

# **State of New Hampshire Department of Administrative Services (DAS)**

Revenue Reporting and Analysis of “Other”  
Revenue Sources

January 27, 2025

House Ways and Means Committee

*Charles Arlinghaus, Commissioner*

*Dana Call, Comptroller*

# Department of Administrative Services

- **Central Service Agency & Oversight Role** – The state, its policymakers, and its auditors rely on DAS to implement and support policies and procedures to ensure the integrity of the budget, the systems and the laws and rules of the state.
- **Division of Accounting Services** – Directs the state’s accounting functions; works with other DAS divisions and state agency finance partners to prepare financial and management reports for public distribution, external requirements, and for use in the decision-making process of policymakers:
  - RSA 21-I:8 Annual Comprehensive Financial Report (ACFR) issued no later than December 31, for June 30 fiscal year / Annual Single Audit of Federal Financial Assistance issued no later than March 31 for previous fiscal year
  - RSA 9:14-a Working Capital monthly warrant
  - RSA 6:12-e Annual Dedicated Funds Report issued November 15
  - RSA 9:11 Quarterly State Share Expenditure reporting
  - RSA 17-J:4 Quarterly Capital Project reporting
  - Annual capital asset reporting by agencies, including Construction in Progress, summarized for inclusion in the ACFR
  - Annual lease reporting by agencies, summarized for inclusion in the ACFR
  - RSA 21-I:74, 75 Submission to Federal government of Statewide Cost Allocation Plan (SWCAP) and Agency Indirect Cost Recovery Plans
  - RSA 9-F:1 Online Access to Budget Information and Reports (TransparentNH)
  - Monthly Revenue Focus

