

STATE OF NEW HAMPSHIRE
Superior Court
Rockingham, ss.
Case No. 215-2022-CV-00167

Steven Rand, et al

Plaintiffs,

v.

The State of New Hampshire,

Defendant.

**PLAINTIFFS' OMNIBUS OBJECTION TO MOTION FOR RECONSIDERATION
AND MOTIONS TO STAY**

Now come the Plaintiffs, through counsel, and object to the State's Motion to Stay the Court's November 20, 2023 Order; the Coalition's Motion for Stay Pending Appeal and Joinder in State's Rule 46(c) and Stay Motions; and the Coalition's Motion for Partial Reconsideration on Remedy,¹ stating as follows:

1. This Objection addresses the State and Coalition's Motions to Stay and the Coalition's Motion for Reconsideration together because they are similar and interconnected. In essence, the State argues that this Court's Order must be stayed due to potential administrative roadblocks, a claim for which the State offers no factual basis in support. The Coalition's argument for a stay and for reconsideration are based on the State's threatened (in)action, and the contention that the certain irrefutable harm the Plaintiffs and all other similarly situated

¹ The State also filed a Motion to Treat November 20, 2023 Order as a Final Decision on the Merits. Plaintiffs assented to that Motion and do not object to the relief requested therein. As stated in the motion, however, Plaintiffs request that any appeal by expedited. Likewise, the Plaintiffs do not object to the Coalition's joinder in that Motion but do object overall to the Coalition's Motion to Stay.

taxpayers across the state suffer as long as this constitutional violation is allowed to continue is outweighed by the alleged hardship that the small number of Coalition communities may face.

2. This Court issued its order on November 20, 2023, granting Plaintiffs' Partial Motion for Summary Judgment and denying the State and Coalition's cross-motions. The order declared that the State is violating the Part II, Article 5, of the New Hampshire Constitution "by administering SWEPT [Statewide Education Property Tax] in a manner which allows communities to retain excess SWEPT funds or offset the equalized SWEPT rate via negative local tax rates." Order at 21. The order enjoins the State from permitting "communities to retain excess SWEPT funds or offset[ting] the equalized SWEPT rate via negative local tax rates." *Id.* at 20. The injunction ordered begins "with the upcoming budget cycle (i.e., the budget cycle the State characterizes as commencing 'in late-2023' and culminating in 'budget votes in March or April 2024,' Doc. 57 at 20)." *Id.* Given this timeline, this order will only affect payments after April 2024. The bulk of those payments will not be due until June 2024 – nearly six months from now.

3. This Court ordered that "any SWEPT funds generated in excess of the adequacy aid to which any community is statutorily entitled must be remitted to the DRA," and "used for the exclusive purpose of satisfying the State's constitutional adequacy aid obligations." *Id.* The Court did not order the funds to be placed in an escrow account and, in fact "decline[d] to direct that the State place such revenue in a particular fund." *Id.*

4. Plaintiffs agree with the State that "the SWEPT is an integral part of the education funding system" and that the order "changes how SWEPT is presently administered." State's Motion to Stay ¶ 4. Plaintiffs disagree that either of these statements are reasons to stay the order and delay righting a longstanding constitutional wrong.

5. First, the State argues that the change "will result in the DRA holding excess SWEPT funds in a separate account from local jurisdictions that generate excess SWEPT" and

the DRA “will have to segregate those excess funds by local jurisdiction and essentially hold them in escrow.” *Id.* The State offers no basis or explanation for why these things will result or “have” to happen.² Plaintiffs are confident that the Treasurer, the Department of Administrative Services, and the Department of Revenue Administration can cooperatively work out an appropriate system of books and records to properly account for the receipt of excess SWEPT funds. RSA 6:11 requires the state’s Treasurer to “establish deposit procedures for all state departments and institutions receiving money for the state. Such procedures shall include, but shall not be limited to, deposits to a department's or institution's bank accounts, related transfers to treasury bank accounts, electronically collecting state moneys, and concurrence of the treasurer for the opening of department and institution bank accounts.” Presumably, receipt of excess SWEPT funds by the Department of Revenue Administration (DRA) would be subject to the same supervision by the state’s Treasurer as other funds received by the DRA. The Treasurer also works in cooperation with the Department of Administrative Services to maintain the state’s accounting records. *See* RSA 6:12.

