

# STRAFFORD

Regional Planning Commission

## SRPC EXECUTIVE COMMITTEE MEETING

November 17, 2023, 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 a minimum of an in-person quorum. To organize this, the Commission staff will confirm the necessary in-person attendance. It is the preference of the Commission that others participate via Zoom, however, guests may attend the meeting at the SRPC Office. All participants, both in-person and virtual, can communicate contemporaneously. View the remote access information below.

**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.trafford.org](http://www.trafford.org). If anybody is unable to access the meeting, please email [mtaylorfetter@trafford.org](mailto:mtaylorfetter@trafford.org) or call 603-994-3500 (x115).

Agenda Item	Time	Notes
1) Welcome and Introductions	8:00-8:05	N/A
2) Presentation: FY2023 Draft Audit: Marcum LLP, Andrew Gordon	8:05-8:30	Draft audit reports will be emailed separately
3) Action Items (Motions Required/Requested) a) Approval of the October 20, 2023 Minutes b) Acceptance of the Draft Sept. Financials c) Acceptance of the Draft FY2023 Audit Report	8:30-8:40	Refer to the enclosed memo and attachments.
4) Updates and Discussion Items a) Awards, Contracts, and General Business b) November Monthly Minors	8:40-8:50	Refer to the enclosed memo and attachments.
5) Other Business	8:50-8:55	N/A
6) Adjourn	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@trafford.org](mailto:srpc@trafford.org).

### STRAFFORD REGIONAL PLANNING COMMISSION

150 Wakefield Street, Suite 12, Rochester, NH 03867

Barrington | Brookfield | Dover | Durham | Farmington | Lee | Madbury | Middleton | Milton | New Durham  
Newmarket | Northwood | Nottingham | Rochester | Rollinsford | Somersworth | Strafford | Wakefield



## **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.



# STRAFFORD

Regional Planning Commission

**Strafford Regional Planning Commission  
Executive Committee Meeting  
150 Wakefield Street, Conference Room 1A  
Rochester, NH 03867  
October 20, 2023  
Meeting Minutes**

## 1. Welcome/Introductions

Chair Dave Landry called the meeting to order at 8:05A.M.

### Members attending in person:

William Fisher, Farmington; Tom Crosby, Madbury; Peter Nelson, Newmarket; Barbara Holstein, Rochester; Katrin Kasper, Lee; Michael Bobinsky, Somersworth; Dave Landry, Dover (Katrin voting member)

**Members attending on Zoom:** Joe Boudreau, Rochester

**Staff attending in person:** Mark Davie, Jen Czysz

**Staff attending on Zoom:** Megan Taylor-Fetter

## 2. Action Items

### a. Approval of the September 15, 2023 Minutes

T. Crosby motioned to approve the September 15, 2023 minutes seconded by K. Kasper. There was no discussion. All members voted in favor.

### b. Approval of the September 8, 2023 Non Public Session Minutes:

T. Crosby motioned to approve the September 8, 2023 minutes seconded by K. Kasper. There was no discussion. All members voted in favor.

### c. Approval of the September 15, 2023 Non Public Session Minutes:

T. Crosby motioned to approve the September 15, 2023 minutes seconded by M. Bobinsky. J. Boudreau abstained. There was no discussion. All members voted in favor.

### d. Acceptance of the Draft August 2023 Financials

J. Czysz reviewed the August 2023 financials as follows:

**Balance Sheet:** Account balances are lower than we would like at this point in the fiscal year due to 2 factors: late payments from NHDOT and BEA, that are now resolved, and running at a deficit in the first quarter of FY24.

**Accounts Receivable:** Of the \$157,408 due at the end of August, \$76,532 were the current month's invoices. Another \$31,371 was received in September, leaving a past due balance of \$49,505. This includes the July UPWP invoice of \$32,500 that is expected to be received in early October. DOT implemented new invoice procedures effective July 1 that initially slowed down the processing of payments. This has since been resolved and we expect processing times to return to normal with the recently invoiced September expenses.

Profit and Loss: August, like July, operated at a loss (\$10,808). Year-to-date, the net loss at the end of August was \$37,044. Factors impacting the profit and loss include not achieving billable targets for the UPWP and environmental projects, compounded by higher indirect rates due to vacation time over the summer and a period of heavier grant writing. This has been reviewed with project managers to help monitor and increase billable time as we enter the 2nd quarter of the fiscal year.

P. Nelson asked if SRPC could create their own products to provide service to our communities; to operate as subscription based rather than a contract potentially creates a predictable revenue stream. Have a base set of what dues covers.

J. Czysz stated that a circuit rider is essentially that. Tax mapping is similar. If we went to subscription based, that would be a risk of losing dues paying members.

The group engaged in discussion and exchanged ideas on different opportunities for revenue and if that would affect the indirect rate.

M. Bobinsky motioned to approve the August 2023 Financials as presented. T. Crosby seconded the motion. There was no discussion. All members voted unanimously in favor. The motion passed.

#### **e. Approval of SIMPLE IRA Employer Contribution for CY2024**

J. Czysz stated that Strafford RPC has offered a Simple IRA retirement plan option since 2000. The plan has been unchanged since it was amended and restated in 2004. Retirement benefits are available to SRPC employees who earn at least \$5,000 a year. SRPC offers a matching contribution equal to each employee's contribution up to a limit of 3% of their annual compensation. Each year the executive committee is asked to approve the contribution limit, before completion of the annual Participant Notice that must be distributed to all eligible employees.

There are three options to choose from:

- Current: Matching contribution equal to salary reduction up to 3%;
- The Committee could choose an amount; or
- Automatically contribute 2% without staff contribution.

The group engaged in discussion on other options and the cost to SRPC. Under simple IRA cannot do more than 3% and have a lot of rules. Could look at other plans.

M. Bobinsky approval of the Simple IRA employer contribution to match up to 3% salary reduction for Calendar year 20024. T., Crosby seconded the motion. All members voted in favor. Motion passed.

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

#### **a. NHARPC Member Appointments**

The New Hampshire Association of Regional Planning Commissions (NHARPC) is the affiliation of the nine regional planning commissions (RPCs) in the state of New

Hampshire. The members of the association are the Commissioners of the nine RPCs, and services are provided by RPC staff. Each region is entitled to 4 seats: (1) the executive director, (2) commissioner full voting members, (1) commissioner alternate. Currently, Don Hamann serves as a voting member, Leslie Schwartz an alternate. Leslie has not been able to participate and recommended a new alternate, in addition to our vacant full member position.

Meetings are held in Concord quarterly. Each region has three total votes. K. Kasper volunteered to serve as a full member. A vote will be held at the Commission meeting following.

#### **b. Awards, Contracts and General Business Update**

The committee was in consensus that they preferred the table presentation over the list.

J. Czysz highlighted the awards and contracts as follows:

Indirect Rate: As of July 1, 2023 SRPC's approved indirect cost rate is 111.63%. as of the end of August, we are operating at 118.4%.

Recently Completed Contracts:

- UNH PREPA Coastal Watershed Grants: Dover and Lee Natural Resource Inventories and Somersworth Natural Resources Master Plan Chapter (finalized)
- Strafford and Farmington Tax Maps
- Great Bay 2030 – Year 1: Great Bay Adapts (signed in October)
- Brownfields Assessments, grant started 10/1/2023
- Congressional Appropriation request for an update to the Regional Housing Needs Assessment and Comprehensive Plan (finalized)
- Newmarket Comprehensive Master Plan Update including Housing Chapter HOP grant

Contracts in Process:

- Safe Streets for All – FHWA
- Milton & Farmington USDA Community Facilities Technical Assistance Grant – pending final contract execution
- NHDES Coastal Resilience grant: Newmarket Waterfront Design Master Plan Chapter (pending Governor and Council approval)

Awarded Pending Contract:

- Town of Milton Nitrogen Source Identification Plans (pending engineering procurement)

Submitted Pending Decisions:

- National Fish and Wildlife Foundation – Wagon Hill Living Shorelines Phase 2 (LOI submitted)
- CMZ Bipartisan Infrastructure Law – Wagon Hill Living Shorelines Phase 2 (LOI selected for full proposal – waiting to hear on NFWF LOI)
- Somersworth – Granite Y Childcare CDBG Grant Application
- NHDES 319 – Sunrise Lake Implementation (LOI submitted)

- NHDES 604(b) – Milton Three Ponds Watershed Plan (LOI submitted)
- NHDES 604(b) – Cocheco River Management Plan (LOI submitted)
- Newmarket Phase 3 HOP Grant: outreach and GIS support for form-based zoning code changes
- New Durham Contract Planner
- NOAA Climate Resilience Regional Challenge (LOI submitted)
- Great Bay 2030 – Year 2
- Farmington Stormwater Drainage Study Update (LOI submitted)
- Installation of Signage Throughout the Watershed (LOI submitted)
- Milton Three Ponds Watershed Management Plan (LOI submitted)

In Development:

- NHCDFR Transformative Planning Grant
- NHDES Coastal Flood Risk Summary Update
- NHDES Project of Special Merit

**c. Monthly Minors**

C. Lentz reviewed the monthly minors. There were no major changes.

**d. Other Matters**

There were no other matters discussed.

