abolished position # 18563, 30356, 12829, 12845, 40899, and 17428.
75	02-46-46-464010-8302	District Offices	G	(175,431)	(162,502)	(337,933)	Reductions to rents-other than state, utilities and telecommunications.
76	02-46-46-464510-5172	Shea Farm	G	139,494	139,982	279,476	Salary and benefit restorations for position # 19938
77	02-46-46-464510-5172	Shea Farm	G	(6,663)	(3,000)	(9,663)	Reduction to equipment.
78	02-46-46-464510-7107	North End-Transitional Housing	G	(6,331)	(4,500)	(10,831)	Reduction to equipment.
79	02-46-46-464510-7874	Calumet House	G	258,535	263,223	521,758	Salary and benefit restorations for position # 18800 and 18850.
80	02-46-46-464510-7874	Calumet House	G	(811)	0	(811)	Reduction to equipment.
81	02-46-46-464510-6820	Programs	G	2,640,610	2,722,173	5,362,783	Salary and benefit restorations for position # 12885, 16284, 16812, 18781, 18849, 18854, 19533, 19939, 19953, 30341, 40234, 40717, 41463, 41464, 41467, 41509, 42237, 42242, 42243, 42262, 44263, 44331, and 44839.
82	02-46-46-464510-6820	Programs	G	(18,000)	(15,000)	(33,000)	Reductions to equipment and books, periodicals and subscriptions.

LBA	DETAIL CHANGE						
06/09/25	SENATE PASSED VS HOUSE PASSED						
	CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
83	02-46-46-465010-5833	Secure Psychiatric Unit	G	586,517	599,648	1,186,165	Salary and benefit restorations for position # 12825 and 12831.
84	02-46-46-465010-5833	Secure Psychiatric Unit	G	(190,854)	(198,933)	(389,787)	Reduction to overtime.
85	02-46-46-465010-8231	Mental Health	G	377,214	373,472	750,686	Salary and benefit restorations to position # 12582, 12872, 12984, 16294, 41473, and 42270. Abolishes position # 41501, 41502, and 41504.
86	02-46-46-465010-8231	Mental Health	G	(2,550)	(2,550)	(5,100)	Reduction to books, periodicals and subscriptions.
87	02-46-46-465010-8231	Mental Health	G	2,000,000	0	2,000,000	Increases fund for the forensic examiners contract.
88	02-46-46-465010-8234	Medical - Dental	G	854,281	881,955	1,736,236	Salary and benefit restorations for position # 12849, 12893, 12946, 18817, 18858, 19915, 41486, 41494, and 42254. Abolishes position # 40709 and 41522.
89	02-46-46-465010-8234	Medical - Dental	G	(249,032)	(249,032)	(498,064)	Reduction to part-time wages and books, periodicals and subscriptions.
90	02-46-46-465010-8235	Residential Treatment Program	G	(177,469)	(183,237)	(360,706)	Salary and benefit restorations for position # 16265. Abolishes position # 30365 and 42271.
91	02-46-46-465010-8235	Residential Treatment Program	G	(5,500)	(5,500)	(11,000)	Reduction to books, periodicals and subscriptions.
92	02-46-46-465010-8236	Pharmacy	G	173,209	178,817	352,026	Salary and benefit restorations for position # 12970 and 16832.
93	02-46-46-461510-6528	Employee Development	G	184,014	193,174	377,188	Salary and benefit restorations position # 40740.
94	02-46-46-461510-6528	Employee Development	G	0	(22,553)	(22,553)	Reduction to equipment.
95	02-46-46-461510-6529	Human Resources	G	484,521	464,009	948,530	Salary and benefit restorations for position # 12832, 16327, 18804, 41508, and 44270.
96	02-46-46-461510-6531	Business Information Unit	G	(34,591)	(37,484)	(72,075)	Salary and benefit restorations for position # 40206. Abolishes position # 44333.
97	02-46-46-461510-6531	Business Information Unit	G	(69,047)	(239,047)	(308,094)	Reductions to transfers to DoIT, and part-time wages.
98	02-46-46-462510-5929	Professional Standards	G	1,435,392	1,454,026	2,889,418	Salary and benefit restorations for position # 12921, 12965, 13031, 16835, 16915, 18520, 41358, 41447, and 44298. Abolishes position # 9U548 and 12899.
99		HB 1 Section					Adds back of the budget cut of \$5,000,000 over the biennium.
100							
101	02-27-27	Department of Employment Security					
102		No change					
103							
104	02-07-07	Judicial Council					
105	02-07-07-70010-1091	Assigned Counsel					Moves footnote from accounting unit 1094 to accounting unit 1091: \$100,000 in Accounting Unit 1091 and Class 102 shall be used for the purpose of entering into a cooperative project agreement with the University of New Hampshire to provide training for indigent defense providers. The \$100,000 shall not lapse until the biennium ending June 30, 2027.
106	02-07-07-70010-1093	Contract Counsel	G	100,000	100,000	200,000	Increases funding for contract counsel for involuntary mental health admission hearings.

