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State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES
25 Capitol Street – Room 120
Concord, New Hampshire 03301

Charles M. Arlinghaus
Commissioner
(603) 271-3201

Joseph B. Bouchard
Assistant Commissioner
(603) 271-3204

Catherine A. Keane
Deputy Commissioner
(603) 271-2059

May 15, 2020

The Honorable Mary Jane Wallner, Chairman
Fiscal Committee of the General Court
State House
Concord, New Hampshire 03301

Dear Representative Wallner:

INFORMATIONAL ITEM

In accordance with RSA 9:11, II, Monthly Reporting, I respectfully submit this report regarding the status of the State's fund expenditures, including a comparison of actual expenditures to projected expenditures and an explanation for any substantial variance provided by individual agencies. The report, titled State Share Expenditure Report (SSE), is for the third quarter of fiscal year 2020 through March 31, 2020 and contains the following components:

1. General comments about the report and calculations
2. A spreadsheet detailing the State's fund expenditures including a comparison of actual expenditures to projected expenditures, presented at the agency level within each of the State's funds required to be reported
3. Budget vs. actual variance explanations provided by certain agencies.

Spreadsheet and PDF versions of the fund expenditure analysis presented at the accounting level within each agency and at the expenditure class line level within each accounting unit within each agency will be available online at: https://das.nh.gov/accounting/reports.asp.

I am available to address any questions you may have regarding the design of the report or of the assumptions used in the report. Questions regarding the agency variance explanations may best be answered by the individual agencies themselves.

Respectfully Submitted,

Dana M. Call
Comptroller

EXPENDITURES BUDGET VERSUS ACTUAL
STATE SHARE EXPENDITURE REPORT - EXPENDITURE ANALYSIS SUMMARY
FY2020 YTD THROUGH MARCH
REPORT DATE: 04/13/2020

