

Senate Finance
June 2, 2025
2025-2638s
09/08

Amendment to HB 1-A

1 Amend the bill by replacing all after section 1.07 with the following:

2
3 1.08 Budget Footnotes; General. For any state department, as defined in RSA 9:1, the following
4 general budget footnotes that contain class codes shall apply to all specified class codes in section
5 1.01 through 1.07 unless specifically exempted.

6 A. Not used.

7 B. Not used.

8 C. Revenue in excess of the estimate may be expended with prior approval of the fiscal
9 committee and the approval of the governor and council.

10 D. The funds in this appropriation shall not be transferred or expended for any other purpose.

11 E. The appropriation budgeted in class 040-indirect costs are for general overhead state charges
12 and such sums shall be transferred by the agency to the general fund of the state consistent with
13 federal requirements.

14 F. This appropriation shall not lapse until June 30, 2027.

15 G. The funds in this appropriation shall not be transferred or expended for any other purpose
16 and shall not lapse until June 30, 2027.

17 H. Not used.

18 I. In the event that estimated revenue in revenue class 001-transfers for other agencies, 002-
19 transfers from department of transportation, 003-revolving funds, 004-agency income, 005-private
20 local funds, 006-agency income, 007-agency income, 008-agency income, 009-agency income is less
21 than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either
22 actual or projected budgeted revenue. The agency head shall notify the division of accounting
23 services forthwith, in writing, as to precisely which line item appropriation and in what specific
24 amounts reductions are to be made in order to fully compensate for the total revenue deficits. For
25 the biennium ending June 30, 2027, account number 02-46-46-4620-5731 within the department of
26 corrections shall be exempt from these provisions. The provisions of this footnote do not apply to
27 federal funds covered by RSA 124:14.

28 J. This appropriation, to be administered by the commissioner, is for the necessary equipment
29 needs of the department and shall be expended at the commissioner's discretion.

30 2 General Fund and Total Appropriation Limits. The amounts included in section 1 for all
31 university system accounts and community college system accounts, under estimated source of funds
32 from general funds, shall be the total appropriation from general funds for such accounting units
33 that may be expended for the purpose of section 1 of this act. Any funds received by said systems
34 from other than general funds are hereby appropriated for the use of the systems and may be
35 expended by said systems whether or not this will result in an appropriation and expenditure by the
36 system in excess of the total appropriation therefor.

Amendment to HB 1-A
- Page 183 -

1 3 Assignment of Office Space. If, during the biennium ending June 30, 2027, because of
2 program reductions, consolidations, or any other reason, office space becomes available in the health
3 and human services complex, the Hayes building, or any other state building, except office space
4 under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative
5 services shall, with the prior approval of the fiscal committee of the general court, and with the
6 approval of the governor and council, require that any agency renting private space be required to
7 occupy such available space in said building or buildings forthwith. Such funds as have been
8 allocated or committed by any agency affected by this section for outside rental shall be transferred
9 by the director of the division of accounting services to the division of plant and property, activity
10 number 01-14-14-141510 for maintenance of applicable state buildings.

11 4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2027, in order to
12 provide sufficient funding to the lottery commission to carryout lottery games that will provide funds
13 for the distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal
14 committee of the general court for approval of any new games, the expansion of any existing lottery
15 games, or for the purchase of any tickets for new or continuing games. Additionally, no expenditures
16 for consultants shall be made without prior approval by the fiscal committee. If approved, the
17 commission may then apply to the governor and council to transfer funds from the sweepstakes
18 revenue special account. The total of such transfers shall not exceed \$15,000,000 for the biennium
19 ending June 30, 2027.

20 5 Positions Abolished.

21 I. Developmental Disabilities Council. Position number 14623 is hereby abolished.

22 II. Housing Appeals Board. Position number 9U656 is hereby abolished.

23 III. Department of Education. Position numbers 41235, 16952, 13220, 44969, 44970, 44973,
24 42775, 13118, 8T3183, 13074, 13102, 40568, 40569, 40574, 41232, 44687, 9T3008, 44593, 45031,
25 44965, 44966, 44173, 9T2894, 9T2964, and 9T2965, are hereby abolished.

26 IV. Office of the Child Advocate. Position numbers 44348, 44349, 44986, and 44987 are
27 hereby abolished.

28 V. State Department. The following position numbers are hereby abolished:

29 (a) Accounting Unit #1065 Corporate Administration: 11359.

30 (b) Accounting Unit #1610 Records Management Archives: 43455.

31 (c) Accounting Unit #2410 Securities Regulation: 9U562.

32 (d) Accounting Unit #7052 Right-to-Know Ombudsman: 9U727.

