

**SRPC EXECUTIVE COMMITTEE MEETING**

December 20, 2024, 8:00 a.m. to 9:00 a.m.  
 Hybrid Meeting (Conference Rm 1A & via Zoom)

In accordance with RSA 91:A, the Commission requires an in-person quorum. So long as an in-person quorum, Commissioners may participate virtually. Guests may attend the meeting virtually or at the SRPC Office. All participants, both in-person and virtual, can communicate contemporaneously.

**Meeting URL:** <https://us02web.zoom.us/j/84905778392>

**Meeting ID:** 849 0577 8392

**Telephone-only Access:** +1 312 626 6799

These instructions have also been provided at [www.strafford.org](http://www.strafford.org). If anybody is unable to access the meeting, please email [mtaylorfetter@strafford.org](mailto:mtaylorfetter@strafford.org) or call 603-994-3500 (x115).

Agenda Item	Time	Notes
<b>1) Welcome and Introductions</b>	8:00-8:05	N/A
<b>2) Presentation of FY2024 Draft Audit:</b> Scott McIntire, CBIZ Erin Rohr, CBIZ	8:05-8:30	Refer to enclosed draft Audit.
<b>3) Action Items</b> a) Acceptance of the FY2024 Audit b) Approval of November 15, 2024 Minutes c) Acceptance of the Draft October Financials d) Recommend Approval of the Mid-Year Budget Amendment e) Election of Committee Chair	8:30-8:40	Refer to the enclosed memo and attachments.
<b>4) Updates and Discussion Items</b> a) Awards, Contracts, and General Business b) December Minors	8:40-8:50	Refer to the enclosed memo and attachments.
<b>5) Other Business</b>	8:50-8:55	N/A
<b>6) Adjourn</b>	9:00	N/A

Reasonable accommodations for people with disabilities are available upon request. Include a detailed description of the accommodation you will need along with your contact info. Please make your request as early as possible; allowing at least 5 days advance notice. Last-minute requests will be accepted but may be impossible to fill. Please call (603) 994-3500 x115 or email [srpc@strafford.org](mailto:srpc@strafford.org).



## **RULES OF PROCEDURE**

*Strafford Regional Planning Commission  
Strafford Metropolitan Planning Organization, and  
Strafford Economic Development District*

### **Meeting Etiquette**

Be present at the scheduled start of the meeting.

Be respectful of the views of others.

Ensure that only one person talks at a time. Raising your hand to be recognized by the chair or facilitator is good practice.

Do not interrupt others or start talking before someone finishes.

Do not engage in cross talk.

Avoid individual discussions in small groups during the meeting. When one person speaks, others should listen.

Active participation is encouraged from all members.

When speaking, participants should adhere to topics of discussion directly related to agenda items.

When speaking, individuals should be brief and concise when speaking.

The Strafford Regional Planning Commission & Metropolitan Planning Organization holds both public meetings and public hearings.

For public meetings, guests are welcome to observe, but should follow proper meeting etiquette allowing the meeting to proceed uninterrupted. Members of the public who wish to be involved and heard should use venues such as Citizen Forum, Public Hearings, Public Comment Periods, outreach events, seminars, workshops, listening sessions, etc.



**DATE:** December 13, 2024

**TO:** Executive Committee Members

**FROM:** Jen Czysz, Executive Director

**RE:** Director's Report for the December 20, 2024 Meeting

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The following notes correspond to individual agenda items for discussion.

### **2 and 3a. Presentation and Acceptance of the FY2024 Draft Audit**

The audit report is included here in your packet. Staff from CBIZ (formerly Marcum) will present the draft audited financial statement at the December meeting. Once all questions are answered during the presentation, the Committee should vote to accept the draft audit. SRPC's fiscal year 2024 federal funding again exceeded the threshold for a single audit. That audit report will be available at a later date.

### **3c. Accept the Draft October Financials**

Balance Sheet: During October the revenue in advance and dues transfer from savings to checking, approximately \$43,000, was entered backwards, instead moving the funds from checking to savings. It was corrected in November. Additionally, contractor invoices received for October expenses are record on October 31, 2024. However, those are actually received and paid in November. (this is how we process checks each month) The cumulative impact shows as a negative checking account balance. Overall, the account balances exceed this time last year. In the new year we expect to see a bit of a boost as the November DOT invoice was a big one and was processed early in December. Those funds may be in place before January.

Accounts Receivable: At the end of October our accounts receivable increased to \$248,935. Of that total, \$122,121 was the current month's billables and another \$116,092 was received in early October, leaving a total past due amount of \$10,722. A good cash flow month.

Profit and Loss and Income by Customer: The October income by customer was excellent: \$157,269 in billables. This contributed to a net profit for the month of \$2,490.

Year to date, reviewing the profit and loss to the budget, our municipal contracts are generally on target. Most of the larger deviations are attributable to contracts that carried forward from last fiscal year where more funds were available this year than anticipated. This will be addressed in the mid-year budget amendment to help better reflect actual funds available rather than estimates.

Withing Federal Agencies, EDD Partnership, our core economic development grant, started the year behind due to contract delays at the federal level. We are catching up quickly. The HUD EDI CDS, our earmark for the regional plan, is also running behind, the large difference is due to the pass-through funds to the eight other regions.



The State Award Revenue items with deviances include TBG our targeted block grant state general funds from NH BEA, we have fully drawn down this grant ahead of schedule. The Coastal TA grant is not as behind as it appears – there is \$4000 pass through within that balance that has not yet been expended. The PREPA grants carried forward more funds, and correspondingly pass through expenses from last fiscal year. BRIC20, Hazard Mitigation Plans, are lingering at FEMA pending reviews.

Lastly, the MPO revenue is catching up. You will see in November’s financial reports that the program is caught up to where we were targeted to be at this time.

Related, November was a three-payroll month. For programs like UPWP it allowed for bigger billings in November, but also a greater level of expenses.

**3d. Recommend Approval of the Mid-Year FY2025 Budget Amendment**

The draft budget amendment will be added to the packet next week in advance of the meeting. An email will be sent to members alerting them to the update. The amended budget updates revenues from new contracts and grants that were awarded after the adoption of the FY2025 budget and adjust contracts that have continued from the prior fiscal year to reflect the actual amount of funds available this year. On the expense side, adjustments have been made to reflect the staffing levels in support of the additional contracts.

**3e. Election of Executive Committee Chair**

At last month’s meeting, our current chair, Dave Landry, noted that he is stepping down from serving as a commissioner for the City of Dover. We will need to appoint another member of the executive committee to serve as chair through the remainder of the fiscal year. This will also leave a vacancy among the seven full committee member seats. We currently have one alternate.

**4a. Awards, Contracts and General Business Update**

*Awards and Contracts:* Refer to the table following this memo.

Indirect Rate: Approved Rate: 111.63%. Year to Date Actual: 115.3%.



*FY2025 Dues Utilization:*

<b>Income:</b>	
<b>Total FY25 Dues Paid</b>	<b>\$46,222.09</b>

<b>Expenses:</b>	
Planning Salaries	\$1,132.26
Dues and Subscriptions	\$41.00
Staff Training	\$50.00
Equipment Depreciation	\$1,158.00
Vehicle Interest	\$0.00
Bank Fees	\$0.00
Interest Expense	\$0.00
Meeting Expense	\$0.00
Office Expense	\$42.10
Travel	\$32.00
PLUR Books	-\$213.00
Finance Charge	\$95.69
Indirect (111.63%)	\$1,263.94
<b>Total SRPC Expenses</b>	<b>\$3,601.99</b>

<b>Cash Match:</b>	
UPWP	\$23,832.60
EDA	\$3,896.38
Coastal	\$839.30
LSWP	\$0.00
CommuteSmart	\$131.17
ROC Recreation Chapter	\$1,153.16
USDA Community Facilities	\$603.40
Safe Streets for All	\$7,750.00
<b>Total Cash Match</b>	<b>\$38,206.01</b>

<b>Contract Overages:</b>	
New Durham HOP	\$80.56
UNH PREPA Lee	\$422.89
UNH PREPA Somersworth	\$11.45
Housing Navigator	\$52.99
Rochester Rec Master Plan	\$2,407.94
Dover NRI PREPA grant	\$530.16
Target Block Grant	\$394.12
<b>Total Contract Overages</b>	<b>\$3,900.11</b>

<b>Total Expenses</b>	<b>\$45,708.11</b>
<b>Dues Remaining</b>	<b>\$513.98</b>

**NEXT MEETING: November 15, 2024, 8 AM. – 9:00 A.M.**

## Proposals and Grant Applications Tracking

Title	Funder	Funding Year(s)	Award \$	Net Funding	Application Status	Contract Status	Description
<b>PREPARE:</b> Preparing for Resilient and Equitable Post-disaster Recovery to Events	NHDES Project of Special Merit	FY2025-2026	\$25,000	\$25,000	Awarded	In Process	Prepare coastal communities for flood events by incorporating coastal resiliency and equitable engagement into post-disaster assistance and recovery.
<b>Somersworth</b> HOP Zoning Reform	Invest NH	FY2025-2026	\$100,000	\$80,500	Awarded	In Process	Work with the City of Somersworth to completed zoning amendments that were identified as part of their HOP funded Master Plan and Audit.
<b>Newmarket</b> Form Based Code Phase II (HOP)	Invest NH	FY2025-2026	\$100,000	\$20,500	Awarded	In Process	Work with the Town of Newmarket to expand the recently completed Form Based Code town wide.
<b>Nottingham</b> Housing Master Plan Chapter	Invest NH	FY2025-2026	\$31,500	\$28,000	Awarded	In Process	Update the City's Housing Chapter of the master plan to incorporate the SRPC RHNA findings
Phase II of <b>NH Coastal Flood Risk Model</b>	NFWF	FY2025-2027	\$10,000	\$10,000	Awarded	In Process	Support DES efforts by participating in the advisory committee, site selection, and outreach in order to develop a dynamic sea-level rise and storm surge model for coastal NH to replace existing bathtub
<b>Middleton</b> Zoning Ordinance Updates	Middleton	FY2025	\$2,762	\$2,762	Awarded	In Process	Assist the Planning Board to complete their zoning ordinance amendments.
<b>Durham</b> Wagon Hill Living Shorelines Phase 2	Durham/NWF F	FY2025-2028	\$15,870	\$15,870	Awarded	Contract Forthcoming	Durham is the primary applicant working with NHDES and project partners and seeks to install
Transformative Planning Grant ( <b>Region Wide</b> )	NHCDFR	FY2024-2025	\$20,000	\$20,000	Awarded	Contract Forthcoming	Develop community-level strategies and planning activities that lead to the development of new
<b>Newmarket</b> Prime Wetland Mapping	UNH PREP	FY2025-2026	\$1,700	\$1,700	Submitted	NA- App Pending	Produce new prime wetland maps.
<b>Brookfield</b> Master Plan Update	Brookfield	TBD	\$7,500	\$7,500	Estimate Prepared	NA- App Pending	Cost estimate prepared for the planning board to include a warrant article for 2025 funding to conduct a master plan update.
<b>Strafford</b> NRI	Strafford	TBD	\$14,000	\$14,000	Estimate Prepared	-	Cost estimate prepared for the planning board to create an interactive map tool to evaluate high priority natural resources. This project may be folded into the PREPA grant opportunity.

Title	Funder	Funding Year(s)	Award \$	Net Funding	Application Status	Contract Status	Description
<b>Stafford</b> Natural Resources Master Plan Chapter	PREPA	FY2026	\$20,000	\$20,000	In Development	-	Currently being considered by the Planning Board. The town has several projects identified in their
<b>Somersworth</b> Natural Resources Master Plan Chapter Implementation	PREPA	FY2026	\$20,000	\$20,000	In Development	-	Currently being considered by the City to implement a project from their recently completed master plan chapters.
<b>Barrington</b> Open Space and Recreation Master Plan Chapter	Town of Barrin	FY2025-2026	\$25,000	\$25,000	Not Funded	-	Create a new master plan chapter that unites planning for open space protection and recreation planning. (this is postponed pending municipal

Application/Proposal Status	Total Award \$	Pass Through	Net SRPC Funding
Awarded	\$302,370	\$102,500	\$199,870
Submitted	\$1,700		\$1,700
Estimate Prepared	\$21,500		\$21,500
In Development	\$40,000		\$40,000
Not Funded	\$25,000		\$25,000

## SRPC EXECUTIVE COMMITTEE MEETING

November 15, 2024, 8:00 a.m. to 9:00 a.m.

Hybrid Meeting (Conference Rm 1A & via Zoom)

### 1. Introductions:

At 8:07 AM Chair David Landry called to order. In attendance: Dave Landry, Dover; Barbara Holstein, Rochester; Joe Boudreau, Rochester; Michael Lehrman, Durham; Matt Towne, Barrington; Michael Bobinsky, Somersworth; Katrin Kasper, Lee

**Staff attending in person:** Jen Czysz, Colin Lentz

**Staff attending Zoom:** Kyle Pimental, Megan Taylor-Fetter

### 2. Action Items

#### a) Approval of October 18, 2024 Minutes

B. Holstein motioned to approve the October 18, 2024 minutes as presented, seconded by K. Kasper. All members voted unanimously in favor.

#### b) Acceptance of the Draft September Financials

J. Czysz reviewed the September Financials:

Balance Sheet: Thanks to the prompt payment of invoices, register balances at the end of September are lower than ideal, \$123,700. Of note, several large invoices for pass through costs including a new transportation projects database and several contract consultants: engineering support for Farmington and Milton projects, Brownfields, HUD grant subawards to the RPCs, and the USDA technical assistance grant provider. Checks were written to pay these bills with a 9/30 date but had not actually been issued until the reimbursement received from the funding entity.

Accounts Receivable: At the end of September our accounts receivable increased to \$267,171. Of that total, \$162,443 was the current month's billables and another 68,266 was received in early September, leaving a total past due amount of \$36,462. There are a few items that have delayed payments – EDA's grant payment system was shut down for several weeks at the end of the federal fiscal year and HUD requested a budget amendment that needed to be processed before payment issued (submitted and pending).

Profit and Loss and Income by Customer: The August income by customer was on it's face extremely high – which would be theoretically great. However, the \$216,286 billed for projects included \$97,725 in pass through expenses. If those amounts are discounted, we only billed \$119,011. Ideally, billables should be in the \$130,000s or higher. Again, the month ended in the red, (8,626) and year to date we are at a net loss of (\$24,720). Year to date, billing against the UPWP contract is nearing the budget target. We are running behind on the EDD Partnership and several DES contracts. There are a couple contracts



where we are running behind, but largely due to the timing of pass through expenses for consultants whose timing can be variable (Brownfields, HUD).

M. Bobinsky motioned to accept the September financials seconded by D> Landry. All members voted unanimously in favor. The motion passed.

### **c) Revised Salary Schedule for FY2025**

J. Czysz stated that the Circuit Rider contracts continue to operate a significant loss. The salary schedule proposes to raise the hourly rate for circuit rider contracts from \$75 to \$80 per hour. This change would go into effect with new and renewal contracts. Four out of SRPC's five contracts renew on January 1st.

The group discussed if municipalities have been notified of this increase. J. Czysz stated she talked with Farmington. There will one day be a tipping point, and municipalities may look at hiring an in-house planner. All contracts have to equally and fairly absorb the indirect costs.

M. Bobinsky motioned for approval of the Revised Salary Schedule for FY2025. K. Kasper seconded the motion. All members voted in favor. The motion passed.

### **d) Adopt the Recovery Friendly Workplace Declaration**

B. Holstein stated that she is involved with the Rochester Mental Health Alliance which works in tandem with this program. Holstein explained that this does not mean we offer guidance but instead provide resources. D. Landry suggested communicating with other RPC's and to exercise some level of caution.

The group discussed the employee assistance program which is also open to Commissioners.

K. Kasper motioned to adopt the Recovery Friendly Workplace Declaration. M. Towne seconded the motion. The motion passed with all members voting in favor.

## **3. Updates and Discussion Items**

### **a) Organizational Profitability**

J. Czysz stated that this is a continuation of our conversation on organizational profitability. To assist in the conversation, she and K. Foster prepared a report of profit and loss by contract. The committee reviewed several themes among the results:

- We are not fully recouping all fringe and overhead costs through our indirect cost rate that operates at a higher rate than we are approved to bill
- Circuit Rider contracts are one of the largest project losses
- Hazard Mitigation plan contracts also operate at a loss
- Task based contracts operate at a loss until there is adequate progress to be able to invoice
- There were a handful of contracts that were underbilled and have since been corrected



### **b) Awards, Contracts, and General Business**

J. Czynsz reviewed the Awards, Contracts, and general business and stated that the Indirect Rate: Approved Rate: 111.63%. Year to Date Actual: 119.85%.

Discussion ensued on the process to determine the indirect rate and what could be done differently in the future.

### **c) November Minors**

C. Lentz highlighted some interesting minors of note including:

- The UNH Durham project to replace old diesel buses with two new compressed natural gas (CNG) buses
- UNH T-squared technology center,
- Slight funding increase to a NH125 bridge replacement project near the racetrack in Lee.
- Replacement of the bicycle and pedestrian bridge between Newington and Dover – funds are being broken out to begin engineering.
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## **4. Other Business**

### **a) Audit Process**

D. Landry discussed a questionnaire from the auditor which has been completed after receiving input from fellow committee members. J. Czynsz stated the auditors will be at the December meeting.

### **b) Discussion on the succession plan for the chair appointment**

D. Landry stated that his intention is to step down as chair after 6 years plus and ultimately resign from the Commission, He would like to pass the torch. One person has expressed interest in accepting the chair nomination. The committee will revisit this discussion at the next meeting. He stated that it has been an honor to serve as Chair.

### **c) Commissioner 101**

Landry stated the Commissioner 101 was fantastic and he learned some valuable information and got to know staff better. J. Czynsz stated she is looking at using the September field trip date as another similar workshop.

## **5. Adjourn**

Following a motion and a second, all members voted unanimously in favor of adjourning the meeting.



**STRAFFORD REGIONAL PLANNING COMMISSION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2024**



**STRAFFORD**  
Regional Planning Commission

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## INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners  
**Strafford Regional Planning Commission**

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities and the major fund of Strafford Regional Planning Commission (the Commission), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Strafford Regional Planning Commission, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated \_\_\_\_\_ on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Merrimack, New Hampshire

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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As management of Strafford Regional Planning Commission (the Commission), we offer readers this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended June 30, 2024.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The accounts of the Commission are reported as governmental funds.

