

FISH AND GAME DEPARTMENT

Financial Statement - Period Ending April 30, 2024

**FISH AND GAME FUND
UNDESIGNATED FUND BALANCE
BUDGETARY BASIS
FY 2024**

	APPROVED BUDGET FY 2024		ACTUAL (AC)/ REVISED ESTIMATE (RE) FY 2024	
BEGINNING BALANCE 07/01/23	14,355,301.00	(F)	14,355,301.00	(F)
UNRESTRICTED REVENUE	11,795,000.00	(A)	11,795,000.00	(A)
MARINE GAS TAX	1,000,000.00	(B)	1,112,232.55	(B)
OHRV UNREFUNDED ROAD TOLL	900,000.00	(C)	889,531.37	(C)
TOTAL ADDITIONS	13,695,000.00		13,796,763.92	
NET APPROPRIATIONS	\$16,393,549.00	(D)	\$17,757,648.00	(D)
LAPSES	<u>(491,806.47)</u>	(E)		
SUBTOTAL NET APPROPRIATIONS	\$15,901,742.53		17,757,648.00	
TRANSFER OUT	0.00		0.00	
INVENTORY DECREASE	<u>0.00</u>		<u>0.00</u>	
TOTAL DEDUCTIONS	15,901,742.53		17,757,648.00	
EXCESS/(DEFICIENCY)	<u>(2,206,742.53)</u>		<u>(3,960,884.08)</u>	
ENDING BALANCE 06/30/24	12,148,558.47		10,394,416.92	

BUDGETARY FIGURES SHOWN AS PRESENTED IN APPROVED FY 24 BUDGET

(A) LEGISLATIVE ESTIMATE PER CHAPTER LAW 106, LAWS OF 2023 = \$11,795,000.00

(B) TRANSFER AS ESTIMATED FOR FY 2024. *Actual transfer completed 07/17/2023.*

(C) TRANSFER AS ESTIMATED FOR FY 2024. *Actual transfer completed 08/03/2023.*

(D) NET APPROPRIATIONS AS APPROVED THROUGH BUDGET PROCESS FOR FY 2024

INCLUDES OPERATING BUDGET \$16,393,549.00 (CHAPTER LAW 106, LAWS OF 2023)

PLUS OTHER APPROPRIATIONS 1,364,099.00 **Details on page 2**

\$17,757,648.00

(E) PROJECTED LAPSES 3%

(F) UNAUDITED BALANCE

Notes to Undesignated Fund Balance

Footnote D:

35,000 Approved by Fiscal Committee 11/09/2023, FIS 23-323, and G&C 11/08/2023, Item #78. Funding for AU 21320000, Hatcheries, class 103, Contracts for Operational Services for the addition of funds to our contract for water testing and analysis.

756,670 Additional funding added through the Bureau of Accounting for the 10% raise for employees effective 07/01/2023.
Actual impact to the Fish and Game Fund is greater than this amount.

55,650 Approved by Fiscal Committee 01/19/2024, FIS 24-015, and G&C 01/31/2024, Item #71. Funding for AU 78870000, Conservation Law Enforcement, class 103, Contracts for Operational Services, to replace the dock at the coast used by Law Enforcement.

352,460 Approved by Fiscal Committee 02/16/2024, FIS 24-051, and G&C 02/21/2024, Item #75. Funding for AU 71590000, Glenn's Cove WMA, class 046, Consultants, to enter into a construction contract administered by DAS DPW.

55,319 Additional funding added through the Bureau of Accounting for the 10% pay raise for the Department of Information Technology employees.

78,000 Approved by Fiscal Committee 03/15/2024, FIS 24-100, and G&C 03/13/2024, Item #58. Funding in the amount of \$3,000 for AU 78880000, Fish & Game Commission, class 070, In-State Travel, for Commissioner's mileage reimbursement. Funding in the amount of \$75,000 for AU 21190000, Fleet Expenses.

31,000 Approved by Fiscal Committee 04/19/2024, FIS 24-125, and G&C 05/01/2024, Item #80. Funding in the amount of \$27,000 for AU 11710000, Office of the Director, class 046, Consultants, to enter into a contract with HDR Engineering for consulting services. Funding in the amount of \$4,000 to pay annual dues to AFWA.

