

28 - 9/16/26

**New Hampshire**  
*Department of Agriculture,  
Markets, and Food*

Shawn N. Jasper, Commissioner



August 19, 2026

Her Excellency, Governor Kelly A. Ayotte  
and the Honorable Council  
State House  
Concord New Hampshire 03301

**REQUESTED ACTION**

Authorize the Department of Agriculture, Markets, and Food, Office of the Commissioner (DAMF) to budget and expend, balance forward revenue in the amount of \$10,000.00 to appropriately fund Post Retirement effective upon Governor and Executive Council approval through June 30, 2027. 100% Other Funds Miscellaneous Agencies.

Funds are to be budgeted in Fiscal Year 2027 in the following account:  
02-018-018-180010-25000000, Department of Agriculture, Office of Commissioner

| Class         | Class Description           | FY 27 Budget   | Increase<br>(Decrease)<br>Amount | FY 27 Revised<br>Modified Budget |
|---------------|-----------------------------|----------------|----------------------------------|----------------------------------|
| 00C-401350-68 | Miscellaneous Agencies      | \$638,533.00   | \$10,000.00                      | \$648,533.00                     |
|               | General Fund                | \$1,392,199.00 | \$0.00                           | \$1,392,199.00                   |
|               | Total Revenue               | \$2,030,732.00 | \$10,000.00                      | \$2,040,732.00                   |
|               |                             |                |                                  |                                  |
| 010-500100    | PERSONAL SERVICES PERM CLAS | \$117,806.00   | \$0.00                           | \$117,806.00                     |
| 011-500126    | PERSONAL SERVICES UNCLASSIF | \$241,706.00   | \$0.00                           | \$241,706.00                     |
| 020-500200    | CURRENT EXPENSES            | \$18,300.00    | \$0.00                           | \$18,300.00                      |
| 022-500257    | RENTS-LEASES OTHER THAN STA | \$4,577.00     | \$0.00                           | \$4,577.00                       |
| 026-500251    | ORGANIZATIONAL DUES         | \$16,000.00    | \$0.00                           | \$16,000.00                      |
| 027-582703    | TRANSFERS TO DOIT           | \$258,811.00   | \$0.00                           | \$258,811.00                     |
| 028-582814    | TRANSFERS TO GENERAL SERVIC | \$150,995.00   | \$0.00                           | \$150,995.00                     |
| 030-500300    | EQUIPMENT NEW REPLACEMENT   | \$1.00         | \$0.00                           | \$1.00                           |

|            |                             |                |             |                |
|------------|-----------------------------|----------------|-------------|----------------|
| 037-500173 | TECHNOLOGY-HARDWARE         | \$1.00         | \$0.00      | \$1.00         |
| 038-500175 | TECHNOLOGY-SOFTWARE         | \$3,691.00     | \$0.00      | \$3,691.00     |
| 039-500190 | TELECOMMUNICATIONS          | \$7,650.00     | \$0.00      | \$7,650.00     |
| 040-500800 | INDIRECT COSTS              | \$638,533.00   | \$0.00      | \$638,533.00   |
| 042-500620 | POST RETIREMENT             | \$1.00         | \$10,000.00 | \$10,001.00    |
| 049-584914 | TRANSFER TO OTHER STATE AGE | \$38,185.00    | \$0.00      | \$38,185.00    |
| 050-500109 | PERSONAL SERVICE TEMP APPOI | \$1.00         | \$0.00      | \$1.00         |
| 057-500534 | BOOKS PERIODICALS SUBSCRIPT | \$1,000.00     | \$0.00      | \$1,000.00     |
| 060-500601 | BENEFITS                    | \$155,140.00   | \$0.00      | \$155,140.00   |
| 065-500541 | BOARD EXPENSES              | \$1,000.00     | \$0.00      | \$1,000.00     |
| 066-500546 | EMPLOYEE TRAINING           | \$2,150.00     | \$0.00      | \$2,150.00     |
| 069-500566 | PROMOTIONAL MARKETING EXP   | \$1.00         | \$0.00      | \$1.00         |
| 070-500704 | IN STATE TRAVEL REIMBURSEME | \$9,300.00     | \$0.00      | \$9,300.00     |
| 080-500710 | OUT OF STATE TRAVEL REIMB   | \$6,000.00     | \$0.00      | \$6,000.00     |
| 089-501543 | TRANSFER TO DAS MAINT FUND  | \$7,184.00     | \$0.00      | \$7,184.00     |
| 103-502507 | CONTRACTS FOR OP SERVICES   | \$342,671.00   | \$0.00      | \$342,671.00   |
| 211-500757 | CATASTROPHIC CASUALTY INS   | \$10,028.00    | \$0.00      | \$10,028.00    |
|            | TOTAL EXPENSE               | \$2,030,732.00 | \$10,000.00 | \$2,040,732.00 |

### **EXPLANATION**

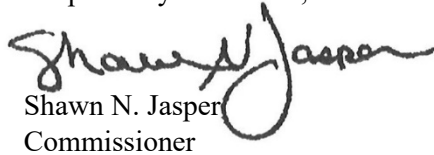
These funds are required to support post-retirement cost recovery as part of the Indirect Cost structure. When the fiscal year 2027 budget was developed, a class line was included; however, it was inadequately funded due to an oversight. To correct this error, we are requesting \$10,000 from the indirect costs recovered through federal grants.

Agencies receiving federal grant funds are required, under federal regulation, to calculate and apply an indirect cost rate to each grant they receive. Agencies are billed for costs associated with post-retirement benefits to offset the general fund costs for medical insurance for retirees who were funded by other than general funds when they were active members of the NH Retirement System (NHRS). This request ensures proper reimbursement to the General Fund in accordance with those requirements.

The following appropriation authorities are being requested:

Class 042 – Post Retirement –to offset the general fund costs for medical insurance for retirees.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Shawn N. Jasper". The signature is fluid and cursive, with the first name "Shawn" and last name "Jasper" clearly distinguishable.

Shawn N. Jasper  
Commissioner