

**Senate Finance Committee
Combined General and Education Trust Fund
Surplus Statement Summary**

	FY 2023	FY 2024	FY 2025
Beginning Balance	\$ 361,417	\$ 133,117	\$ 229,819
Total Revenues	\$ 3,177,900	\$ 3,194,000	\$ 3,165,000
Total Appropriations	\$ (3,336,500)	\$ (3,097,298)	\$ (3,155,506)
Cumulative Ending Balance	\$ 202,817	\$ 229,819	\$ 239,313
<i>Transfer to Rainy Day Fund</i>	\$ (69,700)		\$ (3,025)
Balance After Transfers	\$ 133,117	\$ 229,819	\$ 236,288
<i>General Fund Share</i>	\$ -	\$ 41,946	\$ -
<i>Education Trust Fund Share</i>	\$ 133,117	\$ 187,873	\$ 236,288
Rainy Day Fund Balance	\$ 229,600		\$ 232,625

STATE OF NEW HAMPSHIRE										LBA	
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS										05/31/23	
COMBINED GENERAL AND EDUCATION TRUST FUNDS											
(Dollars in Thousands)											
	FY 2023			FY 2024			FY 2025				
	Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance		
1	<u>Beginning Balance, July 1</u>	\$ 361,300	\$ 361,417	\$ 361,417	\$ 221,000	\$ 183,785	\$ 133,117	\$ 266,500	\$ 145,708	\$ 229,819	1
2											2
3	<u>Revenues:</u>										3
4	Estimated Revenues	3,157,800	3,115,100	3,178,300	3,190,900	3,134,000	3,200,100	3,166,900	3,135,500	3,190,500	4
5	Revenue Adjustments	-	-	(400)	(28,900)	(6,100)	(6,100)	(28,900)	(25,500)	(25,500)	5
6	Total Revenues	3,157,800	3,115,100	3,177,900	3,162,000	3,127,900	3,194,000	3,138,000	3,110,000	3,165,000	6
7											7
8	<u>Appropriations:</u>										8
9	Budget Appropriations	(2,801,000)	(2,801,000)	(2,801,000)	(3,043,600)	(3,074,843)	(3,052,990)	(3,094,200)	(3,167,890)	(3,139,812)	9
10	Appropriation Adjustments	(533,000)	(565,680)	(695,400)	(146,400)	(164,634)	(120,308)	(187,578)	(195,101)	(133,394)	10
11	Less Lapses	129,900	109,368	159,900	73,500	73,500	76,000	112,700	112,700	117,700	11
12	Total Appropriations	(3,204,100)	(3,257,312)	(3,336,500)	(3,116,500)	(3,165,977)	(3,097,298)	(3,169,078)	(3,250,291)	(3,155,506)	12
13											13
14	Current Year Balance	(46,300)	(142,212)	(158,600)	45,500	(38,077)	96,702	(31,078)	(140,291)	9,494	14
15											15
16	Cumulative Ending Balance, June 30	315,000	219,205	202,817	266,500	145,708	229,819	235,422	5,417	239,313	16
17											17
18	Transfer (To)/From Rainy Day Fund	(94,000)	(35,420)	(69,700)	-	-	-	(87,422)	(5,417)	(3,025)	18
19											19
20	Balance After Transfers, June 30	\$ 221,000	\$ 183,785	\$ 133,117	\$ 266,500	\$ 145,708	\$ 229,819	\$ 148,000	\$ -	\$ 236,288	20
21											21
22	Rainy Day Fund Balance	\$ 253,900	\$ 195,320	\$ 229,600	\$ 253,900	\$ 195,320	\$ 229,600	\$ 341,322	\$ 200,737	\$ 232,625	22
23	Rainy Day Fund Balance at 06/30/22 = \$159,900,000										23

STATE OF NEW HAMPSHIRE										LBA	
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS										5/31/2023	
GENERAL FUND											
(Dollars in Thousands)											
	FY 2023			FY 2024			FY 2025				
	Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance		
1	<u>Beginning Balance, July 1</u>	\$ 253,300	\$ 253,379	\$ 253,379	\$ -	\$ -	\$ -	\$ 46,500	\$ 53,168	\$ 41,946	1
2											2
3	<u>Revenues:</u>										3
4	Estimated Revenues	1,948,500	1,943,100	2,006,900	1,898,600	1,870,300	1,922,600	1,872,600	1,862,400	1,906,500	4
5	Schedule 2 Adjustments	-	-	(400)	46,100	217,000	(4,970)	45,900	199,350	(25,410)	5
6	Total Revenues	1,948,500	1,943,100	2,006,500	1,944,700	2,087,300	1,917,630	1,918,500	2,061,750	1,881,090	6
7											7
8	<u>Appropriations:</u>										8
9	Budget Appropriations	(1,732,100)	(1,732,100)	(1,732,100)	(1,837,800)	(1,938,898)	(1,821,376)	(1,877,700)	(2,018,635)	(1,894,317)	9
10	Schedule 2 Adjustments	(505,600)	(538,327)	(617,979)	(133,900)	(168,734)	(130,308)	(112,578)	(181,801)	(143,394)	10
11	<i>Less Lapse Estimate</i>	129,900	109,368	159,900	73,500	73,500	76,000	112,700	112,700	117,700	11
12	<i>Lapse Estimate %</i>	-5.8%	-4.8%	-6.8%	-3.7%	-3.5%	-3.9%	-5.7%	-5.1%	-5.8%	12
13	Total Appropriations	(2,107,800)	(2,161,059)	(2,190,179)	(1,898,200)	(2,034,132)	(1,875,684)	(1,877,578)	(2,087,736)	(1,920,011)	13
14											14
15	Current Year Balance	(159,300)	(217,959)	(183,679)	46,500	53,168	41,946	40,922	(25,986)	(38,921)	15
16											16
17	Cumulative Ending Balance, June 30	94,000	35,420	69,700	46,500	53,168	41,946	87,422	27,182	3,025	17
18											18
19	Transfer (To)/From Education Trust Fund	-	-	-	-	-	-	-	(21,765)	-	19
20											20
21	Net Cumulative Ending Balance, June 30	94,000	35,420	69,700	46,500	53,168	41,946	87,422	5,417	3,025	21
22											22
23	<i>Transfer (To)/From Rainy Day Fund</i>	(94,000)	(35,420)	(69,700)	-	-	-	(87,422)	(5,417)	(3,025)	23
24											24
25	Balance After Transfers, June 30	\$ -	\$ -	\$ -	\$ 46,500	\$ 53,168	\$ 41,946	\$ -	\$ -	\$ -	25
26											26
27											27
28	Rainy Day Fund Balance	\$ 253,900	\$ 195,320	\$ 229,600	\$ 253,900	\$ 195,320	\$ 229,600	\$ 341,322	\$ 200,737	\$ 232,625	28
29	Rainy Day Fund Balance at 06/30/22 = \$159,900,000										29

STATE OF NEW HAMPSHIRE		SCHEDULE 1									LBA
COMPARATIVE STATEMENT OF REVENUE											5/31/2023
GENERAL FUND											
(Dollars in Thousands)											
		FY 2023			FY 2024			FY 2025			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1	Business Profits Tax	\$ 688,200	\$ 701,100	\$ 715,300	\$ 692,200	\$ 674,200	\$ 700,600	\$ 690,000	\$ 682,600	\$ 705,600	1
2	Business Enterprise Tax	70,100	63,600	64,800	33,600	32,700	34,000	33,500	33,100	34,300	2
3	Subtotal	\$ 758,300	\$ 764,700	\$ 780,100	\$ 725,800	\$ 706,900	\$ 734,600	\$ 723,500	\$ 715,700	\$ 739,900	3
4	Meals & Rooms	293,300	295,700	307,300	288,700	300,200	311,000	288,700	309,300	315,300	4
5	Tobacco Tax	123,100	123,100	136,700	131,900	128,600	133,300	131,900	126,800	132,000	5
6	Transfers from Liquor Sales	135,000	130,000	130,000	135,000	135,900	135,900	135,000	135,600	135,600	6
