

LAKES REGION PLANNING COMMISSION

103 Main Street, Suite #3
Meredith, NH 03253
Tel 603.279.8171
www.lakesrpc.nh.gov



LRPC EXECUTIVE BOARD MEETING

Wednesday, November 13, 2024

9:00 AM

LRPC Office, First Floor Conference Room

Humiston Building, 103 Main Street, Meredith, NH

AGENDA

NOTE: Six (6) Executive Board members must be present in-person at the meeting location to establish a quorum. Please let Shanna or Linda know if you cannot attend.

1. **Call to Order**
2. **Approve Draft Minutes of October 9, 2024** (*actionable item*) *Attachment 1*
3. **Finance/Treasurer Report** *Handout*
4. **Monthly Executive Report** (*October*) *Attachment 2*
5. **Committee Reports**
 - a. Transportation Advisory Committee (TAC)
6. **Old Business**
 - a. LRPC Investment Policy (*actionable item*) *Attachment 3*
 - b. Area 3 Commissioner Appointment
 - c. Final Audit Report Review *Attachment 4*
7. **New Business**
 - a. USDA – HHW & Composting *Attachment 5*
8. **Adjourn**

NEXT MEETING: December 11, 2024

The Lakes Region Planning Commission reserves the right to hold a non-public session whether noted on the Agenda or not. Notice of a non-public session on an agenda is for planning purposes only. The citations to the Right-to-Know Law are provisional and may be revised as circumstances required. The LRPC complies with the ADA regulations. Please contact the LRPC office if you need special assistance in order to attend this meeting.

All meeting dates and times are subject to change.

Attachment 1

LAKES REGION PLANNING COMMISSION

103 Main Street, Suite #3
Meredith, NH 03253
Tel 603.279.8171
www.lakesrpc.nh.gov



LRPC Executive Board Meeting Minutes of October 9, 2024

PRESENT Jane Alden, Cristina Ashjian, John Ayer (Chair), Mardean Badger, Rod Cameron (alternate), John Christ, Mark Hildebrand, David Katz (Vice Chair), David Kerr (Treasurer), Lianne Prentice (Secretary)

ABSENT Bill Bolton, Tyler Carmichael,

EXCUSED Stephanie Maltais (alternate)

STAFF Shanna B. Saunders (Executive Director), Carl Carder (Finance Administrator), Linda Waldron (Executive Administrative Assistant)

LOCATION LRPC Office, 1st Floor Conference Room, Meredith

1. Call to Order

Chair Ayer called the meeting to order at 9:02 AM and welcomed Plymouth Commissioner John Christ as our newly appointed At-Large Commissioner.

2. Minutes

Both sets of draft minutes (public & non-public) from the September 11th meeting were presented for approval. There being no questions, comments, or discussions, Mardean Badger moved to approve both sets of minutes as submitted. Motion was seconded by Jane Alden. A voice vote was taken indicating all present were in favor. **Motion passed.**

9:05 AM Commissioner Rod Cameron entered.

3. Finance/Treasurer Report

Finance Administrator Carl Carder was introduced and presented a summary of the report which covers the first three months of this fiscal year. He noted a slight deficit, attributed in part to the previously vacant transportation planner position, and the lack of billing to the UPWP line item. With that position now filled, billable hours will appear in the next report. Carl also mentioned that by including investment income, a surplus would be seen. Executive Director Saunders reminded the Board of the cyclical nature of our finances.

9:14 AM Commissioner Ashjian entered.

Vice Chair Katz suggested obtaining a risk profile from either legal counsel or our insurance company considering the numerous contracts we enter into each year. This profile would help assess whether our insurance coverage is adequate. Executive Director Saunders will look into this.

Vice Chair Katz asked that we take item 7a on the agenda out of order to obtain Finance Administrator Carder's input before he departs. Everyone agreed.

7. New Business

- a. LRPC Investment Policy. Vice Chair Katz began by noting that the current policy is a decade old. After a thorough review, he is proposing the simplified version included in the meeting packet. He went on to say that several items in the current policy are outdated, and his new draft aims to provide more flexibility in managing current and future investments. Following a brief discussion, members were advised to take more time to thoroughly consider the changes, with action set for the next meeting. Vice Chair Katz proposed a motion to table action on the revised Investment Policy until the November Executive Board meeting. Secretary Prentice provided a second. A voice vote was taken indicating all present were in favor. **Motion passed.**

LAKES REGION PLANNING COMMISSION

103 Main Street, Suite #3
Meredith, NH 03253
Tel 603.279.8171
www.lakesrpc.nh.gov



9:24 AM Finance Administrator Carder departed.

4. **Monthly Executive Report**

Executive Director Saunders provided an update on the Wolfeboro Circuit Rider contract. The Franklin Circuit Rider contract will be ending shortly as the City has hired a planner who will begin at the end of October. Hazard Mitigation Plan (HMP) contract funding will be shifting slightly such that municipalities will now be in charge of their monies and will contract with RPCs directly. LRPC is looking to streamline our HMP process as this service is financially unproductive, typically due to delays and changes. Vice Chair Katz suggested that we include a "changes" clause in the HMP contracts which may help mitigate the losses.

5. **Committee Reports**

- a. Transportation Advisory Committee (TAC). Treasurer Kerr advised that he was unable to attend the October meeting and could not comment. Executive Director Saunders attended the meeting and reported that it featured a presentation on the WOW Trail. She also mentioned that a representative from the Regional Coordinating Council was present to explain their services. Additionally, Plymouth's Transportation Planner gave a presentation on the scope for their TYP submittal.
- b. FY25 TAC Meeting Calendar. This was provided for informational purposes and for any input. There was none.

6. **Old Business**

- a. Area Commissioner Appointment. We have not yet found a suitable appointee and will revisit at the next meeting.

7. **New Business**

- b. Strategic Plan/Organizational Vision. This topic was initially brought up at the June 12th Executive Board meeting by a former Commissioner. Due to its complexity, it was decided to revisit it in the next fiscal year. Executive Director Saunders mentioned that the last plan was completed in 2017/2018. After some discussion exploring different approaches, it was decided to create a subcommittee to draft a proposal for presentation to the full Board at a later date.

8. **Adjournment**

Chair Ayer adjourned the meeting at 10:03 AM.

Respectfully Submitted,

Linda Waldron
Executive Administrative Assistant

Attachment 2



Monthly Executive Report

Local

- **Alton.** Responded to public request for assistance with a turning lane on Route 11A in Alton; issue resolved.
- **Andover, Gilmanton, Moultonborough, and Wolfeboro HSEM.** Reviewed information received from FEMA. Reviewed list of zoning changes received from BEA. Led Andover HMP meeting on prioritization and drafted plan. Drafted Wolfeboro HMP. Submitted quarterly report.
- **Franklin Circuit Rider Assistance.** Reviewed Notice of Decision for Kendall Street Subdivision.
- **Gilford CCDS.** Finalized Gilford CCDS project. Produced three large scale maps, three sets of index maps, three colored reports, and GIS datasets.
- **Laconia HMP.** Prepared proposed goals, started updating list of hazardous events since 2012, started researching changes in zoning. Prepared information for survey on natural hazard probability and vulnerability from 2012 plan.
- **Moultonborough.** Prepared and submitted a Development of Regional impact report for a cell tower.



Reviewing roads and flood hazards at 10/17/24 Andover HMP meeting.

Grant Administration

- Received approval for a rescope of the Gale School with NBRC fund utilization; anticipated completion by September 2025.
- Submitted both quarterly and annual financial NBRC reports for 6 awardees.
- Completed all 2023 MicroTechnical Assistance year one CDBG billings. Submitted 2024-2025 quarterly MicroTechnical Assistance billings for all 5 subrecipients. Close out certificates received on the 2021 and 2022 MicroTechnical Assistance awards.
- Laconia WOW Trail amendments approved.

Household Hazardous Waste

- Hosted the final (October 2nd) HHW Coordinator's Meeting to review and wrap up the season's collections.
- Developed and distributed Press Release summarizing the HHW collections event.
- Corresponded with communities concerning commitment to serving as a host site for HHW 2025. Corresponded with communities regarding commitment for HHW 2025 collections. Five commitments, representing \$45,000, have been received.

Economic Development

- **Brownfields.** Revised budget plan for Ashland site to include additional testing of debris piles. Requested Nobis start Phase 1 assessment for the Plymouth Inn property site. Submitted 4th quarter report to EPA. Attended meeting to discuss Tamworth taking possession of brownfield property and transitioning of the Phase 1 assesement to the Town.

Regional

- **PRLAC.** Addressed funding request correspondence. Provided PRLAC brochures for presentation to Bridgewater Planning Board. Addressed expenses at the October PRLAC meeting.
- Finalized new local Hazard Mitigation Plan contract template.



Solid Waste

- Announced Loon Lead Tackle Buy Back Program training.
- Completed Solid Waste Management FY23 final report.
- Met with the new Tamworth Transfer Station manager to discuss improvements for the facility.

Transportation

- **Traffic Counts.** 96 counts have been accepted, 24 counts are admitted but not declared accepted, 10 counts were never conducted due to construction, and 5 Class counts need to be redone. Anything that is not done or needs to be redone will resume next year.
- Participated in October's HSIP meeting.
- Partnered with Plymouth Community Planner on preparing a presentation for the October TAC meeting. Conducted October TAC meeting. Created agenda and prepared for November meeting. Informed Commissioners and TAC members about new round of TAP funding. Transportation Planner attended the October Commissioner meeting and connected with many members regarding TAC membership.
- Attended October Interagency meeting. Investigated updated STIP, TAP, and State Aid Bridge projects to inform LRPC communities on current TYP projects.
- **GIS.** Developed map of the NH 25 corridor from Meredith to Moultonborough.
- Coordinated training session with SRPC colleague to improve census data gathering and presentation.
- Worked on scope and finalized pricing for potential RSMS and CCDS agreements (Ashland and Gilford).
- Attended NH Highway Design front office meeting for visibility.
- **Mid-State RCC.** Met with CNHRPC staff to check in on status, schedule, and task completion, focusing on Tasks 1 & 2 of the *Coordinated Public Transit Plan*.
- Conducted two field checks at Park & Ride to collect data for an update.
- Composed a letter to DOT requesting to initiate negotiations with HEB Engineers, our selected on-call engineers for the TYP.
- Attended Scenic Byways meeting. Drafted letter of interest for submission to DOT.

ACRONYMS

BEA	Business and Economic Affairs
CCDS	Culverts & Closed Drainage Systems
CDBG	Community Development Block Grant
CNHRPC	Central New Hampshire Regional Planning Commission
DOT	Department of Transportation
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GIS	Geographic Information System
HHW	Household Hazardous Waste
HMP	Hazard Mitigation Plan
HSEM	Homeland Security and Emergency Management
HSIP	Highway Safety Improvement Program
LRPC	Lakes Region Planning Commission
NBRC	Northern Border Regional Commission
PRLAC	Pemigewasset River Local Advisory Committee
RCC	Regional Coordinating Council
RSMS	Road Surface Management System
SRPC	Strafford Regional Planning Commission
STIP	State Transportation Improvement Program
TAC	Transportation Advisory Committee
TAP	Transportation Alternatives Program
TYP	Ten-Year Plan

Attachment 3

Investment Policy

It is the Board's responsibility to develop policies that govern investment of the assets of the organization. This shall include delineating a specific philosophy of investment management and establish parameters for investment risk and return. Assisting in this function, the Board is authorized and permitted to engage the services of investment managers with the necessary specialized research facilities and skilled personnel to assure expertise in equity and fixed-income investments. These guidelines may be revised from time-to-time, but shall always be in writing.