***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Commission's near-term financing requirements.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**


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Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Commission's near-term financing decisions. Reconciliations to facilitate this comparison between governmental funds and governmental activities are provided.

***Notes to Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Financial Highlights**

- As of the close of the current fiscal year, total assets of the governmental activities exceeded liabilities and deferred inflows by \$137,077 (i.e., net position), a change of \$(30,690) in comparison to the prior fiscal year.
- As of the close of the current fiscal year, governmental funds reported an ending fund balance of \$167,564, a change of \$(26,735) in comparison to the prior fiscal year.
- As of the close of the current fiscal year, unassigned fund balance for the General Fund was \$157,521, a change of \$(29,574) in comparison to the prior fiscal year.

**Government-Wide Financial Analysis**

The following is a summary of condensed government-wide financial data for the current and prior fiscal year.

**Net Position**

	2024	2023
<b>Assets</b>		
Current assets	\$ 398,270	\$ 275,867
Capital assets	49,394	81,175
<b>Total Assets</b>	<u>447,664</u>	<u>357,042</u>
<b>Liabilities</b>		
Other liabilities	230,706	81,568
Long-term liabilities	79,881	107,707
<b>Total Liabilities</b>	<u>310,587</u>	<u>189,275</u>
<b>Net Position</b>		
Net investment in capital assets	17,526	16,233
Unrestricted	119,551	151,534
<b>Total Net Position</b>	<u>\$ 137,077</u>	<u>\$ 167,767</u>

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**


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As noted earlier, net position may serve over time as a useful indicator of financial position. At the close of the most recent fiscal year, total net position was \$137,077, a change of \$(30,690) from the prior fiscal year.

A portion of net position, \$17,526, reflects our investment in capital assets (e.g., equipment, vehicles, and right-to-use leased office space), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position of \$119,551 may be used to meet the Commission's ongoing obligations.

Change in net position of the Commission's governmental activities for the current and prior fiscal year is as follows:

**Change in Net Position**

	2024	2023
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 491,125	\$ 214,179
Operating grants and contributions	962,901	1,044,254
General revenues:		
Local dues	138,822	130,390
Investment income	155	200
<b>Total Revenues</b>	<b>1,593,003</b>	<b>1,389,023</b>
<b>Expenses</b>		
Depreciation and amortization	37,501	33,838
Dues and subscriptions	5,258	5,025
Employee benefits and taxes	257,957	196,091
Equipment, rentals, maintenance, and support	25,474	36,632
Insurance	7,890	6,709
Meetings	3,378	4,823
Miscellaneous	5,558	5,814
Office expense	2,585	11,552
Rent	1,600	2,542

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**


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**Change in Net Position (Continued)**

<b>Expenses (continued)</b>		
Salaries and wages	1,005,383	869,633
Supplies	5,538	2,839
Technical and professional services	247,208	198,704
Telephone and internet	5,835	5,265
Training	3,257	7,649
Travel	9,271	10,159
	<u>1,623,693</u>	<u>1,397,275</u>
<b>Total Expenses</b>		
	<u>1,623,693</u>	<u>1,397,275</u>
<b>Change in Net Position</b>	(30,690)	(8,252)
<b>Net Position - Beginning of Year</b>	<u>167,767</u>	<u>176,019</u>
<b>Net Position - End of Year</b>	<u>\$ 137,077</u>	<u>\$ 167,767</u>

Governmental activities for the year resulted in a change in net position of \$(30,690). Major causes of this change include 16% increase in expenses, mainly due to increased personnel costs from cost-of-living adjustments and promotions during the fiscal year. Additional factors include an increase in charges for services revenues from new service agreements with Farmington and Newmarket and a decrease in operating grants and contributions as the grants enter their final year of funding.

**Financial Analysis of the Commission's Funds**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

***Governmental Funds***

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, fund balance may serve as a useful measure of the Commission's net resources available for spending at the end of the fiscal year.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**


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*General Fund*

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$157,521, while total fund balance was \$167,564. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to General Fund expenditures. Refer to the table below.

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Unassigned fund balance	\$	157,521	\$	187,095	\$	(29,574)	9.73%
Total fund balance	\$	167,564	\$	194,299	\$	(26,735)	10.35%

**Capital Assets and Debt Administration***Capital Assets*

Total investment in capital assets for governmental activities at fiscal year-end amounted to \$49,394 (net of accumulated depreciation/amortization). This investment in capital assets includes equipment, vehicles, and right-to-use leased office space.

Additional information on capital assets can be found in the Notes to Financial Statements.

*Long-Term Debt*

At the end of the current fiscal year the Commission had one year remaining on its lease liability.

Additional information on long-term debt can be found in the Notes to Financial Statements.

**Requests for Information**

This financial report is designed to provide a general overview of Strafford Regional Planning Commission's finances for all those with an interest in the Commission's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Strafford Regional Planning Commission  
150 Wakefield Street, Suite 12  
Rochester, New Hampshire 03867

## STATEMENT OF NET POSITION

JUNE 30, 2024

**Assets****Current Assets**

Cash and short-term investments	\$ 44,271
Accounts receivable	343,956
Prepaid expenses	10,043

**Total Current Assets** 398,270

**Noncurrent Assets**

Right-to-use leased assets, net of accumulated amortization	30,445
Other capital assets, net of accumulated depreciation	18,949

**Total Noncurrent Assets** 49,394

**Total Assets** 447,664

**Liabilities****Current Liabilities**

Accounts payable	1,728
Accrued expenses	36,697
Unearned revenues	192,281
Current portion of long-term liabilities:	
Lease liability	31,868

**Total Current Liabilities** 262,574

**Noncurrent Liabilities**

Compensated absences liability	48,013
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**Total Noncurrent Liabilities** 48,013

**Total Liabilities** 310,587

**Net Position**

Net investment in capital assets	17,526
Unrestricted	119,551

**Total Net Position** \$ 137,077

*The accompanying notes are an integral part of these financial statements.*

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2024**

	Expenses	Program Revenues		Net (Expenses) Revenues and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities</b>				
Planning services	\$ 1,623,693	\$ 491,125	\$ 962,901	\$ (169,667)
<b>Total Governmental Activities</b>	<u>\$ 1,623,693</u>	<u>\$ 491,125</u>	<u>\$ 962,901</u>	(169,667)
			<b>General Revenues</b>	
			Local dues	138,822
			Investment income	<u>155</u>
			<b>Total General Revenues</b>	<u>138,977</u>
			<b>Change in Net Position</b>	(30,690)
			<b>Net Position</b>	
			Beginning of year	<u>167,767</u>
			End of year	<u>\$ 137,077</u>

*The accompanying notes are an integral part of these financial statements.*

## STRAFFORD REGIONAL PLANNING COMMISSION

DRAFT 12.10.24

## BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2024

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	General Fund
<b>Assets</b>	
Cash and short-term investments	\$ 44,271
Accounts receivable	343,956
Prepaid expenses	<u>10,043</u>
<b>Total Assets</b>	<u>\$ 398,270</u>
<b>Liabilities</b>	
Accounts payable	\$ 1,728
Accrued expenses	36,697
Unearned revenue	<u>192,281</u>
<b>Total Liabilities</b>	<u>230,706</u>
<b>Fund Balances</b>	
Nonspendable for prepaid expenses	10,043
Unassigned	<u>157,521</u>
<b>Total Fund Balances</b>	<u>167,564</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 398,270</u>

*The accompanying notes are an integral part of these financial statements.*

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
IN THE STATEMENT OF NET POSITION**

**JUNE 30, 2024**

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<i>Total Governmental Fund Balances</i>	\$ 167,564
Right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	30,445
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	18,949
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Lease liability	(31,868)
Compensated absences liability	<u>(48,013)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$ 137,077</u></u>

*The accompanying notes are an integral part of these financial statements.*

**STRAFFORD REGIONAL PLANNING COMMISSION**

**DRAFT 12.10.24**

**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund
	<u>                    </u>
<b>Revenues</b>	
Intergovernmental revenue	\$ 962,901
Charges for services	491,125
Local dues	138,822
Investment income	<u>155</u>
<b>Total Revenues</b>	<u>1,593,003</u>
<b>Expenditures</b>	
Dues and subscriptions	5,258
Employee benefits and taxes	257,957
Equipment, rentals, maintenance, and support	31,437
Insurance	7,890
Meetings	3,378
Miscellaneous	5,558
Office expense	2,585
Rent	29,702
Salaries and wages	1,005,383
Supplies	5,019
Technical and professional services	247,208
Telephone and internet	5,835
Training	3,257
Travel	<u>9,271</u>
<b>Total Expenditures</b>	<u>1,619,738</u>
<b>Change in Fund Balance</b>	(26,735)
<b>Fund Balance, Beginning of Year</b>	<u>194,299</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 167,564</u></u>

*The accompanying notes are an integral part of these financial statements.*

**RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2024**

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***Change in Fund Balance - Governmental Funds*** \$ (26,735)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense:

Capital outlay	5,721
Right-to-use leased asset amortization	(28,102)
Depreciation expense	(9,400)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Repayments of loan	4,674
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Payments on lease	28,400
Change in compensated absences liability	<u>(5,248)</u>

***Change in Net Position - Governmental Activities*** \$ (30,690)

*The accompanying notes are an integral part of these financial statements.*

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Strafford Regional Planning Commission (the Commission) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of significant accounting policies of the Commission:

***REPORTING ENTITY***

Strafford Regional Planning Commission is a special-purpose public agency, established pursuant to New Hampshire RSA 36:45-53, governed by a member elected Board of Commissioners. Its purpose is (1) to provide regional planning services in order to prepare and maintain a coordinated plan for development of the region (taking into account present and future needs) with a view toward encouraging the most appropriate use of land, and (2) to provide technical planning assistance to local governments.

On May 30, 2000, the State of New Hampshire enacted Chapter Law 200:1 (codified in RSA 36) entitled “Regional Planning Commissions” with an effective date of July 29, 2000. The law specifically re-enacts the status of Regional Planning Commissions as “political subdivisions” of the State of New Hampshire. The law also: amends the purpose therein (RSA 36:45); amends the formation and representative of its members (RSA 36:46); and specifically defined its finances (RSA 36:49).

As required by GAAP, these financial statements present the Commission and applicable component units for which the Commission is considered to be financially accountable. In fiscal year 2024, no entities met the component unit requirements of GASB Statement 14 (as amended).

***GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS******Government-Wide Financial Statements***

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Commission.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows and inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

***GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)****Government-Wide Financial Statements (Continued)*

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Local dues and other items not properly included among program revenues are reported instead as general revenues.

*Fund Financial Statements*

Separate financial statements are provided for governmental funds. The Commission has one governmental fund, the General Fund.

***MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION****Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all the eligibility requirements imposed by the provider have been met. Amounts reported as program revenues include (1) charges to customers for goods, services, or privileges provided and (2) operating grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues and include local dues.

*Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period up to 60 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures, such as debt service, claims and judgments, and compensated absences, are recorded only when payment is due.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*CASH*

Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Deposits with financial institutions consist of checking and savings accounts.

*CAPITAL ASSETS*

Capital assets, which include equipment and vehicles, are reported in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend assets' lives are not capitalized. Capital assets are depreciated using the straight-line method over the estimated useful lives of the respective assets ranging from 5 to 20 years.

*LEASES*

At the commencement of a lease, the Commission initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the leased asset is amortized on a straight-line basis over its useful life. The following assumptions are made:

- The Commission uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease, including renewal terms reasonably certain to be exercised. Lease payments included in the measurement of the lease liability are comprised of fixed payments and purchase option price, if the Commission is reasonably certain that it will be exercised.

The Commission monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the leased asset and lease liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Leased assets are separately reported from capital assets as right-to-use assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*COMPENSATED ABSENCES*

It is the Commission's policy to permit employees to accumulate earned but unused vacation benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignation and retirement.

*LONG-TERM OBLIGATIONS*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

*FUND EQUITY*

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

*Fund Balance*

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The Commission reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Commission's fund balance classifications are as follows:

- *Nonspendable funds* – Represents amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
- *Restricted funds* – Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
- *Committed funds* – Represents amounts that can be used for specific purposes pursuant to constraints imposed by formal action of the Commission's highest level of decision-making authority (i.e., the Board of Commissioners).

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*FUND EQUITY (CONTINUED)**Fund Balance (Continued)*

- *Assigned funds* – Represents amounts that are constrained by the Commission’s intent to use these resources for a specific purpose.
- *Unassigned funds* – Represents amounts that are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Commission uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

*Net Position*

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the Commission or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

*USE OF ESTIMATES*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 2 - DEPOSITS***CUSTODIAL CREDIT RISK*

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned. The Commission does not have formal deposit policies related to the custodial credit risk of deposits.

As of June 30, 2024, none of the Commission's bank balance was exposed to custodial credit risk as uninsured or uncollateralized.

**NOTE 3 - ACCOUNTS RECEIVABLE**

Receivables are comprised of amounts due from federal, state, and local governments for grants and contractual services. No provision for an allowance has been recorded as management believes receivables to be fully collectable.

**NOTE 4 - CAPITAL ASSETS AND RIGHT-TO-USE LEASED ASSETS**

Activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated/amortized:				
Equipment	\$ 33,115	\$ 5,721	\$ --	\$ 38,836
Vehicles	22,944	--	--	22,944
Right-to-use leased office space	<u>112,410</u>	<u>--</u>	<u>--</u>	<u>112,410</u>
Total capital assets being depreciated/amortized	<u>168,469</u>	<u>5,721</u>	<u>--</u>	<u>174,190</u>
Less accumulated depreciation/amortization for:				
Equipment	(15,745)	(4,142)	--	(19,887)
Vehicles	(17,686)	(5,258)	--	(22,944)
Right-to-use leased office space	<u>(53,863)</u>	<u>(28,102)</u>	<u>--</u>	<u>(81,965)</u>
Total accumulated depreciation/amortization	<u>(87,294)</u>	<u>(37,502)</u>	<u>--</u>	<u>(124,796)</u>
Governmental activities capital assets, net	<u>\$ 81,175</u>	<u>\$ (31,781)</u>	<u>\$ --</u>	<u>\$ 49,394</u>

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 5 - ACCRUED EXPENSES**

Accrued expenses consist of accrued wages and contractual expenses incurred in fiscal year 2024 to be paid in fiscal year 2025.

**NOTE 6 – UNEARNED REVENUE**

As of June 30, 2024, unearned revenues of \$64,904 represents dues collected in advance from member towns for the next fiscal year, and \$127,377 represents contracts from other governments for use in subsequent fiscal years when contract performance requirements have been met.

**NOTE 7 - LEASE LIABILITY**

The Commission is the lessee of office space under a lease expiring in fiscal year 2025. Future principal and interest lease payments as of June 30, 2024 were as follows:

Fiscal year ending June 30,	Principal	Interest	Total
2025	\$ 31,868	\$ 634	\$ 32,502

**NOTE 8 - LONG-TERM DEBT**

***CHANGES IN LONG-TERM LIABILITIES***

During the year ended June 30, 2024, the following changes occurred in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-term Portion
Lease liability	\$ 60,268	\$ --	\$ (28,400)	\$ 31,868	\$ (31,868)	\$ --
Loans payable (direct borrowings)	4,674	--	(4,674)	--	--	--
Compensated absences liability	<u>42,765</u>	<u>5,248</u>	<u>--</u>	<u>48,013</u>	<u>--</u>	<u>48,013</u>
	<u>\$ 107,707</u>	<u>\$ 5,248</u>	<u>\$ (33,074)</u>	<u>\$ 79,881</u>	<u>\$ (31,868)</u>	<u>\$ 48,013</u>

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

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**NOTE 9 - LINE OF CREDIT**

The Commission has a \$100,000 line of credit available, secured by all assets. This line is payable upon demand and requires monthly interest payments on the outstanding balance at a variable rate of the New York Prime Rate as published in the Wall Street Journal plus 1%, with an initial rate of 4.25% per annum to adjust daily. This line is renewable annually, and there is a requirement that for 30 days during the year, the line must be \$0. As of June 30, 2024, the Commission had no outstanding balance on the line of credit and did not draw on the line during fiscal year 2024.

**NOTE 10 - RETIREMENT PLAN**

All employees earning more than \$5,000 in the calendar year shall be eligible to participate in the Commission's retirement plan. The retirement plan is a Simple IRA as defined and regulated by the Internal Revenue Service. Participation in the Simple IRA Plan is voluntary. Under this plan, an employee may make salary reduction contributions, not to exceed a statutorily limited percentage. The Commission matches the employee's contribution subject to a maximum of three percent (3%) of the employee's gross compensation. The Commission funds placed in the Simple IRA are in addition to the employee's contribution, are considered an employer contribution, and are not taxable to the employee unless withdrawn prematurely from the Simple IRA. The Commission's matching contribution for the year ended June 30, 2024 was \$27,323.

**NOTE 11 - COMMITMENTS AND CONTINGENCIES**

***GRANTS***

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures, which may be disallowed by the grantor, cannot be determined at this time, although the Commission expects such amounts, if any, to be immaterial.

**NOTE 12 - CONCENTRATION OF RISK**

A material part of the Commission's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Commission. During the year ended June 30, 2024, funding from the State of New Hampshire accounted for 60.5% of total revenue. During the year ended June 30, 2024, funding from the New Hampshire Department of Transportation accounted for 37.24% of total revenue.

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2024**

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**NOTE 13 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through \_\_\_\_\_, which is the date the financial statements were available to be issued. No events were identified requiring recognition or disclosure in the financial statements.