**e. Adjournment**

A motion and a second to adjourn. All in favor. Meeting adjourned at 9:00 AM

# STRAFFORD

Regional Planning Commission

**DATE:** November 9, 2023

**TO:** Executive Committee Members

**FROM:** Jen Czysz, Executive Director

**RE:** Director's Report for the November 17, 2023 Meeting

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The following notes correspond to individual agenda items for discussion.

### **3b. Accept the Draft August Financials**

*Balance Sheet:* Account balances continue are lower than we would like at this point in the fiscal year due to 2 factors: late payments from NHDOT and Farmington, that are now resolved, and running at a deficit in the first quarter of FY24.

*Accounts Receivable:* Of the \$194,844 due at the end of September, \$84,491 were the current month's invoices. Another \$86,096 was received in October, including the late DOT payments, leaving a past due balance of \$24,257.

*Profit and Loss:* September again operated at a loss (\$10,399). Year-to-date, the net loss at the end of September was \$47,479. Factors impacting the profit and loss include not achieving billable targets for the UPWP and environmental projects, compounded by higher indirect rates due to vacation time over the summer and a period of heavier grant writing. This has been reviewed with project managers to help monitor and increase billable time as we enter the 2<sup>nd</sup> quarter of the fiscal year.

### **3c. Acceptance of the Draft FY2023 Audit Report**

The audit report is provided as a separate attachment. Staff from Marcum will present the draft audited financial statement at the November meeting. Once all questions are answered during the presentation, the Committee should vote to accept the draft audit. SRPC's fiscal year 2023 federal funding again exceeded the threshold for a single audit. That audit report will be available in December or January.

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

*Awards and Contracts:* Please refer to the table of pending and recently awarded grants and contracts at the end of this memo.

*Indirect Rate:* As of July 1, 2023 SRPC's approved indirect cost rate is 111.63%. as of the end of September, we are operating at 125.4%.



*September 2023 Dues (FY24 YTD):*

<b>Income:</b>	
FY23 Dues Paid	\$37,720.62
<b>Total Income</b>	<b>\$37,720.62</b>

<b>Expenses:</b>	
Planning Salaries	\$1,390.40
Dues and Subscriptions	\$30.15
Staff Training	\$60.00
Vehicle Interest	\$61.11
Bank Fees	\$15.00
Meeting Expense	-\$795.61
Office Expense	\$14.97
Travel	\$48.47
Indirect (111.63%)	\$1,552.10
<b>Total SRPC Expenses</b>	<b>\$2,376.59</b>

<b>Cash Match:</b>	
UPWP	\$12,896.42
EDA	\$2,583.66
Coastal	\$1,082.55
LSWP	\$39.67
GSCH	\$1,578.15
CommuteSmart	\$160.99
ROC Recreation Chapter	\$853.07
<b>Total Cash Match</b>	<b>\$19,194.51</b>

<b>Contract Overages:</b>	
<b>Total Contract Overages</b>	

<b>Total Expenses</b>	<b>\$21,571.10</b>
<b>Annual Dues Remaining</b>	<b>\$13,149.52</b>

**NEXT MEETING: December 15, 2023, 8 AM. – 9:00 A.M.**



## Proposals and Grant Applications Tracking

Title	Funder	Funding Year(s)	Award \$	Dues \$	Application Status	Contract Status	Description
<b>Milton and Farmington</b> Community Facilities Improvements	USDA	FY2024-2025	\$149,354		Awarded	Complete	Grant funds would allow the two towns to hire a consultant to perform structural, space needs, and other needed assessments of key community facilities. SRPC would retain \$28,454 to administer the grant and conduct project outreach and engagement, \$120,900 would be for building professional consultant costs.
<b>Newmarket</b> Waterfront Development Plan	NHDES Coastal Resil.	FY2024	\$37,300		Awarded	Complete	Prepare a waterfront design and improvement plan for the Town of Newmarket with \$8,000 programmed in landscape architect support.
Safe Streets for All ( <b>Region</b> Wide)	FHWA	FY2024-2025	\$50,000	\$13,750	Awarded	In Process	Working in collaboration with NH's MPOs to develop action plans that would make municipalities eligible for the Safe Streets for all implementation grants.
<b>Newmarket</b> Form Based Zoning Code Implementation	Newmarket/Invest NH	FY2024	\$92,500		Awarded	In Process	SRPC will partner and contract with Ivy Vann Town Planning (\$73,000) to conduct community engagement and develop a form based code for Newmarket's town center
Town of <b>Milton</b> Nitrogen Source Identification Plans	NHDES CWSRF	FY2024	\$100,000		Awarded	Contract Forthcoming	Develop a plan for total nitrogen source reductions, from both point source and non-point sources, for the duration of the Great Bay Total Nitrogen General Permit.
<b>Somersworth</b> Early Learning Center YMCA Renovations	NHCDFR CDBG	FY2024-2025	\$30,000		Awarded	Contract Forthcoming	SRPC would serve as the grant administer to the City and their subrecipient, the Granite YMCA, who would renovate the existing child care facility to increase capacity. SRPC's admin and grant writing fee is \$30,000 and the \$470,000 balance for construction and improvement costs.
<b>New Durham</b> Contract Planner	New Durahm	FY2025			Submitted	NA- App Pending	Provide contract town planner services including plan review and staff support to the planning board
<b>Northwood</b> Septic System Database	NHDES LSWP	FY2025	\$29,937		Submitted	NA- App Pending	Create a septic system database for several existing water systems
<b>Durham</b> Wagon Hill Living Shorelines Phase 2	CMZ BIL	FY2024-2025	\$15,870		Withdrawn	-	Durham is the primary applicant working with NHDES and project partners and seeks to install Phase II of the Living Shoreline at Wagon Hill Farm in Durham, NH. SRPC's role in the project would be to assist with outreach and engagement.

Title	Funder	Funding Year(s)	Award \$	Dues \$	Application Status	Contract Status	Description
Durham Wagon Hill Living Shorelines Phase 2	NFWF	FY2024-2025	\$15,870		Invited to Submit Full App	NA- App Pending	Durham is the primary applicant working with NHDES and project partners and seeks to install Phase II of the Living Shoreline at Wagon Hill Farm in Durham, NH. SRPC's role in the project would be to assist with outreach and engagement.
Climate Resilience <b>Regional</b> Challenge	NOAA	FY2025-2030	\$1,375,000		Invited to Submit Full App	NA- App Pending	Building capacity and fostering the conditions which support the ability to prepare for, withstand, and recover forward from shocks and stressors. NHDES is the applicant. SRPC would receive a subaward funding 1 FTE for 5 years.
Sunrise Lake Watershed Plan Implementation ( <b>Middleton</b> )	NH DES 319	FY2025	\$50,000		Invited to Submit Full App	NA- App Pending	Implement four structural BMPs and one non-structural BMP identified in the Sunrise Lake Management Plan
Cocheco River Management Plan ( <b>Dover, Farmington, Middleton, New Durham and Rochester</b> )	NHDES 604(b)	FY2025	\$33,500		Invited to Submit Full App	NA- App Pending	Development and adoption of a River Corridor Management Plan
<b>Farmington</b> Stormwater Drainage Study Update (Year 2)	Great Bay 2030	FY2024-2025	\$90,000		Invited to Submit Full App	NA- App Pending	Update Farmington's Stormwater Drainage Study to incorporate new data, evaluate the performance of the existing drainage system, and prioritize infrastructure improvement projects.
Installation of Signage Throughout <b>Watershed</b> (Year 2)	Great Bay 2030	FY2024-2025	\$75,000		Invited to Submit Full App	NA- App Pending	Improve public understanding of how local rivers/streams connect to the larger Great Bay estuary system through the installation of educational signage throughout the watershed.
<b>Milton</b> Three Ponds Watershed Management Plan (Year 2)	Great Bay 2030	FY2024-2025	\$90,000		Invited to Submit Full App	NA- App Pending	Development of a watershed-based management plan for Milton Three Ponds to identify and manage environmental stressors impacting water quality and usage of the ponds.
Transformative Planning Grant ( <b>Region Wide</b> )	NHCDFR	FY2024-2025	\$20,000		In Development	NA- App Pending	Develop community-level strategies and planning activities that lead to the development of new project(s) that increase the housing supply
Coastal Flood Risk Summary ( <b>Region Wide</b> )	NHDES/NOAA	FY2024-26	\$7,500		In Development	NA- App Pending	Assist NHDES in an advisory and network partner role to update the Coastal Flood Risk Summary