- a. The investment policy of the organization will be approved by the Board of Directors and reviewed annually.
- b. Assets are to be managed with the goal of achieving the maximum annual income from interest and dividends, yet maintaining, insofar as possible, the purchasing power of the underlying assets. Investments shall be consistent with the overall mission of Bayside Cemetery Association.
- c. The investment manager, in consultation with the Finance Committee, and consistent with the guidelines described within, is granted discretion over the mix of assets, the selection of securities, and the timing of transactions.
- d. No more than 5 percent of the total portfolio cost value shall be in the securities of any one issuer.
- e. All investments shall adhere to such federal and state laws as now apply or may be applicable to the investments in the future.
- f. Gifts of securities will be sold immediately upon receipts unless otherwise restricted by the donor.
- g. Cash reserves, will be invested according to Board-approved investment policies, in consultation with the Finance Committee.
- h. The Finance Committee shall review the investment portfolio and results no less often than every six months. As part of the review, the Committee should discuss the investment objective, asset allocation, performance, diversification, and general compliance with these guidelines.
- i. The Board shall assist the designated investment manager and protect his/her position by setting up practical guidelines and clear performance objectives.
- j. The performance of the investment manager shall be measured by setting up practical guidelines and performance objectives. For comparison purposes, the equity performance should be compared to the Standard and Poor (or S&P) and the Lehman Government/Corporate Index.

Asset Allocation

The suggested asset allocation guideline is as follows:

Cash and Equivalents:	5-10% (not less than)
Fixed income:	25-35%
Equities:	60-70%

Fixed Income: The average maturity of debt securities should not exceed 10 years nor should the average duration exceed five years. All fixed income securities purchases shall have a minimum quality rating of “A” by either Mergent Bond Record (formerly Moody’s Investor Services), or Standard and Poor’s Corporation.

Common Stocks: The equity investments should be in companies that have a proven record of earnings’ growth, strong fundamentals and good valuations. The majority of the equity position should be in larger capitalization companies (stocks that have a market capitalization of over \$15 million), with only a small percentage devoted to mid cap (stocks with a market capitalization between \$1 and \$15 billion) and small cap (stocks that have less than \$1 billion in market capitalization). The equity portion of the portfolio must be broadly diversified. At the highest level, the maximum exposure to any one industry sector should not exceed twenty-five percent. At the security level, the purchase of a single security should not exceed five percent of the equity portion of the portfolio. The maximum exposure to any one name, because of price appreciation, should not exceed ten percent of the equities.

Adopted: April 4, 2014

Revised: June 4, 2014

INVESTMENT GUIDELINES
LAKES REGION PLANNING COMMISSION
May 2024

OBJECTIVE: To maintain or increase the purchasing power of the Commission's invested funds and to ensure maintenance of principal and income over the long term.

1. Because the income and principal are important to the Lakes Region Planning Commission, emphasis must be placed with (1) safety of principal, (2) reasonable and increasing income and (3) continuity of income through the ownership of securities of high investment quality.
2. The portfolio should be balanced among cash (to provide liquidity), fixed dollar assets (to deliver stable income) and equities to help offset the declining purchasing power caused by inflation.
3. The investment and management will be in accordance with the *Prudent Investor Rule*, codified in the Uniform Prudent Investor Act of 1992 (UPIA).
4. The Commission's Executive Board expects the assets to be managed for the long-term results. They neither expect nor encourage high turnover, nor emphasis on the short term. However, the Executive Board Finance Committee should regularly review the asset mix and individual holdings, keeping in mind the tax-free nature of the funds.
5. The asset allocation, of the combined portfolio shall be maintained by the Executive Board Finance Committee within the following parameters:

Cash	0% to 20%
Fixed Income	10% to 65%
Equities / Mutual Funds (domestic)	30% to 70%

Accumulated income will be invested into cash and/or fixed income securities.

6. The designated investment advisor(s) will make investment recommendations to the Finance Committee within the parameters stated above. The funds are currently under advice and management of the NH Public Deposit Investment Pool and Vanguard Securities. A majority vote of the Finance Committee will be necessary to approve any recommendation.

Attachment 4

LAKES REGION PLANNING COMMISSION
ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2024

LAKES REGION PLANNING COMMISSION

TABLE OF CONTENTS

	Page(s)
INDEPENDENT AUDITORS' REPORT	1 – 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 – 6
BASIC FINANCIAL STATEMENTS:	
<i>Government-wide Financial Statements</i>	
Statement of Net Position.....	7
Statement of Activities.....	8
<i>Fund Financial Statements</i>	
Governmental Funds –	
Balance Sheet.....	9
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position.....	10
Statement of Revenues, Expenditures and Changes in Fund Balances.....	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	12
NOTES TO FINANCIAL STATEMENTS	13 – 22
NEW HAMPSHIRE RETIREMENT SYSTEM REPORTS:	
Schedule of Proportionate Share of the Net Pension Liability.....	23
Schedule of Contributions.....	24
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL	25– 26

INDEPENDENT AUDITORS' REPORT *Professional Association / Accountants & Auditors*

To the Board of Commissioners
Lakes Region Planning Commission

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Lakes Region Planning 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Lakes Region Planning Commission, as of June 30, 2024, and the respective changes in financial position, for the year then ended in conformity 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. Our responsibilities under those standards are further described in the Auditor's 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' Responsibility 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 auditor's 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 generally accepted 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 generally accepted 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3-6 and the Schedule of Pension Liabilities and Contributions on pages 23 and 24 be presented to supplement the basic financial statements. Such information, although not 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 statement. 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 September 6, 2024, 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 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 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.

Hennessey & Vallee, PLLC
Hennessey & Vallee, PLLC
Concord, New Hampshire
September 6, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Lakes Region 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.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are 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 and inflows of resources, with the difference between the two 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.

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 (e.g., earned but unused vacation leave).

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 a government's near-term financing requirements.

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 government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

A. OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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.

Other information

In addition to the basic financial statements and accompanying notes, this report also contains certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

As of the close of the current fiscal year, the total assets and deferred outflows exceeded total liabilities and deferred inflows by \$268,848 (i.e., net position). In fiscal year 2018, the Commission implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*.

As of the close of the current fiscal year, governmental funds reported an ending fund balance of \$ 559,102.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of the condensed government-wide financial data for June 30, 2024.

NET POSITION

Current assets	\$	870,324
Noncurrent assets		14,913
Deferred outflows		<u>67,353</u>
Total assets and deferred outflows		<u>952,590</u>
Current liabilities		313,560
Noncurrent liabilities		298,118
Deferred inflows		<u>72,064</u>
Total liabilities and deferred inflows		<u>683,742</u>
Net position		
Unrestricted		<u>268,848</u>
Total net position	\$	<u>268,848</u>

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

CHANGE IN NET POSITION

	2024	2023
Revenues:		
Program revenues:		
Operating grants and contributions	\$ 571,512	\$ 546,265
General revenues:		
Memership dues	141,704	134,952
Hazardous Waste	110,487	115,147
Investment (loss) income	55,837	35,639
Change in net pension liability	105,564	-
Donation income	200	225
Miscellaneous income	9,400	5,655
Land use book sales	4,289	1,209
Total revenues	<u>998,993</u>	<u>839,092</u>
Expenses:		
Salaries and wages	494,733	488,139
Legal and professional	6,277	20,474
Contractor fees	96,678	99,023
Employee benefits	134,987	106,012
Payroll taxes	38,386	41,427
Equipment, rentals, maintenance and support	19,955	15,834
Office expense	22,566	14,603
Publishing	8,813	7,262
Rent	9,672	9,672
Traffic equipment	1,750	1,908
Insurance	8,975	7,564
Telephone	5,008	5,363
Audit	7,037	6,600
Copier lease	4,945	4,919
Travel	3,612	2,518
Utilities	10,327	9,449
Training	4,594	1,103
Annual meeting	6,607	7,921
Postage and printing	196	350
Miscellaneous	1,897	806
Change in pension liability	-	158,224
Inflows and outflows	<u>146,431</u>	<u>(161,646)</u>
Total expenses	<u>1,033,446</u>	<u>847,525</u>
Change in Net Position	(34,453)	(8,433)
Net position- beginning of year	<u>303,301</u>	<u>311,734</u>
Net position- end of year	<u>\$ 268,848</u>	<u>\$ 303,301</u>

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

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$(34,453). Key elements of this change are as follows:

Operating results – General fund	\$	(4,117)
Change in deferred outflows of resources		(80,995)
Change in compensated absence liability		10,531
Change in net pension liability		105,564
Change in deferred inflows of resources		(65,436)
	\$	<u>(34,453)</u>

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Lakes Region Planning Commission's finances for all those with 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:

Lakes Region Planning Commission
103 Main Street Suite #3
Meredith NH 03253

LAKES REGION PLANNING COMMISSION
GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION

June 30, 2024

A S S E T S AND DEFERRED OUTFLOWS OF RESOURCES	
Current:	
Cash	\$ 343,235
Investments (Notes)	313,233
Grants and contract receivables	213,790
Prepaid expenses	66
Total current assets	<u>870,324</u>
Noncurrent:	
Capital assets, net of accumulated depreciation	<u>14,913</u>
TOTAL ASSETS	885,237
Deferred Outflows of Resources	<u>67,353</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 952,590</u>
 L I A B I L I T I E S AND DEFERRED INFLOWS OF RESOURCES	
Current:	
Accounts payable	\$ 16,136
Accrued payroll and related liabilities	21,649
Accrued vacation	2,338
Deferred revenue	273,437
Total current liabilities	<u>313,560</u>
Noncurrent:	
Net pension liability	283,205
Lease liability	14,913
Total noncurrent liabilities	<u>298,118</u>
TOTAL LIABILITIES	611,678
Deferred Inflows of Resources	<u>72,064</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>683,742</u>
NET POSITION	
Unrestricted	<u>268,848</u>
TOTAL NET POSITION	<u>\$ 268,848</u>

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

LAKES REGION PLANNING COMMISSION
GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Expenses	Program Revenues Operating Grants and Contributions	Net (Expenses) Revenues and Change in Net Position
		Governmental Activities	
Governmental Activities:			
Planning services	\$ 1,033,446	\$ 571,512	\$ (461,934)
Total Governmental Activities	<u>\$ 1,033,446</u>	<u>\$ 571,512</u>	(461,934)
General Revenues:			
Local dues			141,704
HHW income			110,487
Investment gain			55,837
Change in net pension liability			105,564
Miscellaneous			<u>13,889</u>
Total general revenues			<u>427,481</u>
Change in Net Position			(34,453)
Net Position:			
Beginning of year			<u>303,301</u>
End of year			<u>\$ 268,848</u>

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

LAKES REGION PLANNING COMMISSION

GOVERNMENTAL FUNDS

BALANCE SHEET

June 30, 2024

(With Comparative Totals as of June 30, 2023)

	GENERAL FUND	
	2024	2023
ASSETS		
Cash	\$ 343,235	\$ 380,754
Investments	313,233	268,161
Grants and contract receivables	213,790	191,880
Prepaid expenses	66	66
TOTAL CURRENT ASSETS	<u>870,324</u>	<u>840,861</u>
Right of use asset	<u>14,913</u>	<u>25,373</u>
TOTAL ASSETS	<u>\$ 885,237</u>	<u>\$ 866,234</u>
LIABILITIES AND FUND BALANCES		
Current liabilities		
Accounts payable	\$ 16,137	\$ 5,997
Accrued payroll and related liabilities	21,648	22,033
Deferred revenue	<u>273,437</u>	<u>249,612</u>
TOTAL CURRENT LIABILITIES	<u>311,222</u>	<u>277,642</u>
Lease liability	<u>14,913</u>	<u>25,373</u>
TOTAL LIABILITIES	<u>326,135</u>	<u>303,015</u>
Fund Balances		
Unrestricted	<u>559,102</u>	<u>563,219</u>
TOTAL FUND BALANCES	<u>559,102</u>	<u>563,219</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 885,237</u>	<u>\$ 866,234</u>

