

**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 <i>Beginning Balance, July 1</i>	\$ 123,900	\$ 123,866	\$ 123,866	\$ 85,700	\$ 78,410	\$ 78,410	\$ 54,000	\$ 50,407	\$ 47,231
2									
3 Revenue									
4 <i>Base Revenue</i>									
5 Road Toll (Gasoline Tax)	\$ 128,200	\$ 127,700	\$ 127,700	\$ 128,300	\$ 127,700	\$ 127,700	\$ 128,400	\$ 127,900	\$ 127,900
6 Motor Vehicle Fees & Fines	133,500	133,500	133,500	132,400	131,700	131,700	134,700	134,700	134,700
7 Other	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 Department of Safety Cost of Collections (HB 1)	\$ -	\$ (36,685)	\$ (36,685)	\$ (38,115)	\$ (38,115)	\$ (38,115)	\$ (39,703)	\$ (39,703)	\$ (39,703)
11 Adjust: Cost of Collections Warrants/Lapse	-	2,685	2,685	2,015	2,015	2,015	2,503	2,503	2,503
12 Net Department of Safety Cost of Collections	(34,000)	(34,000)	(34,000)	(36,100)	(36,100)	(36,100)	(37,200)	(37,200)	(37,200)
13 Motor Vehicle Fee Increases (HB 2)	-	-	-	-	15,000	10,500	-	30,000	21,000
14 Passenger Motor Vehicle Inspection Repeat (HB 2 / HB 649)	-	-	-	-	(1,650)	-	-	(3,300)	(50)
15 Expedited Driveway Permit Fee Revenue to Highway Fund (HB 2)	-	-	-	-	-	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 Total Net Revenue (Row 8 + Row 16)	\$ 228,700	\$ 227,400	\$ 227,400	\$ 225,600	\$ 236,850	\$ 234,126	\$ 226,900	\$ 252,300	\$ 246,676
18									
19 Appropriations									
20 Department of Transportation (HB 1)	\$ (250,100)	\$ (241,281)	\$ (241,281)	\$ (249,800)	\$ (255,307)	\$ (255,433)	\$ (253,500)	\$ (260,544)	\$ (260,329)
21 DOT Transfers from Surplus	(9,200)	(14,801)	(14,801)	-	-	-	-	-	-
22 Department of Safety (HB 1)	(42,400)	(40,240)	(40,240)	(43,000)	(45,665)	(45,991)	(42,900)	(45,247)	(45,914)
23 Judicial Branch (HB 1)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
24 DoIT Appropriation Reduction (HB 1)	-	-	-	-	619	619	-	588	588
25 DoIT Related Appropriation (HB 1, 2023)	-	(34)	(34)	-	-	-	-	-	-
26 Employee Pay Raise (HB 2, 2023)	-	(11,300)	(11,300)	-	-	-	-	-	-
27 Other Warrants/Debits	(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 Lapses	38,300	38,300	38,300	39,000	39,000	39,000	39,000	39,000	39,000
30 Total Appropriations (Row 28 + Row 29)	\$ (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 Cumulative Ending Budgetary Balance, June 30 (Row 1 + Row 32)	\$ 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 Cumulative Ending GAAP Balance, June 30 (Row 34 + Row 36)	\$ 65,700	\$ 58,410	\$ 58,410	\$ 34,000	\$ 30,407	\$ 27,231	\$ -	\$ 13,003	\$ 3,751