6. The State argued in its Memorandum of Law opposing summary judgment that the Court should order that the funds be held in escrow. *See* Doc. 57 at 20. The Court acknowledged this in the November 20 Order, and apparently rejected it by not including it in its ruling. *See* Order at 19. The State now argues that a process which this Court already considered and rejected is unavoidable and a basis for staying the order. The Court should reject this contention again.

² If the State is concerned about how to carry out the order as it waits resolution on appeal, one solution would be to simply not appeal the SWEPT order. The State could start working out any alleged administrative kinks now rather than taking the affirmative step to appeal the decision and expending more time and resources just to delay the inevitable.

7. Second, the State argues that a stay is warranted because the DRA will have to “account for excess SWEPT that municipalities were unable to collect because certain taxpayers did not pay them,” and “if a municipality does not remit excess SWEPT voluntarily or chooses not to collect delinquent SWEPT payments, the DRA has no statutory authority to compel municipalities to do these things.” State’s Motion to Stay ¶ 4. The amount to be paid to the State is not taxpayer-by-taxpayer, however, but rather by the municipality. *See* RSA 76:8, I(b) (“The commissioner shall calculate the portion of the education tax to be raised by each municipality.”) The municipality is made responsible for collecting and disbursing SWEPT funds.³ Nothing about the Court’s November 20 order changes the municipality’s responsibility. With the order in place, the municipalities must continue to bill for and collect SWEPT. The only change is that pursuant to the order, municipalities will divide disbursement of SWEPT funds between the state and the local school district. Additionally, even if municipalities unlawfully refuse to remit a state tax to the state, the State’s motion fails to explain why that potentiality should prevent the State from following the order and administering the SWEPT in a constitutional way.⁴

8. The State’s contention that the funds will need to be held in separate accounts or that there needs to be an accounting for SWEPT that was not collected by municipalities is belied by the State’s own accounting practices, as evidenced in the State of New Hampshire Annual

³ Indeed, this is how the SWEPT operated pre-2011: funds were remitted to the state via one or more payments by the municipality, and not a series of taxpayer payments.

⁴ It is ultimately the State’s responsibility, even though it chooses to delegate certain authority to municipalities. *See Claremont Sch. Dist. v. Governor (Claremont I)*, 138 N.H. 183, 191 (1993) (“While it is clearly within the power of the State to delegate some of the implementation of the duty to local governments, such power does not include a right to abdicate the obligation imposed by the Constitution.”) (quotation, brackets, and ellipsis omitted).

Comprehensive Financial Report (ACFR) for the Fiscal Year Ended June 30, 2023.⁵ As shown in the report, for the last decade at least, the State has accounted for the entire amount of SWEPT in the Education Trust Fund. *See* ACFR at 150 (attached as Exhibit 1). That is, the entire amount of SWEPT revenue is — according to the State’s books — part of the education trust fund, regardless of whether it is excess that is kept locally, municipalities are unable to collect some from certain taxpayers, or if it is the SWEPT for negative rate communities that is never actually collected. *See also* ACFR at 7 (listing the entire SWEPT amount, labeled as “Property Tax Retained Locally,” as revenue in the Education Trust Fund). Any suggestion that the State is now unable to account for these or would need to develop a new system of keeping its books is simply inaccurate. There is no reason the State cannot apply these funds to the Education Trust fund as *that is what it already does*.⁶

9. The State is searching for reasons to not follow this Court’s order, rather than following the system that worked for SWEPT in the past. The State contends that the DRA has no statutory authority to administer the excess SWEPT or to compel municipalities to remit the excess. It fails to acknowledge that the DRA did these things for more than a decade beginning with when the SWEPT was initially enacted through 2011 and this Court’s order provides further authority for the DRA to do so.⁷

⁵ Available at (last accessed Dec. 29, 2023): https://www.das.nh.gov/accounting/FY%2023/FY_2023_Annual_Comprehensive_Financial_Report_AC_FR.pdf

⁶ Plaintiffs welcome counsel for the State to check this assertion and correct Plaintiffs if it is mistaken. If it is confirmed that the State does presently account for the money at issue, however, Plaintiffs request the State withdraw the claim that the money cannot be accounted for.