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

LAKES REGION PLANNING COMMISSION
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

June 30, 2024

Total governmental fund balances	\$ 559,102
Liabilities, including accrued vacation, are not due and payable in the current period and, therefore, are not reported in the governmental funds	(2,338)
Deferred outflows of resources from net pension liability	67,353
Deferred inflows of resources from net pension liability	(72,064)
Net pension liability	<u>(283,205)</u>
Net position of governmental activities	<u>\$ 268,848</u>

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

LAKES REGION PLANNING COMMISSION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Totals for the Year Ended June 30, 2023)

	GENERAL FUND	
	2024	2023
Revenues:		
Contract revenue	\$ 571,512	\$ 546,265
Hazardous Waste	110,487	115,147
Local dues	141,704	134,952
Donation income	200	225
Land use book sales	4,289	1,209
Miscellaneous income	9,400	5,655
Investment (loss) income	55,837	35,639
Total Revenues	<u>893,429</u>	<u>839,092</u>
Expenditures		
Salaries and wages	505,264	493,493
Legal and professional	6,277	20,474
Contractor fees	96,678	99,023
Employee benefits	134,987	106,012
Payroll taxes	38,386	41,427
Equipment, rentals, maintenance and support	19,955	15,834
Office expense	22,566	14,603
Publishing	8,813	7,262
Rent	9,672	9,672
Traffic equipment	1,750	1,908
Insurance	8,975	7,564
Telephone	5,008	5,363
Audit	7,037	6,600
Copier lease	4,945	4,919
Travel	3,612	2,518
Utilities	4,382	5,363
Internet	5,945	4,086
Postage and printing	196	350
Training	4,594	1,103
Annual meeting	6,607	7,921
Miscellaneous	1,897	806
Total expenses	<u>897,546</u>	<u>856,301</u>
Excess of revenues over expenditures	(4,117)	(17,208)
Fund balance - beginning of year	<u>563,219</u>	<u>580,427</u>
Fund balance - end of year	<u>\$ 559,102</u>	<u>\$ 563,219</u>

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

LAKES REGION PLANNING COMMISSION
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

Net changes in fund balances- total governmental funds	\$	(4,117)
Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:		
Compensated absences		10,531
GASB 68 net pension liability changes:		
Net pension liability		105,564
Deferred outflows of resources		(80,995)
Deferred inflows of resources		<u>(65,436)</u>
Change in net position of governmental activities	\$	<u>(34,453)</u>

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

LAKES REGION PLANNING COMMISSION NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Principles

The accounting policies of the Lakes Region Planning Commission (the "Commission") conform to the Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The Lakes Region Planning Commission is a special-purpose entity, a 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 new 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).

In fiscal year 2021, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-wide and Fund 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 primary government.

The Statement of Activities demonstrates the degree to which the 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 grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Fund Financial Statements

Separate financial statements are provided for governmental funds.

C. 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. Amounts reported as *program revenues* include operating grants and contributions. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**LAKES REGION PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Principles (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

D. Cash and Short-Term Investments

Deposits with financial institutions consist of deposits in checking and savings accounts.

E. Capital Assets

Capital assets include furniture and equipment. Capital assets are defined by the Commission as assets with an estimated useful life in excess of five years. Such assets are recorded at historical cost. The costs of normal maintenance and repairs that do not add value to an asset or materially extend asset lives are not capitalized. Donated capital assets are recorded at estimated fair value at the date of donation.

Capital assets are depreciated using the straight-line method over the estimated useful lives of the respective assets over a period of five to ten years.

The Commission recognizes and measures its office lease in accordance with FASB ASC 842, Leases. See note 5.

F. 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.

G. 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 the current assets 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 classification policies and procedures are as follows:

- 1) **Nonspendable funds** are either unspendable in current form (prepaid) or can never be spent.
- 2) **Restricted funds** are solely used for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.

**LAKES REGION PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Principles (Continued)

- 3) Assigned funds are used for specific purposes established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 4) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balances 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, 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 their use either through the 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.

H. Use of Estimates

In preparation of basic financial statements in conformity with Generally Accepted Accounting Principles 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 the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Cash and Short-Term Investments

The carrying amount of the Commission's deposits with financial institutions on June 30, 2024 was \$343,235. The bank balance, which does not include items such as deposits in transit and outstanding checks, was fully insured.

3. Fair Value Measurements

Accounting Standards codification No 820 prioritizes, within the measurement of fair value, the use of market-based information over entity-specific information and establishes a three-level hierarchy for fair value measurements based on the inputs to information used in the valuation of an asset or liability as of the measurement date.

Fair value is defined as the price that would be received to sell an asset or amount paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Commission. Unobservable inputs are inputs that reflect the Commission's assumptions about the assumptions

**LAKES REGION PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS**

3. Fair Value Measurements (Continued)

their market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The hierarchy is broken down into three levels based on the observability of inputs as follows:

Level 1 – Valuations based on quoted prices in active markets for identical assets or liabilities that the Commission can access. Valuation adjustments and block discounts are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

Level 2 – Valuations based on one or more quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

Assets measured at fair value at June 30, 2024:

Level 1 Investments:

Stocks	\$ 218,777
Bonds	93,755
Short-term reserves	<u>701</u>
Total	\$ <u>313,233</u>

4. Accounts Receivable

Receivables are comprised of amounts due from federal, state, and local governments for contractual services.

5. Lease Agreements

The Commission leases office space from Inter-Lakes School District. Either party may terminate lease by giving six months notice of intent. Rent expense for the year ended June 30, 2023 was \$9,672. A lease was signed June 22, 2022, for the period July 1, 2022, through June 30, 2025, with monthly payments of \$806.

The Commission recognizes and measures its leases in accordance with FASB ASC 842, Leases, for its office space. The Commission recognizes a lease liability and right of use (ROU) asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. The discount rate is the Commission's incremental borrowing rate. The ROU asset is measured throughout the lease term at the amount of the present value of the remaining payments. The lease cost is recognized on the straight-line basis over the lease term. The ROU asset and related liability are recorded on the balance sheet for the lease period beginning July 1, 2022 and ending June 30, 2025 in the amount of \$14,913.

**LAKES REGION PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS**

5. Lease Agreements (Continued)

The Commission entered into an agreement with Ricoh, USA, Inc. for the use of a Ricoh copier in May 2022. The agreement calls for minimum payments over a period of 4 years ending June 30, 2026 in the amount of \$287 per month.

Future Minimum Lease Payments are as follows for both the office and the copier:

2025	13,116
2026	<u>3,444</u>
Total	<u>\$16,560</u>

6. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

7. 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.

8. 457(b) Retirement Plan

All employees have the option of participating in a 457(b) plan. The 457(b) plan is a non-qualified retirement plan in which contributions are invested in mutual funds subject to market fluctuations. Under this plan, an employee may make salary reduction contributions, not to exceed a statutorily limited percentage. The 457(b) plan is a voluntary program.

9. New Hampshire Retirement System

The Commission follows the provisions of GASB No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No.27*, with respect to the State of New Hampshire Retirement System (NHRS).

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System, a cost sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

**LAKES REGION PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS**

9. New Hampshire Retirement System (Continued)

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to group *I*.

Police officers and firefighters belong to group *II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is $1/60$ or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at $1/66$ or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by $1/4$ or 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and teachers 11.89% for police and 12.09% for fire. The Commission makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 10.77% of covered compensation. The Commission's contributions to NHRS for the year ended June 30, 2023 were \$31,043 which was equal to its annual required contribution.

D. Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

**LAKES REGION PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS**

9. New Hampshire Retirement System (Continued)

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Commission reported a liability of \$388,769 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The Commission's proportion of the net pension liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. On June 30, 2022, the Commission's proportion was .00505879 percent, which was an increase of .00015756 percent from its previous year proportion.

For the year ended June 30, 2024, the Commission recognized pension expense of \$45,723.

	Deferred Inflows Of Resources	Deferred Outflows Of Resources
Difference between expected and actual experience	\$ (114)	\$ 7,237
Net difference between projected and actual investment earnings		4,096
Changes in assumptions		7,454
Changes in proportion and differences between contributions and proportionate share of contributions	(71,950)	18,145
Contributions subsequent to the measurement date		30,421
Total	<u>\$ (72,064)</u>	<u>\$ 67,353</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

June 30:	
2024	\$ 7,418
2025	(8,466)
2026	10,453
2027	(14,116)
Total	<u>\$ (4,711)</u>

**LAKES REGION PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS**

9. New Hampshire Retirement System (Continued)

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price Inflation.....2.0 % per year
Wage Inflation.....2.75%
Salary increases.....5.4% average, including inflation
Investment rate of return....6.75% net of pension plan investment expense, including inflation

Mortality rates were based on Pub-2010 Health Retiree mortality table, projected to 2022 with Scale MP-2019. The table includes a margin of 15% for men and 17% for women for mortality improvements.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019. The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Asset Class	Target Allocation Percentage	30 Year Geometric Return
Broad US Equities	30.00 %	7.60%
Global Ex-US Equities	20.00	7.90%
Public equities	50.00	
Real Estate Equities	10.00	6.60%
Private Equities	10.00	8.85%
Total private market equities	20.00	
Private debt	5.00	7.25%
Fixed income	25.00	3.60%
Total	100.00 %	

**LAKES REGION PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS**

9. New Hampshire Retirement System (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective total pension liability.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Commission's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Commission's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

Fiscal Year Ended	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
June 30, 2023	\$ 384,275	\$ 283,205	\$ 196,847

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

10. Risk Management

The Commission is exposed to various risk of loss related to torts, theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or natural disasters for which the Commission carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

**LAKES REGION PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS**

11. Subsequent Events

Management has evaluated events through September 6, 2024, the date the financial statements were available to be issued, and determined there were no material subsequent events that require disclosure.

LAKES REGION PLANNING COMMISSION
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
(Unaudited)

	2024	2023	2022
<i>New Hampshire Retirement System</i>			
Proportion of the net pension liability for the most recent measurement date	0.00505879	0.00677747	0.00520192%
Proportionate share of the net pension liability for the most recent measurement date	283,205	388,769	230,545
Covered-employee payroll for the most recent measurement date	331,353	326,613	220,271
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	85.47%	119.03%	104.66%

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

LAKES REGION PLANNING COMMISSION
SCHEDULE OF CONTRIBUTIONS
(Unaudited)

	2024	2023	2022
<i>New Hampshire Retirement System</i>			
Contractually required contribution for the current fiscal year	\$ 30,421	\$ 39,243	\$ 23,899
Contributions in relation to the contractually required contribution	<u>(30,421)</u>	<u>(39,243)</u>	<u>(23,899)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll for the current fiscal year	\$ 331,353	\$ 326,613	\$ 220,271
Contributions as a percentage of covered-employee payroll	9.18%	12.02%	10.85%

The accompanying notes are an integral part of these 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 Commissioners
Lakes Region Planning Commission
Meredith, New Hampshire

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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lakes Region Planning Commission, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Lakes Region Planning Commission's basic financial statements, and have issued our report thereon dated September 6, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Lakes Region Planning Commission's internal control over financial reporting (internal control) to determine the 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 Lakes Region Planning Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lakes Region Planning 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lakes Region Planning 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 determination of financial statement amounts. 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.