**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Commissioners

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the major fund of the Strafford Regional Planning Commission (the Commission) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated \_\_\_\_\_.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

[Signature of the auditor's firm]

Merrimack, New Hampshire

[Date of the auditor's report]

**Strafford Regional Planning Commission**  
**Balance Sheet**  
**As of October 31, 2024**

2:49 PM

11/20/24

Accrual Basis

	Oct 31, 24	Oct 31, 23	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
Checking/Savings			
FSB Checking	-66,731.24	59,928.46	-126,659.70 <sup>1</sup>
FSB Savings	183,696.24	31,324.35	152,371.89
<b>Total Checking/Savings</b>	<b>116,965.00</b>	<b>91,252.81</b>	<b>25,712.19</b>
Accounts Receivable			
Accounts Receivable	248,935.00	216,783.37	32,151.63
<b>Total Accounts Receivable</b>	<b>248,935.00</b>	<b>216,783.37</b>	<b>32,151.63 <sup>2</sup></b>
<b>Other Current Assets</b>			
Prepaid Expenses			
Prepaid Dues and Subscriptions	2,013.02	2,413.58	-400.56
Prepaid Insurance (P & L)	6,196.00	5,260.00	936.00
Prepaid training	600.00	600.00	0.00
Prepaid Unemployment Comp	493.34	0.00	493.34
Prepaid Workers Compensation	311.84	0.00	311.84
<b>Total Prepaid Expenses</b>	<b>9,614.20</b>	<b>8,273.58</b>	<b>1,340.62</b>
Prepaid software support	4,151.81	5,399.45	-1,247.64 <sup>3</sup>
<b>Total Other Current Assets</b>	<b>13,766.01</b>	<b>13,673.03</b>	<b>92.98</b>
<b>Total Current Assets</b>	<b>379,666.01</b>	<b>321,709.21</b>	<b>57,956.80</b>
<b>Fixed Assets</b>			
Right of Use Asset - Building			
Accumulated Amortization - Buil	-91,332.43	-63,229.99	-28,102.44
Right of Use Asset - Building - Other	112,410.00	112,410.00	0.00
<b>Total Right of Use Asset - Building</b>	<b>21,077.57</b>	<b>49,180.01</b>	<b>-28,102.44 <sup>4</sup></b>
Vehicles			
Vehicle Accumulated Depreciatio	-22,943.35	-19,597.42	-3,345.93
Ford Transit	22,943.35	22,943.35	0.00
<b>Total Vehicles</b>	<b>0.00</b>	<b>3,345.93</b>	<b>-3,345.93 <sup>5</sup></b>
Property and Equipment			
Accumulated Depreciation	-21,426.34	-16,903.40	-4,522.94
Equipment Purchase			
AI Traffic Counter	9,830.00	9,830.00	0.00
Pyro Traffic Count System	7,540.00	7,540.00	0.00
ThinkSystem ST520 FY24 Server	5,721.45	0.00	5,721.45
Lenova Think Server	3,983.04	3,983.04	0.00
Equipment Purchase - Other	11,762.40	11,762.40	0.00

**Strafford Regional Planning Commission**  
**Balance Sheet**  
**As of October 31, 2024**

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11/20/24

Accrual Basis

	Oct 31, 24	Oct 31, 23	\$ Change
Total Equipment Purchase	38,836.89	33,115.44	5,721.45 <sup>6</sup>
Total Property and Equipment	17,410.55	16,212.04	1,198.51
Total Fixed Assets	38,488.12	68,737.98	-30,249.86
<b>TOTAL ASSETS</b>	<b>418,154.13</b>	<b>390,447.19</b>	<b>27,706.94</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Credit Cards</b>			
FSB Credit Card	2,812.94	456.35	2,356.59
Total Credit Cards	2,812.94	456.35	2,356.59 <sup>7</sup>
<b>Other Current Liabilities</b>			
FY25 Dues in Advance	92,444.24	0.00	92,444.24
FY24 Dues in Advance	-0.02	92,548.22	-92,548.24
Building Lease Liab Current	19,693.54	19,039.94	653.60 <sup>8</sup>
Current Portion of Lease Payabl	0.00	3,002.44	-3,002.44 <sup>9</sup>
<b>Benefits payable</b>			
Simple IRA payable	48.00	48.00	0.00
Total Benefits payable	48.00	48.00	0.00
Contract Revenue In Advance	88,396.73	47,818.11	40,578.62 <sup>10</sup>
<b>Payroll Liabilities</b>			
FSA Payable	2,132.94	-752.00	2,884.94 <sup>11</sup>
FUTA	30.41	30.41	0.00
Medicare payable	-0.02	0.00	-0.02
Social Security Payable	-0.02	0.02	-0.04
Payroll Liabilities - Other	1,232.11	906.29	325.82
Total Payroll Liabilities	3,395.42	184.72	3,210.70
Total Other Current Liabilities	203,977.91	162,641.43	41,336.48
Total Current Liabilities	206,790.85	163,097.78	43,693.07
<b>Long Term Liabilities</b>			
Building Lease Liab Non Current	2,492.85	31,868.00	-29,375.15 <sup>12</sup>
<b>Accrued expenses</b>			
Accrued Payroll	22,021.22	20,053.38	1,967.84
Accrued Vacation	48,013.13	42,764.92	5,248.21
Annual Audit Accrual	24,000.00	7,000.00	17,000.00
Total Accrued expenses	94,034.35	69,818.30	24,216.05 <sup>13</sup>
Total Long Term Liabilities	96,527.20	101,686.30	-5,159.10

**Strafford Regional Planning Commission**  
**Balance Sheet**  
**As of October 31, 2024**

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11/20/24

Accrual Basis

	Oct 31, 24	Oct 31, 23	\$ Change
<b>Total Liabilities</b>	303,318.05	264,784.08	38,533.97
<b>Equity</b>			
Retained Earnings	137,077.32	167,249.14	-30,171.82 <sup>14</sup>
Net Income	-22,241.24	-41,586.03	19,344.79 <sup>15</sup>
<b>Total Equity</b>	114,836.08	125,663.11	-10,827.03
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>418,154.13</b>	<b>390,447.19</b>	<b>27,706.94</b>

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**Strafford Regional Planning Commission**  
**Balance Sheet**  
**As of October 31, 2024**

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11/20/24

Accrual Basis

- 
1. Checking/Savings: The revenue in advance and dues transfer for approximately \$43,000 from savings to checking was done backwards in October, and corrected in November. Contractor invoices received had checks issued, which are being held until reimbursement is received. All FY25 dues have been received, with the exception of Nottingham who declined to participate, and the funds have been deposited to the savings account.

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  2. Accounts Receivable: See the Accounts Receivable Aging Summary Comments for details.

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  3. Prepaid Software: Audio Eye and Constant Contact were paid in October of the previous fiscal year, but paid in September for the current fiscal year.

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  4. Right of Use Asset: Effective for fiscal year 2022, a new Government Accounting method was introduced, called GASB 87. It requires total lease payments (our office space) to be recorded as a liability, and a monthly expense is recorded as Amortization (previously Rent expense). The Amortization for this fiscal year is recorded at \$2,341.87 per month for the remainder of the fiscal year. The lease renews 7/31/25.

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  5. Vehicle: The vehicle was paid off in May 2024 and is fully depreciated. The increase from last fiscal year represents the additional depreciation booked from the report end date through May 2024.

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  6. Property and Equipment: The FY23 audit resulted in traffic count equipment being reclassified from the profit and loss as an expense, to the balance sheet as two separate assets: AI Traffic Counter and Pyro Traffic Count System purchased in June 2023. The cost for these items is recorded monthly to the profit and loss statement as depreciation expense over a five-year period. This equipment was paid for by NHDOT, so the depreciation expense is not reimbursable. In addition, a new server was purchased in December 2023. The expense is being recorded over a five-year period as monthly depreciation on the profit and loss statement and is considered an eligible indirect expense. All other assets are fully depreciated.

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  7. Credit Card: Increases in the current fiscal year amount reflect expenses for staff to attend a NNECAPA conference. These bulk of these expenses were paid in September in the previous fiscal year.

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  8. Building Lease Liab Current: The total office lease payment is split between this account and Rent Expense on the profit and loss statement. For September, the \$2,500.00 lease payment was split out as \$2,430.66 applied to the current lease liability and \$69.34 to rent expense.

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  9. Current Portion of Lease Payable: The prior year balance reflects the amount payable on the vehicle lease at the end of the reporting period. The vehicle is fully paid off in the current fiscal year.

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  10. Contract Revenue in Advance: Current year balance = ROC RFP \$3,923, NHCF \$82,560, and EDA \$1,914. Advances are deposited to savings. Invoices are billed monthly to income on the profit and loss, and offset to the Contract Revenue in Advance balance, and those amounts earned are then transferred to the checking account.

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  11. FSA Payable: This balance is the difference between payroll deductions collected and invoices received from HealthTrust for FSA eligible expense claims. There have been no claims paid this fiscal year through the report period.

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  12. Building Lease Liab Non Current: This reflects the amount of lease payments in future fiscal years. The lease liability for fiscal year 2025 is reflected in the current liability account. Since the lease renews in August of 2025, there is approximately only one payment to be split in the next fiscal year (see discussions Building Lease Liab Current).

**Strafford Regional Planning Commission**  
**Balance Sheet**  
**As of October 31, 2024**

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11/20/24

Accrual Basis

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**13.** Accrued Expenses: Accrued payroll and Accrued Vacation balances reflect wages paid in FY25, but worked in FY24, and half of the Paid Time Off (PTO) hours accrued by staff at 6/30/24. These amounts are adjusted at year-end as part of the fiscal year close-out. The FY24 audit cost is \$18,000 based on Marcum LLP's engagement letter, an increase of \$6,000 from last year. Audit costs are booked at \$1,500 per month, and the Annual Audit Accrual account is reduced as actual invoices from the auditor are paid.

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**14.** Retained Earnings: Cumulative posting of net income from all prior years.

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**15.** Net Income: Reflects Net Income for the entire fiscal year through the report date.

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Page 6  
**Strafford Regional Planning Commission**  
**A/R Aging Summary**  
**As of October 31, 2024**

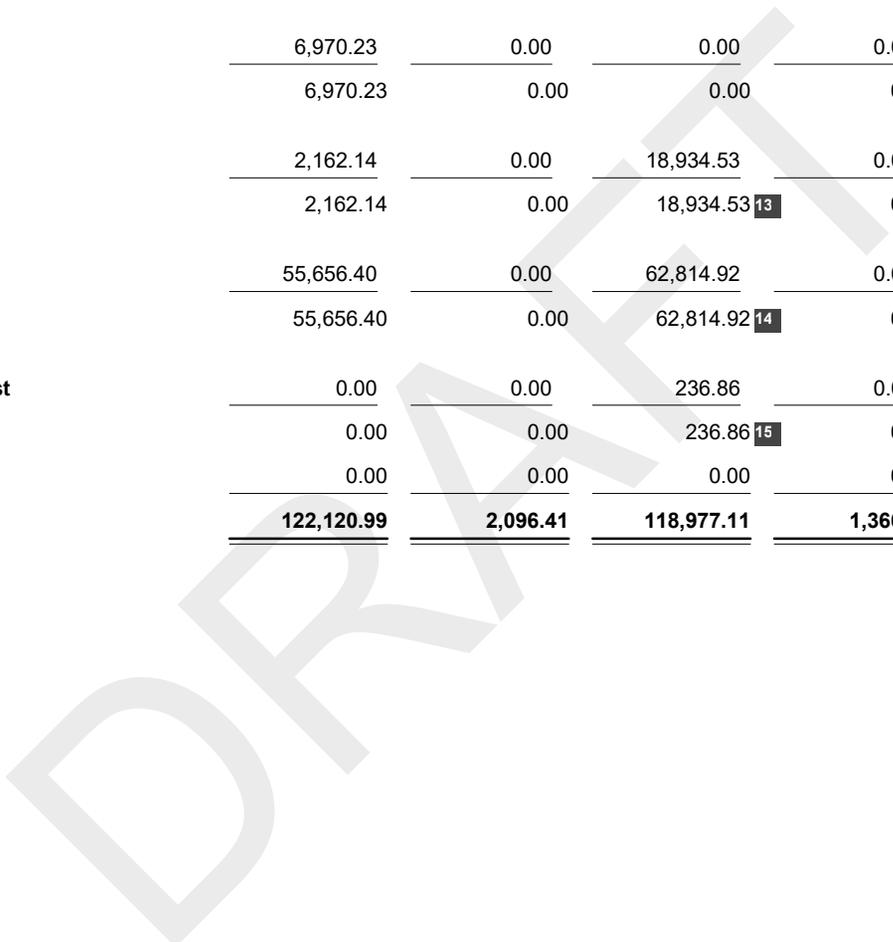
	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
<b>2000 LTA (Local Technical Assistance)</b>						
<b>2200 PLUR Books</b>						
2209 Town of Milton PLUR	0.00	0.00	0.00	0.00	0.00	0.00
2213 Town of Nottingham PLUR	54.00	0.00	0.00	0.00	0.00	54.00
<b>Total 2200 PLUR Books</b>	54.00	0.00	0.00	0.00	0.00	54.00
<b>2000 LTA (Local Technical Assistance) - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 2000 LTA (Local Technical Assistance)</b>	54.00	0.00	0.00	0.00	0.00	54.00
<b>3300 City of Dover</b>						
3304 Dover HOP Audit & Ordinance	4,259.03	0.00	7,499.75	0.00	0.00	11,758.78
<b>Total 3300 City of Dover</b>	4,259.03	0.00	7,499.75 <sup>1</sup>	0.00	0.00	11,758.78
<b>3500 Town of Farmington</b>						
3501 FAR Circuit Rider	5,412.70	0.00	0.00	0.00	0.00	5,412.70
<b>Total 3500 Town of Farmington</b>	5,412.70	0.00	0.00	0.00	0.00	5,412.70
<b>3900 Town of Milton</b>						
3903 Milton Nitrogen CWSRF	0.00	2,096.41	0.00	0.00	0.00	2,096.41
<b>Total 3900 Town of Milton</b>	0.00	2,096.41	0.00	0.00	0.00	2,096.41
<b>4100 Town of Newmarket</b>						
4106 NKT MP Other	2,032.66	0.00	7,872.95	0.00	0.00	9,905.61
<b>Total 4100 Town of Newmarket</b>	2,032.66	0.00	7,872.95 <sup>2</sup>	0.00	0.00	9,905.61
<b>4200 Town of Northwood</b>						
4201 NOR Circuit Rider	2,648.75	0.00	975.00	0.00	0.00	3,623.75
<b>Total 4200 Town of Northwood</b>	2,648.75	0.00	975.00 <sup>3</sup>	0.00	0.00	3,623.75
<b>4300 Town of Nottingham</b>						
4301 NOT Circuit Rider	3,484.85	0.00	3,109.85	0.10	0.00	6,594.80
<b>Total 4300 Town of Nottingham</b>	3,484.85	0.00	3,109.85 <sup>4</sup>	0.10	0.00	6,594.80
<b>4400 City of Rochester</b>						
4403 ROC Rec MP	80.37	0.00	3,762.04	0.00	0.00	3,842.41
4402 UPWP ROC Sidewalk Assess	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 4400 City of Rochester</b>	80.37	0.00	3,762.04 <sup>5</sup>	0.00	0.00	3,842.41
<b>4700 Town of Strafford</b>						
4701 Strafford Circuit Rider	5,232.50	0.00	4,242.80	0.00	0.00	9,475.30
<b>Total 4700 Town of Strafford</b>	5,232.50	0.00	4,242.80 <sup>6</sup>	0.00	0.00	9,475.30

**Strafford Regional Planning Commission**  
**A/R Aging Summary**  
 As of October 31, 2024

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
<b>4800 Town of Wakefield</b>						
4803 WAK NBRC Union Hotel Grant Admin	0.00	0.00	0.00	0.00	4,374.36 <sup>7</sup>	4,374.36
4801 Wakefield Circuit Rider	385.00	0.00	525.00 <sup>8</sup>	0.00	0.00	910.00
<b>Total 4800 Town of Wakefield</b>	385.00	0.00	525.00	0.00	4,374.36	5,284.36
<b>5201 UNH</b>						
5210 GB 2030 CAW Evolve Our Practice	1,051.17	0.00	0.00	0.00	0.00	1,051.17
5206 Great Bay Adapts	574.58	0.00	1,013.73 <sup>9</sup>	0.00	0.00	1,588.31
5209 UNH PREPA SOM NR MP	0.00	0.00	2,084.40	0.00	0.00	2,084.40
5208 UNH PREPA LEE NRI	0.00	0.00	0.00	424.20 <sup>10</sup>	0.00	424.20
5207 UNH PREPA DOV NRI	696.55	0.00	0.00	0.00	0.00	696.55
<b>Total 5201 UNH</b>	2,322.30	0.00	3,098.13	424.20	0.00	5,844.63
<b>5310 Lamprey River LAC</b>						
5311 LRAC Static & Online View Maps	1,144.65	0.00	801.07	0.00	0.00	1,945.72
5310 Lamprey River LAC - Other	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5310 Lamprey River LAC</b>	1,144.65	0.00	801.07	0.00	0.00	1,945.72
<b>6000 Business and Economic Affairs</b>						
6004 FY2024-2025 TBG	2,379.19	0.00	3,619.08	0.00	0.00	5,998.27
<b>Total 6000 Business and Economic Affairs</b>	2,379.19	0.00	3,619.08 <sup>11</sup>	0.00	0.00	5,998.27
<b>6100 NH DES</b>						
6105 Coastal 2025	0.00	0.00	732.38	0.00	0.00	732.38
6152 NKT Riverfront Coastal Resilience	4,725.39	0.00	0.00	0.00	0.00	4,725.39
6306 LSWP NOR SWP-374	0.00	0.00	752.75	0.00	0.00	752.75
<b>Total 6100 NH DES</b>	4,725.39	0.00	1,485.13 <sup>12</sup>	0.00	0.00	6,210.52
<b>6500 DEPT OF SAFETY (OEM)</b>						
6503 BRIC 21 MAD,NOR,ROC	1,312.50	0.00	0.00	0.00	0.00	1,312.50
<b>Total 6500 DEPT OF SAFETY (OEM)</b>	1,312.50	0.00	0.00	0.00	0.00	1,312.50
<b>6600 CDFA-CDBG Grant Administration</b>						
6602 CDBG Gafney Home	0.00	0.00	0.00	550.14	0.00	550.14
6603 CDBG Somersworth YMCA	1,453.70	0.00	0.00	391.69	0.00	1,845.39
<b>Total 6600 CDFA-CDBG Grant Administration</b>	1,453.70	0.00	0.00	941.83	0.00	2,395.53
<b>7100 EPA</b>						
7111 Brownfields 24-28	20,404.63	0.00	0.00	0.00	0.00	20,404.63