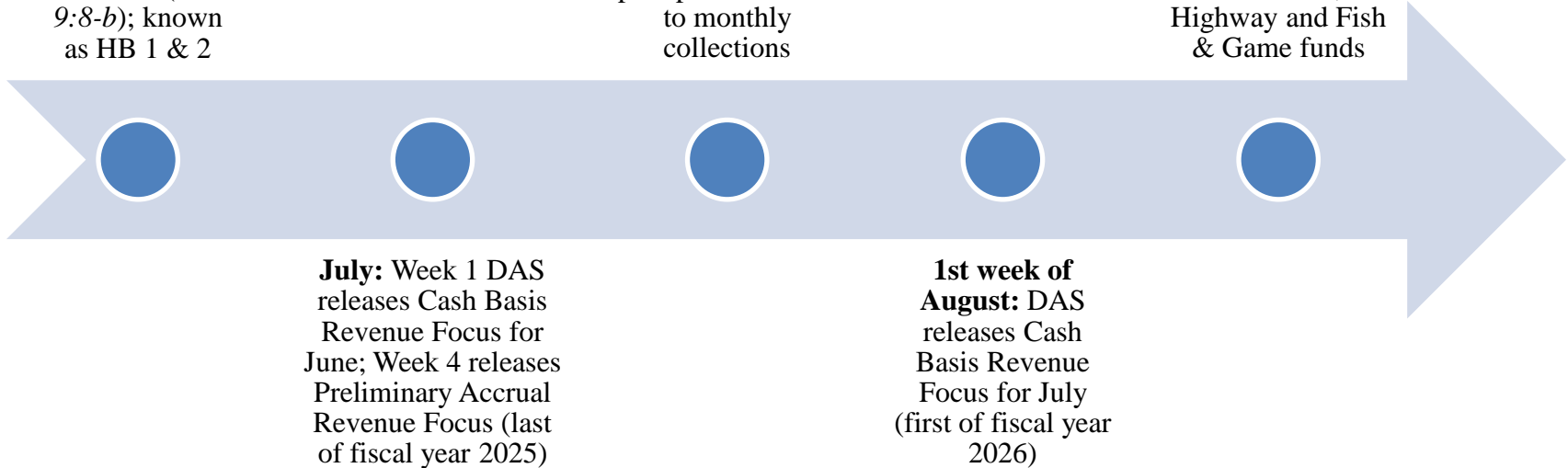
# Unrestricted Revenue Reporting

- **Monthly Revenue Focus** – Administrative Services publishes a revenue report at the start of each month, summarizing the cash basis collections of unrestricted general and education trust funds in the previous month, comparing current month and year-to-date collections to both the revenue plan and prior fiscal year amounts. *The report is distributed via email and posted at [https://das.nh.gov/accounting/revenue\\_reports.asp](https://das.nh.gov/accounting/revenue_reports.asp)*
- **Revenue Plan** – Each fiscal year, Administrative Services publishes a “Monthly Revenue Plan” which is based on the annual budget for unrestricted revenue per the adopted budget law (HB1), as adjusted by revenue adjustments included in Schedule 2 of the Surplus Statement prepared by LBA. Working with the agencies that collect the revenues, Administrative Services allocates the annual plan amounts to a monthly plan amount, in order to analyze monthly collections as described above. This takes into consideration peak collection times based on historical patterns.
- **Impact of other adopted legislation** – In addition to the adopted budget, other legislation can impact the actual amount or timing of collections of certain revenue sources. If significant, Administrative Services will describe these items in footnotes to the Monthly Revenue Plan.

**By July 1st:**  
Legislative Phase ends, '26-27 budget is adopted as the "Legislatively Enacted" (RSA 9:8-b); known as HB 1 & 2

**July:** DAS works with state agencies to prepare FY26 "Revenue Plan", allocating annual plan per HB 1 & 2 to monthly collections

**August:** DAS will release Revenue Plan for General, Education, Highway and Fish & Game funds



## **Timeline – Revenue Focus and Revenue Plan** ***2026-2027 Biennial Legislative Session***

The Department of Administrative Services, Division of Accounting Services maintains an email distribution list, in addition to posting on the DAS website, for the monthly Revenue Focus and Revenue Plan.

# Significant Revenue Sources Tracked Within “Other Revenue”

## *Collected by Administrative Services:*

1. Reimbursement of Statewide Indirect Costs (#403610)
2. Post Retirement Benefits (#403932)

## Collected by other agencies:

1. Interest/Surplus Funds (#402778) - Treasury
2. Abandoned Property (#402306) - Treasury
3. Initial Plate Fund & Vanity Plate (#403131) - Safety
4. Corporate Filing Fees (#402460) – Secretary of State
5. Miscellaneous (approx. 100+ revenue sources detailed on slides 10-11)

# “Other” Unrestricted Revenues

| State of New Hampshire - Department of Administrative Services                                      |         |         |         |         |         | 1/22/2025 |
|---|---------|---------|---------|---------|---------|-----------|
| 5-Year History and Projection of Other Revenue Sources - FY 2020 through FY 2025                    |         |         |         |         |         |           |
| <i>(in thousands of \$)</i>   |         |         |         |         |         |           |
|   | Actual  | Actual  | Actual  | Actual  | Actual  | Projected |
|   | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025   |
| <b><i>Primary Components of "Other":</i></b>  |         |         |         |         |         |           |
| Miscellaneous Other Revenue   | 26,965  | 25,894  | 37,675  | 32,951  | 33,380  | 27,657    |
| Reimbursement of Indirect Costs   | 11,001  | 11,053  | 15,062  | 12,485  | 14,498  | 14,351    |
| Post Retirement Benefits Recovery   | 16,093  | 9,053   | 7,241   | 13,166  | 16,229  | 6,510     |
| Abandoned Property (1)  | 11,701  | 15,551  | 15,277  | 16,623  | 19,973  | 22,000    |
| Interest on Surplus Funds (1)   | 5,433   | 2,152   | 3,804   | 56,398  | 95,044  | 80,000    |
|   |         |         |         |         |         |           |
| Total   | 71,193  | 63,703  | 79,059  | 131,623 | 179,124 | 150,518   |
| Note: Actuals (2020-2023) reflect audited State financial statements; 2024 is preliminary unaudited |         |         |         |         |         |           |
| FY25 Projected = actual through Dec 2024 plus estimate for remainder of FY25                        |         |         |         |         |         |           |
| <i>(1) Projections provided by the State Treasurer</i>  |         |         |         |         |         |           |

