



NOTICE OF MEETING

WHO: NRPC Executive Committee

WHEN: Wednesday, April 15, 2020 6:00 pm

WHERE: Teleconference

AGENDA

1. Call to Order
2. Public Hearing: Approval of the Locally Coordinated Transportation Plan for the Greater Nashua and Milford Region 2020-2024 (***Action Required***)
3. Business
 - a. Coronavirus Response Update
 - b. Minutes: February 19th (***Action Required***)
 - c. Feb-March Dashboard (***Action Required***)
 - d. March-April Dashboard (***Action Required***)
 - e. NRPC Operating Policies Amendments (***Action Required***)
4. Old Business
 - a. Annual Forum
 - b. Audit RFP
 - c. TMA/MPO Governing Body Composition
 - d. NRPC 501(c)(3)
5. Transportation Programs
 - a. UPWP Updates
 - b. TYP Process
 - c. Transit Expansion Study
6. Other Business
 - a. Project Updates
 - b. Strategic Governance
 - c. Executive Committee Membership
7. Adjourn

Next Meeting: May 20, 2020



**DRAFT MINUTES
NASHUA REGIONAL PLANNING COMMISSION
Executive Committee
February 19, 2020**

Members Present	Members Absent	Staff Present	Others Present
Karin Elmer, Chair Jim Battis, Vice Chair Susan Ruch, Treasurer Sarah Marchant Tamara Sorell Janet Langdell	Tim Tenhave	Jay Minkarah, Executive Director Sara Siskavich, Assistant Director Gregg Lantos, MPO Coordinator	Julie Chizmas

1. Call to Order

Elmer called the Executive Committee meeting to order at 6:00 p.m.

2. Business

**a. Public Hearing: Approval of FY 2019 – 2022 Transportation Improvement Program
Amendment #3/Metropolitan Transportation Plan Update**

With a motion from Ruch, seconded by Marchant, Elmer opened the public hearing at 6:02 by unanimous vote.

Lantos and Minkarah began the hearing by reviewing the proposed TIP amendment 3/MTP as detailed in the Executive Committee agenda packet. There is a major change in scope proposed for Project 10136D in Merrimack. The previous scope includes widening NH 101A between Boston Post Road and Continental to 3 east-bound lanes as well as intersection improvements; the proposed change eliminates the widening. Lantos reviewed the outcomes and recommendations of the February 12, 2020 Transportation Technical Advisory Committee (TTAC) meeting as detailed in a memo from Lantos included in the packet. The TTAC recommendations to the MPO are summarized as follows:

- Recommend that the MPO draft a letter to the House of Representatives Public Works Committee requesting that the project be restored to its original scope including the additional eastbound lane between Boston Post Road and Continental Boulevard, stressing that all of the region's communities approved the original project scope, that our communities need more

time to review the proposed changes with their constituents and that a single abutter should not have veto power over the project. The motion passed unanimously.

- Approve STIP Amendment 3 and amend the NRPC TIP accordingly, with the recommendation that action be taken to restore the original project scope for 10136D through the legislature.

Minkarah circulated a copy of an email dated February 19, 2020 from Bill Watson, NHDOT, with reactions and corrections to Lantos's memo on the TTAC meeting.

Marchant discussed her outreach to two members of the New Hampshire House Public Works and Highways Committee, Sue Newman and Marty Jack. They are interested in hearing community feedback. Marchant suggested this should be gathered by NRPC and provided by the March 15 crossover.

Julie Chizmas introduced herself as a resident of 9 Cobblestone Place, Merrimack. She was also a former transportation planner at the Nashua Regional Planning Commission. Ms. Chizmas has been following this project for a long time. She pointed out that its inception dates to the 2002 timeframe, so almost 20 years. Since then, the need for improvement along the 101A corridor has consistently ranked high in all NRPC's near and long-term transportation plans. She noted that, as 101A is the only major east-west corridor in the region, this project also bears the federal-designation of regionally-significant.

Julie reviewed traffic volume statistics used (42,000 vehicles/day, 3000 average during peak hour) to substantiate the need for a 3rd eastbound lane, the necessity of which was confirmed through the design process at NHDOT. Substantial public input heard in project hearings in 2015 and 2018 confirmed support for the project. Following the 2018 hearing, the NH DOT Report of the Commissioner for the project indicates that all abutter concerns, including the potential impact of ledge blasting on the abutter's data center, could be successfully mitigated.