**Strafford Regional Planning Commission  
A/R Aging Summary  
As of October 31, 2024**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Total 7100 EPA	20,404.63	0.00	0.00	0.00	0.00	20,404.63
<b>7200 HUD</b>						
7201 HUD EDI Regional Plan	6,970.23	0.00	0.00	0.00	0.00	6,970.23
<b>Total 7200 HUD</b>	6,970.23	0.00	0.00	0.00	0.00	6,970.23
<b>7300 USDA</b>						
7301 USDA CF TAT	2,162.14	0.00	18,934.53	0.00	0.00	21,096.67
<b>Total 7300 USDA</b>	2,162.14	0.00	18,934.53 <sup>13</sup>	0.00	0.00	21,096.67
<b>8000 DOT UPWP</b>						
8002 UPWP 24-25	55,656.40	0.00	62,814.92	0.00	0.00	118,471.32
<b>Total 8000 DOT UPWP</b>	55,656.40	0.00	62,814.92 <sup>14</sup>	0.00	0.00	118,471.32
<b>8100 COAST</b>						
8101 CommuteSmart Seacoast	0.00	0.00	236.86	0.00	0.00	236.86
<b>Total 8100 COAST</b>	0.00	0.00	236.86 <sup>15</sup>	0.00	0.00	236.86
DOT_UPWP 2010-2011	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>122,120.99</b>	<b>2,096.41</b>	<b>118,977.11</b>	<b>1,366.13</b>	<b>4,374.36</b>	<b>248,935.00</b>



**Strafford Regional Planning Commission**  
**A/R Aging Summary**  
**As of October 31, 2024**

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11/20/24

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1. DOV HOP: \$7,499.75 received in Nov
  2. NKT MP: \$7,872.95 received in Nov
  3. Northwood: \$975 received in Nov
  4. Nottingham: \$3,109.85 received in Nov. I have reminded Betsy about the .10 payment shortage for the Aug invoice.
  5. ROC Rec: \$3,762.04 received in Nov
  6. STR CR: \$4,242.80 received in Nov
  7. Wakefield NBRC: I have followed up on this invoice
  8. Wakefield CR: \$525.00 received in Nov
  9. UNH GB Adapts: \$1,013.73 received in Nov
  10. UNH PREPA: UNH is waiting for final deliverables for Lee NRI before making payment
  11. TBG: \$3,619.08 received in Nov
  12. DES: \$1,485.13 received in Nov
  13. USDA: \$18,934.53 received in Nov
  14. UPWP: \$62,814.92 received in Nov
  15. COAST: \$236.86 received in Nov

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**October 2024**

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11/20/24

Accrual Basis

	Oct 24	Oct 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>SRPC Membership Dues</b>	11,555.53	11,568.53	-13.00
<b>SRPC Revenue</b>			
<b>Municipal and NonProfit Revenue</b>			
3104 BAR Housing MP Chapter	0.00	6,431.14	-6,431.14
3304 DOV HOP	4,259.03	0.00	4,259.03
3501 FAR Circuit Rider	6,567.70	4,696.63	1,871.07
3506 FAR Tax Maps FY23	0.00	1,008.86	-1,008.86
3507 FAR HOP Grant	0.00	12,183.72	-12,183.72
3903 MIL CWSRF	2,096.41	0.00	2,096.41
4106 NKT MP Other	2,032.66	0.00	2,032.66
4201 NORPlanning Services	2,648.75	3,922.27	-1,273.52
4301 NOT Circuit Rider	3,484.85	1,251.25	2,233.60
4403 ROC Rec Chapter	2,502.80	2,296.29	206.51
4605 SOM MP and Audit	0.00	1,889.54	-1,889.54
4701 Strafford Circuit Rider	5,232.50	2,902.70	2,329.80
4801 WAK Circuit Rider	385.00	0.00	385.00
5121 NHCF GB2030 Milton Watersh	6,766.42	0.00	6,766.42
5122 GB Signage	2,230.12	0.00	2,230.12
5310 LRAC Mapping	1,144.65	0.00	1,144.65
<b>Total Municipal and NonProfit Revenue</b>	39,350.89	36,582.40	2,768.49
<b>Total SRPC Revenue</b>	39,350.89	36,582.40	2,768.49 <sup>1</sup>
<b>Federal Agencies Incl EDD</b>			
7004 EDD Partnership	18,583.33	11,198.08	7,385.25
7111 EPA Brownfields FY24-28	20,404.63	10,435.95	9,968.68
7201 HUD EDI CDS	6,970.23	0.00	6,970.23
7301 USDA RD-FAR MIL	2,220.67	0.00	2,220.67
<b>Total Federal Agencies Incl EDD</b>	48,178.86	21,634.03	26,544.83 <sup>2</sup>
<b>State Award Revenue</b>			
<b>Dept of Bus &amp; Econ Affairs</b>			
6004 TBG 24-25	2,773.31	2,293.47	479.84
<b>Total Dept of Bus &amp; Econ Affairs</b>	2,773.31	2,293.47	479.84
<b>NHDES</b>			
6104 Coastal 24	0.00	1,801.45	-1,801.45
6152 NKT Riverfront CRG	4,725.39	0.00	4,725.39
<b>Total NHDES</b>	4,725.39	1,801.45	2,923.94
<b>UNH</b>			
5206 UNH-GREAT BAY ADAPTS	574.58	0.00	574.58
5207 UNH-PREPA DOV NRI	1,226.71	0.00	1,226.71

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**October 2024**

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11/20/24

Accrual Basis

	Oct 24	Oct 23	\$ Change
5210 Evolve CAW Practice	1,051.17	0.00	1,051.17
<b>Total UNH</b>	<b>2,852.46</b>	<b>0.00</b>	<b>2,852.46</b>
<b>CDFA</b>			
6602 CDBG Gafney	0.00	1,023.83	-1,023.83
6603 CDBG SOM YMCA	1,453.70	0.00	1,453.70
<b>Total CDFA</b>	<b>1,453.70</b>	<b>1,023.83</b>	<b>429.87</b>
6802 NHHA Housing Navigator	0.00	9,697.04	-9,697.04
<b>Pre-Disaster Mitigation</b>			
6502 BRIC20	0.00	7,040.00	-7,040.00
6503 BRIC21 MAD NOR ROC	1,750.00	0.00	1,750.00
<b>Total Pre-Disaster Mitigation</b>	<b>1,750.00</b>	<b>7,040.00</b>	<b>-5,290.00</b>
<b>Total State Award Revenue</b>	<b>13,554.86</b>	<b>21,855.79</b>	<b>-8,300.93</b> <sup>3</sup>
<b>MPO Revenue</b>			
<b>NH DOT</b>			
8002 UPWP 24-25	61,840.45	44,737.88	17,102.57
<b>Total NH DOT</b>	<b>61,840.45</b>	<b>44,737.88</b>	<b>17,102.57</b>
<b>Total MPO Revenue</b>	<b>61,840.45</b>	<b>44,737.88</b>	<b>17,102.57</b> <sup>4</sup>
<b>Contra Income Cash Match</b>			
4403 Cash Match ROC Rec Chapter	-14.49	-350.29	335.80
EDD Cash Match	-2,751.81	-1,523.05	-1,228.76
Coastal Cash Match	0.00	-450.37	450.37
USDA Cash Match	-58.53	0.00	-58.53
DOT Cash Match	-6,184.05	-4,473.79	-1,710.26
<b>Total Contra Income Cash Match</b>	<b>-9,008.88</b>	<b>-6,797.50</b>	<b>-2,211.38</b>
<b>Contra Income InKind/Soft Match</b>			
<b>In-Kind EDD Match</b>			
In-Kind EDD Match	-4,432.67	-3,623.79	-808.88
BRIC20 IK Match	0.00	-1,760.00	1,760.00
BRIC21 IK Match	-437.50	0.00	-437.50
<b>Total Contra Income InKind/Soft Match</b>	<b>-4,870.17</b>	<b>-5,383.79</b>	<b>513.62</b>
<b>Contract Overage</b>	<b>-3,332.22</b>	<b>0.00</b>	<b>-3,332.22</b>
<b>Total Income</b>	<b>157,269.32</b>	<b>124,197.34</b>	<b>33,071.98</b>
<b>Gross Profit</b>	<b>157,269.32</b>	<b>124,197.34</b>	<b>33,071.98</b>
<b>Expense</b>			
Personnel Expenses			

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**October 2024**

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11/20/24

Accrual Basis

	Oct 24	Oct 23	\$ Change
<b>Salary and Wages</b>	85,719.72	76,256.19	9,463.53
<b>Payroll Expenses</b>			
<b>PFML</b>	0.00	1,547.19	-1,547.19
<b>Dental insurance expense</b>	762.12	681.05	81.07
<b>Health incentive</b>	0.00	90.00	-90.00
<b>Health Insurance expense</b>	10,876.95	10,556.55	320.40
<b>Life Insurance expense</b>	101.85	124.61	-22.76
<b>LTD Insurance expense</b>	58.62	69.97	-11.35
<b>STD insurance expense</b>	262.08	249.31	12.77
<b>Payroll Processing Fees</b>	266.00	276.00	-10.00
<b>Pension expense</b>	2,378.59	2,086.78	291.81
<b>Unemployment expense</b>	246.67	207.67	39.00
<b>Workers Compensation</b>	155.92	157.50	-1.58
<b>Payroll Taxes</b>			
<b>Medicare Expense</b>	1,220.17	1,072.76	147.41
<b>Social Security expense</b>	5,217.34	4,587.00	630.34
<b>Payroll Taxes - Other</b>	0.00	0.03	-0.03
<b>Total Payroll Taxes</b>	6,437.51	5,659.79	777.72
<b>Total Payroll Expenses</b>	21,546.31	21,706.42	-160.11
<b>Dues and Subscriptions</b>	345.86	393.01	-47.15
<b>Staff Training and Seminars</b>	0.00	398.38	-398.38
<b>Total Personnel Expenses</b>	107,611.89	98,754.00	8,857.89 <sup>5</sup>
<b>Equipment expense</b>			
<b>Copier Maintenance Contract</b>	325.00	325.00	0.00
<b>Software expense</b>			
<b>ArcInfo/View software</b>	531.67	483.33	48.34
<b>Office Software</b>			
<b>AudioEye</b>	49.17	49.17	0.00
<b>Buffer</b>	30.00	30.00	0.00
<b>Community Viz</b>	56.25	72.88	-16.63
<b>Trimble SketchUp</b>	0.00	62.42	-62.42
<b>Timesheet Software</b>	148.00	140.00	8.00
<b>Survey Monkey</b>	75.00	75.00	0.00
<b>Zoom</b>	45.83	45.83	0.00
<b>Adobe In Design</b>	22.99	86.88	-63.89
<b>Constant Contact</b>	119.55	130.50	-10.95
<b>Microsoft Office 365</b>	218.55	225.00	-6.45
<b>Total Office Software</b>	765.34	917.68	-152.34
<b>Total Software expense</b>	1,297.01	1,401.01	-104.00
<b>Total Equipment expense</b>	1,622.01	1,726.01	-104.00

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**October 2024**

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11/20/24

Accrual Basis

	Oct 24	Oct 23	\$ Change
<b>Fixed Expenses</b>			
Equipment Depreciation	384.86	289.50	95.36
Amortization-Building	2,341.87	2,341.87	0.00
Insurance			
Liability Insurance	774.50	657.50	117.00
Total Insurance	774.50	657.50	117.00
Rent	69.34	150.01	-80.67
Vehicle Expenses			
Depreciation Expense	0.00	477.99	-477.99
Vehicle Gas & Repairs	0.00	80.83	-80.83
Vehicle Interest	0.00	16.37	-16.37
Total Vehicle Expenses	0.00	575.19	-575.19
<b>Total Fixed Expenses</b>	3,570.57	4,014.07	-443.50
<b>Communications</b>			
Postage and Delivery	292.00	9.65	282.35
Telephone and Internet	328.09	426.39	-98.30
Website maintenance and updates			
Website and logo design	17.98	17.98	0.00
Total Website maintenance and updates	17.98	17.98	0.00
<b>Total Communications</b>	638.07	454.02	184.05
<b>Administrative</b>			
Interest Expense	0.00	5.24	-5.24
Library & Planning Books	-54.00	0.00	-54.00
Office Expense	130.38	236.93	-106.55
Office Supplies			
Plotter Ink and Supplies	65.00	206.47	-141.47
Office Supplies - Other	130.26	79.43	50.83
Total Office Supplies	195.26	285.90	-90.64
Professional Fees			
Accounting, Audit	1,500.00	1,000.00	500.00
Total Professional Fees	1,500.00	1,000.00	500.00
Travel & Ent			
Travel	2,344.99	621.09	1,723.90
Total Travel & Ent	2,344.99	621.09	1,723.90
<b>Total Administrative</b>	4,116.63	2,149.16	1,967.47

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**October 2024**

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11/20/24

Accrual Basis

	Oct 24	Oct 23	\$ Change
<b>Contract Labor</b>			
IT and Network support	1,540.00	2,009.00	-469.00
<b>Pass Through Expense</b>			
3507 FAR HOP Consultant	0.00	11,313.75	-11,313.75
3903 MIL CWSRF Consultant	1,288.79	0.00	1,288.79
5121 GB2030 MIL Water Engineer	5,667.60	0.00	5,667.60
5122 GB2030 Sign Contract Plan	1,192.50	0.00	1,192.50
6152 NKT CRG Exp & Planner	3,825.00	0.00	3,825.00
7111 EPA Brownfields Consultant	18,148.57	0.00	18,148.57
7201 HUD EDI CDS RPC Exp	5,578.98	0.00	5,578.98
<b>Total Pass Through Expense</b>	35,701.44	11,313.75	24,387.69
<b>Total Contract Labor</b>	37,241.44	13,322.75	23,918.69
<b>Total Expense</b>	154,800.61	120,420.01	34,380.60
<b>Net Ordinary Income</b>	2,468.71	3,777.33	-1,308.62
<b>Other Income/Expense</b>			
Other Income			
Interest Income	21.53	13.59	7.94
<b>Total Other Income</b>	21.53	13.59	7.94
<b>Net Other Income</b>	21.53	13.59	7.94
<b>Net Income</b>	<b>2,490.24</b>	<b>3,790.92</b>	<b>-1,300.68</b>

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**October 2024**

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11/20/24

Accrual Basis

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1. Municipal revenue: Municipal revenue streams continue to increase and the addition of new staff has enabled further work to be completed on these contracts. The BAR Housing MP Chapter concluded January 2024. All HOP grants, except Dover, were completed in July of this year, and the GSCH project concluded in November 2023. The NHCHF grants (#5121, 5122) and LRAC mapping are new for this fiscal year.

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  2. Federal Agencies: The new three-year EDA contract has a start date of 7/1/24, and EDA set up and opened this grant for billing and advances in August. The HUD and USDA contracts are new for this fiscal year.

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  3. State Awards Revenue: NHDES Coastal 24 concluded in the previous fiscal year. NHHFA Housing Navigator closed out this month. The BRIC20 grant work is completed for the most part, and is awaiting final approvals. Also, this fiscal year Pre-Disaster Mitigation contracts are being issued to the individual towns/cities, and SRPC is being hired as the subcontractor. Given the changing nature of the state contract "portfolio", it is hard to compare each contract from one fiscal year to another.

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  4. MPO Revenue: The new UPWP contract started 7/1/23 for another two-year cycle, ending 6/30/25.

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  5. Personnel Costs: The PFML quarterly premium was paid in November for this fiscal year, and October the previous fiscal year. Over the past couple of years, salaries have been slowly increased to better reflect labor market conditions and to encourage employee retention. Increases in pension and payroll tax expenses correlate to the increase in salaries.

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  6. Travel: Increased travel costs for the current fiscal year include 4 staff members attendance at the NNECAPA conference. 3 staff members attended in the previous fiscal year, and the majority of costs were paid in September.

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  7. Pass Through Expenses: These are contingent on contracts in effect, and the timing of contractor invoices for each month.