# “Other” Unrestricted Revenues

|    | A  | B                          | D                          | E                              | F                              | I                            | K                            | L | M |  |
|----|--|----------------------------|----------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|---|---|--|
| 1  | <b>State of New Hampshire - Department of Administrative Services</b>  |                            |                            |                                |                                |                              | 1/22/2025                    |   |   |  |
| 2  | <b>Analysis of General Fund Other Revenue Sources - FY 2023/2024 Actual/FY 2025 Projected/FY26-27 Budget Estimate</b>        |                            |                            |                                |                                |                              |                              |   |   |  |
| 3  | <i>(in thousands of \$, Cash Basis Unaudited other than FY23)</i>  |                            |                            |                                |                                |                              |                              |   |   |  |
| 4  |  |                            |                            |                                |                                |                              |                              |   |   |  |
| 5  |  |                            |                            |                                |                                |                              |                              |   |   |  |
| 6  | <u>Agency</u>  | <u>FY 2023<br/>ACTUAL*</u> | <u>FY 2024<br/>ACTUAL*</u> | <u>FY 2025<br/>Annual Plan</u> | <u>FY 2025<br/>Projected**</u> | <u>FY 2026<br/>Projected</u> | <u>FY 2027<br/>Projected</u> |   |   |  |
| 7  | Corp Records Fees - 032-401631   | 740                        | 725                        | 708                            | 731                            | 708                          | 708                          |   |   |  |
| 8  | Corp Filing Fees - 032-402460  | 3,098                      | 3,038                      | 3,081                          | 3,108                          | 3,081                        | 3,081                        |   |   |  |
| 9  | Reimb of Indirect Costs - 014-403610   | 12,485                     | 14,498                     | 12,417                         | 14,351                         | 14,000                       | 14,000                       |   |   |  |
| 10 | Initial Plate Fund & Vanity Plate 023-403131   | 6,389                      | 5,984                      | 5,150                          | 6,324                          | 5,750                        | 5,750                        |   |   |  |
| 11 | Post Retirement - 014-403932   | 13,166                     | 16,229                     | 10,431                         | 6,510                          | 6,500                        | 9,500                        |   |   |  |
| 12 | Building Use Allowance - 014-407014  | 1,148                      | 1,115                      | 1,148                          | 1,161                          | 1,138                        | 1,138                        |   |   |  |
| 13 | Agriculture Econ. Poisons - 018-402434   | 1,594                      | 1,581                      | 1,596                          | 1,369                          | 1,744                        | 1,744                        |   |   |  |
| 14 | Agric-Weights-Measures - 018-402435  | 461                        | 513                        | 525                            | 495                            | 525                          | 525                          |   |   |  |
| 16 | Restaurant Fees - 095-405263   | 1,123                      | 1,146                      | 1,250                          | 1,230                          | 1,200                        | 1,200                        |   |   |  |
| 19 | Labor Transfer 026-403624  | 3,436                      | 2,868                      | 980                            | 2,000                          | 2,000                        | 2,000                        |   |   |  |
| 20 | Sale of Real Property 014-405693   | -                          | -                          | -                              | -                              | -                            | -                            |   |   |  |
| 21 | Penalty Assessment to GF - 010-404995  | 1,086                      | 1,063                      | 992                            | 1,062                          | 992                          | 992                          |   |   |  |
| 22 | GF Penalty Assessment - 023-401471   | 870                        | 902                        | 1,200                          | 1,152                          | 900                          | 900                          |   |   |  |
| 23 | Subtotal tracked accounts  | 45,596                     | 49,662                     | 39,478                         | 39,493                         | 38,538                       | 41,538                       |   |   |  |
| 24 | ALL OTHERS (untracked) - incl Settlements  | 13,006                     | 14,445                     | 9,025                          | 9,025                          | 11,500                       | 11,500                       |   |   |  |
| 25 | Subtotal Non-Treasury accounts   | 58,602                     | 64,107                     | 48,503                         | 48,518                         | 50,038                       | 53,038                       |   |   |  |
| 26 |  |                            |                            |                                |                                |                              |                              |   |   |  |
| 27 | TREASURY   |                            |                            |                                |                                |                              |                              |   |   |  |
| 28 | Interest/Surplus Funds 038&084-402778  | 56,398                     | 95,044                     | 24,000                         | 80,000                         | 53,000                       | 41,000                       |   |   |  |
| 29 | Abandoned Property 038-402306  | 16,623                     | 19,973                     | 22,000                         | 22,000                         | 23,000                       | 26,000                       |   |   |  |
| 30 | <b>TOTAL OTHER REVENUE</b>   | <b>131,623</b>             | <b>179,124</b>             | <b>94,503</b>                  | <b>150,518</b>                 | <b>126,038</b>               | <b>120,038</b>               |   |   |  |
| 35 |  |                            |                            |                                |                                |                              |                              |   |   |  |
| 36 | * FY23 Actual: represents audited revenue per the State's Financial Statements; FY24 is Preliminary Unaudited                |                            |                            |                                |                                |                              |                              |   |   |  |
| 37 | ** FY25 Projected = actual through Dec 2024 plus estimate for remainder of FY25 (Interest projection is per State Treasurer) |                            |                            |                                |                                |                              |                              |   |   |  |