Hennessey & Vallee, PLLC
Hennessey & Vallee, PLLC
Concord, New Hampshire

September 6, 2024

Attachment 5

Participation in Collection by Community and Collection Site										
Collection Sites										
2024	BRISTOL	FRANKLIN	GILFORD	LACONIA	MEREDITH	MOULTON-BOROUGH	TUFTONBORO	TOTAL	Total Population (Census 2020)	Total HHs (Census 2020)
VEHICLES	164	177	213	397	160	249	104	1,464		
% of Total HH	10%	10%	13%	23%	9%	15%	6%			
Alexandria	24	0	0	2	1	0	0	27	1,791	941
Andover	3	11	2	3	1	0	0	20	2,423	1,132
Bridgewater	20	1	0	1	0	0	0	22	1,171	948
Bristol	47	0	0	3	0	0	0	50	3,269	2,495
Center Harbor	0	0	0	2	26	2	0	30	1,049	771
Effingham	0	0	0	1	0	3	8	12	1,722	970
Franklin	3	82	3	5	0	0	0	93	8,744	4,046
Gilford	0	5	147	42	1	1	3	199	7,798	5,175
Gilmanton	1	10	27	17	0	0	0	55	4,002	2,152
Hebron	17	0	0	2	0	0	0	19	644	604
Hill	5	5	0	5	2	0	0	17	1,028	499
Holderness	6	1	0	4	16	0	0	27	2,030	1,428
Laconia	2	7	20	249	4	1	0	283	17,103	10,275
Meredith	2	4	0	18	94	9	3	130	6,725	4,742
Moultonborough	0	0	0	1	0	179	9	189	4,988	4,910
New Hampton^	26	1	2	6	7	0	0	42	2,436	1,175
Sanbornton	8	32	10	19	5	0	1	75	3,063	1,695
Sandwich	0	3	0	3	2	23	4	35	1,489	1,073
Tamworth	0	0	0	1	1	27	17	46	2,848	1,883
Tilton	0	15	1	10	0	0	0	26	4,016	1,928
Tuftonboro	0	0	1	3	0	4	59	67	2,508	2,390
TOTAL	164	177	213	397	160	249	104	1,464	99,845	61,684
Other: Turned Away	0	0	0	3	0	0	0	3		
Other: Admitted	0	0	0	0	0	5	0	5		
TOTAL + Other	164	177	213	400	160	254	104	1,469		

^Notes: 21 Communities, 7 Sites -

*Other - Turned away - Belmont(3), Northfield

Informational Material



The Executive Council of the State of New Hampshire
State House, 107 North Main Street, Concord, NH 03301

CINDE WARMINGTON
EXECUTIVE COUNCIL
DISTRICT TWO

TO: All District Two Cities and Towns
FROM: Executive Councilor Cinde Warmington
DATE: Tuesday, October 22, 2024

The Governor and Executive Council met on Wednesday, October 16, 2024, in Meredith, NH at Church Landing and considered an agenda of approximately 134 items. The next scheduled meetings of the Governor and Executive Council will be held on Wednesday, October 30, 2024, in Concord, NH, beginning with the breakfast meeting at 8:00 a.m. at a location to be determined and following with the regular meeting at 10:00 a.m. at the State House.

These meetings are open to the public.

The highlighted items below are of significance to District Two:

All Items were approved by unanimous vote of the Executive Council Except for the following:

Item #57: 4-1 Councilor Wheeler voting No

Tabled Item #159: 4-1 Councilor Wheeler voting No

CONSENT CALENDAR AGENDA

#1 MOP 150, I, B (1): Expenditure Approvals

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Legal and Regulatory Services

A. Authorized to allow Kristie Holtz, ADMIN SVCS-FAC MGRS-3, and Lizette WeeSit, COMPLIANCE OFFICERS-5, to travel outside of a 300-mile radius of the employees office headquarters, by personal vehicle, in the amount of \$2,755.02, paid in full by Center for Medicare and Medicaid, to attend the Mandatory State Agency and Center for Medicaid and Medicaid Services Leadership Meeting, sponsored by the Center for Medicare and Medicaid in Washington, DC, November 12-15, 2024. Effective upon G&C approval. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Office of the Commissioner

B. Authorized to enter Shaun Runyon into an educational tuition agreement with Southern University New Hampshire, Boston, MA, to participate in Perspectives in Humanities, from October 28, 2024 to December 22, 2024 and to pay costs in an amount of \$891. **20% Federal Funds, 80% General Funds**

[Download](#) 

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Office of the Commissioner


C. Authorized to enter Melissa Mullen into an educational tuition agreement with Boston University's Metropolitan College, Boston, MA, to participate in Advance Machine Learning and Neural Networks, from October 29, 2024 to December 16, 2024 and to pay costs in an amount of \$2,000. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF BUSINESS AND ECONOMIC AFFAIRS

D. Authorized the Office of Outdoor Recreation Industry Development to renew a membership with the Outdoor Recreation Roundtable, New York, NY, in the amount of \$5,750, for national networking opportunities and the change

to promote outdoor recreation at the Federal level for the period January 1, 2025 to December 31, 2025. Effective upon G&C approval. **100% Federal Funds**

[Download](#) 

#2 MOP 150, I, B (2): Approval of Acceptances – NONE

#3 MOP 150, I, B (3): Reports and Findings

STATE TREASURY

A. Authorized to accept and place on file the Annual Report of the New Hampshire State Treasury for Fiscal Year 2024.

[Download](#) 

DEPARTMENT OF ADMINISTRATIVE SERVICES

B. Authorized to accept and place on file the Report and Findings of Councilor Janet Stevens with regard to a certain project in participation with The Riverwoods Company at Exeter, NH.

[Download](#) 

#4 MOP 150, I, B (4): Nominations, Confirmations and Appointments

DEPARTMENT OF JUSTICE

A. Authorized to appoint Warren G. Cormack, as an Assistant Attorney General, at a salary level of \$86,000. Effective upon G&C approval, or October 18, 2024, whichever is later, with a term ending October 18, 2029.

[Download](#) 

DEPARTMENT OF JUSTICE

B. Authorized to reappoint Samuel R.V. Garland, as an Assistant Attorney General, at a salary level of \$115,000. Effective upon G&C approval, or October 21, 2024, whichever is later, with a term ending October 21, 2029.

[Download](#) 

DEPARTMENT OF JUSTICE

C. Authorized to reappoint R. Christopher Knowles, as an Assistant Attorney General, at a salary level of \$103,000. Effective upon G&C approval, or October 27, 2024, whichever is later, with a term ending October 27, 2029.

[Download](#) 

#5 MOP 150, I, B (5): Other Items

A. NOT USED

DEPARTMENT OF ENVIRONMENTAL SERVICES

B. Authorized to amend a Water Infrastructure Improvement for the Nation Act grant to the Mountain View Water Works, LLC, Northfield, NH (originally approved by G&C on 12/29/23, Item #81), by extending the completion date from December 1, 2024 to July 31, 2025, for water system improvements. Effective upon G&C approval. This is a no-cost time extension. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF ENVIRONMENTAL SERVICES

C. Authorized to amend an American Rescue Plan Act and Drinking Water and Groundwater Trust Fund grant to the Plymouth Village Water & Sewer District, Plymouth, NH (originally approved by G&C on 10/19/22, Item #79), by extending the completion date from December 1, 2024 to December 1, 2026, for water system improvements. Effective upon G&C approval. This is a no-cost time extension. **85% Federal Funds, 15% Drinking Water and**

Groundwater Trust Fund

[Download](#) 

DEPARTMENT OF ENVIRONMENTAL SERVICES

D. Authorized to amend an American Rescue Plan Act and Drinking Water and Groundwater Trust Fund grant to the Presidential Pines Cooperative, Inc., Loudon, NH (originally approved by G&C on 1/18/23, Item #77), by extending the completion date from December 31, 2024 to June 1, 2026, for water and wastewater system improvements.

Effective upon G&C approval. This is a no-cost time extension. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF ENVIRONMENTAL SERVICES

E. Authorized to amend an American Rescue Plan Act and Drinking Water and Groundwater Trust Fund grant to the City of Rochester, NH (originally approved by G&C on 9/21/22, Item #96), by extending the completion date from December 31, 2024 to March 31, 2026, for improvements to the wastewater pump station on Ledgeview Drive.

Effective upon G&C approval. This is a no-cost time extension. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF ENVIRONMENTAL SERVICES

F. Authorized to amend an American Rescue Plan Act Memorandum of Agreement with the Winnepesaukee River Basin Program, Franklin, NH (originally approved by G&C on 6/29/22, Item #116), by extending the completion date from December 31, 2024 to December 31, 2025, to fund the implementation of energy efficiency measures at the Wastewater Treatment Facility. Effective upon G&C approval. This is a no-cost time extension. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF ENVIRONMENTAL SERVICES

G. Authorized to amend an agreement with HDR Engineering, Inc., Manchester, NH (originally approved by G&C on 10/19/22, Item #74), by decreasing the contract by \$2,000,000 from \$4,000,000 to \$2,000,000 for dam engineering services, with no change to the completion date of December 31, 2026. Effective upon G&C approval. **100% Federal Funds**

[Download](#) 


*

REGULAR AGENDA

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Office of the Commissioner

#6 Authorized to enter into a **sole source** lease agreement with Peak Three Associates, LLC, Littleton, NH, in the amount of \$1,448,299.80, for office space compromised of approximately 13, 275 square feet for the Littleton District Office located at 80 North Littleton Rd, Littleton, NH. Effective **retroactive** to October 1, 2024, upon G&C approval, through September 30, 2029. **65.38% General Funds, 34.44% Federal Funds, .18% Other Funds**

[Download](#) 

Division of Economic Stability

#7 Authorized to accept and expend Federal funds in the amount of \$5,262,840 from the US Department of Agriculture, Food and Nutrition Service, to be used for Summer Electronic Benefit Transfer Program for Children. (2) Further authorized the allocation of these funds in a new accounting unit as detailed in the letter dated September 11, 2024. Effective upon G&C approval through June 30, 2025. **100% Federal Funds. Contingent upon Fiscal Committee approval on October 18, 2024.**


[Download](#) 

Division of Public Health Services

#8 Authorized to accept and expend funds from the Centers for Disease Control and Prevention to support New Hampshire's Arthritis Program, in the amount of \$93,000. (2) Further authorized the funds to be allocated as detailed in the letter dated October 2, 2024. Effective upon G&C approval through June 30, 2025. **100% Federal Funds**

[Download](#) 

#9 Authorized to **retroactively** pay the National Alliance of State and Territorial AIDS Directors, Washington, DC, in the amount of \$15,715, for annual membership dues. Effective upon G&C approval for the period of October 1, 2024 through September 30, 2025. **57% Federal Funds, 43% Other Funds (Pharmaceutical Rebates)**

[Download](#) 

Division of Medicaid Services

#10 Authorized to enter into a **sole source** grant agreement with Pleasant Valley SNF, LLC d/b/a Pleasant Valley Nursing and Rehab Center, Derry, NH, in the amount of \$750,000, under the provisions of Chapter Law 211 that makes an appropriation to the Department relative to certain licensed nursing facilities and creates certain conditions on facilities receiving the appropriated money. Effective upon G&C approval through June 30, 2029. **100% General Funds**

[Download](#) 

New Hampshire Hospital

#11 Authorized to **retroactively** make an unencumbered payment to the Joint Commission, Terrace, IL, in the amount of \$19,765 for reaccreditation services. Effective **retroactive** to September 13, 2024, upon G&C approval through June 30, 2025. **70% General Funds, 30% Other Funds (Interagency Funds)**

[Download](#) 

Division for Behavioral Health

#12 Authorized to accept and expend funds from the Substance Abuse and Mental Health Services Administration, entitled Cooperative Agreements for States and Territories to Improve Local 988 Suicide and Crisis Lifeline Capacity, in the amount of \$978,802. Effective upon G&C approval through June 30, 2025. **100% Federal Funds. Contingent upon Fiscal Committee approval on October 18, 2024.**

[Download](#) 