LBA		DETAIL CHANGE					
06/09/25		SENATE PASSED VS HOUSE PASSED					
		CATEGORY 2 (ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION)					
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
107	02-07-07-70010-1094	Public Defender Program	G	0	3,800,000	3,800,000	Increases funding to the Public Defender Program.
108							
109		<b>Total Funds</b>		<b>17,766,427</b>	<b>20,243,926</b>	<b>38,010,353</b>	
110							
111		<b>General Funds</b>		<b>13,055,136</b>	<b>15,063,648</b>	<b>28,118,784</b>	
112		<b>Education Trust Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
113		<b>Federal Funds</b>		<b>182,129</b>	<b>184,425</b>	<b>366,554</b>	
114		<b>Highway Funds</b>		<b>325,630</b>	<b>667,860</b>	<b>993,490</b>	
115		<b>Fish &amp; Game Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
116		<b>Other Funds</b>		<b>4,203,532</b>	<b>4,327,993</b>	<b>8,531,525</b>	

LBA	DETAIL CHANGE						
06/09/25	SENATE PASSED VS HOUSE PASSED						
	CATEGORY 3 (RESOURCE PROTECTION & DEVELOPMENT)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
1	03-13-13	Pease Development Authority					
2		No change					
3							
4	03-22-22	Department of Business & Economic Affairs					
5	03-22-22-220010-2175	Safety Rest Areas Highway	G	0	2,251,815	2,251,815	Moves the funding for the highway welcome centers from HB 2 and restores it in the budget. Restores positions: 19673, 20541, 20748, 21547, 21548, 21550, 21558, 21561, 21565, 21583, 25184, 21585, 21617, 21689.
6	03-22-22-220010-2175	Safety Rest Areas Highway	O	0	77,146	77,146	See above.
7	03-22-22-221010-2019	Tourism Development Fund	G	7,000,000	7,000,000	14,000,000	Moves the funding for Tourism Development Fund from HB 2 and restores it in the budget.
8	03-22-22-221510-2198	Planning Admin	F	84,927	87,786	172,713	Funds position # 9T3356 in FY 2026 and FY 2027
9							
10	03-35-35	Department Of Natural & Cultural Resources					
11	03-35-35-351010-2104	Natural Heritage - Federal	F	0	0	0	Moves \$74,474 from class 010 to class 059. Net zero impact.
12	03-35-35-353510-4104	State Arts Development	F	150,000	150,000	300,000	Funds State Arts Development with Federal Funds offset by moving General Funds from AU 4104 to AU 4100 and restores four positions.
13	03-35-35-353510-4104	State Arts Development					Deletes footnote allowing the Governor to draw a warrant for personnel payouts.
14	03-35-35-353510-4111	Federal Arts Partnership Grant	F	862,038	884,350	1,746,388	Funds Federal Arts Partnership Grant and restores four positions. Add General Funds to fund position # 9U130
15	03-35-35-353510-4111	Federal Arts Partnership Grant	G	150,000	150,000	300,000	See above.
16	03-35-35-354010-1445	Federal Preservations Programs	F	0		0	Swaps positions by unfunding position # 44901 and funding position # 11446
17	03-35-35-354010-1445	Federal Preservations Programs	O	90,960	93,912	184,872	Funds position # 16618 with intra-Agency transfers
18							
19	03-44-44	Department of Environmental Services					
20	03-44-44-442010-4077	LRM - Wildlife	o	0	0	0	Moves funding for positions # 9T3101, 9T3157 and 9T3159 from class 010 to class 059. Net zero impact.
21	03-44-44-442010-4078	LRM-Data Check Tool	O	0	0	0	Moves funding for position # 9T3314 from class 010 to class 059. Net zero impact.
22	03-44-44-444010-5402	Solid Waste Program	O	0	0	0	Move funding from class 001 interagency fund to class 009 agency income.
23							