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**Strafford Regional Planning Commission**  
**Income by Customer**  
**October 2024**

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11/20/24

Accrual Basis

Date	Name	Memo	Amount
<b>2000 LTA (Local Technical Assistance)</b>			
10/01/2024	2000 LTA (Local...	Dues 138666.33 (LESS NOT)=11555.53 AUG-JUN, JUL 11555.50	11,555.53
Total 2000 LTA (Local Technical Assistance)			11,555.53
<b>3300 City of Dover</b>			
<b>3304 Dover HOP Audit &amp; Ordinance</b>			
10/31/2024	3300 City of Do...	Progress Billing - Dover HOP - PO 202405428 - October 2024	4,259.03
Total 3304 Dover HOP Audit & Ordinance			4,259.03
Total 3300 City of Dover			4,259.03
<b>3500 Town of Farmington</b>			
<b>3501 FAR Circuit Rider</b>			
10/31/2024	3500 Town of F...	Progress Billing - Farmington Circuit Rider - October 2024	6,567.70
Total 3501 FAR Circuit Rider			6,567.70
Total 3500 Town of Farmington			6,567.70
<b>3900 Town of Milton</b>			
<b>3903 Milton Nitrogen CWSRF</b>			
10/16/2024	3900 Town of M...	Milton CWSRF Progress Billing - 9/25-10/13/24	2,096.41
Total 3903 Milton Nitrogen CWSRF			2,096.41
Total 3900 Town of Milton			2,096.41
<b>4100 Town of Newmarket</b>			
<b>4106 NKT MP Other</b>			
10/31/2024	4100 Town of N...	Progress Billing - Newmarket Master Plan Other Updates- October 2024	2,032.66
Total 4106 NKT MP Other			2,032.66
Total 4100 Town of Newmarket			2,032.66
<b>4200 Town of Northwood</b>			
<b>4201 NOR Circuit Rider</b>			
10/31/2024	4200 Town of N...	Progress Billing - Northwood Circuit Rider - October 2024	2,648.75
Total 4201 NOR Circuit Rider			2,648.75
Total 4200 Town of Northwood			2,648.75
<b>4300 Town of Nottingham</b>			
<b>4301 NOT Circuit Rider</b>			
10/31/2024	4300 Town of N...	Progress Billing - Nottingham Circuit Rider - October 2024 - Part A	2,247.35
10/31/2024	4300 Town of N...	Progress Billing - Nottingham Circuit Rider - October 2024 - Part B	1,237.50
Total 4301 NOT Circuit Rider			3,484.85

**Strafford Regional Planning Commission**  
**Income by Customer**  
**October 2024**

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11/20/24

Accrual Basis

Date	Name	Memo	Amount
Total 4300 Town of Nottingham			3,484.85
<b>4400 City of Rochester</b>			
<b>4403 ROC Rec MP</b>			
10/31/2024	4400 City of Ro...	Rochester Recreation Master Plan Chapter - October 2024	2,502.80
10/31/2024	4400 City of Ro...	Cash Match - Rochester Recreation Chapter	-14.49
10/31/2024	4400 City of Ro...	To record when contracts go over budget in QuickBooks	-2,407.94
Total 4403 ROC Rec MP			80.37
Total 4400 City of Rochester			80.37
<b>4700 Town of Strafford</b>			
<b>4701 Strafford Circuit Rider</b>			
10/31/2024	4700 Town of St...	Progress Billing - Strafford Circuit Rider - October 2024	5,232.50
Total 4701 Strafford Circuit Rider			5,232.50
Total 4700 Town of Strafford			5,232.50
<b>4800 Town of Wakefield</b>			
<b>4801 Wakefield Circuit Rider</b>			
10/31/2024	4800 Town of W...	Progress Billing - Wakefield Circuit Rider - October 2024	385.00
Total 4801 Wakefield Circuit Rider			385.00
Total 4800 Town of Wakefield			385.00
<b>5120 NHCf</b>			
<b>5122 NHCf GB Signage</b>			
10/31/2024	5120 NHCf:512...	Progress Billing, GB2030 Signage-PR24-157235 - October 2024	2,230.12
Total 5122 NHCf GB Signage			2,230.12
<b>5121 NHCf MIL 3 Ponds</b>			
10/31/2024	5120 NHCf:512...	Progress Billing NHCf - GB2030 - Milton Watershed Plan - PR24-157226 - Octob...	6,766.42
Total 5121 NHCf MIL 3 Ponds			6,766.42
Total 5120 NHCf			8,996.54
<b>5201 UNH</b>			
<b>5210 GB 2030 CAW Evolve Our Practice</b>			
10/31/2024	5201 UNH:5210...	CAW Evolve Our Practice - October 2024	1,051.17
Total 5210 GB 2030 CAW Evolve Our Practice			1,051.17
<b>5206 Great Bay Adapts</b>			
10/31/2024	5201 UNH:5206...	Progress Billing - Great Bay Adapts - P0144899 - October 2024	574.58
Total 5206 Great Bay Adapts			574.58

**Strafford Regional Planning Commission**  
**Income by Customer**  
**October 2024**

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Accrual Basis

Date	Name	Memo	Amount
<b>5207 UNH PREPA DOV NRI</b>			
10/31/2024	5201 UNH:5207...	Progress Billing -DOV PREPA NRI P0138306- October 2024	1,226.71
10/31/2024	5201 UNH:5207...	To record when contracts go over budget in QuickBooks	-530.16
Total 5207 UNH PREPA DOV NRI			696.55
Total 5201 UNH			2,322.30
<b>5310 Lamprey River LAC</b>			
<b>5311 LRAC Static &amp; Online View Maps</b>			
10/31/2024	5310 Lamprey ...	Progress Billing - LRAC Static Map and Interactive Map Viewer - September 2024 ...	1,144.65
Total 5311 LRAC Static & Online View Maps			1,144.65
Total 5310 Lamprey River LAC			1,144.65
<b>6000 Business and Economic Affairs</b>			
<b>6004 FY2024-2025 TBG</b>			
10/31/2024	6000 Business ...	Targeted Block Grant 24-25 - Progress Billing - October 2024	2,773.31
10/31/2024	6000 Business ...	To record when contracts go over budget in QuickBooks	-394.12
Total 6004 FY2024-2025 TBG			2,379.19
Total 6000 Business and Economic Affairs			2,379.19
<b>6100 NH DES</b>			
<b>6152 NKT Riverfront Coastal Resilience</b>			
10/31/2024	6100 NH DES:6...	Progress Billing - Newmarket Waterfront CRG #22-306-20 - October 2024	4,725.39
Total 6152 NKT Riverfront Coastal Resilience			4,725.39
Total 6100 NH DES			4,725.39
<b>6500 DEPT OF SAFETY (OEM)</b>			
<b>6503 BRIC 21 MAD,NOR,ROC</b>			
10/31/2024	6500 DEPT OF ...	Progress Billing - 23BRIC21 4393 Invoice Tracker - Sep-Oct 24 -	1,750.00
10/31/2024	6500 DEPT OF ...	BRIC21 In Kind Match	-437.50
Total 6503 BRIC 21 MAD,NOR,ROC			1,312.50
Total 6500 DEPT OF SAFETY (OEM)			1,312.50
<b>6600 CDFA-CDBG Grant Administration</b>			
<b>6603 CDBG Somersworth YMCA</b>			
10/31/2024	6600 CDFA-CD...	Progress Billing - SOM YMCA - Sep-Oct 2024	1,453.70
Total 6603 CDBG Somersworth YMCA			1,453.70
Total 6600 CDFA-CDBG Grant Administration			1,453.70
<b>7000 ECONOMIC DEVELOPMENT ADMINISTRATION</b>			
<b>7004 EDA FY 25-27</b>			

**Strafford Regional Planning Commission**  
**Income by Customer**  
**October 2024**

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11/20/24

Accrual Basis

Date	Name	Memo	Amount
10/31/2024	7000 ECONOMI...	Progress Billing EDD Planning Partnership ED24PHI0G0490 FY25-27 - October 2...	15,541.23
10/31/2024	7000 ECONOMI...	Progress Billing EDD Planning Partnership ED24PHI0G0490 FY25-27 - Correct M...	921.71
10/31/2024	7000 ECONOMI...	Progress Billing EDD Planning Partnership ED24PHI0G0490 FY25-27 - Correct M...	2,120.39
10/31/2024	7000 ECONOMI...	Cash Match Correction - September 2024	-530.10
10/31/2024	7000 ECONOMI...	Cash Match	-2,221.71
10/31/2024	7000 ECONOMI...	InKind Match	-4,432.67
Total 7004 EDA FY 25-27			11,398.85
Total 7000 ECONOMIC DEVELOPMENT ADMINISTRATION			11,398.85
<b>7100 EPA</b>			
<b>7111 Brownfields 24-28</b>			
10/31/2024	7100 EPA:7111 ...	Brownfields 24-28 Progress Billing - October 2024	20,404.63
Total 7111 Brownfields 24-28			20,404.63
Total 7100 EPA			20,404.63
<b>7200 HUD</b>			
<b>7201 HUD EDI Regional Plan</b>			
10/31/2024	7200 HUD:7201...	Progress Billing - HUD B-22-CP-NH-0567 - October 2024	6,970.23
Total 7201 HUD EDI Regional Plan			6,970.23
Total 7200 HUD			6,970.23
<b>7300 USDA</b>			
<b>7301 USDA CF TAT</b>			
10/31/2024	7300 USDA:730...	Progress Billing - USDA FY23 RD CF TAT - October 2024	1,860.50
10/31/2024	7300 USDA:730...	Cash Match - SRPC	-49.17
10/31/2024	7300 USDA:730...	Progress Billing - USDA FY23 RD CF TAT - August revision to include July wages ...	360.17
10/31/2024	7300 USDA:730...	Cash Match - August revision to include July wages not previously reported	-9.36
Total 7301 USDA CF TAT			2,162.14
Total 7300 USDA			2,162.14
<b>8000 DOT UPWP</b>			
<b>8002 UPWP 24-25</b>			
10/31/2024	8000 DOT UPW...	Progress Billing - UPWP - October 2024	61,840.45
10/31/2024	8000 DOT UPW...	10% Matching Funds	-6,184.05
Total 8002 UPWP 24-25			55,656.40
Total 8000 DOT UPWP			55,656.40
<b>TOTAL</b>			<b>157,269.32</b>

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
**July through October 2024**

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11/20/24

Accrual Basis

	<u>Jul - Oct 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>SRPC Membership Dues</b>	46,222.09	45,890.00	332.09
<b>SRPC Revenue</b>			
<b>Municipal and NonProfit Revenue</b>			
3304 DOV HOP	24,009.58	13,333.34	10,676.24
3501 FAR Circuit Rider	20,952.06	23,333.36	-2,381.30
3506 FAR Tax Maps FY23	0.00	1,483.34	-1,483.34
3507 FAR HOP Grant	17,105.96	17,500.00	-394.04
3903 MIL CWSRF	2,096.41	12,000.00	-9,903.59
4004 NDU Housing and Land Use	7,438.61	5,000.00	2,438.61
4105 NKT HOP1 MP Housing	687.14	2,000.00	-1,312.86
4106 NKT MP Other	16,565.45	21,666.64	-5,101.19
4107 NKT HOP3 Form Based Code	37,480.59	22,000.00	15,480.59
4201 NORPlanning Services	6,012.50	10,000.00	-3,987.50
4301 NOT Circuit Rider	14,156.35	6,666.64	7,489.71
4403 ROC Rec Chapter	9,967.41	5,900.00	4,067.41
460x SOM Tax Maps	0.00	142.85	-142.85
4605 SOM MP and Audit	8,356.90	4,000.00	4,356.90
470x STR Tax Maps	0.00	142.85	-142.85
4701 Strafford Circuit Rider	16,220.60	12,000.00	4,220.60
4801 WAK Circuit Rider	1,662.50	833.36	829.14
4803 WAK NBRC Union Hotel	0.00	1,500.00	-1,500.00
5091 SMPDC InterReg Housing	0.00	4,000.00	-4,000.00
5121 NHCF GB2030 Milton Watersh	26,664.93	26,250.00	414.93
5122 GB Signage	4,902.67	15,256.64	-10,353.97
5310 LRAC Mapping	2,441.74	2,290.00	151.74
5501 GIS Projects	0.00	1.00	-1.00
<b>Total Municipal and NonProfit Revenue</b>	<u>216,721.40</u>	<u>207,300.02</u>	<u>9,421.38</u>
<b>Total SRPC Revenue</b>	216,721.40	207,300.02	9,421.38 <sup>2</sup>
<b>Federal Agencies Incl EDD</b>			
7004 EDD Partnership	36,249.44	46,666.64	-10,417.20
7111 EPA Brownfields FY24-28	44,819.12	45,100.00	-280.88
7201 HUD EDI CDS	36,218.55	198,666.64	-162,448.09
7301 USDA RD-FAR MIL	22,859.39	32,116.64	-9,257.25
<b>Total Federal Agencies Incl EDD</b>	<u>140,146.50</u>	<u>322,549.92</u>	<u>-182,403.42</u> <sup>3</sup>
<b>State Award Revenue</b>			
Dept of Bus & Econ Affairs			
6004 TBG 24-25	11,505.12	3,703.64	7,801.48
<b>Total Dept of Bus &amp; Econ Affairs</b>	<u>11,505.12</u>	<u>3,703.64</u>	<u>7,801.48</u>
<b>NHDES</b>			
6306 LSWP NOR SWP-374	6,778.25	10,886.15	-4,107.90

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
**July through October 2024**

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11/20/24

Accrual Basis

	Jul - Oct 24	Budget	\$ Over Bud...
6105 Coastal TA 2025	3,357.21	10,000.00	-6,642.79
6152 NKT Riverfront CRG	4,725.39	10,666.64	-5,941.25
6153 PREPARE	0.00	1,111.12	-1,111.12
6154 5YR CFRS Update	0.00	566.64	-566.64
<b>Total NHDES</b>	<b>14,860.85</b>	<b>33,230.55</b>	<b>-18,369.70</b>
<b>UNH</b>			
5206 UNH-GREAT BAY ADAPTS	2,303.99	1,400.00	903.99
5207 UNH-PREPA DOV NRI	7,263.75	4,700.00	2,563.75
5208 UNH PREPA-LEE NRI	6,569.58	4,200.00	2,369.58
5209 UNH PREPA-SOM NAT RES MP	6,827.23	7,500.00	-672.77
5210 Evolve CAW Practice	1,051.17	4,666.66	-3,615.49
<b>Total UNH</b>	<b>24,015.72</b>	<b>22,466.66</b>	<b>1,549.06</b>
<b>C DFA</b>			
6602 CDBG Gafney	550.14	1,000.00	-449.86
6603 CDBG SOM YMCA	1,845.39	5,454.64	-3,609.25
6604 CDBG TRANSFORMATIVE PLAN	0.00	4,000.00	-4,000.00
<b>Total CDFA</b>	<b>2,395.53</b>	<b>10,454.64</b>	<b>-8,059.11</b>
6802 NHHA Housing Navigator Pre-Disaster Mitigation	47,801.95	40,000.00	7,801.95
6502 BRIC20	1,366.65	3,600.00	-2,233.35
6503 BRIC21 MAD NOR ROC	5,850.00	3,666.64	2,183.36
6504 HAZMIT FAR 4516	4,800.00	11,733.36	-6,933.36
6505 BRIC22	0.00	4,444.36	-4,444.36
<b>Total Pre-Disaster Mitigation</b>	<b>12,016.65</b>	<b>23,444.36</b>	<b>-11,427.71</b>
<b>Total State Award Revenue</b>	<b>112,595.82</b>	<b>133,299.85</b>	<b>-20,704.03<sup>4</sup></b>
<b>MPO Revenue</b>			
<b>NH DOT</b>			
8002 UPWP 24-25	238,325.86	267,690.76	-29,364.90
8101 COAST/CMAQ	655.84	2,083.36	-1,427.52
<b>Total NH DOT</b>	<b>238,981.70</b>	<b>269,774.12</b>	<b>-30,792.42</b>
<b>Total MPO Revenue</b>	<b>238,981.70</b>	<b>269,774.12</b>	<b>-30,792.42<sup>5</sup></b>
<b>Contra Income Cash Match</b>			
4403 Cash Match ROC Rec Chapter	-1,153.16	-900.00	-253.16
EDD Cash Match	-3,896.38	-5,836.00	1,939.62
7301 USDA Cash Match	0.00	-436.00	436.00
7301 USDA Town Cash Match	0.00	-482.00	482.00
Coastal Cash Match	-839.30	-1,664.00	824.70
USDA Cash Match	-603.40	0.00	-603.40

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
**July through October 2024**

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11/20/24

Accrual Basis

	Jul - Oct 24	Budget	\$ Over Bud...
DOT Cash Match	-23,832.60	-26,769.00	2,936.40
Cash Match CommuteSmart	-131.17	-416.64	285.47
Safe Streets Cash Match	-7,750.00	0.00	-7,750.00
<b>Total Contra Income Cash Match</b>	<b>-38,206.01</b>	<b>-36,503.64</b>	<b>-1,702.37</b>
<b>Contra Income InKind/Soft Match</b>			
5091 SMPDC Hsg IK Match	0.00	-500.00	500.00
In-Kind EDD Match	-16,767.54	-17,500.00	732.46
In-Kind Coastal Match	0.00	-3,333.36	3,333.36
IK LSWP	-866.00	0.00	-866.00
BRIC20 IK Match	-341.66	-900.00	558.34
BRIC21 IK Match	-1,462.50	-916.64	-545.86
6504 FAR_NKT 4516 Haz Mit IK	-480.00	-2,933.36	2,453.36
6505 BRIC22 In Kind Match	0.00	-1,111.00	1,111.00
<b>Total Contra Income InKind/Soft Match</b>	<b>-24,029.38</b>	<b>-27,194.36</b>	<b>3,164.98</b>
<b>Total Income</b>	<b>688,532.01</b>	<b>915,115.91</b>	<b>-226,583.90</b>
<b>Gross Profit</b>	<b>688,532.01</b>	<b>915,115.91</b>	<b>-226,583.90</b> <sup>1</sup>
<b>Expense</b>			
<b>Personnel Expenses</b>			
Salary and Wages	349,269.86	344,576.36	4,693.50
<b>Payroll Expenses</b>			
PFML	1,358.41	3,242.50	-1,884.09
Dental insurance expense	2,893.59	2,955.64	-62.05
Health incentive	340.20	0.00	340.20
Health Insurance expense	43,473.27	46,710.64	-3,237.37
Life Insurance expense	396.15	485.64	-89.49
LTD Insurance expense	222.48	266.00	-43.52
STD insurance expense	994.32	957.64	36.68
Payroll Processing Fees	1,166.25	1,333.36	-167.11
Pension expense	9,970.27	10,215.00	-244.73
Unemployment expense	986.68	986.64	0.04
Workers Compensation	623.68	623.64	0.04
Payroll Taxes	26,327.99	26,557.64	-229.65
<b>Total Payroll Expenses</b>	<b>88,753.29</b>	<b>94,334.34</b>	<b>-5,581.05</b>
<b>Dues and Subscriptions</b>	<b>1,737.09</b>	<b>1,439.64</b>	<b>297.45</b>
<b>Staff Training and Seminars</b>	<b>2,365.50</b>	<b>5,333.36</b>	<b>-2,967.86</b>
<b>Total Personnel Expenses</b>	<b>442,125.74</b>	<b>445,683.70</b>	<b>-3,557.96</b> <sup>6</sup>
<b>Equipment expense</b>			
Copier Maintenance Contract	1,382.97	1,300.00	82.97

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
**July through October 2024**

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11/20/24

Accrual Basis

	Jul - Oct 24	Budget	\$ Over Bud...
<b>Office furniture</b>			
Computer equipment	1,701.39	1,875.00	-173.61
Office furniture - Other	0.00	333.36	-333.36
<b>Total Office furniture</b>	1,701.39	2,208.36	-506.97
<b>Other Equipment Repair and Cost</b>	0.00	166.64	-166.64
<b>Software expense</b>			
ArcInfo/View software	2,246.68	2,126.64	120.04
Office Software	7,263.05	4,666.64	2,596.41 <sup>7</sup>
<b>Total Software expense</b>	9,509.73	6,793.28	2,716.45
<b>Traffic Count Expenses</b>			
Traffic counting supplies	1,731.96	1,000.00	731.96
<b>Total Traffic Count Expenses</b>	1,731.96	1,000.00	731.96 <sup>8</sup>
<b>Transportation Databases</b>	20,000.00	9,320.00	10,680.00 <sup>9</sup>
<b>Total Equipment expense</b>	34,326.05	20,788.28	13,537.77
<b>Fixed Expenses</b>			
Amortization-Building	9,367.48	0.00	9,367.48
Insurance			
Liability Insurance	3,098.00	0.00	3,098.00
Insurance - Other	0.00	3,098.00	-3,098.00
<b>Total Insurance</b>	3,098.00	3,098.00	0.00
Rent	318.24	10,000.00	-9,681.76 <sup>10</sup>
Vehicle Expenses	318.88	1,533.36	-1,214.48
<b>Total Fixed Expenses</b>	14,642.04	14,631.36	10.68
<b>Communications</b>			
Media Outreach Expense	0.00	333.36	-333.36
Office Telephone System	0.00	305.00	-305.00
Postage and Delivery	365.32	133.36	231.96
Telephone and Internet	1,541.41	1,200.00	341.41
Website maintenance and updates	590.32	395.00	195.32
<b>Total Communications</b>	2,497.05	2,366.72	130.33
<b>Administrative</b>			
Library & Planning Books	-213.00	0.00	-213.00
Meetings Expense	-585.34	1,166.64	-1,751.98
Office Expense	949.05	3,333.36	-2,384.31