Chizmas concluded her remarks by advocating that this proposed scope change be afforded the same amount of public process as was the full-build. The project was scope was modified, but the costs remained unmodified which meant the change went unnoticed and without discussion at the Milford and Nashua GACIT meetings. If the voice of one abutter can effectively cancel out the demonstrated need for this project, what precedent does it set for other projects, particularly the one in Nashua with 75 abutters over a 1.8-mile stretch?

Discussion followed regarding the audience needing to know about the situation, including the delegation, town administrators, the Souhegan Valley Chamber of Commerce and others appreciative of potential economic impacts of poor level-of-service in the corridor.

The potential ramifications of not passing the amendment or passing it with an exception for this project were also discussed, particularly the potential threat of jeopardizing CMAQ funds as well as the relative unlikelihood of having the 3rd lane restored in a future project. Lantos reminded the Executive Committee that the 10-year process has yet to play out, resulting in a new STIP, and the project could still be over-written.

Hearing no further comment, Battis motioned, seconded by Ruch to close the public hearing at 6:42. The motion carried unanimously.

Marchant made a motion, seconded by Battis, to approve the FY 2019-2022 S/TIP Amendment 3 from the NH Department of Transportation and amend the TIP accordingly, and to make a recommendation that action be taken to restore the original project scope for Merrimack Project 10136D through the legislative process. The motion carried unanimously with no abstentions.

Ruch moved, with a second from Battis, to recommend that NRPC draft appropriate letters and work with New Hampshire House and Senate legislative members, including the NH Public Works Committee, in seeking to restore the project to its original scope which includes the original eastbound lane between the intersections of Boston Post Road and Route 101A and Continental Boulevard and Route 101A, stressing the regional impact of project and extensive prior public process. The motion carried unanimously with no abstentions.

b. 2020 Safety Performance Targets

Lantos reviewed 2020 regional safety targets as described in the packet memo. He recalled prior discussions regarding the adoption of “targets” based on increasing trend lines, better described as “forecasts.” Across all measures there is a slight downturn in the trend compared to 2020; while good, it is difficult to discern whether this is a true dip or a reflection of changes in the source data.

Marchant moved to adopt the 2020 Safety Performance targets, seconded by Langdell. The motion carried unanimously.

c. Minutes: December 18th, 2019 and January 15th, 2020

Elmer accepted a motion from Ruch, seconded by Langdell, to accept the Executive Committee minutes of December 18th, 2019. The motion passed unanimously.

Elmer accepted a motion from Ruch, seconded by Battis, to accept the Executive Committee minutes of January 15th, 2020. The motion passed 5-0-1 with Langdell abstaining.

d. Dec-Jan and Jan-Feb Dashboards

Minkarah: The Bar Harbor balance is down reflecting a lot of bill payments this cycle. NHDOT receivables are in, but others are still outstanding; CDs continue to grow at a modest rate. There's an uptick in staff activity relative to December. Highlights include the Northern Boston UZA meeting of MPOs, Milford Planning Board meeting to discuss potential connectivity with Amherst, the Nashua Riverfront meeting and the Mayor's meeting with Hudson to discuss Rail, both at NRPC, delivery of land use planning handbooks, and staff participation in boards and committees. Web stats are showing typical variability, and there was no newsletter that went out in January. The working budget has been adjusted to reflect a few new small projects and a refund on workman's comp premiums. P&L and Balance Sheet show little change from last month. The bottom line position is we are just about where we want to be.

Ruch made a motion to accept the January-February Dashboard and Financials and place them on file for audit, seconded by Battis. The motion passed 6-0-0.

Marchant made a motion to accept the December-January Dashboard and Financials and place them on file for audit, seconded by Ruch. The motion passed 6-0-0.

e. NRPC Operating Policies Amendments

Ruch made the following observations on the red-lined draft:

- The terms operating policy, guidelines, manual are used interchangeably and inconsistently throughout.
- Page 1: Section I.B, request we strike the language, "and in the best interest of the commission."
- Page 3: Section C: "Treasurer signs checks." This should reference the more expansive section of the role later in the policy.
- Page 5: Section II.B Banking, update to include Bar Harbor and any others.
- Page 5: Section II.C Receipt of Cash, "daily basis." Is this accurate, or should the language allow for more leeway?
- Page 9 Documentation and Payment Procedures: strike "frequent" from "frequent abuse."
- Add general language on the handling and internal controls related to electronic payments
- Verify Bank of America is still our only credit card.

