

State of New Hampshire Department of Administrative Services

Revenue Reporting and Analysis of
“Other” Revenue Sources

January 27, 2021

House Ways and Means Committee

DAS Unrestricted Revenue Reporting

- **Monthly Revenue Focus** – DAS 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*
- **Revenue Plan** – Each fiscal year, DAS 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 Committee of Conference Surplus Statement. Working with the agencies that collect the revenues, DAS 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. Typically, DAS will describe these items in footnotes to the Monthly Revenue Plan. For instance, the adopted budget includes an amount transferred from the Liquor Commission representing net liquor profit, however, actual results may be lower based on legislation allowing for additional liquor funds to be transferred to the Alcohol Abuse Prevention and Treatment fund per RSA 176-A:1.

Significant Revenue Sources Tracked Within “Other Revenue”

Collected by DAS:

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. 140+ revenue sources detailed on slides 8-11)

Reimbursement of Statewide Indirect Costs

(Revenue Source #403610)

- Statewide indirect costs are defined as those statewide/central service costs incurred for the benefit of the entire state, while funded with 100% general funds as budgeted/incurred: Financial Data Management, Attorney General's Office, DAS Budget Office, DAS 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 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 on an equitable basis. Amounts recovered are remitted to the General Fund.
- This revenue source is funded by the expenses budgeted and paid by Departments in Class 040 Object Account 500800 (Statewide Cost Allocation Plan –SWCAP).

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 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.*

“Other” Unrestricted Revenues

State of New Hampshire - Department of Administrative Services								
5-Year History and Projections of Other Revenue Sources - FY 2021 through FY 2023								
<i>(in thousands of \$)</i>								
	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Primary Components of "Other":								
Miscellaneous Other Revenue	28,558	36,661	28,672	31,864	26,965	26,795	26,795	26,795
Reimbursement of Indirect Costs	12,906	10,006	11,816	12,075	11,001	12,174	12,539	12,915
Post Retirement Benefits Recovery	9,431	8,151	7,702	11,997	16,093	8,500	12,000	12,000
Abandoned Property (1)	16,234	12,897	18,114	14,292	11,701	17,300	16,800	18,400
Interest on Surplus Funds (1)	781	1,684	4,801	9,909	5,433	-	-	-
Office of Professional Licensure and Certification (2)	10,424	11,295	11,167	-	-	-	-	-
Total	78,334	80,694	82,272	80,137	71,193	64,769	68,134	70,110
Note: Actuals reflect audited State CAFR								
<i>(1) Projections provided by the State Treasurer</i>								
<i>(2) With the passage of SB 531 (2018 session), as of July 1, 2018 these revenues are now considered dedicated funds</i>								

“Other” Unrestricted Revenues

State of New Hampshire - Department of Administrative Services								1/27/2021
Analysis of General Fund Other Revenue Sources - FY 2020 Actual & FY 2021/2022/2023 Estimate								
<i>(in thousands of \$, Unaudited other than FY20)</i>								
		FY 2020	FY 2021	FY 2021	FY 2021	FY2021		
	Agency	ACTUAL*	YTD Plan through Dec	YTD Actual through Dec	Actual Projected**	Variance From Plan**	FY 2022 Projected	FY 2023 Projected
Corp Records Fees - 032-401631	Sec of State	686	347	346	708	-	708	708
Corp Filing Fees - 032-402460	Sec of State	2,960	212	410	3,081	-	3,081	3,081
Reimb of Indirect Costs - 014-403610	Admin Svcs	11,001	2,922	2,870	12,174	-	12,539	12,915
Initial Plate Fund & Vanity Plate 023-403131	Safety	5,147	1,643	1,714	5,150	-	5,150	5,150
Post Retirement - 014-403932	Admin Svcs	16,093	3,077	4,216	8,500	(1,231)	12,000	12,000
Indigent Representation - 014-407357	Admin Svcs	1,895	819	677	1,000	(700)	1,000	1,000
Building Use Allowance - 014-407014	Admin Svcs	1,148	1,148	-	1,148	-	1,148	1,148
Agriculture Econ. Poisons - 018-402434	Agriculture	1,517	1,334	1,221	1,596	-	1,596	1,596
Agric-Weights-Measures - 018-402435	Agriculture	579	304	320	525	-	525	525
Board Plumbers - 023-401669	Safety	435	220	234	469	-	469	469
Restaurant Fees - 095-405263	HHS	1,183	383	390	1,250	-	1,250	1,250
Aircraft Oper Fees-Aero - 096-402493	Transpt	303	71	131	150	-	150	150
Gast Fitters Fees - 023-406954	Safety	515	217	343	523	-	523	523
Labor Transfer 026-403624	Labor	1,316	-	-	980	-	980	980
Sale of Real Property 014-405693	Admin Svcs	-	-	-	-	-	-	-
Penalty Assessment to GF - 010-404995	Judicial	1,049	695	429	1,428	-	1,428	1,428
GF Penalty Assessment - 023-401471	Safety	1,214	637	591	1,354	-	1,354	1,354
Subtotal tracked accounts		47,041	14,029	13,892	40,036	(1,931)	43,901	44,277
ALL OTHERS (untracked)		7,018	5,771	3,637	7,433	-	7,433	7,433
Subtotal Non-Treasury accounts		54,059	19,800	17,529	47,469	(1,931)	51,334	51,710
TREASURY								
Int/Surplus Funds 038&084-402778	Treasury	5,433	2,400	575	-	(4,800)	-	-
Abandoned Property 038-402306	Treasury	11,701	-	-	17,300	(300)	16,800	18,400
TOTAL OTHER REVENUE		71,193	22,200	18,104	64,769	(7,031)	68,134	70,110
*FY2020 Actual: represents audited FY2020 revenue per the State CAFR								
**FY2021 Projected: represents the Plan included within HB3 (Ch. 345, Laws of 2019) of \$71.8 million, adjusted for projected shortfalls of \$7.0 million.								

