

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

Revenue Reporting and Analysis of “Other”  
Revenue Sources

April 30, 2025

Senate 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

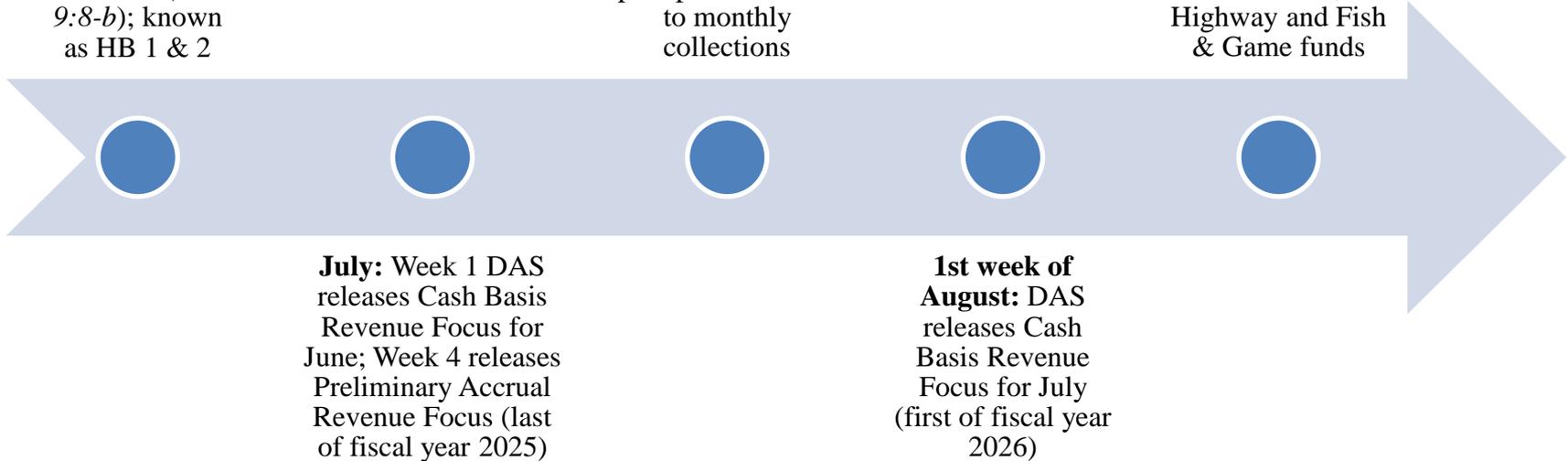
# Unrestricted Revenue Reporting

- **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)
3. Sale of Real Property (#405693) – *unknown at 4-28-25*

## 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						4/28/2025
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>Primary Components of "Other":</b>						
Miscellaneous Other Revenue	26,965	25,894	37,675	32,951	33,380	29,162
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	20,000
Interest on Surplus Funds (1)	5,433	2,152	3,804	56,398	95,044	90,000
Total	71,193	63,703	79,059	131,623	179,124	160,023
Note: Actuals (2020-2024) reflect audited State financial statements						
FY25 Projected = actual through March 2025 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>						4/28/2025			
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 FY23/24)</i>									
4										
5										
6	<b>Agency</b>	<b>FY 2023 ACTUAL*</b>	<b>FY 2024 ACTUAL*</b>	<b>FY 2025 Annual Plan</b>	<b>FY 2025 Projected**</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>			
7	Corp Records Fees - 032-401631	740	725	708	712	708	708			
8	Corp Filing Fees - 032-402460	3,098	3,038	3,081	3,231	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	7,131	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	1,559	1,744	1,744			
14	Agric-Weights-Measures - 018-402435	461	513	525	538	525	525			
16	Restaurant Fees - 095-405263	1,123	1,146	1,250	1,155	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	1,074	992	992			
22	GF Penalty Assessment - 023-401471	870	902	1,200	1,101	900	900			
23	Subtotal tracked accounts	45,596	49,662	39,478	40,523	38,538	41,538			
24	ALL OTHERS (untracked) - incl Settlements	13,006	14,515	9,025	9,500	11,500	11,500			
25	Subtotal Non-Treasury accounts	58,602	64,177	48,503	50,023	50,038	53,038			
26										
27	TREASURY									
28	Interest/Surplus Funds 402778/400521	56,398	95,044	24,000	90,000	53,000	41,000			
29	Abandoned Property 402306	16,623	19,973	22,000	20,000	23,000	26,000			
30	<b>TOTAL OTHER REVENUE</b>	<b>131,623</b>	<b>179,194</b>	<b>94,503</b>	<b>160,023</b>	<b>126,038</b>	<b>120,038</b>			
35										
36	* FY23/24 Actual: represents audited revenue per the State's Financial Statements									
37	** FY25 Projected = actual through Mar 2025 plus estimate for remainder of FY25 (Interest/Abd Prop 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