7	Interest & Dividends Tax	135,000	135,000	145,000	112,800	112,800	122,800	89,400	89,400	99,400	7
8	Insurance Tax	140,000	139,000	154,300	139,000	139,000	140,000	142,000	142,000	143,000	8
9	Communications Tax	28,900	28,900	30,300	28,900	28,900	30,000	28,900	28,900	30,000	9
10	Real Estate Transfer Tax	162,900	153,100	144,100	162,000	144,100	140,700	162,000	144,100	140,700	10
11	Court Fines & Fees	13,000	13,800	13,600	14,000	13,900	13,400	14,300	14,100	13,300	11
12	Securities Revenue	45,000	45,000	45,000	45,800	45,800	45,800	46,600	46,600	46,600	12
13	Beer Tax	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13
14	Other	97,000	97,000	99,300	99,000	99,000	98,900	94,600	94,600	94,500	14
15	Tobacco Settlement	2,000	2,000	4,600	-	-	-	-	-	-	15
16	Medicaid Recovery	1,800	2,600	3,400	2,500	2,000	3,000	2,500	2,100	3,000	16
17	Subtotal	\$ 1,948,500	\$ 1,943,100	\$ 2,006,900	\$ 1,898,600	\$ 1,870,300	\$ 1,922,600	\$ 1,872,600	\$ 1,862,400	\$ 1,906,500	17

STATE OF NEW HAMPSHIRE		SCHEDULE 2									LBA
ADJUSTMENTS - SCHEDULE 2											5/31/2023
GENERAL FUND											
(Dollars in Thousands)											
		FY 2023			FY 2024			FY 2025			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1	REVENUE ADJUSTMENTS:										1
2	BPT GF Split (Gov 65%, House 77.5%, Senate 59%)				(131,600)	(23,200)	(185,589)	(131,200)	(23,500)	(186,872)	2
3	BET GF Split (Gov 65%, House 77.5%, Senate 59%)				206,600	246,300	186,719	206,000	249,400	188,012	3
4	Communications Services Tax Repeal				(28,900)			(28,900)			4
5	Interest & Dividends Tax - January 1, 2025 Repeal								(17,400)	(17,400)	5
6	DRA Multi-State Auditors Revenue								1,950	1,950	6
7	Liquor Revenue Adjustments (Gov Commission/PCs)			(400)		(6,100)	(6,100)		(11,100)	(11,100)	7
8	TOTAL REVENUE ADJUSTMENTS	\$ -	\$ -	\$ (400)	\$ 46,100	\$ 217,000	\$ (4,970)	\$ 45,900	\$ 199,350	\$ (25,410)	8
9											9
10	APPROPRIATION ADJUSTMENTS:										10
11	Statutory/Fiscal/G&C Estimated Appropriations	(15,900)	(25,742)	(31,306)							11
12	2022 Legislative Specials	(265,200)	(265,200)	(265,200)							12
13	Adjustments to Governor's Surplus Statement (rounding, etc.)	(53)			(374)			(2,865)			13
14	SB 1 - Sununu Youth Services Center (Ch. 1, L'23)		(1,900)	(1,900)							14
15	HB 384 - Legislative Parking Garage		(22,500)	(22,500)							15
16	HB 442 - Derelict Fishing Gear						(100)			(100)	16
17	HB 504 - Adult Parole Board		(103)	(103)							17
18	HB 534 - Water Assistance for Natural Disasters			(500)		(2,500)			(2,500)		18
19	HB 639 - Legalization and Regulation of Cannabis					(7,500)			(8,100)		19
20	SB 51 - Charitable Gaming Study Commission			(250)							20
21	SB 61 - DES Surface Water Setbacks			(150)							21
22	SB 267 - DES Cumulative Impact Analysis (GF Warrant)						(123)			(124)	22
23											23
24	HB 1 - DoIT, Chief Privacy Officer					(94)	(94)		(100)	(100)	24