Application/Proposal Status	Total Award \$	Pass Through Amt	Net SRPC Funding	# of Applications
Awarded	\$459,154	\$201,900	\$257,254	6
Submitted	\$29,937		\$29,937	2
Invited to Submit Full App	\$1,729,370		\$1,729,370	7
In Development	\$27,500		\$27,500	2
Withdrawn	\$15,870		\$15,870	1
<b>Grand Total</b>	<b>\$2,261,831</b>	<b>\$201,900</b>	<b>\$2,059,931</b>	<b>18</b>

**Strafford Regional Planning Commission**  
**Balance Sheet**  
As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
FSB Checking	31,122.63	188,584.09	-157,461.46
FSB Savings	66,514.15	104,867.74	-38,353.59
<b>Total Checking/Savings</b>	<b>97,636.78</b>	<b>293,451.83</b>	<b>-195,815.05</b> <sup>1</sup>
<b>Accounts Receivable</b>			
Accounts Receivable	194,843.93	102,939.14	91,904.79
<b>Total Accounts Receivable</b>	<b>194,843.93</b>	<b>102,939.14</b>	<b>91,904.79</b> <sup>2</sup>
<b>Other Current Assets</b>			
<b>Prepaid Expenses</b>			
Prepaid Dues and Subscriptions	2,140.59	1,419.51	721.08
Prepaid Insurance (P & L)	5,917.50	0.00	5,917.50
Prepaid training	600.00	600.00	0.00
<b>Total Prepaid Expenses</b>	<b>8,658.09</b>	<b>2,019.51</b>	<b>6,638.58</b>
Prepaid software support	5,096.96	4,277.09	819.87
Undeposited Funds	1,364.28	0.00	1,364.28
<b>Total Other Current Assets</b>	<b>15,119.33</b>	<b>6,296.60</b>	<b>8,822.73</b>
<b>Total Current Assets</b>	<b>307,600.04</b>	<b>402,687.57</b>	<b>-95,087.53</b>
<b>Fixed Assets</b>			
<b>Right of Use Asset - Building</b>			
Accumulated Amortization - Buil	-60,888.12	-25,761.00	-35,127.12
Right of Use Asset - Building - Ot...	112,410.00	112,410.00	0.00
<b>Total Right of Use Asset - Building</b>	<b>51,521.88</b>	<b>86,649.00</b>	<b>-35,127.12</b>
<b>Vehicles</b>			
Vehicle Accumulated Depreciatio	-19,119.43	-13,383.55	-5,735.88
Ford Transit	22,943.35	22,943.35	0.00
<b>Total Vehicles</b>	<b>3,823.92</b>	<b>9,559.80</b>	<b>-5,735.88</b> <sup>6</sup>
<b>Property and Equipment</b>			
Accumulated Depreciation	-15,745.44	-15,745.44	0.00
<b>Equipment Purchase</b>			
Lenova Think Server	3,983.04	3,983.04	0.00
Equipment Purchase - Other	11,762.40	11,762.40	0.00
<b>Total Equipment Purchase</b>	<b>15,745.44</b>	<b>15,745.44</b>	<b>0.00</b>
<b>Total Property and Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Strafford Regional Planning Commission**  
**Balance Sheet**  
As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change
Total Fixed Assets	55,345.80	96,208.80	-40,863.00
<b>TOTAL ASSETS</b>	<b>362,945.84</b>	<b>498,896.37</b>	<b>-135,950.53</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Credit Cards			
FSB Credit Card	1,377.71	1,755.33	-377.62
Total Credit Cards	1,377.71	1,755.33	-377.62
Other Current Liabilities			
FY24 Dues in Advance	104,116.75	0.00	104,116.75
Building Lease Liab Current	21,389.93	20,680.23	709.70
FY23 Dues in Advance	0.00	97,701.74	-97,701.74
Current Portion of Lease Payabl	3,423.29	3,646.00	-222.71
Benefits payable			
Simple IRA payable	48.00	48.00	0.00
Total Benefits payable	48.00	48.00	0.00
Contract Revenue In Advance	24,328.18	23,347.42	980.76 <sup>7</sup>
Payroll Liabilities			
FSA Payable	576.00	0.00	576.00
FUTA	30.41	30.41	0.00
Social Security Payable	-0.02	-0.02	0.00
Payroll Liabilities - Other	4,049.54	1,228.64	2,820.90
Total Payroll Liabilities	4,655.93	1,259.03	3,396.90
Total Other Current Liabilities	157,962.08	146,682.42	11,279.66
Total Current Liabilities	159,339.79	148,437.75	10,902.04
Long Term Liabilities			
Building Lease Liab Non Current	31,868.00	60,268.00	-28,400.00 <sup>8</sup>
Lease Payable - Ford Motor Cred	0.00	4,673.84	-4,673.84
Accrued expenses			
Accrued Payroll	20,053.38	51,939.13	-31,885.75
Accrued Vacation	42,764.92	42,091.38	673.54
Annual Audit Accrual	6,000.00	20,000.03	-14,000.03
Total Accrued expenses	68,818.30	114,030.54	-45,212.24 <sup>9</sup>
Total Long Term Liabilities	100,686.30	178,972.38	-78,286.08
Total Liabilities	260,026.09	327,410.13	-67,384.04
Equity			
Retained Earnings	150,399.00	176,019.32	-25,620.32 <sup>10</sup>

1:45 PM

10/20/23

Accrual Basis

**Strafford Regional Planning Commission**  
**Balance Sheet**  
As of September 30, 2023

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	<u>Sep 30, 23</u>	<u>Sep 30, 22</u>	<u>\$ Change</u>
Net Income	-47,479.25	-4,533.08	-42,946.17
Total Equity	102,919.75	171,486.24	-68,566.49
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>362,945.84</u></b>	<b><u>498,896.37</u></b>	<b><u>-135,950.53</u></b>

DRAFT

**Strafford Regional Planning Commission**  
**Balance Sheet**  
**As of September 30, 2023**

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1. Checking: In the current year, the payment of the July and August UPWP reimbursement request (over \$75,000) was not received until October. Contractor payments of approximately \$24,000 are booked, but are being held for distribution, pending payment from Farmington for their HOP grant. Funds were transferred from savings in September to cover the September second payroll of the month and other expenses.

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

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3. Prepaid Insurance: In the prior year, and through August of the current year, monthly payments were made to Primex for Property and Liability Insurance. In September, we were instructed that effective January 1, 2024, Primex will no longer accept monthly payments. As a result, the Property and Liability Insurance balance was paid in full for FY24, and a monthly entry is being made to record monthly Property and Liability Insurance expense.

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4. Undeposited Funds: In the current year, this amount reflects payments received in September, not yet deposited to the bank until October.

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5. Right of Use Asset: Effective for fiscal year 2022, a new Government Accounting method was introduced, called GASB 87. It requires total lease payments to be recorded as a liability, and a monthly expense is recorded as Amortization (previously Rent expense). The balance on the Balance Sheet reflects the Amortization expense accumulated during fiscal year 2022 through July 2023. The Amortization for this fiscal year is recorded at \$2,341.39 for July, and \$2,341.87 per month for the remainder of the fiscal year. See the Profit and Loss report.