# Reimbursement of Statewide Indirect Costs

(Revenue Source #403610)

- The State of N.H. **Statewide Cost Allocation Plan (SWCAP)**, is an allocation of statewide indirect costs, which are recovered from agencies that benefit from central service support (RSA 21-l:74); <https://www.das.nh.gov/accounting/swcap.aspx>
- Statewide indirect costs are defined as those statewide/central service costs incurred for the benefit of the entire state, while funded with general funds: Accounting Services, Enterprise Applications Management, Attorney General's Office, Budget Office, Procurement & Support Services, etc.
- The costs are equitably allocated to all Departments served by the cost center, based on various allocation methods which are developed from metrics established for each service unit. For example, Procurement & Support costs are allocated based on the number of purchase orders generated for each Agency.
- For Federal reimbursement purposes, the annual allocation plan, referred to as SWCAP, is submitted for approval by the U.S. Department of Health and Human Services (**USHHS**, Federal Agency responsible for SWCAP).
- Departments attribute (bill) allocated costs to Federal Programs and other Non-General Funded activities (Highway Fund, Liquor Fund, etc.) under federal costing guidelines. Amounts recovered are remitted to the General Fund. This revenue source is funded by the expenses budgeted and paid by Departments in expenditure Class 040.

# Post Retirement Benefits (PRB)

(Revenue Source #403932)

- From all Federally-funded programs administered by the State of New Hampshire (unless prohibited by the program) and other non-General Fund programs that do not directly fund retiree health insurance, an estimated amount of net unrecovered retiree health insurance costs are paid by Agencies into the General Fund via the collection of this Unrestricted Revenue.
- An equitable PRB rate is determined as a percentage of expected covered payroll, and approved by USHHS. Federal programs and other programs are charged for this cost by applying the established rate to the program's covered wages. Amounts recovered are remitted to the General Fund.
- This revenue source is directly correlated to the total statewide expenses budgeted by Departments in expenditure Class 042 Post Retirement Benefits.
- *Note: The following Programs directly fund the designated share of retiree health insurance: Highway Fund (DOT & Dept of Safety), Turnpike Fund (DOT), Fish & Game Fund & some Other Dedicated/Enterprise Funds. The expense is budgeted in class 064 and the payments for retiree health insurance are not recorded as General Fund Revenue.*