25	HB 2 - DAS, Purchase 2 Granite Place	(21,000)	(21,000)	(21,000)							25
26	HB 2 - DAS, Legislative Parking Garage	(15,000)									26
27	HB 2 - DAS, State ERP Upgrades	(7,800)	(7,800)	(7,800)							27
28	HB 2 - DAS, State Employee Payraise				(44,900)	(44,900)	(44,900)	(54,778)	(54,778)	(54,778)	28
29	HB 2 - DAS Moving and Fit-Up Costs			(1,200)							29
30	HB 2 - DAS Building Maintenance Fund			(3,600)							30
31	HB 2 - DAS, State House Annex Renovations			(4,600)							31
32	HB 2 - Secretary of State, Election Audits			(90)							32
33	HB 2 - Agriculture, Electronic Licensing (HB 230)					(360)	(360)				33
34	HB 2 - Child Advocate, Case Management System			(201)							34
35	HB 2 - Judicial Council, Public Defender			(5,600)							35
36	HB 2 - Judicial Council, Contract Counsel			(1,200)							36
37	HB 2 - Justice, Internet Crimes Against Children (SB 232)			(800)							37

STATE OF NEW HAMPSHIRE		SCHEDULE 2									LBA
ADJUSTMENTS - SCHEDULE 2											5/31/2023
GENERAL FUND											
(Dollars in Thousands)											
		FY 2023			FY 2024			FY 2025			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
38	HB 2 - Justice, Child Advocacy Centers			(3,000)							38
39	HB 2 - Justice, Human Trafficking						(500)				39
40	HB 2 - DOC, New State Prison Design and Site Survey	(10,000)	(10,000)	(10,000)							40
41	HB 2 - DOC, NH State Prison Construction				(40,000)						41
42	HB 2 - DOC, Computers and IT Infrastructure	(1,340)	(1,340)	(1,340)							42
43	HB 2 - NHHFA, Affordable Housing Fund	(25,000)	(30,000)	(20,000)							43
44	HB 2 - DBEA, InvestNH	(30,000)	(15,000)	(10,000)							44
45	HB 2 - DBEA, Housing Champions (SB 145)			(5,000)							45
46	HB 2 - DBEA, Pulp and Paper Stabilization			(1,500)							46
47	HB 2 - DBEA - Regulatory Review				(750)			(750)			47
48	HB 2 - DNCR, Christa McAuliffe Memorial	(500)	(100)	(500)							48
49	HB 2 - DNCR, State Library Book Removal and Storage	(1,000)	(1,000)								49
50	HB 2 - DNCR, Historic Sites Fund				(450)			(459)			50
51	HB 2 - DNCR, Cannon Mountain Tramway (SB 55)			(18,000)							51
52	HB 2 - DNCR, Hampton Beach Pier Study (SB 122)			(150)							52
53	HB 2 - DNCR, Northwood Meadows Dam			(1,000)							53
54	HB 2 - Energy, Regional Advocacy Fund (SB 125)	(250)	(250)	(250)							54
55	HB 2 - DES, Solid Waste Management Fund (HB 462)		(2,000)	(1,000)							55
56	HB 2 - DES, State Water Pollution Grants (HB 311)	(27,900)	(27,900)	(27,900)							56
57	HB 2 - DES, PCB Contamination	(6,000)	(1,000)	(1,000)							57
58	HB 2 - DES, Waste Management Specialist								(98)		58
59	HB 2 - DES, PFAS Response Fund (SB 138)			(2,000)							59
60	HB 2 - DES, Nashua/Litchfield Interconnection (SB 169)			(9,700)							60
61	HB 2 - DES, Cyanobacteria Mitigation Loan and Grant Fund			(1,000)							61
62	HB 2 - DES/Energy, Offshore Wind			(40)							62
63	HB 2 - NHRS, Unfunded Accrued Liability Paydown (HB 50)		(50,000)								63