LBA		<b>DETAIL CHANGE</b>					
06/09/25		<b>SENATE PASSED VS HOUSE PASSED</b>					
		<b>CATEGORY 3 (RESOURCE PROTECTION &amp; DEVELOPMENT)</b>					
<b>ROW</b>	<b>ACCT. UNIT</b>	<b>AGENCY/COMMENT</b>	<b>SOF</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>BIENNIAL TOTAL</b>	<b>COMMENTS</b>
24	03-75	Fish and Game Department					
25	03-75-067-670010-5719	Conservation Land Stewardship Program	0	280,194	280,850	561,044	Moves entire accounting unit from the Department of Administrative Services to the Fish and Game Department.
26							
27		<b>Total Funds</b>		<b>8,618,119</b>	<b>10,975,859</b>	<b>19,593,978</b>	
28							
29		<b>General Funds</b>		<b>7,150,000</b>	<b>9,401,815</b>	<b>16,551,815</b>	
30		<b>Education Trust Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
31		<b>Federal Funds</b>		<b>1,096,965</b>	<b>1,122,136</b>	<b>2,219,101</b>	
32		<b>Highway Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
33		<b>Fish &amp; Game Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
34		<b>Other Funds</b>		<b>371,154</b>	<b>451,908</b>	<b>823,062</b>	

LBA	DETAIL CHANGE						
06/09/25	SENATE PASSED VS HOUSE PASSED						
	CATEGORY 4 (TRANSPORTATION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
1	04-96	Department of Transportation					
2	04-96-96-960515-2928	Winter Maintenance	H	1,750,000	1,750,000	3,500,000	Increases various class lines relative to the Department's retention incentive program.
3	04-96-96-960515-2928	Winter Maintenance	H	(1,750,000)	(1,750,000)	(3,500,000)	Decreases various winter maintenance operation related class lines.
4	04-96-96-960515-3007	Highway Maintenance Bureau	H	126,557	126,557	253,114	Provides salary and benefit funding (classes 010 and 060), for new position established in SB 153, relative to expedited driveway permitting.
5	04-96-96-962515-2943	Apportionment A-B	H	0	(342,000)	(342,000)	Adjusts class 414 (block grant apportionment A) to reduction to proposed changes to motor vehicle fees.
6							
7		<b>Total Funds</b>		<b>126,557</b>	<b>(215,443)</b>	<b>(88,886)</b>	
8							
9		<b>General Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
10		<b>Education Trust Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
11		<b>Federal Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
12		<b>Highway Funds</b>		<b>126,557</b>	<b>(215,443)</b>	<b>(88,886)</b>	
13		<b>Fish &amp; Game Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
14		<b>Other Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	