#13 Authorized to enter into a **sole source** contract with Light of Life Ministries, New Boston, NH, in the amount of \$89,798, for the provision of emergency shelter case management services to individuals and families who are experiencing homelessness or are at risk of becoming homeless. Effective **retroactive** to July 1, 2024, upon G&C approval through June 30, 2026, with the option to renew for up to four additional years. **100% Federal Funds**

[Download](#) 

#14 Authorized to enter into a **sole source** amendment to an existing contract with Brigid's House of Hope, Concord, NH (originally approved by G&C on 10/4/23, Item #7), for the continued provision of a housing services continuum of care project, by increasing the price limitation by \$9,264 from \$737,572 to \$746,836, with no change to the contract completion date of October 31, 2027. Effective upon G&C approval. **100% Federal Funds**

[Download](#) 

#15 Authorized to enter into **sole source** amendments to existing contracts with the Contractors as detailed in the letter dated September 18, 2024 (originally approved by G&C on 6/29/22, Item #26), to implement a grant writing skills-building project and provide additional professional development opportunities and resources to improve financial sustainability, by increasing the total price limitation by \$100,000 from \$15,323,084 to \$15,423,084, with no change to the contract completion date of June 30, 2026. Effective upon G&C approval. **100% Federal Funds**

[Download](#) 

Division of Long Term Supports and Services

#16 Authorized to **retroactively** amend a Fiscal Committee Item (originally approved by G&C on 5/15/24, Item #12), to extend the end date of the accept and expend of the American Rescue Plan Elder Justice Act grant funds from September 30, 2024 to June 30, 2025. Effective **retroactive** to October 1, 2024, upon G&C approval. **100% Federal Funds. Contingent upon Fiscal Committee approval on October 18, 2024.**

[Download](#) 

#17 Authorized to enter into grant agreements with the Grantees as detailed in the letter dated September 27, 2024, in an amount no to exceed \$3,633,298 to develop and implement new and innovative workforce solutions to increase direct care workforce recruitment and retention within the Home and Community Based Services community. Effective upon G&C approval through March 31, 2025. **100% Federal Funds**

[Download](#) 

#18 Authorized to enter into a contract with Stepping Stones Pediatric Therapy, Inc., Manchester, NH, in the amount of \$141,117 to develop training material, provide statewide trainings, and support training initiatives for New Hampshire Home and Community Based Services providers and the individuals and families they serve. Effective upon G&C approval through March 31, 2025, with the option to renew for up to four additional years. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF TRANSPORTATION

#19 Authorized the Division of Operations to expend funds in support of the Turnpike Winter Maintenance Employee Retention Program (WMERP), and transfer funds from the Turnpike General Reserve Account in the amount of \$523,127. (2) Further authorized to transfer funds from the Turnpike General Reserve Account in the amount of \$523,127 to support the Turnpike WMERP. Effective upon G&C approval through June 30, 2025. **100% Turnpike Funds. Contingent upon Fiscal Committee approval on October 18, 2024.**

[Download](#) 

#20 Authorized the Bureau of Right-of-Way to pay property owners \$2,039,665 as documented in the Contemplated Awards list, for amounts greater than \$5,000 for the period extending from August 1, 2024 through August 30, 2024. Effective upon G&C approval.

[Download](#) 

#21 Authorized the Bureau of Bridge Design to **retroactively** amend a contract with Greenman-Pedersen, Inc., Concord, NH (originally approved by G&C on 12/22/21, Item #52), for bridge rehabilitation in the Town of Shelburne, NH, by extending the completion date from June 30, 2024 to May 30, 2026. Effective upon G&C approval. Time extension only, no additional funding.

[Download](#) 

#22 Authorized the Bureau of Highway Design to **retroactively** amend a contract with McFarland-Johnson, Inc., Concord, NH (originally approved by G&C on 4/21/21, Item #26), to perform additional final design to address transportation system needs along approximately 8.2 miles of the F.E. Everett Turnpike corridor in the City of Nashua, NH beginning about 0.2 miles north of Tinker Road overpass and proceeding north into the Town of Bedford, NH to approximately 1.2 miles north of the Bedford Road overpass (Exit 12 in the Town of Merrimack, NH), by extending the completion date from July 31, 2024 to March 31, 2026. (2) Further authorized to increase the fee in the amount of \$1,080,500.30, from \$9,869,680.83 to \$10,950,181.13. Effective upon G&C approval. **100% Turnpike Funds**

[Download](#) 

#23 Authorized the Bureau of Highway Design to enter into an Agreement with GZA GeoEnvironmental, Inc., Bedford, NH, for an amount not to exceed \$5,358,996.87, for preliminary and final design for the development of five

construction contracts. Effective upon G&C approval through September 30, 2032. **100% Federal Funds**

[Download](#) 

#24 Authorized the Bureau of Aeronautics to provide funding to the City of Claremont, NH, in the amount of \$80,372.50, to conduct obstruction removal of two hazard beacons at the Claremont Municipal Airport in Claremont, NH. Effective upon G&C approval through August 8, 2026. **95% Federal Funds, 5% State Funds**

[Download](#) 

#25 Authorized the Bureau of Turnpikes to enter into a **sole source** contract with TELUS – Communications Inc., in the amount of \$254,300, for installation and maintenance services for the Automatic Vehicle Location System for the Division of Operations. Effective upon G&C approval through June 30, 2026. **19% Turnpike Funds, 81% Highway Funds**

[Download](#) 

#26 Authorized the Bureau of Construction to enter into a contract with Evroks Corporation, Northfield, NH, on the basis of a single bid of \$1,437,286.35, for bridge preservation of two bridges in Lee, NH. (2) Further authorized a contingency in the amount of \$143,728.64 for payment of latent conditions that may appear during the construction of the project. Effective upon G&C approval through October 31, 2025, unless amended by the Department in accordance with the Standard Specifications. **100% Federal Funds**

[Download](#) 

#27 Authorized the Bureau of Construction to enter into a contract with J.P. Sicard, Inc., Barton, VT, on the basis of a sole bid of \$1,147,769, for replacement of an existing concrete box culvert on Route 3 in Columbia, NH. (2) Further authorized a contingency in the amount of \$114,776.90 for payment of latent conditions that may appear during the construction of the project. Effective upon G&C approval through October 17, 2025, unless amended by the Department in accordance with the Standard Specifications. **100% Federal Funds**

[Download](#) 

#28 Authorized the Bureau of Construction to enter into a contract with R.M. Piper, Inc., Plymouth, NH, on the basis of a low bid of \$898,412.30, for bridge preservation of the bridge carrying NH 135 over the Ammonoosuc River in Haverhill, NH. (2) Further authorized a contingency in the amount of \$89,841.23 for payment of latent conditions that may appear during the construction of the project. Effective upon G&C approval through October 10, 2025, unless amended by the Department in accordance with the Standard Specifications. **100% Other Funds**

[Download](#) 

#29 Authorized the Bureau of Aeronautics to award a grant to the Pease Development Authority, in the amount of \$1,556,750, to acquire snow removal equipment at the Portsmouth International Airport at Pease, Portsmouth, NH. Effective upon G&C approval through August 19, 2028. **94.7% Federal Funds, 5.3% State Funds**

[Download](#) 

#30 Authorized the Bureau of Aeronautics to award a grant to the City of Manchester, NH, in the amount of \$346,678, to design, permit, and bid the rehabilitation of Taxiway D and Stub Taxiway G Phase I at the Manchester-Boston Regional Airport. Effective upon G&C approval through August 18, 2028. **94.7% Federal Funds, 5.3% State Funds**

[Download](#) 

#31 Authorized the Bureau of Aeronautics to award a grant to the City of Manchester, NH, in the amount of \$1,560,714, to construct a cargo apron – install a snow melter, Phase IV at the Manchester-Boston Regional Airport. Effective upon G&C approval through September 2, 2028. **95% Federal Funds, 5% State Funds**

[Download](#) 

#32 Authorized the Bureau of Right-of-Way to enter into contracts with nine appraisal firms as detailed in the letter dated July 1, 2024, to prepare appraisals for property needed for transportation projects, for a total maximum cost of \$1,500,000. Effective upon G&C approval through June 30, 2029. **91.7% Federal Funds, 6.7% Turnpike Funds, 1.6% Highway Funds**

[Download](#) 

DEPARTMENT OF INFORMATION TECHNOLOGY

#33 Authorized to amend an American Rescue Plan Act State Fiscal Recovery Funds Item (originally approved by G&C on 6/16/21, Item #68), by reallocating \$492,867 in an among classes within an accounting unit for the purposes of implementing cloud based infrastructure to address DoIT continuity of operation and disaster recovery services. Effective upon G&C approval through June 30, 2025. **100% Federal Funds. Contingent upon Fiscal Committee approval on October 18, 2024.**

[Download](#) 

DEFERRED COMPENSATION COMMISSION

#34 Authorized to enter into a new contract with Empower Annuity Insurance Company of America, Denver, CO, and its approved affiliates, for the administration of the State of New Hampshire Public Employees Deferred Compensation Plan. Effective upon G&C approval through October 31, 2029, with the option to renew for an additional two-year period. No State funds shall be expended for this contract per RSA 101-B:8.

[Download](#) 

OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION

#35 Authorized to continue the full-time temporary positions that are necessary to carry out the daily operations of the agency, as detailed in the letter dated September 14, 2024. Effective upon G&C approval through December 31, 2025. **100% Agency Income**

[Download](#) 

STATE TREASURY

#36 Authorized to accept and place on file the quarterly report of the New Hampshire State Treasury for the period ended June 30, 2024.

[Download](#) 

COMMUNITY DEVELOPMENT FINANCE AUTHORITY

#37 Authorized, under the Community Development Block Grant program, to award a grant to the Town of Conway, NH, in the amount of \$500,000 on behalf of Avesta Housing to support the construction of River Turn II housing project located at 40 Council Road, Conway, NH. Effective upon G&C approval through June 30, 2026. **100% Federal Funds**

[Download](#) 

#38 Authorized, under the Community Development Block Grant program, to award a grant to the City of Franklin, NH, in the amount of \$500,000 on behalf of Woodside Haven, LLC / Olivella Properties, Inc., to support the Franklin Woods Apartment Rehabilitation housing project located at 11 Plains Court, Franklin, NH. Effective upon G&C approval through June 30, 2026. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF REVENUE ADMINISTRATION

#39 Authorized to place Mr. Allan O'Brien, as Multi State Tax Auditor, at Step 7 of unclassified salary grade DD, earning \$101,490 annually. Effective upon G&C approval. **100% General Funds**

[Download](#) 

NH COUNCIL ON DEVELOPMENTAL DISABILITIES

#40 Authorized to continue one full-time temporary ADMIN ASSTS-5 that provides valuable support for the Director of Policy and Planning. Effective November 1, 2024, upon G&C approval through October 30, 2025. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF AGRICULTURE, MARKETS & FOODS

#41 Authorized the State Conservation Committee to transfer funds in an among classes within an accounting unit in the amount of \$132,882 for the Soil Conservation Program. (2) Further authorized to budget and expend additional revenue from the Soil Conservation account in the amount of \$13,874 for the purpose of awarding grants to nonprofit entities engaged in conservation activities. Effective upon G&C approval through June 30, 2025. **100% Other Funds – Soil Conservation. Contingent upon Fiscal Committee approval on October 18, 2024.**

[Download](#) 

#42 Authorized the Division of Agricultural Development to budget and expend balance forward funds from the Big E Building Account funds in the amount of \$62,315 for the purposes of funding anticipated deficits in the Fiscal Year 2025 budget. Effective upon G&C approval through June 30, 2025. **100% Revolving Funds**

[Download](#) 

DEPARTMENT OF LABOR

#43 Authorized to disburse \$64,456.08 in compensation as a result of an injury sustained in the line of duty. Effective upon G&C approval. **100% General Funds**

[Download](#) 

NEW HAMPSHIRE EMPLOYMENT SECURITY

#44 Authorized to enter into a **sole source** Integrity Data Hub Participation Agreement Version 6.0 with the National Association of State Workforce Agencies' Center for Employment Security Education and Research, Inc., located at 444 N. Capital Street, NW Suite 300, Washington, DC. Effective upon G&C approval through September 30, 2027.