64	HB 2 - NHRS, Group II Retirement Transition (HB 436)					(25,000)			(25,000)		64
65	HB 2 - NHRS, One-Time Allowance		(9,000)	(7,000)							65
66	HB 2 - NHRS, Call Firefighter Benefits				(40)	(40)	(40)				66
67	HB 2 - BFA, Regional Economic Grants (SB 125)						(200)			(200)	67
68											68
69	HB 2 - CCSNH, Dual and Concurrent Enrollment (HB 420)				(2,000)	(3,250)	(2,500)	(2,000)	(3,250)	(2,500)	69
70	HB 2 - CCSNH, Workforce Credential Programs		(2,000)	(2,000)							70
71	HB 2 - CCSNH, Promise Program			(3,000)		(3,000)			(3,000)		71
72	HB 2 - CCSNH, Math Learning Communities (HB 419)					(200)	(200)		(200)	(200)	72
73	HB 2 - CCSNH, First Responder Career Devel. (SB 153)			(1,000)							73
74	HB 2 - Education, Computer Science Professional Devel.	(4,955)		(4,000)							74

STATE OF NEW HAMPSHIRE		SCHEDULE 2									LBA
ADJUSTMENTS - SCHEDULE 2											5/31/2023
GENERAL FUND											
(Dollars in Thousands)											
		FY 2023			FY 2024			FY 2025			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
75	HB 2 - Education, Data Analyst Position (HB 542)					(184)			(182)		75
76	HB 2 - Education, NH Civics Textbook	(2,000)		(1,000)							76
77	HB 2 - Education, Teacher of the Year Program	(250)	(250)								77
78	HB 2 - Education, National Student Clearinghouse		(150)	(150)							78
79	HB 2 - Education, Sugar River Valley CTE					(12,515)					79
80	HB 2 - Education, Adult Education Programs			(500)							80
81	HB 2 - Safety, Body-Worn and Dashboard Camera	(1,005)	(1,005)	(1,005)							81
82	HB 2 - Safety, Contact Person Notification (HB 560)					(50)	(50)				82
83	HB 2 - Safety, Northern Border Alliance Fund	(1,435)		(1,435)							83
84	HB 2 - Safety, Program Assistant II Position				(72)	(72)	(72)	(74)	(74)	(74)	84
85	HB 2 - Safety, Substance Abuse Enforcement				(204)	(204)	(204)	(204)	(204)	(204)	85
86	HB 2 - Safety, County & Local Substance Abuse Enforcement				(834)	(834)	(834)	(834)	(834)	(834)	86
87	HB 2 - Safety, State and Local Cybersecurity Grants				(1,256)	(1,256)	(1,256)	(1,614)	(1,614)	(1,614)	87
88	HB 2 - Safety, State Police Cruisers	(3,510)	(3,510)	(3,510)							88
89	HB 2 - Safety, Bail Status System		(1,000)								89
90	HB 2 - Safety, DMV Protective Glass			(100)							90
91	HB 2 - GF Support to Fish and Game Fund			(2,000)							91
92	HB 2 - GF Support to Highway Fund		(10,000)	(10,000)							92
93	HB 2 - DOT, Municipal Bridge and Highway Aid (SB 270)			(20,000)							93
94	HB 2 - DOT, Mechanical Services Bureau Equipment			(4,786)							94
95	HB 2 - DOT, Rural and Urban Transit Match			(1,883)							95
96	HB 2 - DOT, Eastern Slopes Regional Airport (SB 124)			(100)							96
97	HB 2 - UNH, Interoperability Lab (Blockchain)	(1,500)	(1,500)								97
98	HB 2 - UNH, Whittemore Center Renovation and Expansion	(8,000)	(6,000)	(6,000)							98
99	HB 2 - USNH, Plymouth State and Keene State			(3,000)							99