Company	Agency	FY20 Bal Fwd	FY20 Encumbered	FY20 Adj Auth Bud	FY20 Add/Del	FY20 Curr Mod Bud	FY20 YTD Budget	FY20 YTD Actual	YTD Bud % of Full Bud	YTD Spend % of Full Bud	FY20 Bud Var $	FY20 Bud Var %
10-General Fund	002-EXECUTIVE DEPT	183,313	99,673	3,461,075	-3,541	3,640,847	2,705,570	2,416,849	74.31	66.38	288,721	-10.67
10-General Fund	003-INFORMATION TECHNOLOGY DEPT	79,492	0	19,891	26,006	125,390	77,815	71,681	62.06	57.17	6,134	-7.88
10-General Fund	004-LEGISLATIVE BRANCH	12,197,023	0	19,467,080	207,294	31,871,397	23,831,012	13,015,783	74.77	40.84	10,815,229	-45.38
10-General Fund	005-EXECUTIVE COUNCIL	1,380	1,380	258,034	0	259,414	168,551	192,184	64.97	74.08	-23,633	14.02
10-General Fund	007-JUDICIAL COUNCIL	141,371	616,045	30,988,976	1,170,212	32,300,559	30,299,320	30,360,506	93.80	93.99	-61,186	0.20
10-General Fund	010-JUDICIAL BRANCH	1,765,358	2,623,700	94,132,455	452,309	96,350,122	71,202,876	64,980,925	73.90	67.44	6,221,952	-8.74
10-General Fund	012-MILITARY AFFRS & VET SVCS DEPT	114,949	140,948	5,924,323	-69,344	5,969,927	4,535,392	3,752,108	75.97	62.85	783,285	-17.27
10-General Fund	013-PEASE DEVELOPMENT AUTHORITY	0	0	0	3,250,000	3,250,000	2,437,500	163,135	75.00	5.02	2,274,365	-93.31
10-General Fund	014-ADMINISTRATIVE SERV DEPT	3,296,681	3,062,035	59,768,161	7,411,658	70,476,500	51,620,348	41,863,213	73.24	59.40	9,757,135	-18.90
10-General Fund	018-AGRICULT, MARKETS & FOOD DEPT	27,203	27,013	3,457,114	-144,647	3,339,669	2,615,243	2,430,678	78.31	72.78	184,565	-7.06
10-General Fund	020-JUSTICE DEPT	456,432	1,085,518	12,114,594	258,614	12,829,640	9,749,504	8,192,024	75.99	63.85	1,557,480	-15.97
10-General Fund	021-PROF LICENSURE & CERT OFFICE	82,655	0	0	-21,786	60,869	8,318	0	13.67	0.00	8,318	-100.00
10-General Fund	022-BUS & ECON AFFAIRS DEPT	2,674,148	5,478,359	15,635,324	-208,513	18,100,959	13,801,814	9,676,184	76.25	53.46	4,125,630	-29.89
10-General Fund	023-SAFETY DEPT	332,053	424,067	16,332,272	50,975,420	67,639,745	50,700,610	11,289,024	74.96	16.69	39,411,586	-77.73
10-General Fund	024-INSURANCE DEPT	0	0	1,724	907	2,631	2,137	2,631	81.22	100.00	-494	23.12
10-General Fund	030-BOXING & WRESTLING COMMISSION	0	0	7,355	0	7,355	5,516	209	75.00	2.84	5,307	-96.21
10-General Fund	032-STATE DEPT	10,000	0	2,374,911	-52,026	2,332,884	1,775,273	1,421,210	76.10	60.92	354,063	-19.94
10-General Fund	035-NATURAL & CULTURAL RESRCS DEPT	91,151	104,825	8,390,493	10,215	8,491,859	6,562,877	6,070,144	77.28	71.48	492,733	-7.51
10-General Fund	037-COMMUNITY DEV FINANCE AUTH	0	0	196,000	1,000,000	1,196,000	897,000	1,196,000	75.00	100.00	-299,000	33.33
10-General Fund	038-TREASURY DEPT	1,513	6,485,463	165,024,945	50,261,727	215,288,185	179,611,440	155,186,041	83.43	72.08	24,425,400	-13.60
10-General Fund	042-HHS: HUMAN SERVICES	1,471,894	4,653,247	110,837,309	2,737,755	115,046,958	86,068,464	81,623,125	74.81	70.95	4,445,339	-5.16
10-General Fund	043-VETERANS HOME	543,407	1,249,792	18,015,484	0	18,558,891	13,998,048	11,442,275	75.43	61.65	2,555,773	-18.26
10-General Fund	044-ENVIRONMENTAL SERVICES DEPT	1,079,605	2,461,659	22,494,566	4,227,115	27,801,286	21,769,190	16,488,673	78.30	59.31	5,280,517	-24.26
10-General Fund	045-HHS: TRANSITIONAL ASSIST DIV	1,170,286	2,430,928	55,001,337	-1,318,563	54,853,060	41,128,623	36,071,426	74.98	65.76	5,057,198	-12.30
10-General Fund	046-CORRECTIONS DEPT	2,207,520	8,488,831	132,201,382	1,804,935	136,213,837	102,855,064	97,549,642	75.51	71.62	5,305,421	-5.16
10-General Fund	047-HHS: OFC MEDICAID SERVICES	1,290,479	4,701,330	253,550,385	8,188,395	263,029,258	185,814,102	169,244,003	70.64	64.34	16,570,099	-8.92
10-General Fund	048-HHS: ELDERLY & ADULT SVCS DIV	2,755,679	5,882,496	44,437,624	2,802,104	49,995,407	37,594,014	29,384,600	75.19	58.77	8,209,414	-21.84
10-General Fund	050-UNIVERSITY SYSTEM OF NH	0	0	85,500,000	9,000,000	94,500,000	70,875,000	72,750,000	75.00	76.98	-1,875,000	2.65
10-General Fund	056-EDUCATION DEPT	17,820,186	3,039,049	25,093,181	-909,989	42,003,378	27,437,422	16,379,356	65.32	39.00	11,058,066	-40.30
10-General Fund	058-COMMUNITY COLLEGE SYSTEM OF NH	0	0	54,055,000	3,200,000	57,255,000	42,941,250	43,159,583	75.00	75.38	-218,333	0.51
10-General Fund	072-BANKING DEPT	0	0	99	10,903	11,002	8,252	11,002	75.00	100.00	-2,751	33.33
10-General Fund	073-PUBLIC EMPLOYEE LABOR REL BRD	161	1,112	477,875	0	478,036	375,471	364,134	78.54	76.17	11,337	-3.02
10-General Fund	075-FISH AND GAME DEPT	0	0	100,000	0	100,000	100,000	100,000	100.00	100.00	0	0.00
10-General Fund	076-HUMAN RIGHTS COMMISSION	0	6,254	776,619	-72,722	703,896	527,922	438,478	75.00	62.29	89,444	-16.94
10-General Fund	084-REVENUE ADMINISTRATION DEPT	200,891	323,382	20,905,107	-736,000	20,369,998	15,597,294	14,107,537	76.57	69.26	1,489,757	-9.55
10-General Fund	087-POLICE STDS & TRAINING COUNCIL	75,679	224,582	3,446,197	-201,900	3,319,976	2,477,547	2,154,663	74.63	64.90	322,884	-13.03
10-General Fund	088-OFFICE OF THE CHILD ADVOCATE	0	0	528,182	-111,936	416,246	312,185	266,523	75.00	64.03	45,661	-14.63
10-General Fund	089-TAX AND LAND APPEALS BOARD	2,285	920	875,877	-9,382	868,780	633,242	636,821	72.89	73.30	-3,579	0.57
10-General Fund	090-HHS: PUBLIC HEALTH DIV	1,524,436	2,953,122	16,400,690	3,629,745	21,554,871	16,373,212	11,199,276	75.96	51.96	5,173,935	-31.60
10-General Fund	091-HHS: GLENCLIFF HOME	943,950	399,781	8,079,068	687,527	9,710,545	7,477,906	6,625,056	77.01	68.23	852,849	-11.40
10-General Fund	092-HHS: BEHAVIORAL HEALTH DIV	14,989,645	15,098,540	40,679,336	-3,695,521	51,973,460	37,911,755	22,310,217	72.94	42.93	15,601,539	-41.15
10-General Fund	093-HHS: DEVELOPMENTAL SVCS DIV	400,197	1,203,708	191,041,880	600,164	192,042,240	138,396,484	128,590,039	72.07	66.96	9,806,445	-7.09
10-General Fund	094-HHS: NH HOSPITAL	1,166,990	2,451,973	35,867,371	5,441,126	42,475,487	31,487,647	24,561,613	74.13	57.83	6,926,034	-22.00
10-General Fund	095-HHS: COMMISSIONER'S OFFICE	6,776,464	6,352,110	62,404,132	23,408,291	92,588,887	69,645,505	41,376,643	75.22	44.69	28,268,862	-40.59
10-General Fund	096-TRANSPORTATION DEPT	33,042,348	20,558,772	1,450,636	1,984,840	36,477,824	20,226,001	2,817,842	55.45	7.72	17,408,159	-86.07
12-Liquor Commission	077-LIQUOR COMMISSION	2,864,847	2,643,134	74,230,208	12,075	77,107,130	57,188,010	58,496,386	74.17	75.86	-1,308,377	2.29
13-Sweepstakes Commis	083-LOTTERY COMMISSION	374,418	1,177,023	11,520,723	0	11,895,141	8,608,018	6,690,547	72.37	56.25	1,917,470	-22.28
15-Highway Fund	020-JUSTICE DEPT	1,088	0	0	0	1,088	784	0	72.03	0.00	784	-100.00
15-Highway Fund	023-SAFETY DEPT	1,731,535	2,757,018	74,957,229	18,613	76,707,376	56,424,030	47,183,293	73.56	61.51	9,240,737	-16.38
15-Highway Fund	096-TRANSPORTATION DEPT	12,886,810	13,196,670	221,459,700	8,961,401	243,307,910	187,811,920	156,066,813	77.19	64.14	31,745,108	-16.90
17-Turnpikes	022-BUS & ECON AFFAIRS DEPT	0	0	1,123,023	0	1,123,023	852,667	726,232	75.93	64.67	126,434	-14.83
17-Turnpikes	023-SAFETY DEPT	0	0	52,550	0	52,550	39,506	45,745	75.18	87.05	-6,238	15.79
17-Turnpikes	096-TRANSPORTATION DEPT	162,617,805	60,183,004	153,335,361	1,273,389	317,226,555	250,638,135	91,057,791	79.01	28.70	159,580,345	-63.67
20-Fish & Game Fund	075-FISH AND GAME DEPT	416,316	563,634	17,470,143	400,397	18,286,856	13,718,111	12,181,281	75.02	66.61	1,536,830	-11.20
40-Education Fund	004-LEGISLATIVE BRANCH	0	0	500,000	0	500,000	375,000	0	75.00	0.00	375,000	-100.00
40-Education Fund	056-EDUCATION DEPT	5,512,528	0	1,077,305,367	0	1,082,817,895	812,113,421	1,078,154,954	75.00	99.57	-266,041,533	32.76
40-Education Fund	084-REVENUE ADMINISTRATION DEPT	0	0	1,750,000	0	1,750,000	306,421	215,875	17.51	12.34	90,547	-29.55