1,364,099

NH FISH AND GAME DEPARTMENT
FY 2024 - April 2024
COMPARISON CURRENT YEAR BUDGET TO ACTUAL

<u>Unrestricted Revenue</u>	<u>Budget</u>	<u>Month Actual</u>	<u>Y-T-D Actual</u>	<u>% Collected Y-T-D</u>
Licenses	\$9,800,000	\$1,578,236	\$7,688,798	78.46%
Concord Agent Fees	7,000	853	\$5,257	75.10%
Misc. Sales/Income	430,000	(415)	\$150,051	34.90%
Court Fines & Penalties	120,000	14,312	\$125,525	104.60%
OHRV License Agent Fees	18,000	2,515	\$14,030	77.94%
License Agent Late Fines/Penalties	10,000	2,202	\$21,552	215.52%
Interest on Savings Deposits	150,000	0	\$101,154	67.44%
Sale of Surplus Property	20,000	35	\$7,537	37.69%
Sale of Surplus Vehicles	25,000	0	\$31,115	124.46%
Federal Recoveries-Indirect Cost	900,000	101,892	\$781,448	86.83%
Game Management Transfers	315,000	0	\$117,539	37.31%
TOTAL UNRESTRICTED	\$11,795,000	\$1,699,629	\$9,044,006	76.68%

<u>Unrestricted Revenue</u>	<u>FY 2023 Y-T-D Actual</u>	<u>FY 2024 Y-T-D Actual</u>	<u>Y-T-D Variance</u>	<u>% Change</u>
Licenses	\$6,399,338	\$7,688,798	\$1,289,460	16.77%
Concord Agent Fees	5,308	5,257	(51)	-0.97%
Misc Sales/Income	155,614	150,051	(5,563)	-3.71%
Court Fines & Penalties	135,178	125,525	(9,653)	-7.69%
OHRV License Agent Fees	13,096	14,030	934	6.66%
License Agent Late Fines/Penalties	7,188	21,552	14,364	66.65%
Interest On Savings Deposits	303,914	101,154	(202,760)	-200.45%
Sales of Surplus Property	396	7,537	7,141	94.75%
Sale of Surplus Vehicles	15,738	31,115	15,377	49.42%
Federal Recoveries-Indirect Cost	837,268	781,448	(55,820)	-7.14%
Game Management Transfers	220,742	117,539	(103,203)	-87.80%
TOTAL UNRESTRICTED	\$8,093,780	\$9,044,006	\$950,226	11.74%

**NEW HAMPSHIRE FISH AND GAME DEPARTMENT
FISCAL YEAR 2024
UNRESTRICTED LICENSE REVENUE**

CALENDAR MONTH	PROJECTED REVENUE	ACTUAL REVENUE	VARIANCE	
JULY 2023	\$919,500	\$1,063,756	\$144,256	
AUGUST 2023	\$854,000	\$922,161	\$68,161	
SEPTEMBER 2023	\$655,000	\$576,897	(\$78,103)	
OCTOBER 2023	\$555,000	\$869,570	\$314,570	
NOVEMBER 2023	\$480,000	\$806,590	\$326,590	
DECEMBER 2023	\$394,500	\$377,242	(\$17,258)	
JANUARY 2024	\$849,000	\$110,051	(\$738,949)	
FEBRUARY 2024	\$774,500	\$720,741	(\$53,759)	
MARCH 2024	\$450,000	\$667,958	\$217,958	
APRIL 2024	\$725,500	\$1,579,089	\$853,589	
MAY 2024	\$1,570,000			
JUNE 2024	\$1,580,000			
TOTALS:	\$9,807,000	\$7,694,056	\$1,037,056	15.58%

***Unrestricted license revenue includes licenses and agent fees.**

LICENSE REVENUE PRIOR YEAR VERSUS CURRENT YEAR

	FISCAL YEAR 2023	FISCAL YEAR 2024	COMPARISON POSITIVE/ (NEGATIVE)	FISCAL YEAR TO DATE POS/(NEG)
JULY	\$819,779	\$1,063,756	\$243,977	\$243,977
AUGUST	\$1,063,304	\$922,161	(\$141,143)	\$102,835
SEPTEMBER	\$785,057	\$576,897	(\$208,160)	(\$105,325)
OCTOBER	\$312,242	\$869,570	\$557,328	\$452,003
NOVEMBER	\$891,649	\$806,590	(\$85,059)	\$366,944
DECEMBER	\$438,667	\$377,242	(\$61,425)	\$305,519
JANUARY	\$891,335	\$110,051	(\$781,284)	(\$475,765)
FEBRUARY	\$730,715	\$720,741	(\$9,974)	(\$485,739)
MARCH	\$244,098	\$667,958	\$423,860	(\$61,879)
APRIL	\$227,799	\$1,579,089	\$1,351,290	\$1,289,411
MAY	\$2,377,032			
JUNE	\$1,477,264			
TOTAL:	\$10,258,941	\$7,694,056	\$1,289,411	\$1,289,411