

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	Subtotal	\$ 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	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	REVENUE ADJUSTMENTS:										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	TOTAL REVENUE ADJUSTMENTS	\$ -	\$ -	\$ -	\$ 92,000	\$ 190,256	\$ 121,339	\$ 147,900	\$ 217,258	\$ 138,585	29
30											30
31	APPROPRIATION ADJUSTMENTS:										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	TOTAL APPROPRIATION ADJUSTMENTS	\$ (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	
EDUCATION TRUST FUND (Including Restricted Lottery Revenue)											
(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	Revenues:										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	Appropriations:										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	Total	\$ 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	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	REVENUE ADJUSTMENTS:										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	TOTAL REVENUE ADJUSTMENTS	\$ -	\$ 10,000	\$ -	\$ (82,000)	\$ (307,300)	\$ (47,786)	\$ (30,900)	\$ (312,200)	\$ (46,223)	14
15											15
16	APPROPRIATION ADJUSTMENTS:										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	TOTAL APPROPRIATION ADJUSTMENTS	\$ (3,984)	\$ (28,714)	\$ (28,714)	\$ -	\$ (2,500)	\$ (2,400)	\$ -	\$ 16,300	\$ (2,600)	25