Other: Detailed Revenue Sources

Department of Administrative Services				
Revenue Accounts included in OTHER REVENUE				<i>shaded are tracked separately</i>
Revenue Category	Revenue Category Description	Agency Number	Revenue Account	Revenue Account Description
265	MISCELLANEOUS	00000023	401471	GF Penalty Assessment
265	MISCELLANEOUS	00000018/00000032/00000028	401492	Protested Checks
210	CORPORATE RETURNS	00000032	401631	Records - Secty State
265	MISCELLANEOUS	00000084	401642	Railroad Co. Taxes
265	MISCELLANEOUS	00000084	401643	Transportation Co Taxes
265	MISCELLANEOUS	00000023	401669	Board Plumbers
265	MISCELLANEOUS	00000032	401670	Hawkers - Peddlers - Ss
265	MISCELLANEOUS	00000032	401671	Auctioneers Lic - Ss
265	MISCELLANEOUS	00000023	401674	Oil Licensing Fees
265	MISCELLANEOUS	00000018	401685	Sale Of Animals - Birds
265	MISCELLANEOUS	00000018	401686	Livestock Dealers-Agricu
265	MISCELLANEOUS	00000018	401687	Milk License-Agriculture
265	MISCELLANEOUS	00000018	401688	Live Poultry Dealers-Agr
265	MISCELLANEOUS	00000096	401695	Aeronautics License
265	MISCELLANEOUS	00000023	401696	Lightning Rod License-Sa
265	MISCELLANEOUS	00000018	401840	Board of Vet Med - Forfeiture
265	MISCELLANEOUS	00000084	401858	Intent to Excavate
265	MISCELLANEOUS	00000010/00000018	401868	Reimbursement of exp.
265	MISCELLANEOUS	00000023	401871	TNC FEES
265	MISCELLANEOUS	00000032	402004	Publications- Ss
265	MISCELLANEOUS	00000035	402055	Forest Improvements
412	MISCELLANEOUS SALES	00000014	402067	Miscellaneous Income
265	MISCELLANEOUS	00000073	402073	Sale Of Statutes
265	MISCELLANEOUS	00000023	402078	Sale Of Publications
265	MISCELLANEOUS	00000046	402176	Corrections Reimbursements
265	MISCELLANEOUS	00000089	402216	Assessments
265	MISCELLANEOUS	00000046	402251	Penalty Assessments
265	MISCELLANEOUS	00000038	402306	Abandoned Property
265	MISCELLANEOUS	00000020/00000046	402391	Judgements - Recoveries
265	MISCELLANEOUS	00000014/00000084	402397	Sale of Surplus Property
265	MISCELLANEOUS	00000023	402419	Airways Tolls-Aeronautic
265	MISCELLANEOUS	00000023	402420	Aviation Jet Fuel
265	MISCELLANEOUS	00000032	402429	Justices Of The Peace
265	MISCELLANEOUS	00000032	402432	Notaries Public
265	MISCELLANEOUS	00000018	402434	Agriculture Econ.Poisons