State Share Expenditure Report (SSE) Overview

RSA 9:11, II, requires that spending associated with certain funding sources be reported periodically. These funding sources, referred to collectively as 'state share' are: General funds, Education Trust funds, Highway funds, Fish and Game funds, Turnpike funds, Liquor funds, and Sweepstakes funds. In order to report spending only for these specific state share funding sources, total spending must be multiplied by the state share percentage of the total mix of funding sources. This calculation must be done at the individual expense class line level, of which there are thousands of lines. If the state share fund mix percentage is incorrect, then the calculation of state share spending is inaccurate. Working with state agencies, we have attempted to ensure that state share fund mix percentages are accurate.

RSA 9:11, II, requires a comparison between the state share projected budget for the fiscal year to date (FYTD) and the state share actual spending FYTD, and an explanation from each agency on the variance between the two. The projected budget amount is another calculation and it is based on the rate of spending in the prior fiscal year for each individual expense class line. So even if the state share fund mix were correct in all cases, if the assumption that prior year spending rate held true for the current year was not valid, then the projected FYTD state share projected budget calculation would not be valid as well. If an agency made a payment in the current year earlier in the year than that same payment was made in the prior year then the budget variance would appear negative. However, that variance could be attributable to only to the different timing between years.

Variances

The variances are calculated at 3 different levels: 1. At the state share total fund level within each agency; 2. At the Accounting Unit level within each agency; 3. At the Expense Class level within each Accounting Unit within each agency.

The agency variance explanation is meant to be the opportunity for agencies to explain the reasons behind the calculated fiscal year to date budget vs actual variances. ***For purposes of this report, agencies have provided high level explanations where the variance is projecting a million plus/minus "excess" or "shortfall" at the individual class level.***

When developing explanations of the variance agencies consider the following:

- Are there unrecorded but known upcoming transactions that will affect the variance?
- Should stale encumbrances be liquidated?
- Are there substantial known GAAP adjustments that could impact the variance?
- Is estimated revenue still expected to come in at budgeted amounts?

The calculation of these FYTD variances between the projected budget and actual represents a variance as of a point in time based on the calculations and assumptions described above. If any of the inputs or assumptions are not valid, the calculated budget variance is not valid. Since this report is for the 3rd quarter, agency have identified some lapse estimates within the parameters of this report.

There are certain agencies for which we did not request a variance explanation, due to our estimation that any explanation was not necessary:

1. University System of New Hampshire
2. Community College System of New Hampshire
3. Community Development Finance Authority

In these cases, the nature of the appropriations to these entities is such that there is no uncertainty around the degree to which the appropriations will be paid out. The entire amounts appropriated to these 3 entities will be spent in each fiscal year.

Report Calculation Descriptions

1. **Calculation of FY20 Balance Forward (state share):** The FY20 Balance Forward is the product of the balance forward amount multiplied by the prior fiscal year state-share % for the balance forward from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit.

2. **Calculation of FY20 Encumbered (state share):** The FY20 Encumbered is the product of the total encumbered amount multiplied by the state-share % for the current year appropriations from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit. Encumbrances are shown to illustrate additional obligations against appropriations, but only spending amounts are compared against the projected budget amounts.

3. **Calculation of FY20 Adjusted Authorized Budget (state share):** The FY20 Adjusted Authorized Budget is the product of the enacted budget multiplied by the state-share % for the current year appropriations from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit.

4. **Calculation of FY20 Additions/Deletions (state share):** The FY20 Addition/Deletions is the product of the total of any increases or decreases to appropriations made after the budget is enacted (appropriation transfers, Fiscal Committee or Governor & Council items, etc.) multiplied by the state share % for the current year appropriations from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit.

5. **Calculation of FY20 Current Modified Budget (state share):** The FY20 Current Modified Budget is the sum of the state share of the balance forward from the prior year plus the state share of the current year budget including any adjustments made after adoption. At each expenditure class line within each accounting unit, the state share % for the balance forward from either the fund mix override table or NH FIRST is multiplied by the total balance forward to result in the state share $ for balance forward. Then, the state share % for the current year appropriations from either the fund mix override table or NH FIRST is multiplied by the total current year appropriations to result in the state-share $ for current year appropriations. These two state share $ amounts are added together to result in the total state share Current Modified Budget amount, which represents the total authority to spend for the fiscal year within each expenditure class line.

6. **Calculation of FY20 YTD Budget (state share):** The FY20 YTD Budget is the product of the projected burn rate multiplied by the FY19 Current Modified Budget. This calculation converts the annual Current Modified Budget to a year-to-date Current Modified Budget figure, in order to compare to year-to-date actual spending. For each expenditure class line, the projected burn rate is the percentage of total prior year spending that had occurred YTD through the same month in the prior fiscal year. In the absence of prior year data, the projected burn rate is the number of months completed to date in the current fiscal year divided by 12 months. ***This projected burn rate is the most important assumption used in this analysis. If the assumption does not hold in the current year, then that should be included as part of the variance explanation.***

7. **Calculation of FY20 YTD Actual (state share):** The FY20 YTD Actual is the product, at each expenditure class line, of the total spending YTD multiplied by the state share % for the current year appropriations from either the fund mix override table or NH FIRST.

8. **Calculation of YTD Budget % of Full Budget (state share):** The FY20 YTD Budget (state share) reflected as a percentage of the total budget (FY20 Curr Mod Bud (state share)).

9. **Calculation of YTD Spend % of Full Budget (state share):** The FY20 YTD Actual (state share) reflected as a percentage of the total budget (FY20 Curr Mod Bud (state share)).

10. **Calculation of FY20 YTD Budget Variance (state share)**: The FY20 YTD Budget Variance is the difference between the calculation of the FY20 YTD Budget (state share) and the calculation of the FY20 YTD Actual (state share). This is shown as both a dollar variance and a percentage variance as compared to the FY20 YTD Budget amount.