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6. Vehicle: The vehicle was purchased in June of 2020. Depreciation is accumulated monthly, over 48 months, at a rate of \$477.99 per month. Balance sheet items continue to accumulate from year to year, so this fiscal year's balance for Accumulated Depreciation is from the start of the lease through the current month.

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7. Contract Revenue in Advance: Current year balance = GSCH -\$233 (SRPC is due final advance of \$250, Jen is addressing this with GSCH), Housing Navigator \$5,182 (another \$34,310 advance was requested in October), EDA \$19,379 (additional \$17,500 advance received in September). Invoices are billed monthly to income on the profit and loss and applied to reduce the Contract Revenue in Advance balance.

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8. Long-Term Liabilities: Building Lease Liab Non Current and Lease Payable-Ford Motor Credit reflect the remainder of the lease liability for the rented office space, and the amount of lease payments due on the transit, to be paid in future fiscal years. Lease payments expected to be paid in the current fiscal year are reflected in the Other Current Liabilities section of the Balance Sheet. The final lease payment on the vehicle is May, 2024.

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9. Accrued Expenses: These amounts are adjusted at year-end and reflect wages paid in FY24 worked in FY23 and half of the Paid Time Off (PTO) hours accrued by staff at 6/30/23. The annual audit accrual is the FY23 audit charge, as stated in the FY23 audit engagement letter. These amounts will be updated again at year-end as part of the FY24 close-out.

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

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## Strafford Regional Planning Commission A/R Aging Summary As of September 30, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
<b>2000 LTA (Local Technical Assistance)</b>						
<b>2100 Dues</b>						
2106 Town of Lee dues	15.00	0.00	0.00	0.00	0.00	15.00 <sup>2</sup>
2109 Town of Milton dues	0.00	0.00	0.00	5,591.27	0.00	5,591.27 <sup>1</sup>
<b>Total 2100 Dues</b>	15.00	0.00	0.00	5,591.27	0.00	5,606.27
<b>2200 PLUR Books</b>						
2209 Town of Milton PLUR	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 2200 PLUR Books</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2000 LTA (Local Technical Assistance) - Ot...</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 2000 LTA (Local Technical Assistance)</b>	15.00	0.00	0.00	5,591.27	0.00	5,606.27
<b>3100 Town of Barrington</b>						
3104 Barrington MP-Housing	3,639.78	4,123.48	0.00	0.00	0.00	7,763.26
<b>Total 3100 Town of Barrington</b>	3,639.78	4,123.48 <sup>3</sup>	0.00	0.00	0.00	7,763.26
<b>3500 Town of Farmington</b>						
3507 FAR HOP Grant	12,846.28	6,654.56	0.00	7,205.00	0.00	26,705.84 <sup>4</sup>
3501 FAR Circuit Rider	3,659.65	4,286.98	0.00	0.00	0.00	7,946.63
<b>Total 3500 Town of Farmington</b>	16,505.93	10,941.54	0.00	7,205.00	0.00	34,652.47
<b>4200 Town of Northwood</b>						
4201 NOR Circuit Rider	1,897.04	1,604.54 <sup>5</sup>	0.00	0.00	0.00	3,501.58
<b>Total 4200 Town of Northwood</b>	1,897.04	1,604.54	0.00	0.00	0.00	3,501.58
<b>4300 Town of Nottingham</b>						
4301 NOT Circuit Rider	3,453.36	0.00	0.00	0.00	0.00	3,453.36
<b>Total 4300 Town of Nottingham</b>	3,453.36	0.00	0.00	0.00	0.00	3,453.36
<b>4400 City of Rochester</b>						
4403 ROC Rec MP	2,627.61	597.23	0.00	0.00	0.00	3,224.84
4402 UPWP ROC Sidewalk Assess	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 4400 City of Rochester</b>	2,627.61	597.23 <sup>6</sup>	0.00	0.00	0.00	3,224.84
<b>4600 City of Somersworth</b>						
4605 SOM MP & Audit	5,061.32	3,342.78	0.00	0.00	0.00	8,404.10
<b>Total 4600 City of Somersworth</b>	5,061.32	3,342.78 <sup>7</sup>	0.00	0.00	0.00	8,404.10
<b>4700 Town of Strafford</b>						
4701 Strafford Circuit Rider	2,928.40	0.00	0.00	0.00	0.00	2,928.40

## Strafford Regional Planning Commission A/R Aging Summary As of September 30, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Total 4700 Town of Strafford	2,928.40	0.00	0.00	0.00	0.00	2,928.40
4800 Town of Wakefield						
4803 WAK NBRC Union Hotel Grant Admin	0.00	0.00	0.00	0.00	519.86	519.86
4801 Wakefield Circuit Rider	747.50	0.00	0.00	0.00	0.00	747.50
Total 4800 Town of Wakefield	747.50	0.00	0.00	0.00	519.86	1,267.36
5310 Lamprey River LAC	0.00	0.00	0.00	0.00	0.00	0.00
6000 Business and Economic Affairs						
6004 FY2024-2025 TBG	1,165.30	0.00	0.00	0.00	0.00	1,165.30
Total 6000 Business and Economic Affairs	1,165.30	0.00	0.00	0.00	0.00	1,165.30
6100 NH DES						
6104 Coastal 24	1,059.89	0.00	0.00	0.00	0.00	1,059.89
6305 LSWP NKT SWP-359	0.00	793.46	0.00	0.00	0.00	793.46
Total 6100 NH DES	1,059.89	793.46 <sup>8</sup>	0.00	0.00	0.00	1,853.35
6500 DEPT OF SAFETY (OEM)						
6502 BRIC DUR MID MIL NOT STR	4,350.00	0.00	0.00	0.00	0.00	4,350.00
Total 6500 DEPT OF SAFETY (OEM)	4,350.00	0.00	0.00	0.00	0.00	4,350.00
8000 DOT UPWP						
8002 UPWP 24-25	40,433.61	43,133.62	0.00	32,500.58	0.00	116,067.81
Total 8000 DOT UPWP	40,433.61	43,133.62	0.00	32,500.58	0.00	116,067.81 <sup>9</sup>
8100 COAST						
8101 CommuteSmart Seacoast	605.83	0.00	0.00	0.00	0.00	605.83
Total 8100 COAST	605.83	0.00	0.00	0.00	0.00	605.83
DOT_UPWP 2010-2011	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>84,490.57</b>	<b>64,536.65</b>	<b>0.00</b>	<b>45,296.85</b>	<b>519.86</b>	<b>194,843.93</b>



**Strafford Regional Planning Commission**  
**A/R Aging Summary**  
**As of September 30, 2023**

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1. Milton Dues: My email and invoice was forwarded to Jen for follow up.
2. Town of Lee Dues: The town changed accounting systems and the dues payment bounced. The dues have been paid, and the \$15 bounced check fee was received in October.
3. Barrington MP: \$4,123.48 received in October.
4. Farmington HOP: We were advised late September that invoices needed to include a cover sheet that was not distributed to us. Cover sheets and invoices were sent again to the town for signature and forwarding to Plan NH for payment.
5. Northwood Circuit Rider: \$1,604.54 received in October.
6. Rochester Rec MP: \$597.23 received in October.
7. Somersworth MP & Audit: \$3,342.78 received in October.
8. LSWP NKT SWP-359: \$793.46 received in October.
9. DOT UPWP: \$75,634.20 received in October.