Other: Detailed Revenue Sources

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265	MISCELLANEOUS	00000018	402435	Agric-Weights - Measures
265	MISCELLANEOUS	00000018	402436	Weighmaster Repair Lic
265	MISCELLANEOUS	00000018	402438	Agriculture Misc Fees
265	MISCELLANEOUS	00000018	402439	Div Markets - Standards
265	MISCELLANEOUS	00000018	402440	Veterinary Examiners
230	AGRICULTURE MISC FEES	00000018	402442	Nursery/Nursery Stock Fees
265	MISCELLANEOUS	00000040/00000042	402443	Credentialing/Personnel In Ecs
265	MISCELLANEOUS	00000018	402451	Apiary Inspection Fees
265	MISCELLANEOUS	00000032	402459	State Dept Misc Fees
235	CORPORATE FILING FEES	00000032	402460	Filing Fees-Annual Ret
265	MISCELLANEOUS	00000023	402476	Detective Agency Lic
265	MISCELLANEOUS	00000018	402491	Agricultural Liming Matr
265	MISCELLANEOUS	00000018	402492	Agric-Ves Exanthema
265	MISCELLANEOUS	00000096	402493	Aircraft Oper Fees-Aero
265	MISCELLANEOUS	00000095	402498	Bureau Of Food Protection
265	MISCELLANEOUS	00000023	402556	Dealer Fines
265	MISCELLANEOUS	00000018	402563	Pesticides Control Forfeiture
265	MISCELLANEOUS	00000096	402564	Aeronautics Fines
265	MISCELLANEOUS	00000018	402565	Animal Industry-Forfeitures
265	MISCELLANEOUS	00000023	402566	Default Holding
230	AGRICULTURE MISC FEES	00000018	402580	Bureau Of Markets-Forfeitures
265	MISCELLANEOUS	00000007	402700	Prior Year Refund Of Expenses
240	INTEREST SURPLUS FUNDS	00021/00000032/00000038/00000	402778	Int/Surplus Funds
265	MISCELLANEOUS	00000023	403114	License Investigative Fee
264	INITIAL PLATE FD-INCREASE	00000023	403131	Initial Plate Fd-Increase Fee
265	MISCELLANEOUS	00000018	403135	Agricultural Feeds
265	MISCELLANEOUS	00000018	403136	Agricultural Fertilizers
265	MISCELLANEOUS	00000018	403137	Weekly Market Bulletin
265	MISCELLANEOUS	00000044	403141	Sewer System Plan Fees
265	MISCELLANEOUS	00000044	403142	Waste Mgmt Solid Waste Fees
265	MISCELLANEOUS	00000024	401758	Continuing Education Fees
265	MISCELLANEOUS	00000010	401808	Witenss Fees Coll. by Courts
265	MISCELLANEOUS	00000023	403235	Fire Safety Misc. Revenue
265	MISCELLANEOUS	00000023	403238	Heating Equip Install Fee

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Revenue Category	Revenue Category Description	Agency Number	Revenue Account	Revenue Account Description
520	MISCELLANEOUS	00000023	403244	Misc. Revenue -- Unrestricted
265	MISCELLANEOUS	00000023	403390	Mechanical Safety Bus Entity Fee
265	MISCELLANEOUS	00000023	403513	Protested Check
260	REIMB OF INDIRECT COSTS	00000014	403610	State Wide Indirect Cost
265	MISCELLANEOUS	00000026	403624	CH 273:1-b transfer from Dept Labor
265	MISCELLANEOUS	00000023	403642	Inspection Stickers
265	MISCELLANEOUS	00000014	403932	DAS - Post Retirement
265	MISCELLANEOUS	00000010	404995	Penalty Assessment to GF
265	MISCELLANEOUS	00000023	405192	Dealer License Fees
265	MISCELLANEOUS	00000023	405209	Motor Passenger Carriers
265	MISCELLANEOUS	00000023	405212	Household Goods Carriers
265	MISCELLANEOUS	00000023	405213	Mc Household Gds 81
265	MISCELLANEOUS	00000023	405220	Explosive Permits
265	MISCELLANEOUS	00000030	405225	Boxing/Wrestling Comm
265	MISCELLANEOUS	00000095	405255	Lab Fees
265	MISCELLANEOUS	00000084	405257	Disolution Fees
265	MISCELLANEOUS	00000084	405258	Certificate/Good Standing Fees
265	MISCELLANEOUS	00000095	405263	DHHS - Restaurant Fees
265	MISCELLANEOUS	00000020	405270	Filing - Registration Fees
265	MISCELLANEOUS	00000032	405276	Certification Fee
265	MISCELLANEOUS	00000095	405282	Water Analysis Fees
265	MISCELLANEOUS	00000014	405287	Mediator Fees
265	MISCELLANEOUS	00000089	405291	Indirect-Cost-Bd Of Tax
265	MISCELLANEOUS	00000095	405292	Radiation Fees
265	MISCELLANEOUS	00000018	405310	Pullorum Testing
265	MISCELLANEOUS	00000018	405313	Spec Fertilizer Inspect
230	AGRICULTURE MISC FEES	00000018	405335	Seed Labeling License Fees
265	MISCELLANEOUS	00000032	405339	Commercial Codes-Ss
265	MISCELLANEOUS	00000023	405369	Pistol Permits-Safety
265	MISCELLANEOUS	00000089	405390	Appeals For Abatement
265	MISCELLANEOUS	00000084	405409	Revenue Admin - Interest
265	MISCELLANEOUS	00000018	405430	Weights - Measures Forfeitures
265	MISCELLANEOUS	00000084	405438	Substantial Understmt Rsa 21-J
265	MISCELLANEOUS	00000023	405439	Title Fines