LBA		DETAIL CHANGE						
06/09/25		SENATE PASSED VS HOUSE PASSED						
		CATEGORY 5 (HEALTH & SOCIAL SERVICES)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
1	05-95-42	DHHS - Children, Youth, & Families						
2	05-95-42-421010-2958	Child-Family Services	G	5,000,000	(5,000,000)	0	Moves funding for youth residential placement from FY27 to FY26, to address anticipated need in FY26. HB 2 provision added allowing the department to go to Fiscal in FY27 for additional general funds if needed.	
3								
4	05-95-45	DHHS - Economic Stability						
5	05-95-45-451110-2324	Child Care Programs	F	(7,500,000)	(7,500,000)	(15,000,000)	Budgets funds for child care workforce programs in HB 2 (removing them from HB 1). HB 2 provision also re-establishes the program for the biennium, and makes funding contingent upon DHHS seeking federal approval to use TANF funds for the specified purpose.	
6								
7	05-95-47	DHHS - Medicaid Services						
8	05-95-47-470010-7943	Uncompensated Care Fund	F	(33,945,936)	(33,945,936)	(67,891,872)	DHHS-requested movement of funds between accounting units to reflect the MET/DSH agreement with hospitals.	
9	05-95-47-470010-7943	Uncompensated Care Fund	O	(33,911,990)	(33,911,990)	(67,823,980)	See above.	
10	05-95-47-470010-7948	Medicaid Care Management	F	33,945,936	33,945,936	67,891,872	See above.	
11	05-95-47-470010-7948	Medicaid Care Management	O	33,911,990	33,911,990	67,823,980	See above.	
12	05-95-47-470010-7948	Medicaid Care Management	G	25,000	50,000	75,000	Removes savings assumed by the House relative to a prohibition on Medicaid coverage of elective circumscisions, as this prohibition was removed from HB 2.	
13	05-95-47-470010-7948	Medicaid Care Management	F	25,000	50,000	75,000	See above.	
14								
15	05-95-48	DHHS - Long-Term Supports & Services: Adults & Aging						
16	05-95-48-481010-8943	Alzheimer's & Related Disorders	G	100,000	100,000	200,000	Increases funding for the Alzheimer's Disease and Related Dementias (ADRD) respite caregiver grant program.	
17								
18	05-95-90	DHHS - Public Health						
19	05-95-90-902010-5530	Family Planning Program	G	500,000	500,000	1,000,000	Adds funding for the family planning program.	
20	05-95-90-902010-5530	Family Planning Program	F	997,673	994,676	1,992,349	Budgets federal funds for the family planning program at the governor's recommended level.	
21	05-95-90-902010-7047	Community Collaboration						
22	05-95-90-904510-3224	Tobacco Prevention & Cessation	G	1	1	2	Budgets \$1 of general funds each year for the tobacco prevention and cessation program.	
23								
24	05-95-91	DHHS - Glenclyff Home						
25		No change						
26								

LBA		DETAIL CHANGE						
06/09/25		SENATE PASSED VS HOUSE PASSED						
		CATEGORY 5 (HEALTH & SOCIAL SERVICES)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
27	05-95-92	DHHS - Behavioral Health						
28	05-95-92-920010-6384	Choose Love	G	150,000	150,000	300,000	Funds the Choose Love program at \$150,000 per year, compared to approximately \$250,000 per year in the governor's recommended budget.	
29	05-95-92-920510-3382	Governor Commission Funds	O	10,700,000	10,700,000	21,400,000	Restores liquor funds for the Governor's Commission on Alcohol & Other Drugs (newly renamed the Governor's Commission on Addiction, Prevention, and Treatment).	
30	05-95-92-920510-3382	Governor Commission Funds	O	(10,700,000)	(10,700,000)	(21,400,000)	Removes Opioid Abatement Trust Funds for the Governor's Commission.	
31	05-95-92-921010-2053	System of Care	G	200,000	200,000	400,000	Funds a contract for Friends of Aine peer-to-peer grief support.	
32	05-95-92-922010-4117	CMH Program Support	G	18,896,365	18,931,179	37,827,544	Funds community mental health program support at the governor's recommended level.	
33								
34	05-95-93	DHHS - Long-Term Supports & Services: Developmental Services						
35	05-95-93-930010-7100	Developmental Services	G	8,877,000	22,499,000	31,376,000	Funds the developmental services waitlist at the governor's recommended level.	
36	05-95-93-930010-7100	Developmental Services	F	8,877,000	22,499,000	31,376,000	See above.	
37								
38	05-95-94	DHHS - NH Hospital						
39		No change						
40								
41	05-95-95	DHHS - Commissioner's Office						
42		HB 1 Section					Increases the back of the budget reduction by \$2,500,000 per year, from \$23,000,000 to \$25,500,000 each year of the biennium.	
43								
44	<b>DHHS-REQUESTED ACCOUNTING ADJUSTMENTS</b>							
45	05-95-45-451110-7723	CCDF American Relief Act	F	476,777	0	476,777	Budgets a new federal grant award provided by the Child Care and Development Fund American Relief Act.	
46	05-95-90-900510-1628	Strengthen PH Infrastructure	F	552,334	643,590	1,195,924	Budgets available federal funds for one part-time and five temporary positions in the public health infrastructure account. Previously funded elsewhere in DHHS by federal COVID-19 funds that were terminated.	
47	05-95-90-902510-5178	Immunization Program	F	126,237	128,250	254,487	Budgets available federal funds for one position in the immunization program. Previously funded elsewhere in DHHS by federal COVID-19 funds that were terminated.	
48	05-95-90-903010-1835	NH ELC	F	214,053	221,212	435,265	Budgets available federal funds for two positions in the Epidemiology and Laboratory Capacity (ELC) program. Previously funded elsewhere in DHHS by federal COVID-19 funds that were terminated.	