⁷ Presumably, though not expressly stated, the basis for the State’s argument is that the legislative action amending the SWEPT statute removed this authority. But, the SWEPT remains a state tax that is set and calculated by the DRA. It is unclear why the state does not have the authority to collect a state tax.

10. The Coalition's Motion to Stay and Motion to Reconsider present similar arguments, which rely on the State's unsupported assertions that it must escrow the excess SWEPT funds pending an appeal. The State potentially placing any excess funds in escrow underlies the Coalition's contention that there is no possible benefit to the Plaintiffs or other taxpayers of the order going into effect. *See* Coalition's Motion for Reconsideration ¶ 21. As explained above, however, it is not true that the State must place funds in a separate escrow account. The State offers no compelling argument for why the funds could not go into the education trust fund, or another fund, for use as this Court's order intended. Because that is the case, Plaintiffs would reap the benefit, outweighing any alleged harm to the Coalition members.

11. The Plaintiffs filed suit in June of 2022. They paid an unconstitutionally effective higher tax rate when compared to the Negative Rate and Excess Communities than they should have paid in June 2022, December 2022, and June 2023, and will pay higher taxes this month (December 2023). The Court can be certain that if the Plaintiffs are successful, the State will assert sovereign immunity or some other basis to prevent the Plaintiffs from being reimbursed for their unconstitutional taxes. Absent a waiver of sovereign immunity and agreement not to interpose objection to reimbursement, Plaintiffs are denied a legal remedy for their payment of an unconstitutional tax with every new tax bill that is issued. That is, Plaintiffs' constitutional right to a legal remedy as protected by Part 1, Article 14 of the New Hampshire constitution is violated the longer the remedy is delayed.⁸

12. The Coalition argues that the hardship the excess communities may suffer outweighs the benefit to Plaintiffs. It fails to grapple with the real harm that Plaintiffs, and other

⁸ Three of the Rand Plaintiffs are over 70 years old. Delay may also be tantamount to denial for them.

similarly situated taxpayers, are suffering and will continue to suffer should the order be stayed.⁹ The Coalition discounts the constitutional harm suffered by the Plaintiffs, which outweighs the defendants' and intervenors' concerns. *See Free the Nipple-Fort Collins v. City of Fort Collins*, 916 F.3d 792, 806 (10th Cir. 2019) (“When a constitutional right hangs in the balance, though, ‘even a temporary loss’ usually trumps any harm to the defendant.”); *Does v. City of Indianapolis*, 2006 U.S. Dist. LEXIS 72865, at *29 (S.D. Ind. Oct. 5, 2006) (“Defendants will not be harmed by having to conform to constitutional standards and, without an injunction, Plaintiffs will continue to be denied their constitutional rights. The balance of harms therefore favors the issuance of an injunction.”); *see also Deere & Co. v. State*, 2013 N.H. Super. LEXIS 32, *31-33 (“It is well-established that a violation of constitutional rights creates a presumption of irreparable harm.”) (citing *Awad v. Ziriox*, 670 F.3d 1111, 1131 (10th Cir. 2012) (“[w]hen an alleged constitutional right is involved, most courts hold that no further showing of irreparable injury is necessary.”))

13. The Coalition communities intervened in this action over a year ago. They were aware of the likelihood of such an order being issued, as the parties ultimately agreed there are no material factual disputes about the DRA’s administration of SWEPT. Despite this knowledge, the Coalition communities chose to not plan for any potential outcomes if they were no longer allowed to keep money that constitutionally must go to the state. That this unconstitutional system has been the status quo for 12 years weighs in favor of remedying it quickly, not prolonging it.

⁹ When weighing harms, it is important to note that there were approximately 34 communities that were permitted to keep excess SWEPT funds in 2021 (of which the Coalition represents approximately 26). This accounts for less than 15% of the municipalities in New Hampshire. Thus, the continuing harm of shouldering an unfair tax burden harms the vast majority of taxpayers in the state.

14. Finally, the State argues the Court must issue a stay because the effect on the Negative Rate Communities is unknown. State's Motion to Stay at ¶ 6. Any effect is not unknown: these places will pay their fair share of the statewide tax. The exact rate is already established by the DRA and the amount due from every taxpayer in every location can easily be calculated. This claim is no reason to stay the court's order and delay relief to Plaintiffs.