[Download](#) 

#45 Authorized to enter into a **sole source retroactive** amendment to an existing contract with Kamco Supply Corp. of Boston, Londonderry, NH (originally approved by G&C on 12/20/23, Item #79A), for door/entry point support, maintenance, repair, and replacement services to increase the contract price limitation by \$50,000 from \$100,000 to \$150,000, with no change to the completion date. Effective upon G&C approval through December 31, 2026.

[Download](#) 

PEASE INTERNATIONAL DEVELOPMENT AUTHORITY

#45A Authorized the Division of Ports and Harbors to **retroactively** amend a Fiscal Committee Item (originally approved by G&C on 5/1/24, Item #76), to extend the end date from September 30, 2024 to June 30, 2025 to allow the Division to bid the Portsmouth Project as detailed in the letter dated October 8, 2024. Effective upon G&C approval for the period of October 1, 2024 through June 30, 2025. **100% Federal Funds**

[Download](#) 

DEPARTMENT OF BUSINESS AND ECONOMIC AFFAIRS

#46 Authorized the Division of Economic Development, APEX Accelerator Program to **retroactively** renew its membership with the National APEX Accelerator Alliance, Gallatin, TX, in the amount of \$3,439.77, to provide government contracting news/updates, networking/information sharing platform(s) and training. Effective upon G&C approval for the period of April 1, 2024 through March 31, 2025. **100% Federal Funds**

[Download](#) 

FISH AND GAME DEPARTMENT

#47 Authorized to enter into a Right-of-Way (ROW) Maintenance and Use Agreement with David Sheehan of Lynn, MA to document the conditions under which a pre-existing deeded ROW across NHFG property in the Town of Columbia, NH will be executed and managed. Effective upon G&C approval. There is no funding associated with this request.


[Download](#) 

#48 Authorized to enter into a contract with Eurofins Environment Testing Northeast, LLC, Concord, NH, in the amount of \$160,000 to perform wastewater monitoring chemical analysis of water samples from out six fish hatchery facilities. Effective upon G&C approval through June 30, 2027. **75% Federal Funds, 25% Fish and Game Funds**


[Download](#) 

DEPARTMENT OF NATURAL & CULTURAL RESOURCES


#49 Authorized to amend a Fiscal Committee Item (originally approved by G&C on 6/28/23, Item #142), by reallocating funds in the amount of \$120,000 between class lines for the purpose of infrastructure improvements to the State of New Hampshire's Parks and Recreation and State Land Reservation system. Effective upon G&C approval through June 30, 2025. **100% Federal Funds. Contingent upon Fiscal Committee approval on October 18, 2024.**

[Download](#) 

#50 Authorized the Division of Historical Resources to budget and expend \$23,621 of balance forward revenue to support New Hampshire's State Conservation and Rescue Archaeology Program. Effective upon G&C approval through June 30, 2025. **100% Other Funds**

[Download](#) 

#51 Authorized the New Hampshire State Library to renew their membership with the Council of State Libraries in the Northeast, Atlanta, GA, in the amount of \$3,000. Effective **retroactive** to July 1, 2024, upon G&C approval through June 30, 2025. **25% General Fund, 75% Federal Fund**

[Download](#) 

#52 Authorized the Division of Parks and Recreation to **retroactively** accept a cash donation of \$10,000 from the America's State Park Foundation, to be used to support the 2024 Bronco Wild fund Built Wild Days event held on August 24, 2024 at Bear Brook State Park. Effective **retroactive** to August 1, 2024, upon G&C approval.

[Download](#) 

#53 Authorized the Division of Parks and Recreation to enter into a **retroactive** amendment to an existing contract with CK Landmark Construction Corporation, Concord, NH (originally approved by G&C on 4/10/24, Item #61A), for renovations to the Winslow and Rollins State Parks in Kearsarge State Forest by extending the completion date from June 10, 2024 to November 1, 2024, with no change to the price limitation of \$622,135. Effective upon G&C approval. **63% Capital Funds, 37% Federal Funds**

[Download](#) 

#54 Authorized the Division of Parks and Recreation to enter into a contract with Phelan Construction LLC, North Andover, MA, in the amount of \$1,034,314 for renovations to the Area 1 Toilet Building at White Lake State Park. Effective upon G&C approval for the period October 21, 2024 through May 23, 2025. **50% Capital Funds, 50% Federal Funds**

[Download](#) 

#55 Authorized the Division of Parks and Recreation to enter into a contract with Senco Metals, LLC, Patterson, NJ, in the amount of \$221,750 for the replacement of existing railings and handrails with aluminum railings and galvanized steel handrails at Hampton Beach State Park, Hampton, NH. Effective upon G&C approval through May 16, 2025.

100% Revolving Funds

[Download](#) 

#56 Authorized the Division of Parks and Recreation, Bureau of Trails to enter into **retroactive** Land Use Agreement with Bayroot, LLC, Lyme, NH, in the amount of \$6,750 for continued Off Highway Recreational Vehicle access across their land. Effective upon G&C approval for the period January 1, 2024 through December 31, 2028. **100% Other Funds**

[Download](#) 

#57 Authorized the approval of the recommendation of the Cannon Mountain Advisory Commission to implement the Cannon Mountain Aerial Tramway & Ski Area capital improvement projects, to be funded in the amount of up to \$709,500 by the Cannon Mountain Capital Improvement Fund. The projects for which funding is being requested are shingle roof repairs to their lodges, water pipe and hydrant replacements, and various lift-related equipment refurbishments and replacements as outlined in the letter dated October 2, 2024. Effective upon G&C approval. No General Funds will be used. **100% Capital Funds**

[Download](#)  **VOTE: 4-1 Councilor Wheeler voting No**

#58 Authorized the Division of the Arts to award a Public Value Partnership Grant to 3S Contemporary Artspace, Inc., Portsmouth, NH, in the amount of \$10,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#59 Authorized the Division of the Arts to award a Public Value Partnership Grant to Bethlehem Redevelopment Assoc., Bethlehem, NH, in the amount of \$15,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#60 Authorized the Division of the Arts to award a Public Value Partnership Grant to Claremont Opera House, Claremont, NH, in the amount of \$10,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#61 Authorized the Division of the Arts to award a Public Value Partnership Grant to Colonial Theatre Group, Inc., Keene, NH, in the amount of \$15,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#62 Authorized the Division of the Arts to award a Public Value Partnership Grant to Journeys in Education, Inc., Peterborough, NH, in the amount of \$10,500 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#63 Authorized the Division of the Arts to award a Public Value Partnership Grant to Kimball Jenkins, Concord, NH, in the amount of \$15,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#64 Authorized the Division of the Arts to award a Public Value Partnership Grant to Manchester Community Music School, Manchester, NH, in the amount of \$15,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#65 Authorized the Division of the Arts to award a Public Value Partnership Grant to Monadnock Music, Peterborough, NH, in the amount of \$13,320 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#66 Authorized the Division of the Arts to award a Public Value Partnership Grant to NH Theatre Project, Portsmouth, NH, in the amount of \$15,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#67 Authorized the Division of the Arts to award a Public Value Partnership Grant to Opera North, Lebanon, NH, in the amount of \$13,500 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#68 Authorized the Division of the Arts to award a Public Value Partnership Grant to Prescott Park Arts Festival, Inc., Portsmouth, NH, in the amount of \$13,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#69 Authorized the Division of the Arts to award a Public Value Partnership Grant to Symphony New Hampshire, Nashua, NH, in the amount of \$13,500 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#70 Authorized the Division of the Arts to award a Public Value Partnership Grant to Theatre Up, Littleton, NH, in the amount of \$10,500 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#71 Authorized the Division of the Arts to award a Public Value Partnership Grant to Weathervane Theatre Players, Inc., Whitefield, NH, in the amount of \$10,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

#72 Authorized the Division of the Arts to award a Public Value Partnership Grant to Women's Rural Entrepreneurial Network, Bethlehem, NH, in the amount of \$15,000 to strengthen their capacity for affordable diverse arts program to New Hampshire residents and visitors. Effective upon G&C approval through June 30, 2025. **100% General Funds**

[Download](#) 

DEPARTMENT OF ENVIRONMENTAL SERVICES

#73 Authorized to accept and expend \$520,260 in Federal Funds from the United States Environmental Protection Agency Protection Agency's Sewer Overflow and Stormwater Reuse Municipal Grant Program to fund investments in wastewater infrastructure for combined sewer overflow projects. (2) Further authorized to amend a Fiscal Committee Item (originally approved by G&C on 8/23/23, Item #97) to transfer funds in the amount of \$2,392 between classes to better utilize Federal Funds. Effective upon G&C approval through June 30, 2025. **100% Federal Funds.**

Contingent upon Fiscal Committee approval on October 18, 2024.

[Download](#) 

#74 Authorized to amend a Fiscal Committee Item (originally approved by G&C on 6/1/22, Item #74), by transferring funds in and among class lines within an accounting unit in the amount of \$112,180 to better utilize Federal Funds.

Effective upon G&C approval through June 30, 2025. **100% Federal Funds. Contingent upon Fiscal Committee approval on October 18, 2024.**

[Download](#) 

#75 Authorized to amend a Fiscal Committee Item (originally approved by G&C on 11/22/22, Item #99), by transferring funds in the amount of \$134,896 between class lines to cover additional cost for the Business Analyst II who serve as the lead strategic advisor and manager for the agency's environmental information and data management system. Effective upon G&C approval through June 30, 2025. **100% Federal Funds. Contingent upon Fiscal Committee approval on October 18, 2024.**

[Download](#) 

#76 Authorized to **retroactively** pay annual membership dues to the New England Interstate Water Pollution Control Commission, Lowell, MA, in the amount of \$16,181. Effective as of July 1, 2024, upon G&C approval through June 30, 2025. **100% Clean Water Revolving Management Funds**

[Download](#) 

#77 Authorized to enter into **sole source** contracts with entities as detailed in the letter dated September 11, 2024, in the amount of \$52,612, for surficial and bedrock geologic mapping services. Effective upon G&C approval through July 10, 2026. **100% Federal Funds.** (2) Further authorized to enter into a **sole source** contract with J. Dykstra Eusden, Jr., South Paris, ME, in the amount of \$16,625, for bedrock geologic mapping services. Effective upon G&C approval through April 24, 2026. **100% Federal Funds**

[Download](#) 

#78 Authorized to execute a contract with NH PresCo, LLC, Portsmouth, NH, in the amount of \$42,500, to provide on-call architectural historian services for projects related to the reconstruction, rehabilitation and/or removal of certain dams owned by the State of New Hampshire. Effective upon G&C approval through December 31, 2026. **100% Dam Maintenance Fund**

[Download](#) 

#79 Authorized to enter into a **sole source** contract with Tridec Technologies, LLC, Huber Heights, OH, in the amount of \$36,157, to provide services for the Support the NH Coastal Resilience Program. Effective upon G&C approval through June 30, 2025. **100% Federal Funds**

[Download](#) 

#80 Authorized to execute a **sole source** amendment to the Agreement with Dubois & King, Inc., Randolph, VT (originally approved by G&C on 8/17/22, Item #43), by increasing the contract by \$23,500 from \$936,319 to \$959,819 to provide funding for a confined space inspection and assessment of the existing spillway outlet pipe at the Baker River Flood Control Dam Site 8 (Baker 8) in Dorchester, NH and to extend the end date from December 31, 2024 to September 30, 2025. Effective upon G&C approval. **100% Capital (General) Funds**