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**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2023**

	Sep 23	Sep 22	\$ Change
Ordinary Income/Expense			
Income			
2000 SRPC Membership Dues	11,568.53	10,896.22	672.31
SRPC Revenue			
Municipal and NonProfit Revenue			
3507 FAR HOP Grant	12,846.28	0.00	12,846.28
3104 BAR Housing MP Chapter	3,639.78	0.00	3,639.78
4605 SOM MP and Audit	5,061.32	0.00	5,061.32
4403 ROC Rec Chapter	3,100.59	0.00	3,100.59
3103 BAR Land Use Chapter	0.00	1,228.75	-1,228.75
3501 FAR Circuit Rider	3,659.65	3,034.38	625.27
4201 NORPlanning Services	1,897.04	3,828.75	-1,931.71
4301 NOT Circuit Rider	1,173.65	2,802.50	-1,628.85
4603 SOM Historic Sites GIS	0.00	812.50	-812.50
4604 SOM Tax Maps FY23	0.00	1,088.75	-1,088.75
4701 Strafford Circuit Rider	2,928.40	1,296.25	1,632.15
4703 STR MP Update	0.00	2,157.50	-2,157.50
4801 WAK Circuit Rider	747.50	390.00	357.50
5151 GSCH - Tufts	1,572.89	0.00	1,572.89
Total Municipal and NonProfit Revenue	36,627.10	16,639.38	19,987.72
Total SRPC Revenue	36,627.10	16,639.38	19,987.72 <sup>1</sup>
Federal Agencies Incl EDD			
7003 EDD Planning Partnership	6,751.84	21,188.31	-14,436.47
7002 EDA CARES	0.00	10,589.48	-10,589.48
Total Federal Agencies Incl EDD	6,751.84	31,777.79	-25,025.95 <sup>2</sup>
State Award Revenue			
6802 NHHA Housing Navigator	9,539.03	0.00	9,539.03
Dept of Bus & Econ Affairs			
6004 TBG 24-25	1,165.30	0.00	1,165.30
6001 TBG 22-23	0.00	1,599.58	-1,599.58
6002 ARPA RHNA	0.00	7,053.50	-7,053.50
Total Dept of Bus & Econ Affairs	1,165.30	8,653.08	-7,487.78
NHDES			
6104 Coastal 24	3,757.63	0.00	3,757.63
6103 Coastal FY23	0.00	1,330.23	-1,330.23
6151 Project of Special Merit	0.00	1,637.67	-1,637.67
6304 LSWP - Aquifers	0.00	5,015.07	-5,015.07
Total NHDES	3,757.63	7,982.97	-4,225.34
CDFA			
6601 CDBG Grant	0.00	1,977.20	-1,977.20

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2023**

	Sep 23	Sep 22	\$ Change
Total CDFA	0.00	1,977.20	-1,977.20
Pre-Disaster Mitigation 6502 BRIC20	5,800.00	2,399.95	3,400.05
Total Pre-Disaster Mitigation	5,800.00	2,399.95	3,400.05
Total State Award Revenue	20,261.96	21,013.20	-751.24 <sup>3</sup>
MPO Revenue			
NH DOT			
8002 UPWP 24-25	44,926.23	0.00	44,926.23
8001 UPWP 22-23	0.00	34,477.82	-34,477.82
8101 COAST/CMAQ	681.57	0.00	681.57
Total NH DOT	45,607.80	34,477.82	11,129.98
Total MPO Revenue	45,607.80	34,477.82	11,129.98 <sup>4</sup>
Contra Income Cash Match			
Cash Match CommuteSmart	-75.74	0.00	-75.74
Cash Match ROC Rec Chapter	-472.98	0.00	-472.98
Cash Match GSCH	-260.64	0.00	-260.64
Coastal Cash Match	-353.30	-251.84	-101.46
LSWP Cash Match			
LSWP SRPC Cash Match	0.00	-383.38	383.38
Total LSWP Cash Match	0.00	-383.38	383.38
EDD Cash Match	-698.28	-1,562.45	864.17
DOT Cash Match			
BAR Cash Match	0.00	28.20	-28.20
DOT Cash Match - Other	-4,492.62	-3,447.78	-1,044.84
Total DOT Cash Match	-4,492.62	-3,419.58	-1,073.04
Total Contra Income Cash Match	-6,353.56	-5,617.25	-736.31
Contra Income InKind/Soft Match			
In-Kind Coastal Match	-2,344.44	-322.88	-2,021.56
IK LSWP	0.00	-161.44	161.44
In-Kind EDD Match	-3,279.30	-13,376.12	10,096.82
In-Kind HazMit Match	-1,450.00	-599.99	-850.01
Total Contra Income InKind/Soft Match	-7,073.74	-14,460.43	7,386.69
Contract Overage	0.00	-9,234.41	9,234.41
Total Income	107,389.93	85,492.32	21,897.61

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2023**

	Sep 23	Sep 22	\$ Change
<b>Gross Profit</b>	107,389.93	85,492.32	21,897.61
<b>Expense</b>			
<b>Personnel Expenses</b>			
<b>Salary and Wages</b>	74,702.52	66,595.45	8,107.07
<b>Payroll Expenses</b>			
Dental insurance expense	721.99	431.27	290.72
Health incentive	0.00	0.00	0.00
Health Insurance expense	10,563.39	5,714.77	4,848.62
Life Insurance expense	124.61	132.43	-7.82
LTD Insurance expense	69.97	63.30	6.67
STD insurance expense	249.31	220.69	28.62
Payroll Processing Fees	236.25	233.00	3.25
Pension expense	2,040.81	1,771.63	269.18
Unemployment expense	207.67	164.08	43.59
Workers Compensation	157.50	159.08	-1.58
<b>Payroll Taxes</b>			
Medicare Expense	1,050.66	952.78	97.88
Social Security expense	4,492.47	4,073.95	418.52
Payroll Taxes - Other	-0.02	321.22	-321.24
<b>Total Payroll Taxes</b>	5,543.11	5,347.95	195.16
<b>Total Payroll Expenses</b>	19,914.61	14,238.20	5,676.41
<b>Dues and Subscriptions</b>	388.10	328.44	59.66
<b>Staff Training and Seminars</b>	697.50	50.00	647.50
<b>Total Personnel Expenses</b>	95,702.73	81,212.09	14,490.64 <sup>5</sup>
<b>Equipment expense</b>			
<b>Copier Maintenance Contract</b>	336.77	319.85	16.92
<b>Office furniture</b>			
Computer equipment	270.24	145.26	124.98
<b>Total Office furniture</b>	270.24	145.26	124.98
<b>Software expense</b>			
ArInfo/View software	483.33	455.25	28.08
<b>Office Software</b>			
AudioEye	49.13	0.00	49.13
Buffer	30.00	0.00	30.00
Community Viz	72.88	0.00	72.88
Trimble SketchUp	62.42	0.00	62.42
iDrive	0.00	66.63	-66.63
Timesheet Software	148.00	140.00	8.00
Survey Monkey	75.00	66.23	8.77
Zoom	45.83	58.32	-12.49

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2023**

	Sep 23	Sep 22	\$ Change
<b>Adobe In Design</b>	141.87	64.43	77.44
<b>Anti-virus software</b>	0.00	40.85	-40.85
<b>Constant Contact</b>	130.50	85.50	45.00
<b>DropBox</b>	11.99	11.99	0.00
<b>Microsoft Office 365</b>	225.00	212.50	12.50
<b>Total Office Software</b>	992.62	746.45	246.17
<b>Total Software expense</b>	1,475.95	1,201.70	274.25
<b>Traffic Count Expenses</b>			
<b>Traffic Count Police Detail</b>	0.00	284.00	-284.00
<b>Traffic counting supplies</b>	0.00	9.48	-9.48
<b>Total Traffic Count Expenses</b>	0.00	293.48	-293.48
<b>Total Equipment expense</b>	2,082.96	1,960.29	122.67
<b>Fixed Expenses</b>			
<b>Amortization-Building</b>	2,341.87	0.00	2,341.87 <sup>6</sup>
<b>Insurance</b>			
<b>Liability Insurance</b>	657.50	597.75	59.75
<b>Total Insurance</b>	657.50	597.75	59.75
<b>Rent</b>	156.61	234.39	-77.78
<b>Vehicle Expenses</b>			
<b>Depreciation Expense</b>	477.99	477.99	0.00
<b>Vehicle Gas &amp; Repairs</b>	47.79	83.41	-35.62
<b>Vehicle Interest</b>	18.38	41.69	-23.31
<b>Total Vehicle Expenses</b>	544.16	603.09	-58.93
<b>Total Fixed Expenses</b>	3,700.14	1,435.23	2,264.91
<b>Communications</b>			
<b>Postage and Delivery</b>	40.12	77.99	-37.87
<b>Telephone and Internet</b>	270.74	266.14	4.60
<b>Website maintenance and updates</b>			
<b>Website and logo design</b>	17.98	498.44	-480.46
<b>Total Website maintenance and updat...</b>	17.98	498.44	-480.46
<b>Total Communications</b>	328.84	842.57	-513.73
<b>Administrative</b>			
<b>Meetings Expense</b>			
<b>Meetings Advertising Expense</b>	314.14	0.00	314.14
<b>Total Meetings Expense</b>	314.14	0.00	314.14