LBA		DETAIL CHANGE						
06/09/25		SENATE PASSED VS HOUSE PASSED						
		CATEGORY 5 (HEALTH & SOCIAL SERVICES)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS	
49	05-95-47-470010-7937	Medicaid Administration	F	1,468,900	1,468,900	2,937,800	Budgets additional federal funds available to the Medicaid program, in an effort to leverage the amount of budgeted general funds.	
50	05-95-95-951010-7935	Improvemt/Integrity/Info/Reimb	G	(79,126)	(165,525)	(244,651)	Transfers out (to the correct accounting unit) three positions established by the House to generate additional Medicaid recovery revenue.	
51	05-95-95-951010-7935	Improvemt/Integrity/Info/Reimb	F	(44,852)	(93,826)	(138,678)	See above.	
52	05-95-95-951010-7935	Improvemt/Integrity/Info/Reimb	O	(5,166)	(10,807)	(15,973)	See above.	
53	05-95-95-952010-5680	General Counsel	G	79,125	165,525	244,650	Transfers in (from account 7935 above) three positions established by the House to generate additional Medicaid recovery revenue.	
54	05-95-95-952010-5680	General Counsel	F	44,852	93,826	138,678	See above.	
55	05-95-95-952010-5680	General Counsel	O	5,166	10,807	15,973	See above.	
56								
57	<b>DHHS-REQUESTED POSITION MOVEMENTS</b>							
58	05-95-98-980010-2648	Hampstead Hospital Operations	N/A	0	0	0	All 27 positions on this list were unfunded in both the House and Senate budgets. The Senate approved a DHHS request that they be moved out of AU 2648 (previously the Hampstead Hospital account) and into the accounts below.	
59	05-95-42-421510-6643	SYSC	N/A	0	0	0	Moves in position #45046.	
60	05-95-47-470010-7937	Medicaid Administration	N/A	0	0	0	Moves in position #45036.	
61	05-95-92-920010-7877	Office of Director	N/A	0	0	0	Moves in position #45040.	
62	05-95-92-921010-2052	Children's Behavioral Health	N/A	0	0	0	Moves in position #45051.	
63	05-95-92-922010-4117	CMH Program Support	N/A	0	0	0	Moves in position #45052.	
64	05-95-94-940010-8400	Administration	N/A	0	0	0	Moves in position #9U721.	
65	05-95-94-940010-8410	NHH - Facility/Patient Support	N/A	0	0	0	Moves in position #s 45034, 45038, & 45045.	
66	05-95-94-940010-8750	Acute Psychiatric Services	N/A	0	0	0	Moves in position #45049.	
67	05-95-95-950010-5000	Commissioner's Office	N/A	0	0	0	Moves in position #s 9U720, 9U722, & 9U724.	
68	05-95-95-950010-5676	Office of Business Operations	N/A	0	0	0	Moves in position #s 45037, 45043, & 9U725.	
69	05-95-95-951010-7935	Improvemt/Integrity/Info/Reimb	N/A	0	0	0	Moves in position #s 45033, 45035, & 45044.	
70	05-95-95-952010-5680	General Counsel	N/A	0	0	0	Moves in position #9U723.	
71	05-95-95-953010-5677	Bureau of Human Resources	N/A	0	0	0	Moves in position #s45041, 45042, & 45053.	
72	05-95-95-953010-5685	Management Support	N/A	0	0	0	Moves in position #s 45039, 45047, & 45050.	
73	05-95-95-953010-5687	DHHS District Office	N/A	0	0	0	Moves in position #45048.	
74								
75	05-43-43	Veterans Home						
76		No change						
77								
78		<b>Total Funds</b>		<b>38,986,339</b>	<b>55,935,808</b>	<b>94,922,147</b>		
79								
80		<b>General Funds</b>		<b>33,748,365</b>	<b>37,430,180</b>	<b>71,178,545</b>		
81		<b>Education Trust Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>		
82		<b>Federal Funds</b>		<b>5,237,974</b>	<b>18,505,628</b>	<b>23,743,602</b>		
83		<b>Highway Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>		
84		<b>Fish &amp; Game Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>		
85		<b>Other Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>		