[Download](#) 

#81 Authorized to enter into an agreement with Charter Contracting Company, LLC, Boston, MA, in the amount of \$4,029,360, for construction services for the rehabilitation of Mendums Pond Dam in Nottingham, NH. Effective upon G&C approval through July 25, 2026. **100% American Rescue Plan Act Funds.** (2) Further authorized a contingency in the amount of \$400,000 for unanticipated site expenses for the rehabilitation of Mendums Pond Dam, bringing the total to \$4,429,360. **100% Capital (General) Funds**

[Download](#) 

#82 Authorized to enter into an agreement with the Acton Wakefield Watersheds Alliance, Inc, Union, NH, in the amount of \$180,000 to complete the Implementation Projects for the Salmon Falls Headwater Lakes Watershed Management Plan, the Province Lake Watershed Management Plan, and the Pine River Pond Watershed Management

Plan, Residential Best Management Practices, Residential Septic Cost-Share, Culvert Engineering, and Land Conservation project. Effective upon G&C approval through December 31, 2027. **100% Federal Funds**

[Download](#) 

#83 Authorized to enter into an agreement with the Messer Pond Protective Association, New London, NH, in the amount of \$25,000 to complete the Messer Pond Watershed Plan – Phase 3 – Fieldstone Lane, Castle Lane, Bog Road Field Survey BMPs project. Effective upon G&C approval through December 31, 2026. **100% Federal Funds**

[Download](#) 

#84 Authorized to award a grant to Blaylock Holdings, LLC, Natick, MA, in the amount not to exceed \$3,438,150, to finance the remediation of the former Mohawk Tannery site in Nashua, NH. Effective upon G&C approval through June 1, 2026. **100% Federal Funds**

[Download](#) 

#85 Authorized to enter into a Grant Agreement with the Town of Plainfield, NH, totaling \$66,675 for partial funding of one plow truck replacement. Effective upon G&C approval through September 30, 2026. **100% Federal Funds**

[Download](#) 

#86 Authorized to award a grant to the High Mowing School, Wilton, NH, in the amount not to exceed \$40,000 for lead remediation in drinking water in schools under the provisions of RSA 485:F. Effective upon G&C approval through December 31, 2025. **100% Drinking Water and Groundwater Trust Funds**

[Download](#) 

#87 Authorized to award a grant to the Town of Litchfield, NH, in the amount of \$360,000, to protect a total of 67 acres of land, of which approximately 42 acres are within the Hydrological Area of Concern of Pennichuck Water Work's drinking water supply, which serves the City of Nashua and ten surrounding communities. Effective upon G&C approval through December 31, 2025. **100% Drinking Water and Groundwater Trust Fund**

[Download](#) 

#88 Authorized to award a grant to Hollis Montessori School in Hollis, NH, in the amount not to exceed \$186,000 to finance a water system improvement project to remediate per- and polyfluoroalkyl substances. Effective upon G&C approval through September 30, 2025. **100% Federal Funds**

[Download](#) 

#89 Authorized to award a grant to Stratham Memorial School, Exeter, NH, in the amount not to exceed \$90,000 to finance a water system improvement project to remediate per- and polyfluoroalkyl substances. Effective upon G&C approval through September 30, 2025. **100% Federal Funds**

[Download](#) 

#90 Authorized to amend an American Rescue Plan Act grant to the Colebrook Homeowners Cooperative, Inc., Colebrook, NH (originally approved by G&C on 5/31/23, Item #107), by modifying the scope of services, increasing the grant limitation by \$150,000 from \$750,000 to \$900,000, and by extending the completion date from February 28, 2026 to July 31, 2026, for stormwater and wastewater system improvements. Effective upon G&C approval. **100% Federal Funds**

[Download](#) 

#91 Authorized to amend an American Rescue Plan Act grant to the Crossings at Sleepy Hollow Cooperative, Inc., Newmarket, NH (originally approved by G&C on 8/23/23, Item #120), by increasing the grant limitation by \$46,826 from \$1,000,000 to \$1,046,826, for wastewater system improvements. Effective upon G&C approval through February 28, 2026. **100% Federal Funds**

[Download](#) 

#92 Authorized to amend an American Rescue Plan Act grant to the Town of Milton, NH (originally approved by G&C on 3/22/23, Item #96), by increasing the grant limitation by \$205,234 from \$220,000 to \$425,234 for stormwater system improvements. Effective upon G&C approval through June 30, 2025. **100% Federal Funds**

[Download](#) 

#93 Authorized to amend an American Rescue Plan Act grant to the Spruce Valley Cooperative Inc., Danville, NH (originally approved by G&C on 8/2/23, Item #48), by increasing the grant limitation by \$390,450 from \$1,019,000 to \$1,490,450 for wastewater system improvements. Effective upon G&C approval through June 30, 2025. **100% Federal Funds**

[Download](#) 

#94 Authorized to amend an American Rescue Plan Act grant to Stony Brook Cooperative, Inc., Rochester, NH (originally approved by G&C on 8/2/23, Item #60), extending the completion date from June 1, 2025 to September 1, 2025, and increasing the grant limitation by \$170,000 from \$1,740,000 to \$1,910,000 for water system improvements. Effective upon G&C approval through September 1, 2025. **100% Federal Funds**

[Download](#) 

#95 Authorized to enter into an agreement with Verdantas LLC, Dublin, OH, in the amount of \$250,000 for the New Hampshire Municipal Roadway Soils Management project. Effective upon G&C approval through December 31, 2026. **100% Clean Water Revolving Loan Management Funds**

[Download](#) 

#96 NOT USED

#97 Authorized to amend an American Rescue Plan Act grant to the Town of Wolfeboro, NH (originally approved by G&C on 12/21/22, Item #103), by increasing the grant limitation by \$108,800 from \$672,000 to \$780,800, and by extending the completion date from March 31, 2025 to April 30, 2026, for the Mill Street Sewer Pump Station Upgrades project. **100% Federal Funds**

[Download](#) 

#98 Authorized to award a grant to the Town of Londonderry, NH, in the amount not to exceed \$8,000,000 to finance water system improvements. Effective upon G&C approval through December 29, 2028. **19% Federal Funds, 81% Drinking Water and Groundwater Trust Fund.** (2) Further authorized to approve a PFAS Remediation Grant and Loan Fund loan agreement with the Town of Londonderry, NH, in the amount not to exceed \$2,950,000 to finance water system improvements, subject to conditions as detailed in the letter dated September 24, 2024. Effective upon G&C approval. **100% PFAS Response Funds**

[Download](#) 

#99 Authorized to award a grant to Rutledge Place Condominium Association, Plaistow, NH, in the amount not to exceed \$603,250 to interconnect to a larger municipal public water supply to address per- and polyfluoroalkyl substances. Effective upon G&C approval through December 31, 2026. **100% PFAS Response Funds**

[Download](#) 

#100 Authorized to enter into an agreement with the Tucker Pond Improvement Association, Warner, NH, in the amount of \$100,000 to complete the Tucker Pond, Watershed-Based Management Plan Implementation Phase I: Warner Road BMPs and Septic System Upgrades project. Effective upon G&C approval through December 31, 2026. **100% Federal Funds**

[Download](#) 

#100A Authorized to amend an American Rescue Plan Act grant with RPE Rochester, LLC, Rochester, NH (originally approved by G&C on 9/7/22, Item #79), by increasing the grant limitation by \$145,000 from \$891,330 to \$1,036,330, and by extending the completion date from December 1, 2024 to December 31, 2025, for an interconnection at Paradies Estates in Rochester, NH to a larger public water system. Effective upon G&C approval.

100% Federal Funds

[Download](#) 

DEPARTMENT OF EDUCATION

#101 Authorized to hold an organized event on December 4, 2024, at the DoubleTree by Hilton in Manchester, NH, for a total event cost not to exceed \$10,000 for the purpose of the "Celebrating Leadership in Education Banquet." Effective upon G&C approval through January 30, 2025. **100% Other Funds**

[Download](#) 

#102 Authorized to enter into a contract with Birkdesign Inc., Chicago, IL, in the amount of \$127,500, to provide promotional, marketing and social media assistance to promote educational programming within the Granite State. Effective upon G&C approval through June 30, 2027. **100% General Funds**

[Download](#) 

#103 Authorized to enter into a **sole source** amendment with Cambium Assessment, Inc., Arlington, VA (originally approved by G&C on 4/10/24, Item #82), by increasing the price limitation by \$2,633,417 from \$13,164,665.50 to \$15,798,082.50 with no change to the end date, to provide New Hampshire specific assessment item development in mathematics, English language arts, and science, as well as enhancements to the Family Portal, including language translations as required by the Every Student Succeeds Act. Effective upon G&C approval through June 30, 2029.

100% Federal Funds

[Download](#) 

NEW HAMPSHIRE LOTTERY COMMISSION

#104 Authorized to amend an existing contract with GYK Antler, LLC, Manchester, NH (originally approved by G&C on 5/18/22, Item #93), for the purpose of marketing and advertising of state lottery games, in the amount of \$6,750,000, increasing total contract amount of \$9,425,000 to \$16,175,000, by exercising a contract extension option for an additional two years from July 1, 2025 to June 30, 2027. Effective upon G&C approval. **100% Lottery Funds**

[Download](#) 

POLICE STANDARDS & TRAINING COUNCIL

#105 Authorized to amend a Fiscal Committee Item (originally approved by G&C on 5/16/21, Item #132), to reallocate \$26,562 between classes for the American Rescue Plan Act State Fiscal Recovery Funds project for Air Conditioner Replacements. Effective upon G&C approval through June 30, 2025. **100% Federal Funds. Contingent upon Fiscal Committee approval on October 18, 2024.**

[Download](#) 

#106 Authorized, on behalf of the New Hampshire Law Enforcement Accreditation Commission, to budget and expend funds in the amount of \$40,000 for Law Enforcement Accreditation from Governmentjobs.com, Inc. d/b/a NEOGOV, parent company of Power DMS. Effective upon G&C approval through June 30, 2025. **100% Other Funds**

[Download](#) 

DEPARTMENT OF SAFETY

#107 Authorized the Division of Homeland Security and Emergency Management to accept and expend \$23,581 of American Rescue Plan Act of 2021, State and Local Fiscal Recovery Funds, to award a grant to the Town of Kensington, NH, for the cost associated with replacing their fire department building's heating, ventilation, and air

conditioning (HVAC) system. Effective upon G&C approval through June 30, 2025. **100% Federal Funds**

[Download](#) 

#108 Authorized the Division of Homeland Security and Emergency Management to accept and expend \$53,467 of American Rescue Plan Act of 2021, State and Local Fiscal Recovery Funds, to award a grant to the Town of Hampton Falls, NH, for the cost associated with replacing their fire department building's heating, ventilation, and air conditioning (HVAC) system. Effective upon G&C approval through June 30, 2025. **100% Federal Funds**

[Download](#) 

#109 Authorized the Division of Homeland Security and Emergency Management to enter into a grant agreement with the Town of Franconia, NH, in the amount of \$769,734.90 to replace the culvert on Wells Road. Effective upon G&C approval through May 2, 2026. **100% Federal Funds**

[Download](#) 

#110 Authorized the Division of Administration to enter into a **sole source** contract with Baldwin Publishing, Inc, Washington Crossing, PA, in the amount of \$36,500 to provide online comprehensive wellness content to support the well-being of their employees. Effective upon G&C approval through October 31, 2027. **65% Federal Funds, 9% General Funds, 9% Highway Funds, 17% Other Funds**

[Download](#) 


#111 Authorized the Division of Homeland Security and Emergency Management to enter into a grant agreement with the Town of New Ipswich, NH, in the amount of \$10,800 to update their Hazard Mitigation Plan. Effective upon G&C approval through May 2, 2026. **100% Federal Funds**

[Download](#) 

#112 Authorized the Division of Homeland Security and Emergency Management to enter into a grant agreement with the Town of New London, NH, in the amount of \$9,000 to update their Hazard Mitigation Plan. Effective upon G&C approval through May 2, 2026. **100% Federal Funds**

[Download](#) 

#113 Authorized the Division of Fire Standards and Training and Emergency Medical Services to pay a **sole source** annual licensing fees to the International Association of Firefighters, in the amount of \$10,000 to continue to provide the Candidate Physical Ability Test and Fire Ground Survival Program. Effective **retroactive** to October 1, 2024, upon G&C approval through September 30, 2025. **100% Agency Income**

[Download](#) 

#114 Authorized the Division of Homeland Security and Emergency Management to enter into a grant agreement with the Town of Gilford, NH, in the amount of \$10,800 to update their Hazard Mitigation Plan. Effective upon G&C approval through May 2, 2026. **100% Federal Funds**

[Download](#) 

#115 Authorized the Division of Motor Vehicles to amend a **sole source** contract with Explore Information Services, LLC, Egan, MN (originally approved by G&C on 7/19/17, Late Item A), by increasing the price limitation by \$24,000 from \$2,501,450 to \$2,525,450 to facilitate migration to a new credit card processing platform for the International Registration Plan used for processing of commercial motor vehicles. Effective upon G&C approval through June 30, 2026. **100% Agency Income (Cost of Collections)**

[Download](#) 

DEPARTMENT OF JUSTICE

#116 Authorized to appoint Laurel Elkin, as Deputy Chief Forensic Investigator, at a salary level of \$82,820.