15. Importantly, the DRA, not locals, sets rates. The DRA had notice and participated in all hearings in this case. If there was additional notice to be issued, the DRA should have issued it. Also, it is proper to presume taxpayers know that the DRA has to act within the parameters of the Constitution. It was not doing so.¹⁰

16. Justice delayed is often denied and history is replete with examples of the consequences of delaying justice. The United States Supreme Court decreed an end to public school segregation in 1954. *Brown v. Board of Education*, 347 U.S. 483 (1954). In response to complaints about difficulty complying with the decree, the Court allowed states to desegregate "with all deliberate speed." *Brown II*, 349 U.S. 294 (1955). Fourteen years later, the Supreme Court had to issue a blunt *per curiam* order immediately invalidating a system of segregated schools in Mississippi. *See Alexander v. Holmes County Board of Education*, 396 U.S. 19 (1969). States and the privileged parties who benefit often are slow to comply with constitutional requirements. The New Hampshire Supreme Court presents another example when it had to be direct about the extent of its authority in the face of non-compliance with the Court's *Claremont II* order. It stated that the "judiciary has a responsibility to ensure that constitutional rights not be hollowed out and, in the absence of action by other branches, a judicial remedy is

¹⁰ There is no suggestion of new arguments or specific hardship that cannot be addressed through existing exemptions based on low income. That a personal trust owning a multimillion-dollar second home on a golf course did not pay attention to the constitutionality of the DRA's forgiveness of all their property taxes is no reason for delay.

not only appropriate but essential.” *Londonderry v. New Hampshire*, 154 N.H. 153, 163 (2006). The Court further stated that “[d]eference has its limits.” *Id.* These cases make clear that, despite the difficulty of adjudicating matters that are the subject of long-held beliefs about how public policy should be pursued, the authority of the courts is compromised by unnecessary delay in fulfilling their role as constitutional interpreters. This Court has already built-in time for the DRA to comply with its Order of November 20, 2023. It is clear from the State’s pleadings and those of the Intervenor that *no action will be taken to comply with the New Hampshire Constitution until there is an express and explicit order in effect.* This Court should not compromise its authority to interpret the Constitution by permitting further delay in the form of a stay.

WHEREFORE, Plaintiffs respectfully request that this Court:

- A. Deny the State’s Motion to Stay the Court’s November 20, 2023 Order;
- B. Deny the Coalition’s Motion for Stay Pending Appeal and Joinder in State’s Rule 46(c) and Stay Motions;
- C. Deny the Coalition’s Motion for Partial Reconsideration on Remedy;
- D. Grant the State’s Motion to Treat November 20, 2023 Order as a Final Decision on the Merits; and
- E. Grant such further relief as the Court deems just and equitable.

Dated: December 29, 2023

Respectfully submitted,

/s/ Natalie Laflamme

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CERTIFICATE OF SERVICE

I hereby certify that a copy of this Reply has been served via the court's electronic filing system to all parties of record on this 29th day of December, 2023.

/s/ Natalie Laflamme
Natalie Laflamme

Exhibit 1

State of New Hampshire

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Fiscal Year
Ended June 30, 2023



Bear Brook State Park: 80 years of outdoor adventure and conservation

Photo courtesy of Dept of Natural & Cultural Resources/NH State Parks

STATE OF NEW HAMPSHIRE

**ANNUAL
COMPREHENSIVE
FINANCIAL REPORT**

For the Fiscal Year Ended

June 30, 2023



Prepared by the Department of Administrative Services

Charles M. Arlinghaus, Commissioner

Division of Accounting Services

Dana M. Call, Comptroller

Karen J. Burke, Deputy Comptroller

and the Bureau of Financial Reporting

Scott T. Eagen, Administrator

Catherine L. Bogan

This document and related information can be accessed at <http://das.nh.gov/accounting-reports.asp>

General Fund & Education Trust Fund FY 2021, 2022 & 2023
(\$ in millions)