| Department of Administrative Services      |                    |                                |                  |                    |                                | Page 1 of 2 |
|--|--------------------|--------------------------------|------------------|--------------------|--------------------------------|-------------|
| Revenue Accounts included in OTHER REVENUE |                    |                                |                  |                    |                                |             |
| REVENUE CATEGORY                           | AGENCY # - ACCOUNT | REVENUE ACCOUNT DESCRIPTION    | REVENUE CATEGORY | AGENCY # - ACCOUNT | REVENUE ACCOUNT DESCRIPTION    |             |
| 155  | 038-402426         | Thoroughbred Racing Bkg        | 265              | 046-402391         | Judgements - Recoveries        |             |
| 210  | 032-401631         | Records - Secty State          | 265              | 084-402397         | Sale of Surplus Property       |             |
| 230  | 018-402442         | Nursery/Nursery Stock Fees     | 265              | 032-402429         | Justices Of The Peace          |             |
| 230  | 018-405335         | Seed Labeling License Fees     | 265              | 032-402432         | Notaries Public-Comm Of Deed   |             |
| 235  | 032-402460         | Filing Fees-Annual Ret         | 265              | 018-402434         | Agriculture Econ.Poisons       |             |
| 240  | 032/038/084-402778 | Int/Surplus Funds              | 265              | 018-402435         | Agric-Weights - Measures       |             |
| 260  | 014-403610         | State Wide Indirect Cost       | 265              | 018-402436         | Weighmaster REPAir Lic         |             |
| 262  | 014-405686         | TPR Reimbursement              | 265              | 018-402439         | Div Markets - Standards        |             |
| 262  | 014-407357         | Indigent Representation        | 265              | 042-402443         | Credentialing/Personnel In Ecs |             |
| 264  | 023-403131         | Initial Plate Fd-Increase Fee  | 265              | 018-402451         | Apiary Inspection Fees         |             |
| 265  | 084-401111         | DRA RIMS Deposit Clearing Acct | 265              | 020-402455         | Land Sales Full Disc           |             |
| 265  | 023-401471         | GF Penalty Assessment          | 265              | 032-402459         | State Dpt Miscfee-Pooled Risk  |             |
| 265  | 090-401492         | Protested Checks               | 265              | 023-402476         | Detective Agency Lic           |             |
| 265  | 084-401642         | Railroad Co. Taxes             | 265              | 018-402491         | Agricultural Liming Matr       |             |
| 265  | 084-401643         | Transportation Co Taxes        | 265              | 096-402493         | Aircraft Oper Fees-Aero        |             |
| 265  | 032-401670         | Hawkers-Peddlers-Ss-Itinerantv | 265              | 090-402498         | Bureau Of Food Protection      |             |
| 265  | 032-401671         | Auctioneer Lic-Ss-Auct Out-Sta | 265              | 018-402563         | Pesticides Control Forfeiture  |             |
| 265  | 023-401674         | Oil Licensing Fees             | 265              | 096-402564         | Aeronautics Fines              |             |
| 265  | 018-401685         | Sale Of Animals - Birds        | 265              | 018-402565         | Animal Industry-Forfeitures    |             |
| 265  | 018-401686         | Livestock Dealers-Agricu       | 265              | 023-402566         | Default Holding                |             |
| 265  | 096-401695         | Aeronautics License            | 265              | 014-402700         | Prior Year Refund Of Expenses  |             |
| 265  | 010-401808         | Witenss Fees Coll. by Courts   | 265              | 023-403114         | License Investigative Fee      |             |
| 265  | 084-401858         | Excavation                     | 265              | 018-403135         | Agricultural Feeds             |             |
| 265  | 023-401868         | Reimbursement of exp.          | 265              | 018-403136         | Agricultural Fertilizers       |             |
| 265  | 023-401871         | TNC FEES                       | 265              | 018-403137         | Weekly Market Bulletin         |             |
| 265  | 032-402004         | Publications- Ss               | 265              | 044-403141         | Sewer System Plan Fees         |             |
| 265  | 046-402176         | Corrections Reimbursements     | 265              | 044-403142         | Waste Mgmt Solid Waste Fees    |             |