Effective upon G&C approval, or October 18, 2024, whichever is later, for a term ending November 8, 2028.

[Download](#) 

#117 Authorized to appoint Joyce Samuel, as an Attorney, at a salary level of \$92,000. Effective upon G&C approval, or October 18, 2024, whichever is later.

[Download](#) 

#117A Authorized to appoint Keely Lovato, as an Attorney, at a salary level of \$80,000. Effective upon G&C approval or October 18, 2024, whichever is later.

[Download](#) 

DEPARTMENT OF ADMINISTRATIVE SERVICES

#118 Authorized the request of the Division of Personnel for waiver of classification decisions. Effective upon G&C approval.

[Download](#) 

#119 Authorized to amend an existing contract with Alvin J. Coleman & Son, Inc., Conway, NH (originally approved by G&C on 5/1/24, Item #163), for the supply and delivery of aggregates, to add an additional pit location to the contract and increase the price limitation by \$215,120.32 from \$468,000.96 in an amount up to and not to exceed \$683,121.28. Effective upon G&C approval through April 30, 2026.

[Download](#) 

#120 Authorized to enter into a contract with 3M Company, Murray, UT, in an amount up to and not to exceed \$1,499,061.35 for reflective sheeting for our state license plates. Effective upon G&C approval for the period of November 1, 2024 through October 31, 2029, with an option to extend up to four additional years.

[Download](#) 

#121 Authorized to enter into a **retroactive sole source** amendment to an existing contract with Jurek Brothers Inc., Greenfield, MA, for the supply of Ammunition – Winchester, by increasing the price limitation by \$213,326.67 from \$270,000 to an amount of up to and not to exceed \$483,326.67. Effective upon G&C approval through July 31, 2025.

[Download](#) 

#122 Authorized to enter into a contract with Milton Rents, Inc., Gorham, NH, in an amount of up to and not to exceed \$706,095, for equipment rental and operator services. Effective upon G&C approval through August 31, 2027, with the option to renew up to an additional two-years.

[Download](#) 

#123 Authorized to enter into a **retroactive** amendment to an existing contract with Pro City Facilities Services Inc., Manchester, NH (originally approved by G&C on 6/12/24, Item #111), by adding one location, removing one location, and increasing the price limitation by \$69,220 from \$2,095,810.20 to an amount of up to and not to exceed \$2,165,030.20 with no change to the contract completion date for janitorial cleaning services. Effective **retroactive** to July 1, 2024, upon G&C approval through June 30, 2027.

[Download](#) 

#124 Authorized to enter into a contract with Insight Public Sector, Inc., Tempe, AZ, in an amount up to and not to exceed \$4,000,000 for cloud solutions through a Participating Agreement with the National Association of State Procurement Officials Value Point Master Agreement. Effective upon G&C approval through September 15, 2026.

[Download](#) 

#125 Authorized to enter into a **retroactive** amendment to an existing contract with California Creative Solutions Inc. d/b/a CCS Learning Academy, Poway, CA, for training and professional development services by extending the

completion date from September 30, 2024 to September 30, 2025, with no change to the current price limitation of \$400,000. Effective upon G&C approval.

[Download](#) 

#126 Authorized to enter into a **retroactive** amendment to an existing contract with Nemon Consulting, LLC, Londonderry, NH for training and professional development services by extending the completion date from September 30, 2024 to September 30, 2025, with no change to the current price limitation of \$300,000. Effective upon G&C approval.

[Download](#) 

#127 Authorized to enter into a **retroactive** amendment to an existing contract with New Horizons Learning, LLC, New Braunfels, TX for training and professional development services by extending the completion date from September 30, 2024 to September 30, 2025, with no change to the current price limitation of \$400,000. Effective upon G&C approval.

[Download](#) 

#128 Authorized to enter into a contract with Blake Thermal Sales & Service Inc., East Windsor, CT, in an amount up to and not to exceed \$309,758.75 for Cleaver Brooks boiler maintenance and repair. Effective upon G&C approval through August 31, 2027, with an option to extend for up to an additional two years.

[Download](#) 

#129 Authorized to enter into a contract with Glover Plumbing & Heating, Barrington, NH, in an amount up to and not to exceed \$85,500 for boiler heating system repair services at the New Hampshire Correctional Facility for Women. Effective upon G&C approval through June 30, 2025. **100% Capital Funds.** (2) Further authorized a payment of \$6,890 for payment to the Department of Administrative Services, Division of Public Works Design and Construction for engineering and project management services provided. **100% Department of Corrections**

[Download](#) 

#130 Authorized the Division of Public Works Design and Construction to enter into a contract with TCD Construction, Inc., Peterborough, NH, for a total price not to exceed \$2,822,061 for Fire and EMS Training Facility Improvement – Phase 2, located in Bethlehem, NH. (2) Further authorized a contingency in the amount of \$50,000 for unanticipated site expenses. (3) Further authorized a payment of \$20,000 for payment to the Department of Administrative Services, Division of Public Works Design and Construction for engineering and project management services provided. Effective upon G&C approval through November 30, 2025, unless extended in accordance with the contract terms. **100% Federal Funds - ARPA**

[Download](#) 

#131 Authorized to enter into a contract with Awesome Service Affordable Pricing Landscaping & Design LLC, Bow, NH, in an amount up to and not to exceed \$416,680 for snow removal. Effective upon G&C approval through July 31, 2027, with the option to renew for up to an additional two years.

[Download](#) 

#132 Authorized to enter into a contract with CK Landmark Construction Corporation, Concord, NH, in an amount up to and not to exceed \$396,495 for snow removal. Effective upon G&C approval through July 31, 2027, with the option to renew for up to an additional two years.

[Download](#) 

#133 Authorized to enter into a contract with C.R. Dutton Outdoor Service, Bedford, NH, in an amount up to and not to exceed \$369,820 for snow removal. Effective upon G&C approval through July 31, 2027, with the option to renew for up to an additional two years.

[Download](#) 

#134 Authorized the Division of Public Works Design and Construction to enter into a **sole source** amendment to an existing contract with Loureiro Building Construction, LLC, Plainville, CT (originally approved by G&C on 8/23/23, Item #174), by increasing the price limitation by \$35,434.95 for a total price not to exceed \$386,330.87 for Project Grounds Garage and Dolloff Fire Suppression Improvements, Concord, NH. (2) Further authorized a contingency in the amount of \$50,000 for unanticipated expenses for the Grounds Garage and Dolloff Fire Suppression Improvements, bringing the total to \$436,330.87. Effective upon G&C approval through May 30, 2024, unless extended in accordance with the contract terms. **100% Capital Funds**

[Download](#) 

*

TABLED ITEM

#159 **Removed and Approved - Authorized** - The Governor and Council on motion of Councilor Kenney, seconded by Councilor Stevens moved to adopt the item for the purpose of discussion. Then, the Governor and Council on motion of Councilor Wheeler, seconded by Councilor Gatsas, with Councilor Warmington voting **no**, voted to **table** the request of the NH Office of Highway Safety to enter into a **sole source** contract with AAA Northern New England, Portland, ME, for the creation and delivery of public service campaigns about highway traffic safety, to conduct community outreach and betterment presentations for underserved and vulnerable road users, to create multilingual NH Drivers Manuals in five different languages, and to develop and present at the NH Traffic Safety Conference, for an amount of \$170,000. Effective upon G&C approval through September 30, 2025. **100% Federal Funds**

[Download](#)  **VOTE: 4-1 Councilor Wheeler voting No**

*

The Executive Council confirmed the following individuals to serve on State Boards and Commissions

Arianna S. Brown Hendry, Portsmouth, NH to the Board of Veterinary Medicine for the State of New Hampshire
Emelia A. S. Galdieri, Chichester, NH as Commissioner, Banking Department for the State of New Hampshire
Matt Mayberry, Dover, NH to the Community College System of New Hampshire, Board of Trustees for the State of New Hampshire
Andre J. Briere, Concord, NH as Deputy Commissioner, Department of Transportation for the State of New Hampshire
Sarah E. Rogers, Concord, NH as Director of Division of Enforcement, Office of Professional Licensure and Certification for the State of New Hampshire
Karl V. Peicker, New Boston, NH to the Pharmacy Board for the State of New Hampshire
Mark W. Dell'Orfano, Bedford, NH to the Public Utilities Commission for the State of New Hampshire
Shane LaBonte, Loudon, NH to the Real Estate Appraiser Board for the State of New Hampshire
Kenneth Garry, Middleton, NH to the State Board of Education for the State of New Hampshire
Jim O'Brien, Contoocook, NH to the Waste Management Council for the State of New Hampshire
Charles N. DeCurtis, Henniker, NH to the Water Council for the State of New Hampshire
Gene G. Chandler, Bartlett, NH to the Fish and Game Commission for the State of New Hampshire
Albert J. DeRosa, New Durham, NH to the Fish and Game Commission for the State of New Hampshire
David R. Poole Jr., Rumney, NH to the Fish and Game Commission for the State of New Hampshire

The Governor nominated the following individuals to serve on State Boards and Commissions

Jeffrey E. Lambe, Derry, NH to the Board of Natural Scientists for the State of New Hampshire
Michelle Cruz, Conway, NH as Director of the Division of Travel and Tourism Development, Department of Business and Economic Affairs for the State of New Hampshire
Xiorlivette Bernazzani, Goffstown, NH as Justice, New Hampshire Circuit Court for the State of New Hampshire
Keith W. Clouarte, Marlborough, NH as Justice, New Hampshire Circuit Court for the State of New Hampshire
Leslie M. Leonard, North Conway, NH as Justice, New Hampshire Circuit Court for the State of New Hampshire
Elisha Cole, Somersworth, NH to the Mechanical Licensing Board for the State of New Hampshire

***The Executive Council welcomes public input on nominations
that are brought forward by the Governor for consideration and confirmation.***

If you have interest in serving on any of the 300+ State Boards or Commissions please send a letter of interest along with a resume to the Director of Appointments in care of the Governor's office. Please feel free to contact me with concerns or support for any of the above individuals or any other issues you might have. A listing of the Boards and Commissions, along with the qualifications required, can be found at <http://sos.nh.gov/GC2.aspx>