State Share Expenditure Report (SSE) VARIANCES

Agency Name: Pease Development Authority - 013

Third Quarter Ending 03.31.20

Total by Agency Excess $ 1,880,594

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	Lapse Estimate
010	1364	Portsmouth Pier	102	$1,880,594		06/30/21	$0

COMMENTS:

Right now the project is in the design and permitting phase (authorized by the Governor).
There will most likely be a "variance" at year-end in this class (1364/102), and it will not lapse. There may be variances in this a/u-class (1364/102), but FY 2021 should close with little to no funds left in this $3.25Million HB4 appropriation.

Agency Name: 014 - Department of Administrative Services

Total by Agency Excess $9,757,135**

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE	LAPSING Y/N
10	6937	HEATING-STATE OWNED BLDGS.	103	$1,816,646	N/A	$0	N

COMMENT: This account was established to cover the costs associated with the closing of the Concord Steam Corp. and there is no anticipated lapse in FY20 for this account. All funds in this account are encumbered or will be encumbered to complete the heating conversion project which began in 2017.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2903	RETIREES HEALTH INSURANCE	102	$2,497,731	N/A	6/30/2021	$3,040,000

COMMENT: The Retiree Health Budget was projected in 2018 using FY2020 budget working rates. The actual retiree health plan claims experience was better than projected and the CY2019 working rates are lower than the FY2020 budget working rates.

*** The Department of Administrative Services Total By Agency Excess amount includes the amount of $3,584,871 which represents the total amount in the Salary Adjustment Fund and Benefit Adjustment Fund.*

Agency Name: 022 Business and Economic Affairs Total by Agency Excess $ 4,125,630

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
10	2013	Division of Travel - Tourism	069-Promotional Marketing Exp	$1,503,946	N/A	These funds are not expected to lapse as they are encumbered funds that will carry-forward to the next fiscal year where paid will be made.

COMMENT: This class line has a large amount of prior fiscal year encumbrances that roll forward with varied contract end dates. As payments are processed on those encumbrances in the new fiscal year, the calculated burn rate becomes inaccurate.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
10	2019	Tourism Development Fund	069-Promotional Marketing Exp	$1,253,696	N/A	These funds are not expected to lapse as they are encumbered funds that will carry-forward to the next fiscal year where paid will be made.

COMMENT: This class line has a large amount of prior fiscal year encumbrances that roll forward with varied contract end dates. As payments are processed on those encumbrances in the new fiscal year, the calculated burn rate becomes inaccurate.

Agency Name: Dept. of Safety - 023

Third Quarter Ending 03.31.20

Total by Agency Excess $ 38,651,421

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	Lapse Estimate
010	1905	Covid-19 Response	073	$37,500,000	N/A	06/30/21	$0

COMMENTS: This accounting unit records activities associated with the COVID-19 Emergency Healthcare System Relief Fund established by Emergency Order #9 Pursuant to Executive Order 2020-04. Excess funds are due to timing of disbursements.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	Lapse Estimate
010	4003	Traffic Bureau	030	$1,151,421	N/A	6/30/20	$155,000

COMMENTS: This accounting unit records NHSP activities associated with Troops A, B, and D. The class line includes annual costs to replace State Trooper equipment including cruisers. Excess funds are due to timing of equipment purchases.

Agency Name: State Treasury - 038

Total by Agency Excess (Total Net Variance) $ 24,126,400

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	1016	NH Housing Finance Authority	074	(2,000,000)	N/A	6/30/20	0.00

COMMENT: Section 378 of HB 4 (Chapter 346, Laws of 2019) appropriated $3 million to the lead paint hazard remediation fund for fiscal year ending June 30, 2020. Treasury made a one-time payment in the amount of $3 million to the NH Housing Finance Authority in December 2019.

Section 193 of HB 4 (Chapter 346, Laws of 2019) appropriated $5 million to the Affordable Housing Fund for fiscal year ending June 30, 2020. Treasury made a one-time payment in the amount of $5 million to the NH Housing Finance Authority in December 2019.

These 2 payments exhausted the total $8 million appropriation for this accounting unit.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2076	Debt Service	043	9,869,176	N/A	6/30/21	

COMMENT: Appropriation expended in accordance with the following quarterly percentages per Treasury's Debt Service schedule.

- Qtr 1 29%
- Qtr 2 35%
- Qtr 3 15%
- Qtr 4 21%

The projected spend rate assumption does not work in this instance.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2109	Debt Service USNH	043	5,242,234	N/A	6/30/21	

COMMENT: Appropriation expended in accordance with the following quarterly percentages per Treasury's Debt Service schedule.

- Qtr 1 39%
- Qtr 2 15%
- Qtr 3 27%
- Qtr 4 20%

The projected spend rate assumption does not work in this instance.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	8023	Gen Fund Distribution to Municipalities	256	10,000,000	N/A	6/30/2021	0.00

COMMENT:

346:172 Appropriation; State Treasurer; Municipal Aid.
I. The sum of $40,000,000 for the fiscal year ending June 30, 2020 is hereby appropriated to the state treasurer for the purpose of providing municipal aid to each city, town, and unincorporated place in the state. **The treasurer shall distribute $20,000,000 of the municipal aid to each city, town, and unincorporated place in the state by October 1 of the fiscal year ending June 30, 2020 and $20,000,000 of the municipal aid to each city, town, and unincorporated place in the state by October 1 of the fiscal year ending June 30, 2021**

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	1066	Govenor's Scholarship Fund	All	1,672,061	N/A	Non-lapsing	N/A

COMMENT:

4-C:32 Governor's Scholarship Program and Fund Established.
I. There is hereby established the governor's scholarship program and the governor's scholarship fund. The program and fund shall be administered by the commission. The fund shall be kept distinct and separate from all other funds and shall be used to provide scholarships which a recipient shall apply to the costs of an education at an eligible institution. The funds shall be distributed to an eligible institution based on the number of eligible students awarded a scholarship and upon receipt of a request for reimbursement for such scholarship funds accompanied by appropriate documentation.
II. The state treasurer shall credit to the fund any appropriation relating to the governor's scholarship fund made in each fiscal year to the commission. The state treasurer shall invest the fund in accordance with RSA 6:8. Any earnings shall be added to the fund.
III. All moneys in the fund shall be nonlapsing and continually appropriated to the commission for the purposes of this subdivision.