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
**July through October 2024**

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11/20/24

Accrual Basis

	Jul - Oct 24	Budget	\$ Over Bud...
Office Supplies	1,230.26	1,333.36	-103.10
Printing and Reproduction	0.00	500.00	-500.00
Professional Fees			
Accounting, Audit	12,000.00	6,000.00	6,000.00 <sup>11</sup>
Legal Fees	0.00	1,333.36	-1,333.36
<b>Total Professional Fees</b>	<b>12,000.00</b>	<b>7,333.36</b>	<b>4,666.64</b>
Travel & Ent			
Travel	3,976.69	3,333.36	643.33
<b>Total Travel &amp; Ent</b>	<b>3,976.69</b>	<b>3,333.36</b>	<b>643.33</b>
<b>Total Administrative</b>	<b>17,411.91</b>	<b>17,000.08</b>	<b>411.83</b>
Contract Labor			
IT and Network support	6,296.18	6,960.00	-663.82
Pass Through Expense			
3507 FAR HOP Consultant	30,007.55	15,000.00	15,007.55
3903 MIL CWSRF Consultant	1,288.79	9,000.00	-7,711.21
4107 NKT HOP3 Form Based Code	28,250.00	20,000.00	8,250.00
5121 GB2030 MIL Water Engineer	18,274.85	16,609.12	1,665.73
5122 GB2030 Sign Contract Plan	3,037.50	4,090.88	-1,053.38
5122 GB2030 Sign-UNH Production	0.00	7,028.16	-7,028.16
5207 DOV PREPA Consultant	6,250.00	3,000.00	3,250.00
5208 LEE PREPA Consultant	6,000.00	3,000.00	3,000.00
6105 Coastal TA SubAward DUR	0.00	1,090.88	-1,090.88
6152 NKT CRG Exp & Planner	4,477.50	4,090.88	386.62
6152 NKT CRG Engineer	0.00	2,222.24	-2,222.24
7111 EPA Brownfields Consultant	40,692.94	42,333.36	-1,640.42
7201 HUD EDI CDS RPC Exp	28,018.87	166,666.64	-138,647.77
7301 USDA RD FAR MIL Consultant	17,975.16	25,266.64	-7,291.48
NHDOT Consultant	9,294.18	23,333.36	-14,039.18
<b>Total Pass Through Expense</b>	<b>193,567.34</b>	<b>342,732.16</b>	<b>-149,164.82<sup>12</sup></b>
<b>Total Contract Labor</b>	<b>199,863.52</b>	<b>349,692.16</b>	<b>-149,828.64</b>
<b>Total Expense</b>	<b>710,866.31</b>	<b>850,162.30</b>	<b>-139,295.99</b>
<b>Net Ordinary Income</b>	<b>-22,334.30</b>	<b>64,953.61</b>	<b>-87,287.91</b>
Other Income/Expense			
Other Income			
Interest Income	93.06	33.36	59.70
<b>Total Other Income</b>	<b>93.06</b>	<b>33.36</b>	<b>59.70</b>
<b>Net Other Income</b>	<b>93.06</b>	<b>33.36</b>	<b>59.70</b>

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
July through October 2024

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11/20/24

Accrual Basis

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	<u>Jul - Oct 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Net Income	<u>-22,241.24</u>	<u>64,986.97</u>	<u>-87,228.21</u>

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**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
**July through October 2024**

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11/20/24

Accrual Basis

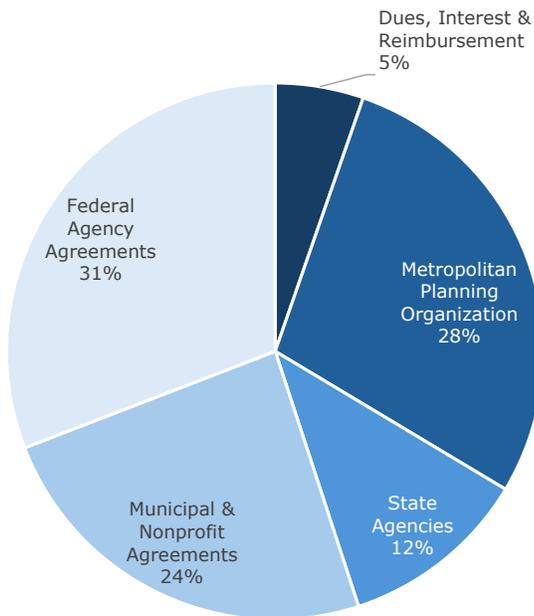
1. Revenues: Differences are mostly attributable to the timing of project work performed versus budgeting on an even monthly basis for the months the contract is in effect. Many projects are task-based and cannot be billed until a specified percentage of task completion, which may not coincide with the monthly budget revenue spread. Billing is also contingent upon receipt of contractor invoices for several projects, where SRPC administration of the project is minimal. Also keep in mind that the gross revenue figures include any match requirements for each project.
2. Municipal Revenue: The work on the FAR Tax Maps has not started yet. The majority of the HOP grants concluded in July (#3507, 4004, 4105, 4107, 4605). The DOV HOP is extended through December of this year. MIL CWSRF was first billed in October. The SMPDC contract has not started yet. GB Signage is paid in advance, and all funds are expected to be spent down by the end of the contract period.
3. Federal Agency Revenue: The new EDA grant started 7/1/24, but there was a delay getting the contract set up in EPA's new EDGE portal. The portal has been set up and the grant went "live" in late August. The EPA Brownfields grant is mainly contingent on the receipt of contractor invoices. HUD is mainly contingent on receipt of the RPC invoices.
4. State Award Revenue: Work on the PREPARE and NH DES 5YR CFRS Update have not begun yet. A contractor was hired in August to work on the NKT Riverfront CRG. Work on the UNH Evolve CAW Practice started in October. Under CDFA, the Transformative grant has not started yet. Under Pre-Disaster Mitigation, the HazMit 4516 started in September, and the BRIC22 grant has not been executed yet.
5. MPO Revenue: Funds for the UPWP and COAST are expected to be spent fully during this second year of the contract.
6. Personnel: Salaries and Wages were spread evenly over the 12-month period. Actual utilization of interns may not coincide with the monthly budgeting of these salaries. Health benefits and Pension expense were estimated and may not reflect actual staff utilization.
7. Office Software: In July, a \$3,391 one-time purchase of Foxit was made to replace Adobe, and SkinnyApps was purchased for \$550 and will be paid by UPWP.
8. Traffic Count Expense: Budgeted evenly over 12 months. Actual purchase timing may vary. In July, \$1,600 was paid to renew the AI traffic counter subscription.
9. Transportation Database: The INRIX dataset was budgeted over 12 months and may not coincide with actual invoices. The actual invoice was paid September in a lump sum payment of \$20,000.
10. Fixed Expense: See Balance Sheet note, Right of Use Asset to explain Amortization and Rent variances to budget. All lease payments were budgeted as Rent, rather than being split out.
11. Accounting and Audit: A 7/1/24 journal entry was made to adjust the audit accrual amount and added \$6,000 additional audit costs for this fiscal year. This amount was quoted after preparation of the current budget.
12. Pass Through Expenses: These expenses are contingent upon receipt of contractor invoices. Costs are distributed evenly over the course of the year and may not agree with the timing of actual costs, invoices received, or actual contract start dates.

# Strafford Regional Planning Commission FY 2025 Budget - Draft Mid Year Amendment Summary Table

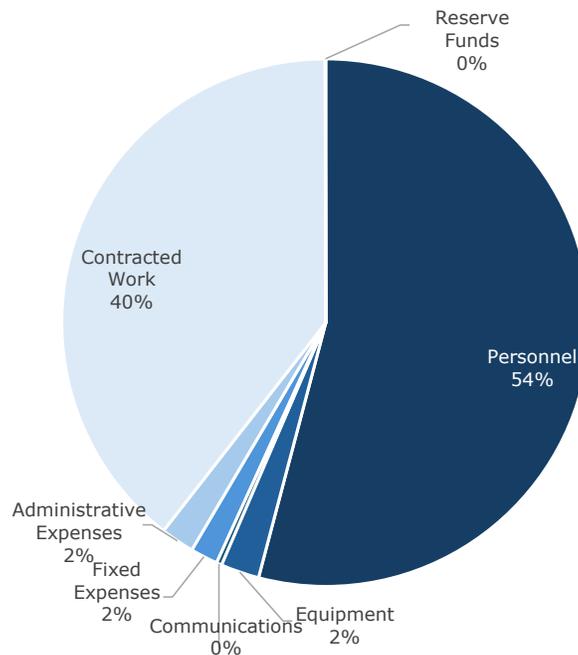
	FY25 Adopted	FY25 MidYear	
	Revenue	Revenue	Net Change
Dues, Interest & Reimbursement	138,270	139,266	996
Metropolitan Planning Organization	727,766	740,196	12,430
State Agencies	254,112	297,900	43,788
Municipal & Nonprofit Agreements	522,036	632,676	110,640
Federal Agency Agreements	896,350	807,803	(88,547)
<b>Total</b>	<b>2,538,533</b>	<b>2,617,841</b>	<b>79,307</b>
	Expenses	Expenses	Net Change
Personnel	1,341,557	1,415,804	74,247
Equipment	62,365	61,865	(500)
Communications	7,100	8,600	1,500
Fixed Expenses	43,894	43,894	0
Administrative Expenses	54,000	54,000	0
Contracted Work	1,028,100	1,031,761	3,661
Reserve Funds	1,000	1,000	0
<b>Total</b>	<b>2,538,016</b>	<b>2,616,924</b>	<b>78,908</b>
<b>Net Deficit/Surplus</b>	<b>518</b>	<b>917</b>	<b>399</b>

\*Based on FY2024 adopted Mid Year budget

**Revenue**



**Expenses**



# Strafford Regional Planning Commission

<b>FY2025 REVENUES</b>	<b>FY 2025 Adopted Revenue</b>	<b>FY25 Mid Year Program Revenue</b>	<b>FY25 Dues Match</b>	<b>FY25 InKind Match</b>	<b>FY25 Outside Cash Match</b>	<b>FY25 Total Mid Year Amendment Revenue</b>		<b>Net Change</b>	<b>% Change</b>
<b>Dues, Interest &amp; Reimbursements</b>	<b>138,270</b>	<b>139,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,266</b>	<b>5%</b>	<b>996</b>	<b>0.7%</b>
2000 Municipal Dues (minus BRK, NOT)	137,670	138,666	0	0	0	138,666		996	0.7%
0000 Interest	100	100	0	0	0	100		0	0.0%
0000 Health Trust reward/reimbursement	500	500	0	0	0	500		0	0.0%
0000 Misc Revenue	0	0	0	0	0	0		0	-
<b>Municipal &amp; Nonprofit Service Agreements</b>	<b>522,036</b>	<b>632,676</b>	<b>900</b>	<b>4,000</b>	<b>0</b>	<b>632,676</b>	<b>24%</b>	<b>110,640</b>	<b>21.2%</b>
3304 Dover Regulatory Audit and Dev. Of Land Use Poli	20,000	25,910	0	0	0	25,910		5,910	29.6%
3403 Durham Wagon Hill Living Shorelines Phase 2	5,500	5,500	0	0	0	5,500		0	0.0%
3501 Farmington Town Planner Services	70,000	70,000	0	0	0	70,000		0	0.0%
3506 Farmington Tax Maps	2,225	1,575	0	0	0	1,575		(650)	-29.2%
3507 Farmington RT11 Audit and Regulatory Change	17,500	17,105	0	0	0	17,105		(395)	-2.3%
3802 Middleton Zoning Ordinance Updates		2,762	0	0	0	2,762		2,762	-
3903 Milton Nitrogen Removal Plan (CWSRF)	60,000	72,000	0	0	0	72,000		12,000	20.0%
4004 New Durham Housing & Land Use MP Chapters	5,000	7,358	0	0	0	7,358		2,358	47.2%
410X Newmarket Tax Maps	500	1	0	0	0	1		(499)	-99.8%
4105 Newmarket Housing & Demographics HOP Grant	2,000	687	0	0	0	687		(1,313)	-65.7%
4106 Newmarket Comprehensive Master Plan Update	65,000	65,000	0	0	0	65,000		0	0.0%
4107 Newmarket Form Based Code	22,000	37,480	0	0	0	37,480		15,480	70.4%
4108 Newmarket Code Rewrite (HOP2.0)		23,200	0	0	0	23,200		23,200	-
4201 Northwood Technical Services	30,000	30,000	0	0	0	30,000		0	0.0%
4301 Nottingham Town Planner Services	20,000	20,000	0	0	0	20,000		0	0.0%
4302 Nottingham Housing Master Plan Chapter (HOP2.0)		13,000	0	0	0	13,000		13,000	-
4403 Rochester Recreation Master Plan	5,000	8,450	900	0	0	8,450		3,450	69.0%
4606 Somersworth Tax Maps	500	500	0	0	0	500		0	0.0%
4605 Somersworth Master Plan and Audit	4,000	8,357	0	0	0	8,357		4,357	108.9%
4607 Somersworth Zoning Reform (HOP2.0)		9,000	0	0	0	9,000		9,000	-
4608 Somersworth Master Plan Chapters		10,000	0	0	0	10,000		10,000	-
4701 Strafford Town Planner Services	36,000	36,000	0	0	0	36,000		0	0.0%
470x Strafford Tax Maps	500	500	0	0	0	500		0	0.0%
4801 Wakefield Contract Planner	2,500	7,500	0	0	0	7,500		5,000	200.0%
4803 Wakefield NBRC Grant Admin (Union Hotel)	1,500	1,500	0	0	0	1,500		0	0.0%
5002 NHARPC Administration	8,000	8,000	0	0	0	8,000		0	0.0%
5091 SMPDC InterRegional Housing Solutions	17,500	25,000	0	4,000	0	25,000		7,500	42.9%
5121 GB2030 Milton Three Ponds Watershed Plan	78,750	70,000	0	0	0	70,000		(8,750)	-11.1%
5122 GB2030 Installation of Watershed Signage	45,770	54,000	0	0	0	54,000		8,230	18.0%
5311 Lamprey River Watershed Mapping	2,290	2,290	0	0	0	2,290		0	0.0%
5501 GIS projects (small billable projects)	1	1	0	0	0	1		0	0.0%
<b>Federal Agency Agreements (including EDD)</b>	<b>896,350</b>	<b>804,903</b>	<b>18,948</b>	<b>52,500</b>	<b>2,900</b>	<b>807,803</b>	<b>31%</b>	<b>(88,547)</b>	<b>-9.9%</b>
<b>U.S. Dept of Economic Development Administration</b>									
7004 EDD Planning Partnership	70,000	70,000	17,500	52,500	0	70,000		0	0.0%

# Strafford Regional Planning Commission

<b>FY2025 REVENUES</b>	<b>FY 2025 Adopted Revenue</b>	<b>FY25 Mid Year Program Revenue</b>	<b>FY25 Dues Match</b>	<b>FY25 InKind Match</b>	<b>FY25 Outside Cash Match</b>	<b>FY25 Total Mid Year Amendment Revenue</b>	<b>Net Change</b>	<b>% Change</b>	
<b>U.S. Environmental Protection Agency</b>									
7111 Brownfields Community Assessment (FY24-28)	135,300	135,300	0	0	0	135,300	0	0.0%	
<b>U.S. Department of Housing and Urban Development</b>									
7201 HUD EDI CDS - Regional Plans	596,000	456,413	0	0	0	456,413	(139,587)	-23.4%	
<b>U.S. Department of Agriculture - Rural Development</b>									
7301 USDA RD- Farmington & Milton Town Facilities	95,050	143,190	1,448	0	2,900	146,090	51,040	53.7%	
<b>State Agreements</b>	<b>254,112</b>	<b>297,900</b>	<b>5,000</b>	<b>20,471</b>	<b>0</b>	<b>297,900</b>	<b>11%</b>	<b>43,788</b>	<b>17.2%</b>
<b>Dept of Business and Economic Affairs</b>									
6004 Targeted Block Grant (FY24-25)	11,111	11,111	0	0	0	11,111	0	0.0%	
<b>Dept of Environmental Services</b>									
6105 Coastal Grant 2025	15,000	15,000	5,000	10,000	0	15,000	0	0.0%	
6152 Coastal Res. Grant Newmarket Riverfront Plan	32,000	33,582	0	0	0	33,582	1,582	4.9%	
6153 PREPARE: Preparing for Resilient & Equitable Recd	10,000	10,000	0	0	0	10,000	0	0.0%	
6154 5-Yr Coastal Flood Risk Summary Update	1,700	1,700	0	0	0	1,700	0	0.0%	
6181 Phase II of NH Coastal Flood Risk Model		2,100	0	0	0	2,100	2,100	-	
6252 Cochecho River Management Plan		14,300	0	2,150	0	14,300	14,300	-	
6253 Sunrise Lake Implementation (319)	3,500	39,000				39,000	35,500	1014.3%	
6306 LSWP Northwood Septic System Database	29,937	29,937	0	0	0	29,937	0	0.0%	
<b>University of New Hampshire</b>									
5206 Great Bay Adapts	1,400	2,000	0	0	0	2,000	600	42.9%	
5207 PREPA Grant-Dover NRI	4,700	6,500	0	0	0	6,500	1,800	38.3%	
5208 PREPA Grant-Lee NRI	4,200	6,500	0	0	0	6,500	2,300	54.8%	
5209 PREPA Grant-Somersworth Nat Res MP	7,500	6,816	0	0	0	6,816	(684)	-9.1%	
5210 CAW Evolve our Practice	7,000	10,000	0	0	0	10,000	3,000	42.9%	
<b>NH Community Development Finance Authority</b>									
6602 CDBG Grant Administration (ROC Gafney Home)	1,000	1,000	0	0	0	1,000	0	0.0%	
6603 CDBG Grant Administration (SOM YMCA Childcare)	16,364	15,000	0	0	0	15,000	(1,364)	-8.3%	
6604 Transformative Planning Grant	20,000	10,000	0	0	0	10,000	(10,000)	-50.0%	
<b>NH Housing Finance Authority</b>									
6801 InvestNH Housing Navigator Grant	40,000	47,750	0	0	0	47,750	7,750	19.4%	
<b>Department of Safety Homeland Security</b>									
6502 HazMit Plans BRIC20-DUR, MID, MIL, NOT, STR	4,050	4,944	0	1,648	0	4,944	894	22.1%	
6503 HazMit Plans BRIC21-MAD, NOR, ROC	8,250	14,700	0	4,900	0	14,700	6,450	78.2%	
6504-6 HazMit Plans 4516-Farmington DOV, NKT	26,400	8,640	0	960	0	8,640	(17,760)	-67.3%	
6505 HazMit Plans 4516- Newmarket		4,320	0	480	0	4,320	4,320	-	
6506 HazMit Plans 4516- Dover		3,000	0	333	0	3,000	3,000	-	
650x HazMit Plans BRIC23 (no plans this round)	10,000	0	0	0	0	0	(10,000)	-100.0%	