100	HB 2 - Lottery Charitable Gaming Study			(150)							100
101	HB 2 - Police Standards and Training, Court Security			(350)							101
102											102
103	HB 1 - DHHS, Appropriation Reduction					11,700	11,700		11,700	11,700	103
104	HB 2 - DHHS, New YDC Construction	(10,000)									104
105	HB 2 - DHHS, Recovery Friendly Workplace	(2,054)		(2,054)							105
106	HB 2 - DHHS, Governor's Commission Student Assistance				(1,500)			(1,500)			106
107	HB 2 - DHHS, Juvenile Peer-to-Peer Grief Support	(1,500)		(500)							107
108	HB 2 - DHHS, Choose Love Program				(250)	(250)	(250)	(250)	(250)	(250)	108
109	HB 2 - DHHS, Sununu Youth Services Center Operations				(11,104)			(11,396)			109
110	HB 2 - DHHS, Unclassified Positions				(141)	(141)	(141)	(141)	(141)	(140)	110
111	HB 2 - DHHS, Choices for Independence				(4,750)	(4,750)	(4,750)	(10,350)	(10,350)	(10,350)	111

STATE OF NEW HAMPSHIRE		SCHEDULE 2									LBA
ADJUSTMENTS - SCHEDULE 2											5/31/2023
GENERAL FUND											
(Dollars in Thousands)											
		FY 2023			FY 2024			FY 2025			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
112	HB 2 - DHHS, MMIS Maintenance	(20,532)		(20,532)							112
113	HB 2 - DHHS, Elevated Enrollment Unwinding	(16,359)	(16,359)								113
114	HB 2 - DHHS, Integrated Eligibility System Audit	(839)		(168)							114
115	HB 2 - DHHS, District Office Move	(533)	(533)	(533)							115
116	HB 2 - DHHS, NHH Vehicles and Equipment	(200)	(200)	(200)							116
117	HB 2 - DHHS, IT Automated Solutions Analysis	(1,500)	(1,500)	(1,500)							117
118	HB 2 - DHHS, IT Automated Solutions Implementation	(1,950)	(1,950)	(1,950)							118
119	HB 2 - DHHS, Food Stamp Eligibility Legacy Database	(125)	(125)	(125)							119
120	HB 2 - DHHS, Switches, Routers, and Wireless Access Points	(410)	(410)	(410)							120
121	HB 2 - DHHS, TANF MOE				(3,000)	(2,500)	(3,000)	(3,000)	(2,500)	(3,000)	121
122	HB 2 - DHHS, Family Resource Centers			(2,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	122
123	HB 2 - DHHS, Nutrition and Transportation Service Rates				(3,405)	(3,405)	(3,405)	(3,405)	(3,405)	(3,405)	123
124	HB 2 - DHHS, Foster Care Rates				(870)	(870)	(870)	(958)	(958)	(958)	124
125	HB 2 - DHHS, Overall Medicaid Rate Increases				(17,000)	(12,000)	(12,000)	(17,000)	(12,000)	(12,000)	125
126	HB 2 - DHHS, Specified Medicaid Provider Rate Increases					(47,223)	(47,223)		(62,963)	(62,963)	126
127	HB 2 - DHHS, System of Care Provider Rates					(5,000)	(16,500)				127
128	HB 2 - DHHS, Privacy Obligations (HB 91)					(300)	(300)				128
129	HB 2 - DHHS, Medicaid Children & Pregnant Women (HB 282)					(336)	(336)				129
130	HB 2 - DHHS, Medicaid Postpartum Care (HB 565)					(200)					130
131	HB 2 - DHHS, Merrimack Kidney Cancer Study (HB 614)					(500)	(500)				131
132	HB 2 - DHHS, Homeless and Housing Shelter Programs			(10,000)							132