33 VI. Board of Tax and Land Appeals. Position number 14583 is hereby abolished.

34 VII. Insurance Department. Position numbers 40590, 44902 and 44112 hereby abolished.

35 VIII. Department of Corrections. The following position numbers are hereby abolished:

36 (a) Accounting Unit #7101 Commissioner's Office: 42238.

37 (b) Accounting Unit #8338 Victim Services Coordinator: 42282.

Amendment to HB 1-A
- Page 184 -

- 1 (c) Accounting Unit #8300 Financial Services: 12983.
- 2 (d) Accounting Unit #5731 Correctional Industries Inventory: 12888, 12907.
- 3 (e) Accounting Unit #3372 NH State Prison for Men: 12821, 12882, 16320, 16913,
- 4 40748.
- 5 (f) Accounting Unit #3373 Northern NH Correctional Facility: 41503.
- 6 (g) Accounting Unit #3374 NH Correctional Facility/Women: 40724.
- 7 (h) Accounting Unit #6632 Maintenance: 12894, 40167, 44336.
- 8 (i) Accounting Unit #6633 Laundry: 16811.
- 9 (j) Accounting Unit #6634 Kitchen: 18813.
- 10 (k) Accounting Unit #6635 Warehouse: 18848.
- 11 (l) Accounting Unit #8302 District Offices: 12829, 12845, 18563, 30356, 40899, 17428.
- 12 (m) Accounting Unit #4106 Concord Transitional Work Center: 12827.
- 13 (n) Accounting Unit #6820 Programs: 12901, 12937, 18809, 19552, 19564, 40719, 41315,
- 14 42240, 42250, 42263, 44329, 44334.
- 15 (o) Accounting Unit #8231 Mental Health: 16277, 19559, 41462, 41501, 41502, 41504.
- 16 (p) Accounting Unit #8234 Medical - Dental: 19536, 30352, 40709, 41497, 41522.
- 17 (q) Accounting Unit #8235 Residential Treatment Program: 30365.
- 18 (r) Accounting Unit #8236 Pharmacy: 9U662.
- 19 (s) Accounting Unit #6528 Employee Development: 42283.
- 20 (t) Accounting Unit #6529 Human Resources: 12805, 13028, 18180, 19901, 42269.
- 21 (u) Accounting Unit #6531 Business Information Unit: 30347, 44333.
- 22 (v) Accounting Unit #5929 Professional Standards: 12899, 9U548.

23 6 Department of Health and Human Services; Bureau of Child Support Services; Payments to
24 the Administrative Office of the Courts. The appropriation in account number 05-95-45-457010-
25 2384, class 085, includes funds for payment to the administrative office of the courts in accordance
26 with the cooperative agreement between the bureau of child support services and the administrative
27 office of the courts. The bureau of child support services and the administrative office of the courts
28 shall, prior to payment of such funds, enter into a cooperative agreement specifying in detail the
29 services to be performed by the administrative office of the courts and the estimated costs of such
30 services. Any change or modification in the services to be performed shall likewise be agreed to in
31 writing and specify the change and the adjustment to the costs. Funds appropriated for these
32 purposes shall be paid only after demonstration by the administrative office of the courts that it
33 consistently transmits court orders to the bureau of child support services in accordance with the
34 cooperative agreement.

35 7 Legislative Branch; General Fund Appropriation Reductions. The legislative branch shall
36 reduce state general fund appropriations by \$500,000 for the fiscal year ending June 30, 2026, and
37 \$500,000 for the fiscal year ending June 30, 2027.

Amendment to HB 1-A
- Page 185 -

1 8 Office of the Governor; General Fund Appropriation Reductions. The office of the governor
2 shall reduce state general fund appropriations by \$50,000 for the fiscal year ending June 30, 2026,
3 and \$50,000 for the fiscal year ending June 30, 2027.

4 9 Department of Information Technology; Appropriation Reductions.

5 I. The department of information technology shall reduce appropriations by \$5,000,000 for
6 the fiscal year ending June 30, 2026, and by \$5,000,000 for the fiscal year ending June 30, 2027.

7 II. The department of information technology, in consultation with the department of
8 administrative services, shall proportionally decrease the funding allocated to the class 027
9 expenditure class lines of each state department or agency by their respective portion of these
10 department of information technology costs.

11 10 Department of Natural and Cultural Resources; General Fund Appropriation Reductions.
12 The department of natural and cultural resources shall reduce state general fund appropriations by
13 \$300,000 for the fiscal year ending June 30, 2026, and \$300,000 for the fiscal year ending June 30,
14 2027.

15 11 Department of Environmental Services; General Fund Appropriation Reductions. The
16 department of environmental services shall reduce state general fund appropriations by \$3,000,000
17 for the fiscal year ending June 30, 2026, and \$3,000,000 for the fiscal year ending June 30, 2027.