LBA	DETAIL CHANGE						
06/09/25	SENATE PASSED VS HOUSE PASSED						
	CATEGORY 6 (EDUCATION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
1	06-56	Department of Education					
2	06-56-56-560510-4275	OIT State	G	137,479	137,479	274,958	Restores funding for vacant Department of Information Technology position #18877.
3	06-56-56-567010-1964	Public School Infrastructure	G	(5,215,435)	(5,222,377)	(10,437,812)	Changes source of funding from General Fund to Education Trust Fund (see row 24).
4	06-56-56-567010-3046	Educational Opportunities	G	20,000	20,000	40,000	Adds funds to class 102 (contracts for program services) for conducting legal reviews of charter school applications.
5	06-56-56-567010-7064	State Assessment and Accountability	G	(4,505,235)	(4,523,570)	(9,028,805)	Changes source of funding for state testing from General Fund to Education Trust Fund (see row 12).
6	06-56-56-562010-3015	Court Ordered Placements	G	(4,512,668)	(4,512,556)	(9,025,224)	Changes source of funding from General Fund to Education Trust Fund (see row 25).
7	06-56-56-562010-7717	Team Nutrition Training Grant	F	334,364	344,896	679,260	Creates new accounting unit for anticipated federal funding.
8	06-56-56-562010-7718	State Opioid Response Grant	O	466,420	50,000	516,420	Creates new accounting unit for anticipated federal funding (pass through from another agency).
9	06-56-56-562010-7719	Safe & Supportive School Grant	F	3,410,096	2,960,780	6,370,876	Creates new accounting unit for anticipated federal funding.
10	06-56-56-565010-2538	VR Field Programs - Federal	F	162,063	166,591	328,654	Restores funding for two (2) positions (#8T3196 and #8T3197).
11	06-56-56-560040-3446	Education Freedom Accounts	E	3,300,000	(7,200,000)	(3,900,000)	Adjusts class 102 (contracts for program services) to reflect estimates for the education freedom account program.
12	06-56-56-560040-3478	State Testing	E	4,505,235	4,523,570	9,028,805	Changes source of funding from General Fund to Education Trust Fund (see row 5).
13	06-56-56-560040-3479	School Building Aid	G	(14,762,183)	(12,039,788)	(26,801,971)	Changes source of funding from General Fund to Education Trust Fund.
14	06-56-56-560040-3479	School Building Aid	E	14,762,183	12,039,788	26,801,971	See above.
15	06-56-56-560040-3998	Building Aid Lease	G	(850,000)	(850,000)	(1,700,000)	Changes source of funding from General Fund to Education Trust Fund.
16	06-56-56-560040-3998	Building Aid Lease	E	850,000	850,000	1,700,000	See above.
17	06-56-56-560040-4079	Adequate Education Aid	O	(255,223,203)	(291,629,000)	(546,852,203)	Changes source of funding from Sweepstakes Fund to Education Trust Fund.
18	06-56-56-560040-4079	Adequate Education Aid	E	255,223,203	291,629,000	546,852,203	See above.
19	06-56-56-560040-4079	Adequate Education Aid	E	0	(27,429,437)	(27,429,437)	Decreases class 079 (adequate education aid - state), to reflect change to adequacy grants in HB 2).
20	06-56-56-560040-4073	Special Education Aid	G	(49,917,000)	(49,917,000)	(99,834,000)	Changes source of funding from General Fund to Education Trust Fund.
21	06-56-56-560040-4073	Special Education Aid	E	49,917,000	49,917,000	99,834,000	See above.
22	06-56-56-560040-4074	Tuition & Transportation - Match	G	(9,000,000)	(9,000,000)	(18,000,000)	Changes source of funding from General Fund to Education Trust Fund.
23	06-56-56-560040-4074	Tuition & Transportation - Match	E	9,000,000	9,000,000	18,000,000	See above.
24	06-56-56-560040-7721	Public School Infrastructure	E	5,215,435	5,222,377	10,437,812	Changes source of funding from General Fund to Education Trust Fund (see row 3).
25	06-56-56-560040-7722	Court Ordered Placements	E	4,512,668	4,512,556	9,025,224	Changes source of funding from General Fund to Education Trust Fund (see row 6).