Other: Detailed Revenue Sources

| Department of Administrative Services      |                    |                                |                  |                    |                                     |
|--|--------------------|--------------------------------|------------------|--------------------|-------------------------------------|
| Revenue Accounts included in OTHER REVENUE |                    |                                |                  |                    |                                     |
| REVENUE CATEGORY                           | AGENCY # - ACCOUNT | REVENUE ACCOUNT DESCRIPTION    | REVENUE CATEGORY | AGENCY # - ACCOUNT | REVENUE ACCOUNT DESCRIPTION         |
|  |                    |                                |                  |                    | Page 2 of 2                         |
| 265  | 020-403343         | AG Settlement                  | 265              | 095-405445         | Administrative Fines/170E-21A       |
| 265  | 023-403513         | Protested Check                | 265              | 018-405459         | Rsa 430:57                          |
| 265  | 023-403642         | Inspection Stickers            | 265              | 052-405481         | Dig Safe Violations                 |
| 265  | 014-403932         | Post Retirement                | 265              | 044-405482         | Des-Fines - Penalties               |
| 265  | 010-404995         | Penalty Assessment to GF       | 265              | 018-406483         | Phytosanitary Certificate           |
| 265  | 023-405192         | Dealer License Fees            | 265              | 003-406731         | Write-Off Adjustments               |
| 265  | 023-405209         | Motor Passenger Carriers       | 265              | 023-406829         | Plumbing Inspection Fees            |
| 265  | 023-405213         | Mc Household Gds 81            | 265              | 018-406873         | Weights and Measure Inspection Fees |
| 265  | 023-405220         | Explosive Permits              | 265              | 038-406933         | Abandoned Property Misc Revenue     |
| 265  | 030-405225         | Boxing/Wrestling Comm          | 265              | 014-407014         | Building Use Allowance              |
| 265  | 090-405255         | Lab Fees                       | 265              | 089-407188         | Misc Revenue                        |
| 265  | 084-405257         | Disolution Fees                | 265              | 096-407238         | Aeronautics Misc                    |
| 265  | 090-405263         | Restaurant Fees                | 265              | 044-407301         | Water Well Contractors              |
| 265  | 020-405270         | Filing - Registration Fees     | 265              | 044-407322         | Public Water System Plans           |
| 265  | 090-405282         | Water Analysis Fees            | 265              | 046-407326         | Supervision Fees                    |
| 265  | 014-405287         | Mediator Fees                  | 265              | 014-407372         | Gal Reimbursements                  |
| 265  | 089-405291         | Indirect-Cost-Bd Of Tax        | 265              | 044-407377         | Ust Plan Review Fee                 |
| 265  | 018-405310         | Pullorum Testing               | 265              | 044-407379         | Licensed Engineers Fees             |
| 265  | 018-405313         | Spec Fertilizer Inspect        | 265              | 044-407380         | Sewage Discharge Fees               |
| 265  | 032-405339         | Commercial Codes-Ss            | 265              | 044-407383         | Groundwater Fees                    |
| 265  | 023-405369         | Pistol Permits-Safety          | 265              | 018-407386         | Organic Certification Fees          |
| 265  | 089-405390         | Appeals For Abatement          | 265              | 044-407390         | Septage Hauler License Fees         |
| 265  | 084-405409         | Revenue Admin - Interest       | 265              | 046-407434         | Criminal Investigation Fees         |
| 265  | 018-405430         | Weights - Measures Forfeitures | 265              | 038-407528         | Treasury Over - Short               |
| 265  | 084-405438         | Substantial Understmt Rsa 21-J | 265              | 090-407582         | Shellfish Certificate Fees          |
| 265  | 023-405439         | Title Fines                    | 265              | 092-408187         | Impaired Drive Care Mgt Prog        |
|  |                    |                                | 520              | 023-403244         | Misc. Revenue -- Unrestricted       |