Revenue Category	FY 2021	FY 2022			FY 2023			FY 2023 Combined
	Total	General	Education	Total	General	Education	Total	Plan
Business Profits Tax	\$ 667.2	\$ 712.1	\$ 177.0	\$ 889.1	\$ 768.7	\$ 190.1	\$ 958.8	\$ 646.6
Business Enterprise Tax	336.0	37.4	297.5	334.9	3.5	296.6	300.1	311.2
Subtotal	1,003.2	749.5	474.5	1,224.0	772.2	486.7	1,258.9	957.8
Meals & Rentals Tax	334.7	298.1	9.1	307.2	310.0	10.4	320.4	245.3
Tobacco Tax	252.6	142.9	89.0	231.9	136.4	81.4	217.8	240.0
Liquor Sales and Distribution	150.2	140.4	140.4	140.4	133.3		133.3	137.2
Interest & Dividends Tax	120.7	157.5	157.5	157.5	147.3		147.3	135.8
Insurance Tax	138.9	154.9	154.9	154.9	156.8		156.8	135.0
Communications Tax	40.0	29.9		29.9	28.1		28.1	39.1
Real Estate Transfer Tax	209.8	155.2	77.4	232.6	137.0	68.5	205.5	181.9
Transfers from Lottery Commission	144.2		146.6	146.6		189.5	189.5	139.7
Tobacco Settlement	47.8	9.0	40.0	49.0	4.6	40.0	44.6	36.3
Utility Property Tax	38.2		43.3	43.3		42.9	42.9	40.6
Property Tax Retained Locally	363.1		363.3	363.3		263.1	263.1	263.1
Other	132.7	139.0	0.2	139.2	199.0	2.5	201.5	137.0
Subtotal Traditional Taxes	2,976.1	1,976.4	1,243.4	3,219.8	2,024.7	1,185.0	3,209.7	2,688.8
DHHS Recoveries	3.6	3.4		3.4	4.5		4.5	2.5
FEMA Recoveries of Prior Year Expenses		3.0			1.2		1.2	
Subtotal Receipts	2,979.7	1,982.8	1,243.4	3,223.2	2,030.4	1,185.0	3,215.4	2,691.3
Legal Settlement		8.2			3.1		3.1	
Total Receipts	\$ 2,979.7	\$ 1,991.0	\$ 1,243.4	\$ 3,234.4	\$ 2,033.5	\$ 1,185.0	\$ 3,218.5	\$ 2,691.3

Actual General and Education Trust Fund appropriations recorded in fiscal year 2023 totaled \$3,495.6 million, which included additional appropriations approved outside of the budget process totaling \$40.8 million, consisting of Fiscal Committee actions or existing legislation. Transfers out to other funds approved by the legislature totaled \$12 million, primarily comprised of a \$10 million transfer to the Highway Fund per Ch. 79:430 (HB 2, Laws of 2023) and \$2 million to the Fish & Game fund per Ch. 79:503. Offsetting the impact of appropriations and transfers out were favorable lapses of combined General Fund and Education Fund appropriations. The fiscal year 2023 original budget anticipated spending lapses of \$89.5 million, which was further revised during the 2023 legislative session to \$159.9 million. Actual fiscal year 2023 lapses totaled \$226.9 million, for a difference of \$67 million. As noted earlier, appropriations for the 2022-2023 biennium were approved by the legislature via both Chapters 90 and 91, Laws of 2021 (known as HB1 and HB2), as well as through separate legislative bills adopted during the 2022 legislative session, further increased by the 2023 legislative session which included appropriations designated for fiscal year 2023. The majority of these appropriations remain in restricted fund balance at the end of fiscal year 2023 and will be expended in the next biennium.

Also impacting undesignated fund balance are GAAP and other accrual adjustments. Combined unfavorable closing adjustments made in accordance with GAAP to bring the budgetary accounting basis to the modified accrual accounting basis for fiscal year 2023 totaled \$4.9 million. This reflects the reversal of the prior year budgetary basis adjustments, offset by increases in net accrued liabilities, the majority of which relates to the continued impact of a fiscal year 2022 change in accounting for the state's estimated credit carryover liability for business tax overpayments. In addition, this includes the net impact of the fiscal year 2023 twenty-seventh pay period, funded in the fiscal year 2023 operating budget, but with an offsetting positive GAAP payroll accrual adjustment (approximately \$13.6 million in general funds).

At the close of the FY22-23 biennium, as a result of unrestricted General and Education Trust Fund revenue ahead of plan by \$527.2 million, a portion of this surplus was allocated to additional legislative appropriations (HB 2, Laws of 2023) totaling \$372.1 million, which included \$35 million for the Affordable Housing Fund and InvestNH programs, \$27.9 million for state water pollution grants, \$22.5 million towards the cost of constructing a legislative parking garage and \$21 million for the purchase of a leased building currently housing certain State offices, as well as funding for multiple Department of Health and Human Services and Department of Transportation programs. After the impact of the additional appropriations, excess lapsed appropriations and other adjustments noted above, a total of \$132.6 million was transferred to the Rainy Day fund as of June 30, 2023. As a result, the undesignated fund balance as of June 30, 2023 was \$0 in the General Fund and \$161.6 million in the Education Trust Fund.