Agency Name: Department of Environmental Services - 044

Third Quarter Ending 03.31.20

Total by Agency Excess $ 5,280,517

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	Lapse Estimate
010	1003	State Aid Grants	073	$1,918,628		06/30/21	$0
010	3801	Ossipee Lake Dam	302	$1,125,000		06/30/21	$0

COMMENTS:

1003: Under the State Aid Grant program for wastewater treatment systems, payments are made to communities based upon their debt service schedules with April being a major month for payments. Additionally, this fiscal year, DES was given added appropriations to award new grants to communities. The processing of new grants was delayed by the CR, with the first of the 67 awards being approved by G&C in January, 2020. With the COVID 19 pandemic, the processing of the balance of the grant awards has been delayed but we expect to disburse all funds within the balance of this fiscal year.

3801: The Ossipee Lake Dam appropriation is earmarked for major repairs to this critical dam. The full amount of the appropriation of $1.5 million has been encumbered for the repair contract. This appropriation is non-lapsing for the biennium and we expect the funds to be fully spent by June 2021.

Agency Name: 46 Department of Corrections

Total by Agency Excess $ 5,305,421

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	3372	NH State Prison for Men	10 Personal Services Perm Class	$1,383,561		6/30/2020	$0

COMMENT: Funds are transferred periodically throughout the year from this accounting unit and class to cover overtime deficits.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	8231	Mental Health	101 Medical Payments to Providers	$1,059,991		6/30/2021	$0

COMMENT: The variance is primarily due to the timing of payments.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	3372	NH State Prison for Men	18	($1,747,677)	The Department transfers appropriations periodically throughout the year to cover shortfalls in this class line.	6/30/2021	$0

Agency Name: 56 Dept. of Education

Total by Agency Excess $11,058,066

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	1964	Public School Infrastructure	073 Grants Non Federal	8,126,209	None expected	N/A	None
10	2531	Assessment – State	612 State Testing	1,604,366	None expected	N/A	None

Public School Infrastructure (AU 1964) represents $8,126,209 of the general fund variance. This account was a new funding initiative in FY19 and has balance forward funding. The program will be granting funds to communities, with these grants being paid as expenses occur. The established calculation to determine this variance is not relevant for these funds.

Assessment State (AU 2531) represents $1,604,366 of the general fund variance. This fund has balance forward funding. There is not expected to be a deficit at year-end.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
40	3043	Education Trust Fund	077 Building Aid Education	-7,750,006	None expected	N/A	None
40	3043	Education Trust Fund	079 Grants Adequate Ed	-240,685,384	None expected	N/A	None
40	3043	Education Trust Fund	600 Tuition & Transportation	-2,250,000	None expected	N/A	None
40	3043	Education Trust Fund	611 Charter School Tuition	-7,656,142	None expected	N/A	None
40	3043	Education Trust Fund	629 Special Education Aid	-7,700,000	None expected	N/A	None

The Education Trust Fund account (3043) class 079 Adequacy payments are made in September (20%), November (20%), January (30%) and April (30%) and are based on a formula as set by RSA 198:40-42. The established calculation to determine this variance is not relevant for these funds. There is not expected to be a deficit at year-end.

This remaining part of the Education Trust Fund is composed of funds for Building Aid Education, Tuition and Transportation Aid, Charter School Tuition and Special Education Aid. Historically, the majority of these funds are expended in the 2nd quarter and 3rd quarter of the fiscal year. The established calculation to determine this variance is not relevant for these funds. There is not expected to be a deficit at year-end.

Agency Name: 077 - Liquor Commission

Total by Agency Short $ (1,308,376.54)

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
12	10300000	STORE OPERATIONS	049	(4,947,674.00)	Unbudgeted account		

COMMENT: This is a result of the statutory requirement to transfer funds to the Alcohol Abuse Prevention and Treatment fund which is unbudgeted.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
12	10220000	MANAGEMENT INFORMATION SYSTEMS	022	1,118,709.59		6-30-20	500,000.00

COMMENT: The calculated burn rate is not accurate for this account DoIT has only invoiced thru February.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
12	10300000	STORE OPERATIONS	044	1,034,686.26			
12	10300000	STORE OPERATIONS	043	(841,096.95)			

COMMENT: The calculated burn rate is not accurate for this account because some debt payments were booked to the wrong class. The net of the two is $193,589

Health & Human Services

Agency Name: Division for Children, Youth and Families

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2957	Child Protection	102	1,217,076	N/A	6/30/20	

The purpose of Child Protection is to assist families in the protection, development, permanency, and well-being of their children and the communities in which they live. Contracts are currently in place to utilize these funds.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2958	Family Services	102	1,282,279	N/A	6/30/21	

This accounting unit represents the costs associated with purchased services for Abuse and Neglect, CHINS and delinquent clients. These services include board and care, as well as, community based services as ordered by the courts. Any funds remaining at the end of the year are non-lapsing for the biennium.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2958	Family Services	535	1,515,767	N/A	6/30/21	

This accounting unit represents the costs associated with purchased services for Abuse and Neglect, CHINS and delinquent clients. These services include board and care, as well as, community based services as ordered by the courts. Any funds remaining at the end of the year are non-lapsing for the biennium.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2958	Family Services	563	-2,383,699	transfer from another account	6/30/21	

This accounting unit represents the costs associated with purchased services for Abuse and Neglect, CHINS and delinquent clients. These services include board and care, as well as, community based

services as ordered by the courts. Any funds remaining at the end of the year are non-lapsing for the biennium.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2958	Family Services	643	-1,479,670	transfer from another account	6/30/21	

This accounting unit represents the costs associated with purchased services for Abuse and Neglect, CHINS and delinquent clients. These services include board and care, as well as, community based services as ordered by the courts. Any funds remaining at the end of the year are non-lapsing for the biennium.

Agency Name: DHHS - Bureau of Child Development and Head Start Collaboration

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2977	Child Development Program	536	1,276,183	N/A	6/30/20	

This accounting unit represents the costs associated with Employment Related Child Care Scholarship services. Due to COVID19, these funds are projected to be spent prior to 6/30/2020 on childcare expenses for essential workers.

Agency Name: DHHS - Bureau of Family Assistance

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	6146	TANF	501	2,191,458	N/A	6/30/20	

The caseloads and monthly average grant are lower than the budgeted amounts. Caseloads were budgeted at 4,253 with a monthly grant amount of $753.33, however at the end of quarter ending 3/31/2020 the average monthly caseload is 3,497 and the average monthly grant amount is $739

resulting in a caseload decrease of 17.78%. It is unknown how the COVID pandemic may impact these funds.