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2023**

	Sep 23	Sep 22	\$ Change
Office Expense	159.91	815.84	-655.93
Office Supplies	306.59	39.99	266.60
<b>Professional Fees</b>			
Accounting, Audit	1,000.00	1,333.33	-333.33
<b>Total Professional Fees</b>	1,000.00	1,333.33	-333.33
<b>Travel &amp; Ent</b>			
Travel	473.57	1,616.16	-1,142.59 <sup>7</sup>
<b>Total Travel &amp; Ent</b>	473.57	1,616.16	-1,142.59
<b>Total Administrative</b>	2,254.21	3,805.32	-1,551.11
<b>Contract Labor</b>			
IT and Network support	2,009.00	270.00	1,739.00 <sup>8</sup>
Pass Through Expense			
FAR HOP Consultant	11,725.00	0.00	11,725.00
NHDOT Consultant	0.00	2,455.68	-2,455.68
<b>Total Pass Through Expense</b>	11,725.00	2,455.68	9,269.32 <sup>9</sup>
<b>Total Contract Labor</b>	13,734.00	2,725.68	11,008.32
<b>Total Expense</b>	117,802.88	91,981.18	25,821.70
<b>Net Ordinary Income</b>	-10,412.95	-6,488.86	-3,924.09
<b>Other Income/Expense</b>			
Other Income			
Interest Income	13.88	18.35	-4.47
<b>Total Other Income</b>	13.88	18.35	-4.47
<b>Net Other Income</b>	13.88	18.35	-4.47
<b>Net Income</b>	<b>-10,399.07</b>	<b>-6,470.51</b>	<b>-3,928.56</b>

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2023**

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1. Municipal revenue: Municipal revenue streams continue to increase with the addition of Housing Opportunity Planning (HOP) grants, and several master plan updates.

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2. Federal Agencies: The CARES Act grant ended in the fall 2022. A new Brownfields grant started 7/1/23, and the bidding process for an engineering firm has been initiated. The first billing for the Brownfields grant was completed in October.

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3. State Awards Revenue: Extensive work is being completed for the Housing Navigator project. The ARPA RHNA grant was closed out in December, 2022. Several of the NHDES projects are task based and cannot be billed until 50% or 100% of tasks are completed. Revenue may not match costs for work done during the interim. UNH contracts have been awarded for three new PREPA projects – Dover, Lee and Somersworth. 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. Work on the new CommuteSmart Seacoast project began in June of this year.

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5. Personnel Costs: Over the past couple of years, salaries have been slowly increased to better reflect market conditions and encourage employee retention. In the current year, benefits expenses have risen due to increases in insurance costs and the addition of Paid Family and Medical Leave benefits.

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6. Amortization: As a result of the new GASB rules pertaining to the accounting of lease obligations, the rent check is now split between the current liability portion on the balance sheet, and a small amount of “interest” per the audit calculations, coded to rent expense. The bulk of what was previously rent expense is now reflected in a monthly journal entry and is coded as amortization. For August of this year, \$2,341.87 is coded to amortization and \$163.19 is coded to rent for total office space expense of \$2,505.06, as compared to the \$2,500 per month actual lease payment.

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7. Travel: In the prior year, travel costs reflect attendance and lodging for three staff members attending the NNECAPA conference in October of 2022. The conference is being held in November 2023 this year.

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8. IT and Network Support: A new IT provider was contracted and began work in January. Current fiscal year cost is to maintain the Cybersecurity framework \$1,050 per month, the base monthly maintenance fee of \$449 per month, and \$510 per computer per month.

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9. Pass Through Expenses: These are contingent on contracts in effect, and the timing of contractor invoices for each month. The EDA CARES contract concluded in the fall of 2022, and the new Brownfields grant is in the procurement process for engineering services bids.

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**Strafford Regional Planning Commission  
Income by Customer  
September 2023**

Date	Name	Memo	Amount
<b>2000 LTA (Local Technical Assistance)</b>			
09/01/20	2000 LTA (...	Dues 138822.39 (LESS BRK) = 11568.56 JULY, 11568.53 AUG-JUN 24	11,568.53
Total 2000 LTA (Local Technical Assistance)			11,568.53
<b>3100 Town of Barrington</b>			
<b>3104 Barrington MP-Housing</b>			
09/30/20	3100 Town ...	Barrington Master Plan - Housing Chapter - September 2023	3,639.78
Total 3104 Barrington MP-Housing			3,639.78
Total 3100 Town of Barrington			3,639.78
<b>3500 Town of Farmington</b>			
<b>3507 FAR HOP Grant</b>			
09/30/20	3500 Town ...	Farmington Housing Opportunity Planning (HOP) Grant Progress Billing - Sept...	12,846.28
Total 3507 FAR HOP Grant			12,846.28
<b>3501 FAR Circuit Rider</b>			
09/30/20	3500 Town ...	Progress Billing - Farmington Circuit Rider - September 2023	3,659.65
Total 3501 FAR Circuit Rider			3,659.65
Total 3500 Town of Farmington			16,505.93
<b>4200 Town of Northwood</b>			
<b>4201 NOR Circuit Rider</b>			
09/30/20	4200 Town ...	Progress Billing - Northwood Circuit Rider - September 2023	1,897.04
Total 4201 NOR Circuit Rider			1,897.04
Total 4200 Town of Northwood			1,897.04
<b>4300 Town of Nottingham</b>			
<b>4301 NOT Circuit Rider</b>			
09/30/20	4300 Town ...	Progress Billing - Nottingham Circuit Rider - September 2023	1,173.65
Total 4301 NOT Circuit Rider			1,173.65
Total 4300 Town of Nottingham			1,173.65
<b>4400 City of Rochester</b>			
<b>4403 ROC Rec MP</b>			
09/30/20	4400 City of...	Rochester Recreation Master Plan Chapter - September 2023	3,100.59
09/30/20	4400 City of...	Cash Match - Rochester Recreation Chapter	-472.98
Total 4403 ROC Rec MP			2,627.61
Total 4400 City of Rochester			2,627.61
<b>4600 City of Somersworth</b>			



## Strafford Regional Planning Commission Income by Customer September 2023

Date	Name	Memo	Amount
<b>4605 SOM MP &amp; Audit</b>			
09/30/20	4600 City of...	Somersworth Housing Master Plan Chapter and Regulatory Framework Audit -...	5,061.32
Total 4605 SOM MP & Audit			5,061.32
Total 4600 City of Somersworth			5,061.32
<b>4700 Town of Strafford</b>			
<b>4701 Strafford Circuit Rider</b>			
09/30/20	4700 Town ...	Progress Billing - Strafford Circuit Rider - September 2023	2,928.40
Total 4701 Strafford Circuit Rider			2,928.40
Total 4700 Town of Strafford			2,928.40
<b>4800 Town of Wakefield</b>			
<b>4801 Wakefield Circuit Rider</b>			
09/30/20	4800 Town ...	Progress Billing - Wakefield Circuit Rider - September 2023 (Feb-Aug no bill)	747.50
Total 4801 Wakefield Circuit Rider			747.50
Total 4800 Town of Wakefield			747.50
<b>5150 GSCH</b>			
<b>5151 Creating Age Friendly Communities</b>			
09/30/20	5150 GSC...	Progress Billing - GSCH - September 2023	1,572.89
09/30/20	5150 GSC...	Cash Match	-260.64
Total 5151 Creating Age Friendly Communities			1,312.25
Total 5150 GSCH			1,312.25
<b>6000 Business and Economic Affairs</b>			
<b>6004 FY2024-2025 TBG</b>			
09/30/20	6000 Busin...	Targeted Block Grant 24-25 - Progress Billing - August-September 2023	1,165.30
Total 6004 FY2024-2025 TBG			1,165.30
Total 6000 Business and Economic Affairs			1,165.30
<b>6100 NH DES</b>			
<b>6104 Coastal 24</b>			
09/30/20	6100 NH D...	Coastal Technical Assistance Grant 23-306-09 - Progress Billing - September ...	3,757.63
09/30/20	6100 NH D...	Cash Match	-353.30
09/30/20	6100 NH D...	In Kind match for Coastal grant	-2,344.44
Total 6104 Coastal 24			1,059.89
Total 6100 NH DES			1,059.89
<b>6500 DEPT OF SAFETY (OEM)</b>			
<b>6502 BRIC DUR MID MIL NOT STR</b>			