STATE OF NEW HAMPSHIRE
SCHEDULE OF STATUTORY FUND BALANCE
EDUCATION TRUST FUND
FOR THE LAST TEN YEARS
 (Expressed in Thousands)

	Fiscal Year Ended June 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Balance July 1	\$ 108,038	\$ 2,210	\$ 59,293	\$ 78,959	\$ 21,433					
Additions										
Unrestricted Revenue										
Statewide Property Tax (2)	263,098	363,300	363,068	363,246	363,100	363,149	363,432	363,138	363,353	363,599
Utility Property Tax	42,902	43,300	38,199	43,296	39,519	45,166	41,755	43,256	41,044	35,771
Business Profits Tax	190,132	177,026	123,997	86,600	95,482	88,858	68,397	74,167	61,076	58,442
Business Enterprise Tax	296,550	297,554	247,355	213,156	235,317	211,035	168,402	181,032	146,338	146,471
Meals & Rentals Tax	10,428	9,122	7,248	8,590	9,997	9,207	8,557	8,525	8,546	7,697
Real Estate Transfer Tax	68,542	77,394	71,624	52,806	50,870	49,726	47,198	44,877	38,799	33,700
Tobacco Tax	81,427	88,964	99,375	86,206	82,731	87,077	90,472	94,658	92,575	89,753
Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Transfers from Lottery	189,513	146,561	144,237	99,790	105,606	87,279	76,120	79,185	77,277	75,414
Other	2,490	200	792	1,079						
Total Revenue	1,185,082	1,243,421	1,135,895	994,769	1,022,622	981,497	904,333	928,838	869,008	850,847
Other Credits (debits)	(18,820)	(37,841)	(58)	2,533	(2,512)	1,573				
Total Additions	1,166,262	1,205,580	1,135,837	997,302	1,020,110	983,070	904,333	928,838	869,008	850,847
Deductions										
Appropriations										
Adequate Education Grant (1)	690,020	607,302	695,984	599,496	548,982	563,972	570,584	570,121	572,711	572,465
Adequate Education Grant (2)	263,098	363,300	363,068	363,246	363,100	363,149	363,432	363,138	363,353	363,599
Total Grants	953,118	970,602	1,059,052	962,742	912,082	927,121	934,016	933,259	936,064	936,064
DRA-Property Tax Relief	1,650	800	1,750	1,750	1,850	1,850	2,150	2,150	2,900	2,887
DOE-Charter Schools	49,524	46,968	44,988	41,776	36,435	34,079	36,993	21,891	22,177	18,905
DOE-Special Education Aid	33,917	33,252	30,800	30,800						
DOE-Building Aid	24,960	26,973	60,500	38,500						
DOE-Tuition & Transportation	9,000	9,000	9,000	9,000						
DOE-Consultants	—	—	—	500						
DOE-Kindergarten	853	155	1,906		14,642					
DOE-Education Freedom Accounts	15,533	9,004								
DOE-Other	24,815	3,000								
Total Appropriations	1,113,370	1,099,754	1,207,996	1,085,068	965,009	963,050	973,159	957,300	961,141	957,856
Less Lapses	(698)	(2)	(16,249)		(2,425)	(1,413)	(15,730)	(410)	(13,505)	(4,968)
Net Appropriations	1,112,672	1,099,752	1,191,747	1,085,068	962,584	961,637	957,429	956,890	947,636	952,888
Current Year Balance	53,590	105,828	(55,910)	(87,766)	57,526	21,433	(53,096)	(28,052)	(78,628)	(102,041)
End of Year										
Transfers From(To)										
General Fund			(1,173)	68,100			53,096	28,052	78,628	102,041
Balance, June 30	\$ 161,628	\$ 108,038	\$ 2,210	\$ 59,293	\$ 78,959	\$ 21,433				

(1) State Education Grant Disbursed by State

(2) State Education Grant Retained Locally by Cities & Towns