# Strafford Regional Planning Commission

<b>FY2025 REVENUES</b>	<b>FY 2025 Adopted Revenue</b>	<b>FY25 Mid Year Program Revenue</b>	<b>FY25 Dues Match</b>	<b>FY25 InKind Match</b>	<b>FY25 Outside Cash Match</b>	<b>FY25 Total Mid Year Amendment Revenue</b>		<b>Net Change</b>	<b>% Change</b>
<b>Metropolitan Planning Organization Agreements</b>	<b>727,766</b>	<b>740,196</b>	<b>90,688</b>	<b>0</b>	<b>0</b>	<b>740,196</b>	<b>28%</b>	<b>12,430</b>	<b>1.7%</b>
<b>Dept of Transportation</b>									
8001 UPWP Federal Highways & Transit	722,766	735,196	81,688	0	0	735,196		12,430	1.7%
8101 COAST CommuteSmart Seacoast	5,000	5,000	1,250	0	0	5,000		0	0.0%
8102 Safe Streets for All MPO Partnership	0	0	7,750	0	0	0		0	-
<b>TOTAL REVENUE</b>	<b>2,538,533</b>	<b>2,614,941</b>	<b>115,536</b>	<b>76,971</b>	<b>2,900</b>	<b>2,617,841</b>	<b>100%</b>	<b>79,307</b>	<b>3.1%</b>

# Strafford Regional Planning Commission

## FY2025 Expenses

FY2025 Expenses	FY2022 Adopted Budget		FY2025 Mid Year Amendment Budget		Net Change	% Change
<b>PERSONNEL</b>	<b>1,341,557</b>	<b>69%</b>	<b>1,415,804</b>	<b>54%</b>	<b>74,247</b>	<b>5.5%</b>
Salaries and Hourly Wages	1,033,729		1,104,915		71,186	6.9%
Payroll Taxes	79,673		85,227		5,554	7.0%
Payroll Processing - QuickBooks	4,000		4,000		0	0.0%
Health Insurance	140,132		132,832		(7,300)	-5.2%
Dental Insurance	8,867		8,526		(341)	-3.8%
Life Insurance	1,457		1,372		(85)	-5.9%
Shortterm Disability	2,873		2,946		74	2.6%
Longterm Disability	798		660		(138)	-17.3%
Paid Family Medical Leave	6,485		6,668		183	2.8%
FSA Fees	0		1,672		1,672	-
Health Incentives	7,749		9,163		1,414	18.3%
SIMPLE IRA Pension	30,645		32,439		1,794	5.9%
Worker's Compensation	1,871		1,984		113	6.0%
Unemployment Insurance	2,960		3,082		122	4.1%
Staff Training & Workshops	16,000		16,000		0	0.0%
Professional Dues	4,319		4,319		0	0.0%
<b>EQUIPMENT</b>	<b>62,365</b>	<b>3%</b>	<b>61,865</b>	<b>2%</b>	<b>(500)</b>	<b>-0.8%</b>
GIS Software	6,380		6,880		500	7.8%
Transportation Model and Databases	27,960		27,960		0	0.0%
Office Software: Maintenance, purchase	14,000		13,000		(1,000)	-7.1%
Traffic Count Supplies and Repair	3,000		3,000		0	0.0%
Equipment Rental and Repair	500		500		0	0.0%
Copier Maintenance Contract	3,900		3,900		0	0.0%
Computers and Peripherals	5,625		5,625		0	0.0%
Office Furniture	1,000		1,000		0	0.0%
<b>COMMUNICATIONS</b>	<b>7,100</b>	<b>2%</b>	<b>8,600</b>	<b>0%</b>	<b>1,500</b>	<b>21.1%</b>
Postage and Delivery	400		1,200		800	200.0%
Office Phone System	915		915		0	0.0%
Internet and Phone Service	3,600		4,200		600	16.7%
Website Design and Maintenance	1,185		1,285		100	8.4%
Media Outreach Activities	1,000		1,000		0	0.0%
<b>FIXED EXPENSES</b>	<b>43,894</b>	<b>5%</b>	<b>43,894</b>	<b>2%</b>	<b>0</b>	<b>0.0%</b>
Property & Liability	9,294		9,294		0	0.0%
Office Vehicle Lease and Maintenance	4,600		4,600		0	0.0%
Rent	30,000		30,000		0	0.0%

# Strafford Regional Planning Commission

FY2025 Expenses	FY2024 Adopted Budget		FY2025 Mid Year Amendment Budget		Net Change	% Change
<b>ADMINISTRATIVE EXPENSES</b>	<b>54,000</b>	<b>1%</b>	<b>54,000</b>	<b>2%</b>	<b>0</b>	<b>0.0%</b>
Printing	1,500		1,500		0	0.0%
Audit and Accounting Services	18,000		18,000		0	0.0%
Legal	4,000		4,000		0	0.0%
Office and Mapping Supplies	4,000		4,000		0	0.0%
Office Expense	10,000		10,000		0	0.0%
Meeting Expenses (Meetings and Meeting Notices)	3,500		3,500		0	0.0%
Travel	10,000		10,000		0	0.0%
Library & Subscriptions: NH Planning Books	2,500		2,500		0	0.0%
Bank Fees	0		0		0	-
HealthTrust Employee Health Rewards	500		500		0	0.0%
<b>OUTSOURCED CONTRACTS</b>	<b>1,028,100</b>	<b>20%</b>	<b>1,031,761</b>	<b>39%</b>	<b>3,661</b>	<b>0.4%</b>
1000 IT Services	20,880		20,000		(880)	-4.2%
3507 Far RT11 Audit & Regs Consultant Team	15,000		17,007		2,007	13.4%
3903 Milton Nitrogen Removal Plan Engineer	45,000		56,000		11,000	24.4%
4107 Newmarket Form Based Code Consultant	20,000		28,250		8,250	41.3%
4108 Newmarket Form Based Code Consultant			18,000		18,000	-
5121 GB2030 Milton Three Ponds Watershed Plan Engi	60,900		55,000		(5,900)	-9.7%
5122 and 6152 Contract Planner	30,000					
5122 GB2030 Signage - Contract Planner			16,260		16,260	-
5122 GB2030 Signage - UNH & Production Costs	25,770					
5122 GB2030 Signage - Sign Manufacturer			25,000		25,000	-
5122 GB2030 Signage - UNH			5,844		5,844	-
5207 PREPA Grant-Dover NRI Environmental Consultan	3,000		6,250		3,250	108.3%
5208 PREPA Grant-Lee NRI Environmental Consultant	3,000		6,000		3,000	100.0%
6105 Coastal TA Subaward to Durham	4,000		4,000		0	0.0%
6152 Coastal Resilience Grant (NKT) Engineer	20,000		16,000		(4,000)	-20.0%
6152 Coastal Resilience Grant (NKT) Contract Planner			15,000		15,000	-
6252 Cocheco Riv Mgt Plan - NH Indigenous Community Connect			2,250		2,250	-
6253 Sunrise Lake 319 Engineer			32,000			
7111 EPA Brownfields QEP	127,000		127,000		0	0.0%
7201 HUD EDI CDS Regional Plans - RPC Pass Through	500,000		383,250		(116,750)	-23.4%
7301 USDA RD FAR & MIL Town Facilities Consultant	75,800		120,900		45,100	59.5%
8002 Contract Title VI/Environmental Justice Support (	10,000		10,000		0	0.0%
8002 Contract Transportation Support (UPWP)	60,000		60,000		0	0.0%
8102 Safe Streets for All	7,750		7,750		0	0.0%
<b>RESERVE FUND CONTRIBUTION</b>	<b>1,000</b>	<b>0%</b>	<b>1,000</b>	<b>0%</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>2,538,016</b>	<b>100%</b>	<b>2,616,924</b>	<b>100%</b>	<b>78,908</b>	<b>3.1%</b>

\* FY2024 Expense line items not occurring in FY2025 are not displayed but are included in totals

# STRAFFORD

Regional Planning Commission

December 20, 2024

William Watson, Administrator  
NH Department of Transportation  
Bureau of Planning and Community Assistance  
7 Hazen Drive  
Concord, NH 03302

RE: December 2024 Minor Revisions to the 2023-2026 TIP

Dear Mr. Watson:

The Strafford Regional Planning Commission (SRPC) staff has received a request to approve the December 2024 Minor Revisions to Strafford Metropolitan Planning Organization's approved 2023-2026 Transportation Improvement Program (TIP).

**The following information is in the Strafford MPO Prospectus that was revised and adopted on January 19, 2018, at the Strafford MPO Policy Committee Meeting:**

*In the Strafford MPO the Executive Director has the authority to review Administrative Modification and/or Informational Revisions. The Executive Director may request the advice of members of the MPO Technical Advisory Committee to complete this review. The Executive Director may make recommendations to the Executive Committee for their concurrence or non-concurrence with Administrative Modifications and/or Informational revisions and for a procedural change from Administrative Modification and/or Informational Revisions to Amendment. The Executive Director will issue a letter to the NHDOT indicating their decision. Copies of these letters will be provided to members of the TAC and MPO.*

The Executive Director recommends the approval of the following Administrative Modifications to the 2023-2026 TIP as proposed.

Sincerely,

Jennifer Czysz, AICP  
Executive Director



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### Approved Dollars

**LEE (41322)**

All Project Cost: \$7,683,500

Route/Road/Entity: NH Route 125

Scope: Bridge Replacement of culvert carrying NH 125 over Little River Br No 073/084

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$330,000	\$0	\$0	\$330,000	National Highway Performance, Toll Credit
PE	2024	\$110,000	\$0	\$0	\$110,000	National Highway Performance, Toll Credit
PE	2025	\$66,000	\$0	\$0	\$66,000	National Highway Performance, Toll Credit
ROW	2024	\$82,500	\$0	\$0	\$82,500	National Highway Performance, Toll Credit
Construction	2025	\$6,600,000	\$0	\$0	\$6,600,000	BRGBIL, Toll Credit
		<b>\$7,188,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,188,500</b>	

Regionally Significant: No    Managed By: DOT    CAA Code: ATT    RPC: SRPC

### Proposed Dollars

**LEE (41322)**

All Project Cost: \$7,678,283

Route/Road/Entity: NH Route 125

Scope: No Change

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$330,000	\$0	\$0	\$330,000	National Highway Performance, Toll Credit
PE	2024	\$110,000	\$0	\$0	\$110,000	National Highway Performance, Toll Credit
PE	2025	\$66,000	\$0	\$0	\$66,000	National Highway Performance, Toll Credit
ROW	2024	\$82,500	\$0	\$0	\$82,500	National Highway Performance, Toll Credit
Construction	2025	\$6,594,783	\$0	\$0	\$6,594,783	Hwy Infrastructure, Toll Credit
		<b>\$7,183,283</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,183,283</b>	

Regionally Significant: No    Managed By: DOT    CAA Code: ATT    RPC: SRPC

**Inflation reduction to 2025 Construction funds**

### Approved Dollars

#### NEWINGTON - DOVER (11238S)

All Project Cost: \$66,287,691

Route/Road/Entity: SPAULDING TURNPIKE / LITTLE BAY BRIDGES

Scope: Remove the superstructure General Sullivan Br & provide the most cost effective bike/ped connection

Phase	Year	Federal	State	Other	Total	Funding
Construction	2023	\$0	\$0	\$1,622,000	\$1,622,000	Non Par Other
Construction	2025	\$22,035,264	\$15,590,508	\$0	\$37,625,772	STBG-50 to 200K, STBG-State Flexible, Toll Credit, Turnpike Capital
Construction	2026	\$15,991,350	\$0	\$0	\$15,991,350	Carbon Reduction Program 50k - 200k, Congestion Mitigation and Air Quality Program, STBG-State Flexible, Toll Credit
		<b>\$38,026,614</b>	<b>\$15,590,508</b>	<b>\$1,622,000</b>	<b>\$55,239,122</b>	

Regionally Significant: Yes    Managed By: DOT    CAA Code: E-19    RPC: RPC, SRPC

### Proposed Dollars

#### NEWINGTON - DOVER (11238S)

All Project Cost: \$66,287,691

Route/Road/Entity: SPAULDING TURNPIKE / LITTLE BAY BRIDGES

Scope: No Change

Phase	Year	Federal	State	Other	Total	Funding
Construction	2023	\$0	\$0	\$1,622,000	\$1,622,000	Non Par Other
Construction	2025	\$25,335,264	\$15,590,508	\$0	\$40,925,772	Congestion Mitigation and Air Quality Program, STBG-50 to 200K, STBG-State Flexible, Toll Credit, Turnpike Capital
Construction	2026	\$13,351,350	\$0	\$0	\$13,351,350	Carbon Reduction Program 50k - 200k, Congestion Mitigation and Air Quality Program, STBG-State Flexible, Toll Credit
		<b>\$38,686,614</b>	<b>\$15,590,508</b>	<b>\$1,622,000</b>	<b>\$55,899,122</b>	

Regionally Significant: Yes    Managed By: DOT    CAA Code: E-19    RPC: RPC, SRPC

**Shifting Construction funds from 2026 to 2025 and increasing. Adding Congestion Mitigation & Air Quality Improvement (CMAQ) as a funding type to 2025.**

### Approved Dollars

#### NORTHWOOD-NOTTINGHAM (41595)

All Project Cost: \$4,288,436

Route/Road/Entity: RT 4 & 152

Scope: Intersection safety improvements to the US 4/NH 152 intersection

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$298,753	\$0	\$0	\$298,753	National Highway Performance, Toll Credit
PE	2025	\$201,939	\$0	\$0	\$201,939	National Highway Performance, Toll Credit
ROW	2025	\$134,627	\$0	\$0	\$134,627	National Highway Performance, Toll Credit
		<b>\$635,319</b>	<b>\$0</b>	<b>\$0</b>	<b>\$635,319</b>	

Regionally Significant: No    Managed By: DOT    CAA Code: ATT    RPC: SRPC

### Proposed Dollars

#### NORTHWOOD-NOTTINGHAM (41595)

All Project Cost: \$4,276,427

Route/Road/Entity: RT 4 & 152

Scope: No Change

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$298,753	\$0	\$0	\$298,753	National Highway Performance, Toll Credit
PE	2025	\$194,734	\$0	\$0	\$194,734	National Highway Performance, Toll Credit
ROW	2025	\$129,823	\$0	\$0	\$129,823	National Highway Performance, Toll Credit
		<b>\$623,311</b>	<b>\$0</b>	<b>\$0</b>	<b>\$623,311</b>	

Regionally Significant: No    Managed By: DOT    CAA Code: ATT    RPC: SRPC

**Removing inflation from Preliminary Engineering and Right-of-Way in 2025.**

### Approved Dollars

**PROGRAM (BRDG-HIB-M&P)**

All Project Cost: \$66,892,632

Route/Road/Entity: Various

Scope: Maintenance and preservation efforts for High Investment Bridges

Phase	Year	Federal	State	Other	Total	Funding
PE	2024	\$100,000	\$0	\$0	\$100,000	STBG-State Flexible, Toll Credit
PE	2025	\$100,000	\$0	\$0	\$100,000	STBG-State Flexible, Toll Credit
PE	2026	\$100,000	\$0	\$0	\$100,000	STBG-State Flexible, Toll Credit
ROW	2023	\$20,000	\$0	\$0	\$20,000	STBG-State Flexible, Toll Credit
ROW	2024	\$20,000	\$0	\$0	\$20,000	STBG-State Flexible, Toll Credit
ROW	2025	\$20,000	\$0	\$0	\$20,000	STBG-State Flexible, Toll Credit
ROW	2026	\$20,000	\$0	\$0	\$20,000	STBG-State Flexible, Toll Credit
Construction	2023	\$4,400,000	\$0	\$0	\$4,400,000	National Highway Performance, STBG-50 to 200K, STBG-State Flexible, Toll Credit
Construction	2024	\$1,900,000	\$0	\$0	\$1,900,000	National Highway Performance, STBG-50 to 200K, STBG-State Flexible, Toll Credit
Construction	2025	\$6,600,000	\$0	\$0	\$6,600,000	National Highway Performance, STBG-50 to 200K, STBG-Areas Over 200K, STBG-State Flexible, Toll Credit
Construction	2026	\$2,220,000	\$0	\$0	\$2,220,000	National Highway Performance, STBG-50 to 200K, STBG-State Flexible, Toll Credit
		<b>\$15,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,500,000</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: ALL