**Strafford Regional Planning Commission  
Income by Customer  
September 2023**

Date	Name	Memo	Amount
09/30/20	6500 DEPT...	23BRIC20 4393 Progress Billing - Sept 2023	5,800.00
09/30/20	6500 DEPT...	In Kind Match for Hazard Mitigation contracts	-1,450.00
Total 6502 BRIC DUR MID MIL NOT STR			4,350.00
Total 6500 DEPT OF SAFETY (OEM)			4,350.00
<b>6800 NH Housing Authority</b>			
<b>6802 Housing Navigator</b>			
09/30/20	6800 NH H...	NHHFA Housing Navigator - September 2023	9,539.03
Total 6802 Housing Navigator			9,539.03
Total 6800 NH Housing Authority			9,539.03
<b>7000 ECONOMIC DEVELOPMENT ADMINISTRATION</b>			
<b>7003 EDA FY22</b>			
09/30/20	7000 ECO...	Progress Billing EDD Planning Partnership - September 2023	6,751.84
09/30/20	7000 ECO...	Cash Match	-698.28
09/30/20	7000 ECO...	InKind Match	-3,279.30
Total 7003 EDA FY22			2,774.26
Total 7000 ECONOMIC DEVELOPMENT ADMINISTRATION			2,774.26
<b>8000 DOT UPWP</b>			
<b>8002 UPWP 24-25</b>			
09/30/20	8000 DOT ...	Progress Billing - UPWP - September 2023	44,926.23
09/30/20	8000 DOT ...	10% Matching Funds	-4,492.62
Total 8002 UPWP 24-25			40,433.61
Total 8000 DOT UPWP			40,433.61
<b>8100 COAST</b>			
<b>8101 CommuteSmart Seacoast</b>			
09/30/20	8100 COAS...	COAST CommuteSmart Progress Billing - Aug-Sep 2023	681.57
09/30/20	8100 COAS...	CommteSmart Cash Match	-75.74
Total 8101 CommuteSmart Seacoast			605.83
Total 8100 COAST			605.83
<b>TOTAL</b>			<b><u>107,389.93</u></b>

## Strafford Regional Planning Commission Profit & Loss Budget vs. Actual July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
2000 SRPC Membership Dues	34,705.62	34,705.62	0.00
<b>SRPC Revenue</b>			
<b>Municipal and NonProfit Revenue</b>			
3507 FAR HOP Grant	26,705.84	33,934.97	-7,229.13
3104 BAR Housing MP Chapter	10,800.86	7,166.66	3,634.20
4704 STR Tax Mapping	0.00	1,000.00	-1,000.00
4106 NKT HOP Grant	0.00	6,000.00	-6,000.00
4105 NKT Master Plan Update	0.00	3,636.38	-3,636.38
4104 NKT Tax Maps	0.00	333.33	-333.33
4605 SOM MP and Audit	12,549.28	16,750.03	-4,200.75
4403 ROC Rec Chapter	5,592.29	5,749.97	-157.68
3501 FAR Circuit Rider	10,998.61	10,000.03	998.58
3506 FAR Tax Maps FY23	0.00	1,000.00	-1,000.00
4201 NORPlanning Services	4,460.33	6,250.03	-1,789.70
4301 NOT Circuit Rider	4,885.95	6,250.03	-1,364.08
4604 SOM Tax Maps FY23	0.00	333.33	-333.33
4701 Strafford Circuit Rider	9,897.01	9,499.97	397.04
4703 STR MP Update	-0.90	0.00	-0.90
4802 Sanbornville Precinct	0.00	2,000.00	-2,000.00
4803 WAK NBRC Union Hotel	0.00	750.00	-750.00
5151 GSCH - Tufts	9,523.64	0.00	9,523.64
5501 GIS Projects	48.00	1.00	47.00
<b>Total Municipal and NonProfit Reven...</b>	<b>96,208.41</b>	<b>110,655.73</b>	<b>-14,447.32</b>
<b>Total SRPC Revenue</b>	<b>96,208.41</b>	<b>110,655.73</b>	<b>-14,447.32</b> <sup>2</sup>
<b>Federal Agencies Incl EDD</b>			
7111 EPA Brownfields FY24-28	0.00	23,437.50	-23,437.50
7003 EDD Planning Partnership	19,636.55	34,999.97	-15,363.42
<b>Total Federal Agencies Incl EDD</b>	<b>19,636.55</b>	<b>58,437.47</b>	<b>-38,800.92</b> <sup>3</sup>
<b>State Award Revenue</b>			
6802 NHHA Housing Navigator Dept of Bus & Econ Affairs	30,192.29	32,788.50	-2,596.21
6004 TBG 24-25	2,140.53	2,777.72	-637.19
<b>Total Dept of Bus &amp; Econ Affairs</b>	<b>2,140.53</b>	<b>2,777.72</b>	<b>-637.19</b>
<b>NHDES</b>			
6305 LSWP NKT SWP 359	833.13	4,862.53	-4,029.40
6104 Coastal 24	6,674.61	7,500.00	-825.39
6151 Project of Special Merit	436.28	0.00	436.28
<b>Total NHDES</b>	<b>7,944.02</b>	<b>12,362.53</b>	<b>-4,418.51</b>

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
 July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget
<b>UNH</b>			
5209 UNH PREPA-SOM NAT RES MP	0.00	5,400.00	-5,400.00
5208 UNH PREPA-LEE NRI	0.00	5,057.53	-5,057.53
5207 UNH-PREPA DOV NRI	0.00	5,057.53	-5,057.53
5206 UNH-GREAT BAY ADAPTS	0.00	1,249.97	-1,249.97
<b>Total UNH</b>	0.00	16,765.03	-16,765.03
<b>CDFA</b>			
6601 CDBG Grant	2,185.62	1,000.03	1,185.59
<b>Total CDFA</b>	2,185.62	1,000.03	1,185.59
<b>Pre-Disaster Mitigation</b>			
6503 BRIC21 MAD NOR ROC	0.00	7,999.97	-7,999.97
6502 BRIC20	10,450.00	3,491.72	6,958.28
<b>Total Pre-Disaster Mitigation</b>	10,450.00	11,491.69	-1,041.69
<b>Total State Award Revenue</b>	52,912.46	77,185.50	-24,273.04 <sup>4</sup>
<b>MPO Revenue</b>			
<b>NH DOT</b>			
8002 UPWP 24-25	128,964.23	176,377.22	-47,412.99
8101 COAST/CMAQ	1,448.81	1,999.97	-551.16
<b>Total NH DOT</b>	130,413.04	178,377.19	-47,964.15
<b>Total MPO Revenue</b>	130,413.04	178,377.19	-47,964.15
<b>Contra Income Cash Match</b>			
Cash Match CommuteSmart	-160.99	-499.97	338.98
Cash Match GSCH	-1,578.15	0.00	-1,578.15
Coastal Cash Match	-1,082.55	-625.03	-457.52
LSWP Cash Match	-39.67	-222.47	182.80
EDD Cash Match	-2,583.66	-4,375.03	1,791.37
DOT Cash Match	-12,896.42	-17,637.75	4,741.33
<b>Total Contra Income Cash Match</b>	-19,194.51	-23,360.25	4,165.74
<b>Contra Income InKind/Soft Match</b>			
IK BRIC 21	0.00	-1,999.97	1,999.97
IK BRIC 20	0.00	-873.00	873.00
In-Kind Coastal Match	-2,344.44	-3,124.97	780.53
IK LSWP	0.00	-584.25	584.25
In-Kind EDD Match	-6,787.88	-13,125.00	6,337.12
In-Kind HazMit Match	-2,612.50	0.00	-2,612.50
<b>Total Contra Income InKind/Soft Match</b>	-11,744.82	-19,707.19	7,962.37