18 12 Department of Health and Human Services; Budget Reduction. In addition to any other
19 required reductions, the department of health and human services is hereby directed to reduce
20 general fund appropriations by \$25,500,000 in the fiscal year ending June 30, 2026, and by
21 \$25,500,000 in the fiscal year ending June 30, 2027. The department shall provide the department
22 of administrative services with the accounting units and class lines to be reduced and shall report
23 these reductions to the fiscal committee of the general court by May 30, 2026, for reductions in the
24 fiscal year ending June 30, 2026, and by May 30, 2027, for reductions in the fiscal year ending June
25 30, 2027.

26 13 Department of State; General Fund Appropriation Reductions. The department of state shall
27 reduce general fund appropriations by \$225,000 in the fiscal year ending June 30, 2026, and by
28 \$240,000 in the fiscal year ending June 30, 2027.

29 14 Human Rights Commission; General Fund Appropriation Reductions. The human rights
30 commission shall reduce general fund appropriations by \$254,000 in the fiscal year ending June 30,
31 2026, and by \$267,000 in the fiscal year ending June 30, 2027.

32 15 Liquor Commission; Liquor Fund Appropriation Reductions. The liquor commission shall
33 reduce state liquor fund appropriations by \$1,000,000 for the biennium ending June 30, 2027. In the
34 event liquor fund revenue transfers to the general fund for the fiscal year ending June 30, 2026, as
35 reported in the audited annual comprehensive financial report pursuant to RSA 21-I:8, II(a), exceeds
36 the official revenue plan for liquor fund revenues transferred to the general fund, the commission
37 may use this excess revenue towards meeting the required \$1,000,000 reduction.

Amendment to HB 1-A
- Page 186 -

1 16 Department of Corrections; General Fund Appropriation Reductions. The department of
2 corrections shall reduce general fund appropriations by \$5,000,000 for the biennium ending June 30,
3 2027.

4 17 Estimates of Unrestricted Revenue.

5	GENERAL FUND	<u>FY 2026</u>	<u>FY 2027</u>
6	BUSINESS TAXES	\$663,800,000	\$728,700,000
7	MEALS AND ROOMS TAX	342,400,000	354,800,000
8	TOBACCO TAX	112,800,000	112,800,000
9	TRANSFER FROM LIQUOR	102,900,000	103,500,000
10	INTEREST AND DIVIDENDS TAX	8,700,000	0
11	INSURANCE	165,000,000	168,000,000
12	COMMUNICATIONS TAX	29,100,000	29,100,000
13	REAL ESTATE TRANSFER TAX	143,600,000	152,600,000
14	COURT FINES & FEES	13,700,000	13,700,000
15	SECURITIES REVENUE	44,400,000	44,500,000
16	BEER TAX	13,000,000	13,000,000
17	OTHER REVENUES	126,000,000	120,000,000
18	MEDICAID RECOVERIES	<u>3,200,000</u>	<u>3,200,000</u>
19	TOTAL GENERAL FUND	\$1,768,600,000	\$1,843,900,000
20			
21	EDUCATION FUND	<u>FY 2026</u>	<u>FY 2027</u>
22	BUSINESS TAXES	\$461,200,000	\$506,300,000
23	MEALS AND ROOMS TAX	11,100,000	11,500,000
24	TOBACCO TAX	64,900,000	64,900,000
25	REAL ESTATE TRANSFER TAX	70,700,000	75,100,000
26	TRANSFER FROM LOTTERY	224,700,000	224,700,000
27	TOBACCO SETTLEMENT	32,500,000	30,000,000
28	UTILITY PROPERTY TAX	48,500,000	50,000,000
29	STATEWIDE PROPERTY TAX	<u>363,100,000</u>	<u>363,100,000</u>
30	TOTAL EDUCATION FUND	\$1,276,700,000	\$1,325,600,000
31			
32	HIGHWAY FUND	<u>FY 2026</u>	<u>FY 2027</u>
33	GASOLINE ROAD TOLL	\$127,700,000	\$127,900,000
34	MOTOR VEHICLE FEES	131,700,000	134,700,000
35	MISCELLANEOUS	<u>200,000</u>	<u>200,000</u>
36	TOTAL HIGHWAY FUND	\$259,600,000	\$262,800,000

37

Amendment to HB 1-A
- Page 187 -

	<u>FY 2026</u>	<u>FY 2027</u>
1 FISH AND GAME FUND		
2 FISH AND GAME LICENSES	\$10,000,000	\$10,000,000
3 FINES AND MISCELLANEOUS	<u>4,000,000</u>	<u>4,000,000</u>
4 TOTAL FISH AND GAME FUND	\$14,000,000	\$14,000,000

5 18 Effective Date. This act shall take effect July 1, 2025.