Agency Name: HHS 047 Division Medicaid Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	5201	IDN Fund	102	1,642,446		6/30/2021	

This account unit represents payments to the seven regional Integrated Delivery Networks developed under the New Hampshire Building Capacity for Transformation Demonstration Waiver. On January 5, 2016 the Centers for Medicare and Medicaid Services approved the State's application that will allow the state to access up to $150 million dollars over a five year period for the purpose of strengthening and expanding capacity for the states behavioral health system. New Hampshire can access up to $30 million per calendar year for performance based awards to the regionally based networks up to the DSHP earn cap. There will be two payments processed to the IDN's in SFY20. These payments will be made consistent with the available county funding and DSHP earned funding. The balance of general funds is non-lapsing until 6/30/21.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	7937	Medicaid Administration	102	1,054,109		6/30/2020	

Funding in this Accounting Unit represents costs associated with the management and operation of Medicaid programs serving citizens throughout New Hampshire. Class 102 is utilized for payments made to NH Medicaid contracted vendors. During the 20/21 budgeting process, it was expected that there was going to be specific changes to the Care Management Organizations (MCO) contract that would necessitate increasing an External Quality Review Organization (EQRO) contract. That change was not implemented in the MCO contract and the EQRO contract was not increased. The excess funds will be utilized to cover shortfalls within the Department.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	7939	State Phase Down	503	2,211,310		6/30/2020	

The rates for State Phase Down are updated on a calendar year basis. The PMPM rates for the second half of SFY20 were published in October 2019. The rates are set in the fall by the Federal government for the following calendar year. The budget assumed a 3.6% rate increase and 3% enrollment growth. The enrollment has remained level and the rate increased 1.3% higher than projected. $2.1M of the excess has been utilized to cover shortfalls within the Department.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	7948	Care Management	101	9,764,399		6/30/2021	

This accounting unit represents costs associated with Medicaid Care Management capitation payments and fee-for-service provider payments for clients enrolled in New Hampshire's Medicaid program.
The Medicaid provider payments budget will continue to be monitored to track caseload assumptions made in the current budget. As part of HB-4 of the SFY 20/21 budget included funds for a 3.1% provider rate increase. Funding for SFY 21 was accepted in SFY20. The excess amount will be needed in SFY21 for the provider rate increase of 1/1/20.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	8009	Medicaid Mgmt Info Systems	102	1,683,726		6/30/21	

Medicaid Management Information Systems payment are based on monthly operations of the Medicaid Management Informational systems (MMIS) and System upgrade project deliverables. At this time there are project deliverables that have not been invoiced. There is a contract amendment being processed for May Governor and Council submission that will utilize all state funds available. Funds are non-lapsing until 6/30/21.

Agency Name: DHHS-Bureau of Elderly & Adult Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	1078	Pharmaceutical Assistance	102	$1,500,000	N/A	6/30/20	

This accounting unit was established for a new Pilot Program to help assist the elderly with high prescription costs. Due to insufficient funding for start-up costs the total appropriation was transferred to another AU in DHHS to create a fund for COVID19 related expenses.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	9255	Social Services Block Grant	543	$1,923,493	N/A	6/30/20	

This accounting unit is used to support those who are aging or have a chronic illness or disability and need support to live independently. The department contracts with a number of providers for this service. A number of providers are having workforce challenges which impact their ability to provide services, as was anticipated. The department is working with the providers on strategies to overcome these challenges. The majority of the funds have been encumbered in anticipation of paying for services provided.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2152	Waiver/NF Pmts-County Part	502	$1,106,430	N/A	6/30/21	

This accounting unit is used for Medicaid payments for nursing facilities and CFI Waiver providers that use county funding. This class line was created to contain the biennial funds allocated for the 3.1% rate increases for providers and is non-lapsing through the biennium.

Agency Name: DHHS- Division of Public Health Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	7965	RURAL HEALTH AND PRIMARY CARE	103	$1,604,895		6/30/21	

This appropriation represents the costs associated with the State Loan Repayment Program (SLRP) in the Rural Health and Primary Care Section of the Division of Public Health Services. In House Bill 4 the program was given an additional dollars to contract out with medical, dental, mental health and substance use disorder treatment services in underserved rural areas of the State. Due to the COVID-19 response, the new contracts have been put on hold until further notice. Pursuant to HB4, Ch 219,I, these appropriations are non-lapsing.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	5190	MATERNAL -CHILD HEALTH	102	$1,105,298		6/30/20	

This appropriation represents the costs associated with the Maternal-Child Health Program (MCH) in the Population Health and Community Services Bureau of the Division of Public Health Services. These monies are being used for contracts with primary care health providers throughout the State. An amendment to those contracts is currently in process with an estimated date of Governor and Council review on May 6, 2020.

Agency Name: DHHS 092 Behavioral Health

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	3382	Governor's Commission Funds	102	3,701,661	N/A	N/A	

This accounting unit is used to make payments to contracted providers on behalf of the Governor's Commission on alcohol and drug abuse prevention, treatment and recovery. This fund is continuously appropriated and is non-lapsing per statute.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	3384	Clinical Services	102	1,384,165	N/A	6/30/21	

This accounting unit is used to make payments to contracted Substance Abuse Disorder (SUD) treatment providers. The agency was appropriated money to implement SUD treatment and recovery initiatives outlined in legislation, however, the agency has experienced delays in the RFP process, which has affected the timeline of various projects being implemented. This accounting unit is non-lapsing during the 20/21 biennium.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2053	System of Care	102	1,159,192	N/A	6/30/20	

This accounting unit is used to make contract payments to the many providers of Mental Health services associated with the comprehensive system of care for children's behavioral health services. The agency was appropriated money to implement portions of the 10 Year Mental Health Plan. The agency has experienced delays in the RFP process, which has affected the timeline of various projects being implemented.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	4117	Center for Mental Health Program Support	102	8,273,600	N/A	6/30/21	

This accounting unit is used to make contract payments to the many providers of Mental Health services. The agency was appropriated money to implement portions of the 10 Year Mental Health Plan. The agency has experienced delays in the RFP process, which has affected the timeline of various projects being implemented. There are also various contract amendments pending. This accounting unit is non-lapsing during the 20/21 biennium.