133	HB 2 - DHHS, System of Care, Healthy Aging (SB 36)			(1,688)							133
134	HB 2 - DHHS, Public Health Vaccine Administration (SB 115)			(20)							134
135	HB 2 - DHHS, Medicaid Coverage for Mothers (SB 175)			(1,450)							135
136	HB 2 - DHHS, WIC Farmer's Market Nutrition (SB 233)			(600)							136
137	HB 2 - DHHS, Brain Health Awareness (SB 234)			(500)							137
138	HB 2 - DHHS, Child Care Workforce (SB 237)			(15,000)							138
139	HB 2 - DHHS, Graduated Public Assistance (SB 241)			(200)							139
140	HB 2 - DHHS, Juvenile Diversion			(600)			(300)			(300)	140
141	HB 2 - DHHS, LNA Reimbursement			(400)							141
142	HB 2 - DHHS, Early Childhood Mental Health			(1,000)							142
143	HB 2 - DHHS, Home Visiting Program			(450)							143
144	HB 2 - DHHS, Family Mutual Support			(50)							144
145	HB 2 - DHHS, Foster Grandparents			(200)							145
146	HB 2 - DHHS, Congregate Housing			(1,500)							146
147	TOTAL APPROPRIATION ADJUSTMENTS	\$ (505,600)	\$ (538,327)	\$ (617,979)	\$ (133,900)	\$ (168,734)	\$ (130,308)	\$ (112,578)	\$ (181,801)	\$ (143,394)	147

STATE OF NEW HAMPSHIRE										LBA	
COMPARATIVE STATEMENT OF FUND BALANCE										5/31/2023	
EDUCATION TRUST FUND											
(Dollars in Thousands)											
	FY 2023			FY 2024			FY 2025				
	Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance		
1	<u>Beginning Balance, July 1</u>	\$ 108,000	\$ 108,038	\$ 108,038	\$ 221,000	\$ 183,785	\$ 133,117	\$ 220,000	\$ 92,540	\$ 187,873	1
2											2
3	<u>Revenues:</u>										3
4	Estimated Revenues	1,209,300	1,172,000	1,171,400	1,292,300	1,263,700	1,277,500	1,294,300	1,273,100	1,284,000	4
5	Schedule 4 Adjustments	-	-	-	(75,000)	(223,100)	(1,130)	(74,800)	(224,850)	(90)	5
6	Total Revenue	1,209,300	1,172,000	1,171,400	1,217,300	1,040,600	1,276,370	1,219,500	1,048,250	1,283,910	6
7											7
8	<u>Appropriations:</u>										8
9	Budget Appropriations	(1,068,900)	(1,068,900)	(1,068,900)	(1,205,800)	(1,135,945)	(1,231,614)	(1,216,500)	(1,149,255)	(1,245,495)	9
10	Schedule 4 Adjustments	(27,400)	(27,353)	(77,421)	(12,500)	4,100	10,000	(75,000)	(13,300)	10,000	10
11	<i>Less Lapse Estimate</i>	-	-	-	-	-	-	-	-	-	11
12	Total Appropriations	(1,096,300)	(1,096,253)	(1,146,321)	(1,218,300)	(1,131,845)	(1,221,614)	(1,291,500)	(1,162,555)	(1,235,495)	12
13											13
14	Current Year Balance	113,000	75,747	25,079	(1,000)	(91,245)	54,756	(72,000)	(114,305)	48,415	14
15											15
16	Cumulative Ending Balance, June 30	221,000	183,785	133,117	220,000	92,540	187,873	148,000	(21,765)	236,288	16
17											17
18	<i>Transfer (To)/From General Fund</i>	-	-	-	-	-	-	-	21,765	-	18
19											19
20	Balance After Transfers, June 30	\$ 221,000	\$ 183,785	\$ 133,117	\$ 220,000	\$ 92,540	\$ 187,873	\$ 148,000	\$ -	\$ 236,288	20

STATE OF NEW HAMPSHIRE		SCHEDULE 3									LBA
COMPARATIVE STATEMENT OF REVENUE											5/31/2023