LBA	DETAIL CHANGE						
06/09/25	SENATE PASSED VS HOUSE PASSED						
	CATEGORY 6 (EDUCATION)						
ROW	ACCT. UNIT	AGENCY/COMMENT	SOF	FY 2026	FY 2027	BIENNIAL TOTAL	COMMENTS
26							
27	<b>06-83</b>	<b>Lottery Commission</b>					
28	06-86-86-860013-2028	NH Lottery Division	O	144,568	299,224	443,792	Provides funding for three (3) positions: One (1) Administrator III (SOC 13-09, Step 1), One (1) Gaming Enforcement Investigator (SOC 33L-06, Step 1), and one (1) Agency Audit Manager (SOC 13-06, Step 1)
29	06-86-86-862013-8054	Council for Responsible Gambling	O	(250,000)	(250,000)	(500,000)	Eliminates all funding, to reflect repeal of Council in HB 2.
30							
31	<b>06-87</b>	<b>Police Standards and Training Council</b>					
32	06-87-87-870510-7238	Police Crisis Intervention Training	G	250,000	0	250,000	Increases class 037 (technology-hardware), for the purchase of virtual reality training equipment.
33							
34	<b>06-58</b>	<b>Community College System of New Hampshire</b>					
35	06-58-58-580010-5931	College System Office	G	500,000	500,000	1,000,000	Increases funding, specifically for the dual and concurrent enrollment program (see footnote change below).
36	06-58-58-580010-5931	College System Office					Amends the following footnote: <i>Of the sums appropriated to the Community College System of New Hampshire, [<del>\$2,500,000</del>] \$3,000,000 in each fiscal year shall be allocated to the dual and concurrent enrollment program under RSA 188-E:26, and \$200,000 in each fiscal year shall be allocated to the math learning communities program under RSA 193-I:1. Said appropriations shall not lapse.</i>
37							
38	<b>06-50</b>	<b>University System of NH</b>					
39	06-50-50-506010-1855	University System of NH	G	33,759,418	33,759,418	67,518,836	Increases general fund support, and eliminates the use of funding from the New Hampshire Excellence in Higher Education Endowment Trust Fund.
40	06-50-50-506010-1855	University System of NH	O	(15,000,000)	(15,000,000)	(30,000,000)	See above.
41							
42		<b>Total Funds</b>		<b>27,234,408</b>	<b>(11,641,049)</b>	<b>15,593,359</b>	
43							
44		<b>General Funds</b>		<b>(54,095,624)</b>	<b>(51,648,394)</b>	<b>(105,744,018)</b>	
45		<b>Education Trust Funds</b>		<b>347,285,724</b>	<b>343,064,854</b>	<b>690,350,578</b>	
46		<b>Federal Funds</b>		<b>3,906,523</b>	<b>3,472,267</b>	<b>7,378,790</b>	
47		<b>Highway Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
48		<b>Fish &amp; Game Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	
49		<b>Other Funds</b>		<b>(269,862,215)</b>	<b>(306,529,776)</b>	<b>(576,391,991)</b>	