RPC: Undetermined

**No individual "child" projects in the region.**

### Proposed Dollars

**PROGRAM (BRDG-HIB-M&P)**

All Project Cost: \$66,892,632

Route/Road/Entity: Various

Scope: No Change

Phase	Year	Federal	State	Other	Total	Funding
PE	2024	\$100,000	\$0	\$0	\$100,000	STBG-State Flexible, Toll Credit
PE	2025	\$225,000	\$0	\$0	\$225,000	STBG-State Flexible, Toll Credit
PE	2026	\$75,000	\$0	\$0	\$75,000	STBG-State Flexible, Toll Credit
ROW	2023	\$20,000	\$0	\$0	\$20,000	STBG-State Flexible, Toll Credit
ROW	2024	\$20,000	\$0	\$0	\$20,000	STBG-State Flexible, Toll Credit
ROW	2025	\$20,000	\$0	\$0	\$20,000	STBG-State Flexible, Toll Credit
ROW	2026	\$20,000	\$0	\$0	\$20,000	STBG-State Flexible, Toll Credit
Construction	2023	\$4,400,000	\$0	\$0	\$4,400,000	National Highway Performance, STBG-50 to 200K, STBG-State Flexible, Toll Credit
Construction	2024	\$1,900,000	\$0	\$0	\$1,900,000	National Highway Performance, STBG-50 to 200K, STBG-State Flexible, Toll Credit
Construction	2025	\$6,600,000	\$0	\$0	\$6,600,000	National Highway Performance, STBG-50 to 200K, STBG-Areas Over 200K, STBG-State Flexible, Toll Credit
Construction	2026	\$2,220,000	\$0	\$0	\$2,220,000	National Highway Performance, STBG-50 to 200K, STBG-State Flexible, Toll Credit
		<b>\$15,600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,600,000</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: ALL

RPC: Undetermined

**No individual "child" projects in the region.**

### Approved Dollars

**PROGRAM (CRDR)**

All Project Cost: \$96,096,666

Route/Road/Entity: Various

Scope: CULVERT REPLACEMENT/REHABILITATION & DRAINAGE REPAIRS (Annual Project)

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$500,000	\$0	\$0	\$500,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2024	\$1,096,500	\$0	\$0	\$1,096,500	National Highway Performance, STBG-5 to 49,999, STBG-50 to 200K, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
PE	2025	\$1,206,700	\$0	\$0	\$1,206,700	National Highway Performance, STBG-5 to 49,999, STBG-50 to 200K, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
PE	2026	\$93,300	\$0	\$0	\$93,300	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2023	\$34,100	\$0	\$0	\$34,100	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2024	\$74,800	\$0	\$0	\$74,800	National Highway Performance, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
ROW	2025	\$97,900	\$0	\$0	\$97,900	National Highway Performance, STBG-5 to 49,999, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
ROW	2026	\$8,000	\$0	\$0	\$8,000	STBG-State Flexible, Toll Credit
Construction	2023	\$615,000	\$0	\$0	\$615,000	STBG-State Flexible, Toll Credit
Construction	2024	\$4,486,870	\$0	\$0	\$4,486,870	National Highway Performance, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
Construction	2025	\$9,476,720	\$0	\$0	\$9,476,720	National Highway Performance, STBG-5 to 49,999, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
Construction	2026	\$2,833,410	\$0	\$0	\$2,833,410	National Highway Performance, STBG-State Flexible, Toll Credit
Other	2023	\$5,000	\$0	\$0	\$5,000	National Highway Performance, STBG-State Flexible, Toll Credit
Other	2024	\$5,000	\$0	\$0	\$5,000	National Highway Performance, STBG-State Flexible, Toll Credit
Other	2025	\$5,000	\$0	\$0	\$5,000	National Highway Performance, STBG-State Flexible, Toll Credit
Other	2026	\$5,000	\$0	\$0	\$5,000	National Highway Performance, STBG-State Flexible, Toll Credit
		<b>\$20,543,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,543,300</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: ALL

RPC: Undetermined

**No changes to individual "child" projects in the region.**

**US4 Culvert near Topaz Dr**

### Proposed Dollars

**PROGRAM (CRDR)**

All Project Cost: \$96,083,766

Route/Road/Entity: Various

Scope: No Change

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$500,000	\$0	\$0	\$500,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2024	\$1,096,500	\$0	\$0	\$1,096,500	National Highway Performance, STBG-5 to 49,999, STBG-50 to 200K, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
PE	2025	\$1,306,700	\$0	\$0	\$1,306,700	National Highway Performance, STBG-5 to 49,999, STBG-50 to 200K, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
PE	2026	\$733,300	\$0	\$0	\$733,300	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2023	\$34,100	\$0	\$0	\$34,100	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2024	\$74,800	\$0	\$0	\$74,800	National Highway Performance, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
ROW	2025	\$57,900	\$0	\$0	\$57,900	National Highway Performance, STBG-5 to 49,999, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
ROW	2026	\$8,000	\$0	\$0	\$8,000	STBG-State Flexible, Toll Credit
Construction	2023	\$615,000	\$0	\$0	\$615,000	STBG-State Flexible, Toll Credit
Construction	2024	\$4,486,870	\$0	\$0	\$4,486,870	National Highway Performance, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
Construction	2025	\$4,945,000	\$0	\$0	\$4,945,000	National Highway Performance, STBG-5 to 49,999, STBG-Non Urban Areas Under 5K, STBG-State Flexible, Toll Credit
Construction	2026	\$3,590,220	\$0	\$0	\$3,590,220	National Highway Performance, STBG-State Flexible, Toll Credit
Other	2023	\$5,000	\$0	\$0	\$5,000	National Highway Performance, STBG-State Flexible, Toll Credit
Other	2024	\$5,000	\$0	\$0	\$5,000	National Highway Performance, STBG-State Flexible, Toll Credit
Other	2025	\$5,000	\$0	\$0	\$5,000	National Highway Performance, STBG-State Flexible, Toll Credit
Other	2026	\$5,000	\$0	\$0	\$5,000	National Highway Performance, STBG-State Flexible, Toll Credit
		<b>\$17,468,390</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,468,390</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: ALL

RPC: Undetermined

**No changes to individual "child" projects in the region.**

**US4 Culvert near Topaz Dr**

### Approved Dollars

**PROGRAM (HSIP)**

All Project Cost: \$260,992,509

Route/Road/Entity: Various

Scope: HIGHWAY SAFETY IMPROVEMENT PROGRAM (HSIP)

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$2,000,000	\$0	\$0	\$2,000,000	Highway Safety Improvement Program (HSIP), Toll Credit
PE	2024	\$1,575,800	\$0	\$0	\$1,575,800	Highway Safety Improvement Program (HSIP), Toll Credit
PE	2025	\$2,000,000	\$0	\$0	\$2,000,000	Highway Safety Improvement Program (HSIP), Toll Credit
PE	2026	\$350,000	\$0	\$0	\$350,000	Highway Safety Improvement Program (HSIP), Toll Credit
ROW	2023	\$200,000	\$0	\$0	\$200,000	Highway Safety Improvement Program (HSIP), Toll Credit
ROW	2025	\$440,540	\$0	\$0	\$440,540	Highway Safety Improvement Program (HSIP), Toll Credit
ROW	2026	\$50,000	\$0	\$0	\$50,000	Highway Safety Improvement Program (HSIP), Toll Credit
Construction	2023	\$11,477,727	\$0	\$0	\$11,477,727	Highway Safety Improvement Program (HSIP), Toll Credit
Construction	2024	\$10,625,876	\$0	\$0	\$10,625,876	Highway Safety Improvement Program (HSIP), Toll Credit
Construction	2025	\$6,989,669	\$0	\$0	\$6,989,669	Highway Safety Improvement Program (HSIP), Toll Credit
Construction	2026	\$9,556,020	\$0	\$0	\$9,556,020	Highway Safety Improvement Program (HSIP), Toll Credit
Other	2023	\$770,000	\$0	\$0	\$770,000	Highway Safety Improvement Program (HSIP), Toll Credit
Other	2024	\$330,000	\$0	\$0	\$330,000	Highway Safety Improvement Program (HSIP), Toll Credit
Other	2025	\$150,000	\$0	\$0	\$150,000	Highway Safety Improvement Program (HSIP), Toll Credit
Other	2026	\$150,000	\$0	\$0	\$150,000	Highway Safety Improvement Program (HSIP), Toll Credit
		<b>\$46,665,632</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,665,632</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: E-6

RPC: Undetermined

**Moved \$525,000 from construction in 2025 to Other phase in 2025  
Added new projects in Newmarket and Milton-Wakefield**

### Proposed Dollars

**PROGRAM (HSIP)**

All Project Cost: \$260,992,509

Route/Road/Entity: Various

Scope: No Change

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$2,000,000	\$0	\$0	\$2,000,000	Highway Safety Improvement Program (HSIP), Toll Credit
PE	2024	\$1,575,800	\$0	\$0	\$1,575,800	Highway Safety Improvement Program (HSIP), Toll Credit
PE	2025	\$2,000,000	\$0	\$0	\$2,000,000	Highway Safety Improvement Program (HSIP), Toll Credit
PE	2026	\$350,000	\$0	\$0	\$350,000	Highway Safety Improvement Program (HSIP), Toll Credit
ROW	2023	\$200,000	\$0	\$0	\$200,000	Highway Safety Improvement Program (HSIP), Toll Credit
ROW	2025	\$440,540	\$0	\$0	\$440,540	Highway Safety Improvement Program (HSIP), Toll Credit
ROW	2026	\$50,000	\$0	\$0	\$50,000	Highway Safety Improvement Program (HSIP), Toll Credit
Construction	2023	\$11,477,727	\$0	\$0	\$11,477,727	Highway Safety Improvement Program (HSIP), Toll Credit
Construction	2024	\$10,625,876	\$0	\$0	\$10,625,876	Highway Safety Improvement Program (HSIP), Toll Credit
Construction	2025	\$6,464,669	\$0	\$0	\$6,464,669	Highway Safety Improvement Program (HSIP), Toll Credit
Construction	2026	\$9,556,020	\$0	\$0	\$9,556,020	Highway Safety Improvement Program (HSIP), Toll Credit
Other	2023	\$770,000	\$0	\$0	\$770,000	Highway Safety Improvement Program (HSIP), Toll Credit
Other	2024	\$330,000	\$0	\$0	\$330,000	Highway Safety Improvement Program (HSIP), Toll Credit
Other	2025	\$675,000	\$0	\$0	\$675,000	Highway Safety Improvement Program (HSIP), Toll Credit
Other	2026	\$150,000	\$0	\$0	\$150,000	Highway Safety Improvement Program (HSIP), Toll Credit
		<b>\$46,665,632</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,665,632</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: E-6

RPC: Undetermined

**Moved \$525,000 from construction in 2025 to Other phase in 2025  
 Added new projects in Newmarket and Milton-Wakefield**

### Approved Dollars

**PROGRAM (PAVE-T1-RESURF)**

All Project Cost: \$242,882,690

Route/Road/Entity: Tier 1 Highways

Scope: Preservation of Tier 1 Highways

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$450,000	\$0	\$0	\$450,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2024	\$482,900	\$0	\$0	\$482,900	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2025	\$225,000	\$0	\$0	\$225,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2026	\$300,000	\$0	\$0	\$300,000	National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2023	\$18,000,000	\$0	\$0	\$18,000,000	National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2024	\$20,808,170	\$0	\$0	\$20,808,170	National Highway Performance, Toll Credit
Construction	2025	\$12,250,000	\$0	\$0	\$12,250,000	National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2026	\$4,333,930	\$0	\$0	\$4,333,930	National Highway Performance, Toll Credit
		<b>\$56,850,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,850,000</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: E-10

RPC: Undetermined

**No individual "child" projects in the region.**

### Proposed Dollars

**PROGRAM (PAVE-T1-RESURF)**

All Project Cost: \$248,298,760

Route/Road/Entity: Tier 1 Highways

Scope: No Change

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$450,000	\$0	\$0	\$450,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2024	\$482,900	\$0	\$0	\$482,900	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2025	\$225,000	\$0	\$0	\$225,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2026	\$300,000	\$0	\$0	\$300,000	National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2023	\$18,000,000	\$0	\$0	\$18,000,000	National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2024	\$20,808,170	\$0	\$0	\$20,808,170	National Highway Performance, Toll Credit
Construction	2025	\$12,250,000	\$0	\$0	\$12,250,000	Hwy Infrastructure, National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2026	\$9,750,000	\$0	\$0	\$9,750,000	National Highway Performance, Toll Credit
		<b>\$62,266,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,266,070</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: E-10

RPC: Undetermined

**No individual "child" projects in the region.**

### Proposed Dollars

**PROGRAM (PAVE-T2-RESURF)**

All Project Cost: \$568,670,000

Route/Road/Entity: Tier 2 Highways

Scope: No Change

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$2,350,000	\$0	\$0	\$2,350,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2024	\$1,845,000	\$0	\$0	\$1,845,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2025	\$2,500,000	\$0	\$0	\$2,500,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2026	\$2,155,000	\$0	\$0	\$2,155,000	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2023	\$25,000	\$0	\$0	\$25,000	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2024	\$25,000	\$0	\$0	\$25,000	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2025	\$25,000	\$0	\$0	\$25,000	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2026	\$25,000	\$0	\$0	\$25,000	National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2023	\$36,500,000	\$6,000,000	\$0	\$42,500,000	Betterment, National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2024	\$53,725,000	\$6,000,000	\$0	\$59,725,000	Betterment, National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2025	\$23,300,000	\$7,100,000	\$0	\$30,400,000	Betterment, STBG-State Flexible, Toll Credit
Construction	2026	\$21,320,000	\$2,750,000	\$0	\$24,070,000	Betterment, National Highway Performance, STBG-State Flexible, Toll Credit
		<b>\$143,795,000</b>	<b>\$21,850,000</b>	<b>\$0</b>	<b>\$165,645,000</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: E-10

RPC: Undetermined

**Increased funds for construction phase in 2025**  
**Reduced 2025 funds from Somersworth-Rochester project by \$947,786**

### Approved Dollars

**PROGRAM (PAVE-T2-RESURF)**

All Project Cost: \$560,950,000

Route/Road/Entity: Tier 2 Highways

Scope: Resurfacing Tier 2 Roadways

Phase	Year	Federal	State	Other	Total	Funding
PE	2023	\$2,350,000	\$0	\$0	\$2,350,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2024	\$1,845,000	\$0	\$0	\$1,845,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2025	\$2,500,000	\$0	\$0	\$2,500,000	National Highway Performance, STBG-State Flexible, Toll Credit
PE	2026	\$2,155,000	\$0	\$0	\$2,155,000	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2023	\$25,000	\$0	\$0	\$25,000	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2024	\$25,000	\$0	\$0	\$25,000	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2025	\$25,000	\$0	\$0	\$25,000	National Highway Performance, STBG-State Flexible, Toll Credit
ROW	2026	\$25,000	\$0	\$0	\$25,000	National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2023	\$36,500,000	\$6,000,000	\$0	\$42,500,000	Betterment, National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2024	\$53,725,000	\$6,000,000	\$0	\$59,725,000	Betterment, National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2025	\$20,625,000	\$2,750,000	\$0	\$23,375,000	Betterment, National Highway Performance, STBG-State Flexible, Toll Credit
Construction	2026	\$20,625,000	\$2,750,000	\$0	\$23,375,000	Betterment, National Highway Performance, STBG-State Flexible, Toll Credit
		<b>\$140,425,000</b>	<b>\$17,500,000</b>	<b>\$0</b>	<b>\$157,925,000</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: E-10

RPC: Undetermined

**Increased funds for construction phase in 2025**  
**Reduced 2025 funds from Somersworth-Rochester project by \$947,786**

### Approved Dollars

**PROGRAM (RRRCS)**

All Project Cost: \$31,176,261

Route/Road/Entity: Statewide Railroad Crossings

Scope: RECONSTRUCTION OF CROSSINGS, SIGNALS, & RELATED WORK (Annual Project)

Phase	Year	Federal	State	Other	Total	Funding
PE	2024	\$396,000	\$0	\$0	\$396,000	RL - Rail Highway, Toll Credit
PE	2025	\$250,000	\$0	\$0	\$250,000	RL - Rail Highway, Toll Credit
PE	2026	\$250,000	\$0	\$0	\$250,000	RL - Rail Highway, Toll Credit
ROW	2024	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
ROW	2025	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
ROW	2026	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
Construction	2023	\$1,275,000	\$0	\$0	\$1,275,000	RL - Rail Highway, Toll Credit
Construction	2025	\$5,296,338	\$0	\$0	\$5,296,338	RL - Rail Highway, Toll Credit
Construction	2026	\$24,000	\$0	\$0	\$24,000	RL - Rail Highway, Toll Credit
Other	2023	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
Other	2024	\$247,500	\$0	\$0	\$247,500	RL - Rail Highway, Toll Credit
Other	2025	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
Other	2026	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
		<b>\$7,768,838</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,768,838</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: E-1

RPC: Undetermined

**No changes to individual "child" projects in the region.**

**Rail crossing at Central Ave/Chestnut/Third St Intersection**

### Proposed Dollars

#### PROGRAM (RRRCS)

All Project Cost: \$30,476,261

Route/Road/Entity: Statewide Railroad Crossings

Scope: No Change

Phase	Year	Federal	State	Other	Total	Funding
PE	2024	\$396,000	\$0	\$0	\$396,000	RL - Rail Highway, Toll Credit
PE	2025	\$250,000	\$0	\$0	\$250,000	RL - Rail Highway, Toll Credit
PE	2026	\$250,000	\$0	\$0	\$250,000	RL - Rail Highway, Toll Credit
ROW	2024	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
ROW	2025	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
ROW	2026	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
Construction	2023	\$1,275,000	\$0	\$0	\$1,275,000	RL - Rail Highway, Toll Credit
Construction	2025	\$4,596,338	\$0	\$0	\$4,596,338	RL - Rail Highway, Toll Credit
Construction	2026	\$24,000	\$0	\$0	\$24,000	RL - Rail Highway, Toll Credit
Other	2023	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
Other	2024	\$247,500	\$0	\$0	\$247,500	RL - Rail Highway, Toll Credit
Other	2025	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
Other	2026	\$5,000	\$0	\$0	\$5,000	RL - Rail Highway, Toll Credit
		<b>\$7,068,838</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,068,838</b>	

Regionally Significant: No

Managed By: DOT

CAA Code: E-1

RPC: Undetermined

**No changes to individual "child" projects in the region.**

**Rail crossing at Central Ave/Chestnut/Third St Intersection**