EDUCATION TRUST FUND											
(Dollars in Thousands)											
		FY 2023			FY 2024			FY 2025			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1	Business Profits Tax	\$ 160,400	\$ 163,400	\$ 166,700	\$ 170,200	\$ 165,800	\$ 172,300	\$ 169,700	\$ 167,900	\$ 173,600	1
2	Business Enterprise Tax	338,300	306,900	313,200	336,000	327,300	340,100	335,000	331,400	342,500	2
3	Subtotal	\$ 498,700	\$ 470,300	\$ 479,900	\$ 506,200	\$ 493,100	\$ 512,400	\$ 504,700	\$ 499,300	\$ 516,100	3
4	Meals & Rooms	12,700	12,800	13,300	8,900	9,300	9,600	8,900	9,600	9,700	4
5	Tobacco Tax	96,800	96,800	83,200	88,000	85,800	81,100	88,000	84,600	80,300	5
6	Real Estate Transfer Tax	80,100	75,400	70,900	81,000	70,900	69,300	81,000	70,900	69,300	6
7	Transfer from Lottery	170,800	170,800	180,000	158,000	158,000	160,000	163,000	163,000	164,000	7
8	Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	38,500	38,500	38,500	8
9	Utility Property Tax	47,100	42,800	41,000	47,100	43,500	42,000	47,100	44,100	43,000	9
10	Statewide Education Property Tax (SWEPT)	263,100	263,100	263,100	363,100	363,100	363,100	363,100	363,100	363,100	10
11	Total	\$ 1,209,300	\$ 1,172,000	\$ 1,171,400	\$ 1,292,300	\$ 1,263,700	\$ 1,277,500	\$ 1,294,300	\$ 1,273,100	\$ 1,284,000	11

STATE OF NEW HAMPSHIRE		SCHEDULE 4									LBA
ADJUSTMENTS - SCHEDULE 2											5/31/2023
EDUCATION TRUST FUND											
(Dollars in Thousands)											
		FY 2023			FY 2024			FY 2025			
		Governor	House	S Finance	Governor	House	S Finance	Governor	House	S Finance	
1	REVENUE ADJUSTMENTS:										1
2	BPT ETF Split (Gov 35%, House 22.5%, Senate 41%)				131,600	23,200	185,589	131,200	23,500	186,872	2
3	BET ETF Split (Gov 35%, House 22.5%, Senate 41%)				(206,600)	(246,300)	(186,719)	(206,000)	(249,400)	(188,012)	3
4	DRA Multi-State Auditor Position Revenue								1,050	1,050	4
5	TOTAL REVENUE ADJUSTMENTS	\$ -	\$ -	\$ -	\$ (75,000)	\$ (223,100)	\$ (1,130)	\$ (74,800)	\$ (224,850)	\$ (90)	5
6											6
7	APPROPRIATION ADJUSTMENTS:										7
8	Statutory/Fiscal/G&C Estimated Appropriations	(12,700)	(12,660)	(23,047)							8
9	2022 Legislative Specials	(14,700)	(14,693)	(14,693)							9
10	HB 2 - DOE, New Full Day Kindergarten Programs			(316)							10
11	HB 2 - DOE, Sugar River Valley CTE			(12,515)	(12,500)						11
12	HB 2 - DOE, Winnisquam Regional CTE			(7,650)							12
13	HB 2 - DOE, Public School Infrastructure Fund			(10,000)							13
14	HB 2 - DOE, Episode of Treatment			(9,200)							14
15	HB 2 - DOE, School Building Aid Fund							(75,000)			15
16	HB 2 - DOE, EFA Appropriation Reduction					10,000	10,000		10,000	10,000	16
17	HB 2 - DOE, Adequate Education Amendment					4,100			(3,300)		17
18	House Set Aside - Free and Reduced Lunch Eligibility					(10,000)			(20,000)		18
19	TOTAL APPROPRIATION ADJUSTMENTS	\$ (27,400)	\$ (27,353)	\$ (77,421)	\$ (12,500)	\$ 4,100	\$ 10,000	\$ (75,000)	\$ (13,300)	\$ 10,000	19