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Revenue Category	Revenue Category Description	Agency Number	Revenue Account	Revenue Account Description
265	MISCELLANEOUS	00000095	405445	DHHS - Administrative Fines
265	MISCELLANEOUS	00000018	405459	Rsa 430:57
265	MISCELLANEOUS	00000023	405464	Inspection Station Fines
265	MISCELLANEOUS	00000018/00000081	405481	Dig Safe Violations
265	MISCELLANEOUS	00000044	405482	Des-Fines - Penalties
265	MISCELLANEOUS	00000084	405505	Elec/Fines- Penalties- Int
262	INDIGENT RECOVERIES	00000014	405686	TPR Reimbursement
265	MISCELLANEOUS	00000014	405693	Sale of Real Property
265	MISCELLANEOUS	00000018	406483	Phytosanitary certificate
265	MISCELLANEOUS	MULTI	406730	Overcharge
265	MISCELLANEOUS	MULTI	406731	Write-Off Adjustments
265	MISCELLANEOUS	00000084	406793	Gambling Tax interest and penalties
265	MISCELLANEOUS	00000084	406794	Nursing Fac Qual Assmt-GF
265	MISCELLANEOUS	00000023	406829	Plumbing Inspection Fees
265	MISCELLANEOUS	00000018	406873	Weights and Measure Inspection
265	MISCELLANEOUS	00000023	406874	Parking Citations
265	MISCELLANEOUS	00000023	406954	Gas Fitters Fees
265	MISCELLANEOUS	00000014	407014	Building Use Allowance
265	MISCELLANEOUS	00000089	407188	Misc Revenue
265	MISCELLANEOUS	00000096	407238	Aeronautics Misc
265	MISCELLANEOUS	00000044	407301	Water Well Contractors
265	MISCELLANEOUS	00000044	407302	Insp. Publc Bathing Facilities
265	MISCELLANEOUS	00000044	407322	Public Water System Plans
265	MISCELLANEOUS	00000046	407326	Supervision Fees
262	INDIGENT RECOVERIES	00000014	407357	Indigent Representation
265	MISCELLANEOUS	00000014	407372	Gal Reimbursements
265	MISCELLANEOUS	00000044	407377	UST Plan Review Fee
265	MISCELLANEOUS	00000044	407379	Licensed Engineers Fees
265	MISCELLANEOUS	00000044	407380	Sewage Discharge Fees
265	MISCELLANEOUS	00000044	407382	Swim Pool Fees
265	MISCELLANEOUS	00000044	407383	Groundwater Fees
265	MISCELLANEOUS	00000018	407386	Organic Certification Fees
265	MISCELLANEOUS	00000044	407390	Septage Hauler License Fees
265	MISCELLANEOUS	00000046	407434	Criminal Investigation Fees
265	MISCELLANEOUS	00000038	407528	Treasury Over - Short
265	MISCELLANEOUS	00000095	407582	Shellfish Certificate Fees
265	MISCELLANEOUS	00000032	408105	Vital Records General Fund
265	MISCELLANEOUS	00000049/00000092	408187	Impaired Drive Care Mgt Prog