

FISH AND GAME DEPARTMENT

Financial Statement - Period Ending August 31, 2024

**FISH AND GAME FUND
UNDESIGNATED FUND BALANCE
BUDGETARY BASIS
FY 2025**

| | APPROVED BUDGET FY 2025 | | ACTUAL (AC)/ REVISED ESTIMATE (RE) FY 2025 | |
|-----------------------------|----------------------------|-----|--|-----|
| BEGINNING BALANCE 07/01/24 | 13,375,767.65 | (F) | 13,375,767.65 | (F) |
| UNRESTRICTED REVENUE | 12,000,000.00 | (A) | 12,000,000.00 | (A) |
| MARINE GAS TAX | 900,000.00 | (B) | 1,078,958.41 | (B) |
| OHRV UNREFUNDED ROAD TOLL | 800,000.00 | | 792,482.48 | (C) |
| TOTAL ADDITIONS | 13,700,000.00 | | 13,871,440.89 | |
| NET APPROPRIATIONS | \$17,389,825.00 | (D) | \$17,389,825.00 | (D) |
| LAPSES | <u>(521,694.75)</u> | (E) | | |
| SUBTOTAL NET APPROPRIATIONS | \$16,868,130.25 | | 17,389,825.00 | |
| TRANSFER OUT | 0.00 | | 0.00 | |
| INVENTORY DECREASE | <u>0.00</u> | | <u>0.00</u> | |
| TOTAL DEDUCTIONS | 16,868,130.25 | | 17,389,825.00 | |
| EXCESS/(DEFICIENCY) | <u>(3,168,130.25)</u> | | <u>(3,518,384.11)</u> | |
| ENDING BALANCE 06/30/24 | 10,207,637.40 | | 9,857,383.54 | |

BUDGETARY FIGURES SHOWN AS PRESENTED IN APPROVED FY 25 BUDGET

(A) LEGISLATIVE ESTIMATE PER CHAPTER LAW 106, LAWS OF 2023 = \$12,000,000.00

(B) TRANSFER AS ESTIMATED FOR FY 2025. *Actual transfer completed 07/12/2024.*

(C) TRANSFER AS ESTIMATED FOR FY 2025. *Actual transfer completed 08/05/2024.*

(D) NET APPROPRIATIONS AS APPROVED THROUGH BUDGET PROCESS FOR FY 2025

and also includes both FY 2024 and 2025 pay raise warrants

INCLUDES OPERATING BUDGET \$17,389,825.00 (CHAPTER LAW 106, LAWS OF 2023)

PLUS OTHER APPROPRIATIONS 0.00 **Details on page 2**

\$17,389,825.00

(E) PROJECTED LAPSES 3%

(F) UNAUDITED BALANCE

Notes to Undesignated Fund Balance

Footnote D:

NH FISH AND GAME DEPARTMENT
FY 2025 - August 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 | \$998,800 | \$2,177,632 | 22.22% |
| Concord Agent Fees | 7,000 | 570 | 1,034 | 14.76% |
| Misc. Sales/Income | 760,000 | 101,111 | 153,922 | 20.25% |
| Court Fines & Penalties | 120,000 | 16,559 | 31,875 | 26.56% |
| OHRV License Agent Fees | 18,000 | 1,095 | 2,285 | 12.69% |
| License Agent Late Fines/Penalties | 10,000 | 1,891 | 4,390 | 43.90% |
| Interest on Savings Deposits | 25,000 | 0 | 0 | 0.00% |
| Sale of Surplus Property | 20,000 | 0 | 0 | 0.00% |
| Sale of Surplus Vehicles | 25,000 | 0 | 0 | 0.00% |
| Federal Recoveries-Indirect Cost | 900,000 | 33,496 | 75,306 | 8.37% |
| Game Management Transfers | 315,000 | 5,272 | 5,272 | 1.67% |
| TOTAL UNRESTRICTED | \$12,000,000 | \$1,158,794 | \$2,451,716 | 20.43% |

| <u>Unrestricted Revenue</u> | <u>FY 2024 Y-T-D Actual</u> | <u>FY 2025 Y-T-D Actual</u> | <u>Y-T-D Variance</u> | <u>% Change</u> |
|------------------------------------|-----------------------------|-----------------------------|-----------------------|-----------------|
| Licenses | \$1,984,900 | \$2,177,632 | \$192,732 | 9.71% |
| Concord Agent Fees | 1,017 | 1,034 | 17 | 1.67% |
| Misc Sales/Income | 152,844 | 153,922 | 1,078 | -0.71% |
| Court Fines & Penalties | 30,541 | 31,875 | 1,334 | 4.37% |
| OHRV License Agent Fees | 1,895 | 2,285 | 390 | 20.58% |
| License Agent Late Fines/Penalties | 453 | 4,390 | 3,937 | 869.09% |
| Interest On Savings Deposits | 0 | 0 | 0 | #DIV/0! |
| Sales of Surplus Property | 0 | 0 | 0 | #DIV/0! |
| Sale of Surplus Vehicles | 0 | 0 | 0 | #DIV/0! |
| Federal Recoveries-Indirect Cost | 72,161 | 75,306 | 3,145 | 4.36% |
| Game Management Transfers | 4,695 | 5,272 | 577 | 12.29% |
| TOTAL UNRESTRICTED | \$2,248,506 | \$2,451,716 | \$203,210 | 9.04% |

**NEW HAMPSHIRE FISH AND GAME DEPARTMENT
FISCAL YEAR 2025
UNRESTRICTED LICENSE REVENUE**

| CALENDAR MONTH | PROJECTED REVENUE | ACTUAL REVENUE | VARIANCE | |
|-----------------------|--------------------------|-----------------------|------------------|---------------|
| JULY 2024 | \$919,500 | \$1,179,296 | \$259,796 | |
| AUGUST 2024 | \$854,000 | \$999,369 | \$145,369 | |
| SEPTEMBER 2024 | \$655,000 | | | |
| OCTOBER 2024 | \$555,000 | | | |
| NOVEMBER 2024 | \$480,000 | | | |
| DECEMBER 2024 | \$394,500 | | | |
| JANUARY 2025 | \$849,000 | | | |
| FEBRUARY 2025 | \$774,500 | | | |
| MARCH 2025 | \$450,000 | | | |
| APRIL 2025 | \$725,500 | | | |
| MAY 2025 | \$1,570,000 | | | |
| JUNE 2025 | \$1,580,000 | | | |
| TOTALS: | \$9,807,000 | \$2,178,665 | \$405,165 | 22.85% |

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

LICENSE REVENUE PRIOR YEAR VERSUS CURRENT YEAR

| | FISCAL YEAR 2024 | FISCAL YEAR 2025 | COMPARISON POSITIVE/ (NEGATIVE) | FISCAL YEAR TO DATE POS/(NEG) |
|---------------|-------------------------|-------------------------|--|--------------------------------------|
| JULY | \$1,063,756 | \$1,179,296 | \$115,540 | \$115,540 |
| AUGUST | \$922,161 | \$999,369 | \$77,208 | \$192,748 |
| SEPTEMBER | \$576,897 | | | |
| OCTOBER | \$869,570 | | | |
| NOVEMBER | \$806,590 | | | |
| DECEMBER | \$377,242 | | | |
| JANUARY | \$110,051 | | | |
| FEBRUARY | \$720,741 | | | |
| MARCH | \$667,958 | | | |
| APRIL | \$1,579,089 | | | |
| MAY | \$1,631,650 | | | |
| JUNE | \$1,101,021 | | | |
| TOTAL: | \$10,426,727 | \$2,178,665 | \$192,748 | \$192,748 |