Agency Name: DHHS-Bureau of Developmental Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7013	Family Support	102	$(1,308,104)	N/A	6/30/20	

This accounting unit and class represent payments to designated Area Agencies for family support services. Due to the COVID19 crisis, 4th quarter contract payments were made at the end of March to assist the providers and caused the appearance of potential shortfall.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7014	Early Intervention	102	$(1,178,350)	N/A	6/30/20	

This accounting unit and class represent payments to designated Area Agencies for early intervention services. Due to the COVID19 crisis, 4th quarter contract payments were made at the end of March to assist the providers and caused the appearance of potential shortfall.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE

010	7016	Acquired Brain Disorder Services	502	$1,268,875	N/A	N/A	

This accounting unit and class represent Medicaid payments to Area Agencies and other providers for services to those with and acquired brain disorder. Any funds remaining at the end of the year are expected to be used to fund Wait List services in FY21. This accounting unit is continuously appropriated and is non-lapsing per statute.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7100	Developmental Services	502	$9,355,884	N/A	N/A	

This accounting unit and class represent Medicaid payments to Area Agencies and other providers for services to those with an intellectual disability. Any funds remaining at the end of the year are expected to be used to fund Wait List services in FY21. This accounting unit is continuously appropriated and is non-lapsing per statute.

Agency Name: DHHS -094-HHS: NH HOSPITAL

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	8400	Administration-NHH	102	$3,720,654	0	n/a	

This appropriation represents the costs associated with children's psychiatric services provided to patients at Hampstead Hospital. These services commenced January 2020, actual expenditure projections are indeterminable at this time. Pursuant to HB4, Ch 219,I, these appropriations are non-lapsing.

Agency Name: DHHS- Office of the Commissioner

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	5676	Office of Business Operations	103	16,837,500		6/30/20	

Funds in this Class were transferred in from various AU's in the Department of Health and Human Services in order to create a fund from which COVID19 related expenses that may be able to be claimed

against Federal Funds at a later date can be expended and tracked. We do not anticipate having any lapse from this class line.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	5685	Management Support-Facilities	'028	2,569,814		6/30/20	

Funds in this Class are meant to cover expenses billed to DHHS by the Department of Admin Services for grounds and building maintenance. The expenditures to date represent only the first quarter of SFY20. We anticipate the remaining expenses to total approximately $3.5 million.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	5952	Office of Information Services	'027	4,170,863		6/30/20	

Funds in this Class aret to reimburse the Department of Information Technology for administrative costs and project management incurred for DHHS initiatives. The expenditures to date represent expenses for the first 7 months of the year. We anticipate remaining cost to total approximately $19 million.

Department of Transportation – Variance Review – Third Quartile – FY 2020

Agency Name: DOT 96 Total Variance for Department: Excess $188,043,903*

Agency Name & Reporting Fund: DOT 96 ***General Fund***

*Total Variance for Fund: Excess $15,537,323**

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	1214	State Aid Bridge	073-Grants Non Federal	$8,987,845	N/A	Non-Lapsing	

COMMENT: This class funds municipally-owned bridge projects. The budget variance is due to timing of and billing for project expenditures from the municipalities.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	3897	State-Owned Bridge Construction	046-Consultants	$3,186,437	N/A	Non-Lapsing	

COMMENT: This class funds consultant expenditure related to state-owned bridges. The budget variance is due to the timing of and billing for design services.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	3897	State-Owned Bridge Construction	400-Construction Repair Material	$3,363,041	N/A	Non-Lapsing	

COMMENT: This class funds construction expenditure related to state-owned bridges. The budget variance is due to the timing of and billing for construction costs.

Agency Name & Fund: DOT 96 ***Highway Fund***

*Total Variance for Fund: Excess $19,917,654**

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	2938	Debt Service	043-Debt Service Treasury	$1,712,526	N/A	6/30/20	$0

COMMENT: This class funds DOT's portion of General Obligation bonds. Interest and principal are paid by the Treasury Department based on an established debt schedule. Treasury processes manual warrants to reimburse the General Fund for these debt payments. We do not anticipate lapsing funds at this time.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	2939	Transfers to Other Agencies	027-Transfers to DoIT	$1,843,465	N/A	6/30/20	$450,000

COMMENT: This class funds DoIT services provided to the Department of Transportation (DOT). Activity in this class line is dependent upon the submission of invoices from DoIT for expenditures incurred on DOT's behalf.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	2928	Winter Maintenance Bureau	022-Rents-Leases Other Than State	$2,412,905	N/A	06/30/20	$1,800,000

COMMENT: This class funds rented equipment for winter maintenance activities. Due to the winter weather mix of conditions (milder, more rain/ice than snow) and the locale (south vs. north) this year, the anticipated use of rented equipment did not meet predictions. It is anticipated there will be a lapse of $1.8M.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	2928	Winter Maintenance Bureau	060-Benefits	($1,121,224)	Benefit Adjustment Account	6/30/20	$0

COMMENT: This class funds benefits associated with overtime for highway maintainers during the winter season. The shortfall will be resolved by a transfer from the Highway funded Benefit Adjustment Account (RSA 9:17-c).

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3005	Mechanical Services Bureau	020-Current Expenses	$1,028,280	N/A	6/30/20	$0

COMMENT: This class funds the supplies and parts for the repair and maintenance of the Department of Transportation's fleet (passenger and construction vehicles) equipment. We do not anticipate lapsing funds at this time.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3005	Mechanical Services Bureau	030-Equipment New Replacement	$4,559,195	N/A	06/30/20	$960,000

COMMENT: This class funds the replacement of the Department of Transportation's fleet (passenger and construction vehicles) equipment. The budget variance is due to the time needed for the purchasing process, the equipment-build and delivery timeframe from the selected vendor after low bid process. The majority of these funds have been encumbered at this time but there is an anticipated lapse of around $960k.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3007	Highway Maintenance Bureau	010-Personal Services Perm Class	$1,552,740	N/A	06/30/20	$1,600,000

COMMENT: This class funds payroll for highway and winter maintenance personnel. The budget variance is due to the Department's vacancy rate and benefit mix for employees. It is anticipated there will be a lapse of $1.6M.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3007	Highway Maintenance Bureau	017-FT Employees Special Payment	$1,017,530	N/A	06/30/20	$1,000,000

COMMENT: The budget variance is due to the Department's vacancy rate and benefit mix for employees. It is anticipated there will be a lapse of $1.0M.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3007	Highway Maintenance Bureau	060-Benefits	$2,893,390	N/A	06/30/20	$2,900,000

COMMENT: This class funds benefits for highway and winter maintenance personnel. The budget variance is due to the Department's vacancy rate and benefit mix for employees. It is anticipated there will be a lapse of $2.9M.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	2929	State Aid Construction	073- Grants Non Federal	$2,310,090	N/A	Non-Lapsing	

COMMENT: This class funds joint state and municipally-owned construction projects at 2/3 state cost and 1/3 municipal match. The budget variance is due to the timing of and billing for project expenditures from the municipalities.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3049	Non Participating Cons/Reconst	401-Land Interest	$1,708,757	N/A	Non-Lapsing	

COMMENT: This class funds the payback of ineligible federal expenditures. A determination of the exact amount and timing of the payback is under discussion.