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
 July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget
<b>Total Income</b>	302,951.75	416,294.07	-113,342.32
<b>Gross Profit</b>	302,951.75	416,294.07	-113,342.32 <sup>1</sup>
<b>Expense</b>			
<b>Personnel Expenses</b>			
<b>Salary and Wages</b>	227,741.14	249,401.53	-21,660.39
<b>Payroll Expenses</b>			
<b>PFML</b>	1,606.08	1,502.50	103.58
<b>Dental insurance expense</b>	2,189.64	1,846.03	343.61
<b>Health incentive</b>	289.33	2,983.78	-2,694.45
<b>Health Insurance expense</b>	33,572.99	32,698.22	874.77
<b>Life Insurance expense</b>	373.83	381.00	-7.17
<b>LTD Insurance expense</b>	209.91	209.25	0.66
<b>STD insurance expense</b>	747.93	718.97	28.96
<b>Payroll Processing Fees</b>	744.75	944.53	-199.78
<b>Pension expense</b>	6,103.08	7,321.03	-1,217.95
<b>Unemployment expense</b>	623.01	557.53	65.48
<b>Workers Compensation</b>	472.50	474.75	-2.25
<b>Payroll Taxes</b>	16,900.62	19,307.53	-2,406.91
<b>Total Payroll Expenses</b>	63,833.67	68,945.12	-5,111.45
<b>Dues and Subscriptions</b>	1,273.22	1,198.03	75.19
<b>Staff Training and Seminars</b>	1,660.88	3,750.00	-2,089.12
<b>Total Personnel Expenses</b>	294,508.91	323,294.68	-28,785.77 <sup>5</sup>
<b>Equipment expense</b>			
<b>Copier Maintenance Contract</b>	666.92	975.00	-308.08
<b>Office furniture</b>			
<b>Computer equipment</b>	2,123.75	750.00	1,373.75
<b>Office furniture - Other</b>	0.00	250.03	-250.03
<b>Total Office furniture</b>	2,123.75	1,000.03	1,123.72
<b>Other Equipment Repair and Cost</b>			
<b>Equipment Rental &amp; Repair</b>	0.00	124.97	-124.97
<b>Total Other Equipment Repair and C...</b>	0.00	124.97	-124.97
<b>Software expense</b>			
<b>ArcInfo/View software</b>	1,449.99	1,584.47	-134.48
<b>Office Software</b>	2,832.14	2,770.03	62.11
<b>Total Software expense</b>	4,282.13	4,354.50	-72.37
<b>Traffic Count Expenses</b>			
<b>Traffic counting supplies</b>	112.66	0.00	112.66

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
 July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget
Traffic Count Expenses - Other	0.00	750.00	-750.00
<b>Total Traffic Count Expenses</b>	<b>112.66</b>	<b>750.00</b>	<b>-637.34</b>
<b>Total Equipment expense</b>	<b>7,185.46</b>	<b>7,204.50</b>	<b>-19.04</b>
<b>Fixed Expenses</b>			
Amortization-Building	7,025.13	0.00	7,025.13
Insurance			
Liability Insurance	1,972.50	1,793.25	179.25
<b>Total Insurance</b>	<b>1,972.50</b>	<b>1,793.25</b>	<b>179.25</b>
Rent	489.56	7,500.00	-7,010.44
Vehicle Expenses	1,779.75	2,498.25	-718.50
<b>Total Fixed Expenses</b>	<b>11,266.94</b>	<b>11,791.50</b>	<b>-524.56</b> <sup>6</sup>
<b>Communications</b>			
Media Outreach Expense	0.00	250.03	-250.03
Office Telephone System	0.00	291.00	-291.00
Postage and Delivery	348.56	100.03	248.53
Telephone and Internet	967.55	900.00	67.55
Website maintenance and updates	378.13	356.72	21.41
<b>Total Communications</b>	<b>1,694.24</b>	<b>1,897.78</b>	<b>-203.54</b>
<b>Administrative</b>			
Meetings Expense	-481.47	874.97	-1,356.44
Office Expense	724.37	2,500.03	-1,775.66
Office Supplies	1,267.47	1,000.03	267.44
Printing and Reproduction	858.68	37.50	821.18
Professional Fees			
Accounting, Audit	3,000.00	4,000.03	-1,000.03
Legal Fees	0.00	1,000.03	-1,000.03
<b>Total Professional Fees</b>	<b>3,000.00</b>	<b>5,000.06</b>	<b>-2,000.06</b>
Travel & Ent	2,468.78	1,249.97	1,218.81
<b>Total Administrative</b>	<b>7,852.83</b>	<b>10,662.56</b>	<b>-2,809.73</b>
<b>Contract Labor</b>			
IT and Network support	4,018.00	7,249.97	-3,231.97
Pass Through Expense			
LEE NRI PREPA Consultant	0.00	1,500.00	-1,500.00
DOV NRI PREPA Consultant	0.00	1,500.00	-1,500.00
Misc Consultants - Contract TBD	0.00	3,750.00	-3,750.00
FAR HOP Consultant	23,787.50	28,268.72	-4,481.22

**Strafford Regional Planning Commission  
Profit & Loss Budget vs. Actual  
July through September 2023**

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
NHHFA Pass Through Expense	0.00	571.50	-571.50
EPA Brownfields Consultants	0.00	21,234.47	-21,234.47
NHDOT Consultant	0.00	12,499.97	-12,499.97
<b>Total Pass Through Expense</b>	<u>23,946.43</u>	<u>69,324.66</u>	<u>-45,378.23</u>
<b>Total Contract Labor</b>	<u>27,964.43</u>	<u>76,574.63</u>	<u>-48,610.20</u>
<b>Total Expense</b>	<u>350,472.81</u>	<u>431,425.65</u>	<u>-80,952.84</u>
<b>Net Ordinary Income</b>	<u>-47,521.06</u>	<u>-15,131.58</u>	<u>-32,389.48</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Interest Income	41.81	24.99	16.82
<b>Total Other Income</b>	<u>41.81</u>	<u>24.99</u>	<u>16.82</u>
<b>Net Other Income</b>	<u>41.81</u>	<u>24.99</u>	<u>16.82</u>
<b>Net Income</b>	<u><u>-47,479.25</u></u>	<u><u>-15,106.59</u></u>	<u><u>-32,372.66</u></u>

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# Strafford Regional Planning Commission

## Profit & Loss Budget vs. Actual

### July through September 2023

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1. Revenues: Differences are mostly attributable to 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.

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2. Municipal Revenue: The NKT HOP and Master Plan Update contracts have not been executed yet. The Farmington tax mapping was completed and will be billed in October. Staff are working with the Sanbornville Precinct to get invoices processed. We are still waiting for confirmation of a Notice to Proceed on the NBRC Union Hotel grant. GSCH Tufts contract end date was 6/30/23, but current year revenue reflects work needed to complete that project, which was not included in the original budget.

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3. Federal Agency Revenue: The HUD EDI CDS grant has been executed and is budgeted to start in January. The EPA Brownfields grant started in July, staff has attended the initial training, and obtaining an engineering firm is in process. Brownfields billing started in October.

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4. State Award Revenue: LSWP NKT is a task-based billing, and can only be billed when a task is 50% or 100% complete. The SOM, LEE, and DOV PREPA grants were just finalized mid-August. The Great Bay Adapts grant subaward to SRPC was completed in October. The Pre-Disaster Mitigation grants are also task-based billings. Middleton, Nottingham, and Strafford began work in July under the BRIC grant #6502 funding. Work has not yet started on the new BRIC #6503 funding.

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5. 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. In addition, staff utilizing paid family and medical leave has resulted in decreased actual wages paid. Health Incentive expenses were spread evenly over the 12 month period, but are typically paid out at fiscal year-end or when an employee leaves. Health benefits and Pension expense were estimated and may not reflect actual staff utilization.

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6. Fixed Expense: See Profit and Loss note, Amortization.

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7. Meeting Expense: Actual reflects transfer of PayPal funds for FY22 and FY23 Annual Meeting attendance fees received.

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8. Accounting and Audit: A new firm is conducting the FY23 audit at a lower cost than originally projected.

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9. Travel: Expenses are spread evenly over the 12 months. Actual expenses reflect staff attendance at the EPA Brownfield Conference, and include lodging and airfare.

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10. 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 and invoices received.

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