## OTHER SELECTED CHANGES TO THE HOUSE BUDGET

### Legislative Branch

- Adds additional locations for parking and office space that shall be assigned for use by the Speaker and Senate President.

### Judicial Branch

- Amends RSA 135-C:23 requiring the indigent defense fund under RSA 604-A to cover the cost of court-appointed attorneys, including related services and expenses, for individuals without legal counsel in involuntary mental health admission hearings.

### YDC Claims Administration and Settlement Fund

- Directs the proceeds from the sale of the Sununu Youth Services Center to fund the YDC Settlement Fund (estimated at \$80M in FY27).
- Moves the appointment of the YDC Claims Administrator to the Executive Branch with approval of the Governor & Council.

### Department of Safety

- Deletes increased insurance company fee for motor vehicle records.
- Makes changes relative to motor vehicle inspections.
- Reduces certain motor vehicle registration fees from amounts included in the House passed budget.

### Environmental Services

- Makes various changes relative to solid waste facility sites and their evaluation

### Department of Health and Human Services

- *DCYF*
  - Allows the use of general funds to support infrastructure at the SYSC replacement facility, pending Fiscal approval.

## OTHER SELECTED CHANGES TO THE HOUSE BUDGET

- *Economic Stability*
  - Incorporates a component of SB 113 requiring DHHS to seek federal approval of a Medicaid benefit for supportive housing services.
  - Deletes provisions establishing a developmental services recreational services fund.
- *Medicaid Services*
  - Incorporates SB 34, relative to a work requirement for the Granite Advantage population.
  - Revises the deadline for the Medicaid outpatient procedure incentive program from 30 days to 120 days after the effective date of the section.
  - Requires Medicaid coverage of biomarker testing.
  - Incorporates SB 137, relative to coverage of hospital stays under the Medicaid state plan.
- *Public Health*
  - Modifies section 380 to allow DHHS to enroll new participants in the State Loan Repayment Program, provided general funds are not used.
- *Behavioral Health*
  - Revises an existing provision by removing "and/or co-occurring substance use or mental health disorder" from the definition of who may receive housing funded by the opioid abatement trust fund.
  - Incorporates a modified version of SB 255, establishing a 988 Suicide and Crisis Lifeline, to be funded by a telecommunications surcharge and newly authorized 988 license plates.
- *Long-Term Supports and Services*
  - Establishes a committee to study long-term managed care.
  - Suspends, rather than repeal, the foster grandparent program.
  - Removes provisions establishing a developmental services recreational services fund.
- *Office of the Commissioner*
  - Repeals the Prescription Drug Affordability Board.
  - Deletes sections relative to the definition of biological products.
  - Establishes a transition plan for sale of the Philbrook Center, requiring DHHS to ensure that services to current clients residing there are not interrupted.

## **OTHER SELECTED CHANGES TO THE HOUSE BUDGET**

- Amends a provision allowing the DHHS commissioner to accept gifts for the benefit of the department, by reducing the amount from \$250,000 to \$1,000 and confining the gifts to specific purposes.

### **NH Veterans Home**

- Provides expanded transfer authority to the NH Veterans Home.

### **Department of Education**

- Adds section relative to legislative declaration of authority regarding public education.
- Clarifies sections related to Diversity, Equity, and Inclusion (DEI).