Agency Name & Fund: DOT 96 ***Turnpike System***

*Total Variance by Fund: Excess $152,588,926**

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7022	Administration - Support	046- Consultants	$1,394,133	N/A	06/30/20	$100,000

COMMENT: This class funds primarily pollution remediation and on-call consulting contracts for the Turnpike System. The budget variance is primarily due to the timing of tasks assigned to consultants and subsequent invoicing for work complete. The majority of the funds are currently encumbered.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7025	Renewal - Replacement	400- Construction Repair Material	$20,115,041	N/A	Non-Lapsing	

COMMENT: This class funds the Renewal and Replacement program and construction projects for the continued maintenance of the Turnpike System's infrastructure. The budget variance is primarily due to a delay in the commencement of the I-95 High-level bridge rehabilitation project due to the delay of contract approval. This project was advertised through Maine DOT and the Department is awaiting invoices from Maine. The majority of these funds are currently encumbered.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7027	Central - Maintenance	030-Equipment New Replacement	$1,000,954	N/A	6/30/20	$0

COMMENT: This class funds the purchase of new equipment for the Central Turnpike. The majority of the funds are currently encumbered. We do not anticipate lapsing funds at this time.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7050	Toll Collection	020-Current Expenses	($1,289,525)	Expected spending during Q4 will minimize shortfall with lapse expected.	06/30/20	$99,000

COMMENT: This class primarily funds credit card fees incurred as part of operating the New Hampshire E-ZPass Program. The majority of these funds are currently encumbered. The projected burn rate assumption does not hold in the current year due to reduced traffic on NH Turnpikes and throughout the tolling region. As a result, credit card transactions related to E-ZPass account replenishments have declined significantly, reducing credit card fees owed.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7050	Toll Collection	024-Maint Other Than Build-Grn	$1,696,998	N/A	06/30/20	$320,000

COMMENT: This class funds the Toll Collection System which includes Toll Plaza Lanes and Open Road Tolling. The budget variance is due to the timing of vendor payments and additional contract funds carried forward from the original contract. The majority of these funds are currently encumbered.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7050	Toll Collection	102-Contracts For Program Service	$1,186,418	N/A	06/30/20	$280,000

COMMENT: This class funds are for the E-ZPass Back Office System (BOS). The budget variance is due to the timing of vendor payments and implementation delays for new functionality in the BOS. The majority of these funds are currently encumbered.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7499	Turnpike Debt Service	043-Debt Service Treasury	$4,459,786	N/A	06/30/20	$340,000

COMMENT: This class funds the Turnpike System debt service. The budget variance is due to the timing of debt payments that are on a set schedule.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7500	RSA 237:2 I Blue Star Memorial	400-Construction Repair Material	$8,183,243	N/A	Non-Lapsing	

COMMENT: This class funds the capital program projects related to the Blue Star Memorial Highway. There are no scheduled projects at this time. However, additional capital projects on the Blue Star Memorial Highway may be considered as determined by the Ten Year Plan (TYP) process.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7507	RSA 237:2 VII Central NH TPK	046-Consultants	$6,395,248	N/A	Non-Lapsing	

COMMENT: This class funds the capital program consultant cost related to the Central New Hampshire Turnpike. Several projects are in the beginning of the design phase.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7507	RSA 237:2 VII Central NH TPK	400-Construction Repair Material	$44,645,056	N/A	Non-Lapsing	

COMMENT: This class funds the capital program projects related to the Central New Hampshire Turnpike. Several projects are in the beginning of the design phase with construction anticipated in the future.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7507	RSA 237:2 VII Central NH TPK	401-Land Interest	$1,114,315	N/A	Non-Lapsing	

COMMENT: This class funds the capital program projects related to the Central New Hampshire Turnpike. Several projects are in the beginning of the design phase with right of way purchases anticipated in the future.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7511	Toll Collection Equipment	046-Consultants	$1,881,274	N/A	Non-Lapsing	

COMMENT: This class funds the capital program projects related to the acquisition of Toll Collection Equipment. The Legislatively approved Ten Year Plan (TYP) authorized the change from Open Road

Tolling (ORT) to All Electronic Tolling in Dover and Rochester. Engineering design for the Dover and Rochester facility is in process with construction anticipated in the future.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7511	Toll Collection Equipment	400-Construction Repair Material	$24,015,899	N/A	Non-Lapsing	

COMMENT: This class funds the capital program projects related to the acquisition of Toll Collection Equipment. The Legislatively approved Ten Year Plan (TYP) authorized the change from Open Road Tolling (ORT) to All Electronic Tolling in Dover and Rochester. Engineering design for the Dover and Rochester facility is in process with construction anticipated in the future.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7513	Spaulding TPK Second Barrel	400-Construction Repair Material	$3,070,320	N/A	Non-Lapsing	

COMMENT: This class funds the capital program projects related to the expansion of the Spaulding Turnpike Second Barrel. There are no scheduled projects at this time. However, other capital projects on the Spaulding Turnpike may be considered as determined by the Ten Year Plan (TYP) process.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7514	Spaulding TPK/US 4/NH 16	046-Consultants	$1,290,627	N/A	Non-Lapsing	

COMMENT: This class funds the consultant work related to the expansion of the Spaulding Turnpike. The budget variance is due to a delay in the rehabilitation of the General Sullivan bridge project as the Department explores several rehabilitation options for the bridge.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7514	Spaulding TPK/US 4/NH 16	400-Construction Repair Material	$33,429,139	N/A	Non-Lapsing	

COMMENT: This class funds capital program projects related to the expansion of the Spaulding Turnpike. Year-to-date expenses are appropriate based on the construction schedules for the Spaulding Turnpike expansion projects.