Considering these requested edits, Elmer moved to postpone adoption of the Operating Policy until the next Executive Committee meeting. With a second from Marchant, the motion passed 6-0-0.

f. Audit RFP

The was consensus expressed that the draft Audit RFP looked very good, subject to modification of some dates within the document. Elmer suggested we postpone the formation of the RFP sub-committee to a later date. Battis moved to approve the Draft Audit RFP, seconded by Ruch. The motion passed 6-0-0.

g. TMA Certification Review

Minkarah and Lantos briefly summarized the draft TMA Certification Review report. There were no corrective actions with respect to the makeup of the MPO Policy Board. Lantos is scheduled to meet with FHWA to clarify and refute some of the details of the report this week.

3. Old Business

a. Annual Forum

There was a brief update and discussion on the speaker lineup for the Forum. Confirmed speakers include representatives from EforAll, the Makelt Labs, and Milford Coho. Elmer suggested Amy Labelle be invited to make opening remarks.

b. TMA/MPO Governing Body Composition

Minkarah revisited a previous summary of MPO policy board alternative structures based on our NH counterpart MPOs and nearby TMAs outside of NH. Minkarah recommends a structure and meeting procedure like Rockingham Planning Commission. Elmer suggested we present to the Full Commission a redlined version of proposed bylaw changes with an explanatory memo in March, and then plan to take a vote at the June meeting. It was noted a super-majority is needed to amend the Commission by-laws.

c. NRPC 501(c)(3)

Minkarah reviewed the proposed Articles of Agreement and bylaws of a nonprofit, the sole purpose of which would be to support the RPC through a greater pool of funding opportunities. A separate but related step would be to file for the IRS tax exemption.

Discussion followed relative to the board makeup, their terms, the overlap between the officers of the 501 and the NRPC Executive Committee, and the logistics of NRPC staff also staffing the foundation. Langdell expressed that language between the bylaws and articles be brought into greater alignment. Ruch requested clarification on the reference to Trustees in the bylaws.

4. Transportation Updates

Lantos briefly described our new emphasis on freight planning, the outlook for the 2020 traffic count program, and the plan to create our own trip generation tables.

5. Other Business:

Ruch requested we email the Full Commission alerting them to Executive Committee vacancies and circulate a brief description of the job of an Executive Committee member.

Elmer circulated the NRPC Executive Director Evaluation Policy and indicated they will be initiating this review process.

A general discussion followed regarding current personnel needs at NRPC and potential strategies to meet those needs including co-ops and AmeriCorps.

At the request of Langdell, Minkarah reviewed the planned agenda for the upcoming March meeting which will include a presentation and potential adoption of the Locally-Coordinated plan; the 501(c)(3) will not be on the agenda.

6. Adjourn

With a motion from Ruch, seconded by Marchant, Elmer closed the meeting at 7:55 after a unanimous vote.

Next Meeting: March 18, 2020

NRPC FY 2020 DASHBOARD

Feb-20		Key Statistics	
TD Checking		Staff Activities Feb/Mar	
Beginning Balance	250,636.49	Stormwater Coalition Meetings (2) - Sara & Andrew NH Transit Association Meeting - Ryan Rep. Kuster Rail Funding Announcement HHW Coordinators Meeting - Mason Transportation Planners Collaborative Gregg & Matt TYP Public Hearing - Jay Stormwater Coalition Meeting NTS General Staff Meeting - Ryan NRPC Brownfields Advisory Committee - Jay & Mason NHDOT Presentation @ Merrimack Town Council - Gregg NMCOG Certification Review, Lowell - Gregg & Matt Nashua Rail Committee Meeting - Jay SCC Meeting - Matt Riverfront Stakeholders Meeting - Jay Brownfields Advisory Committee - Jay & Mason Partners for Performance NH - Gregg Nashua-Hudson Rail Meeting - Jay & Gregg RCC Meeting - Matt, Jay & John NTS on-board evaluations - Cassie & Derek Nashua City Academy – John TTAC - Gregg, Jay, Matt, Derek & Sara RPC Directors Meeting - Jay & Sara Transit Expansion Discussion @ Alene Candle - Jay & Matt Partners for Performance NH Meeting - Gregg	
Deposits & Credits	\$99.30		
Payments	\$0.00		
Ending Balance	\$250,735.79		
Bar Harbor Checking			
Beginning Balance	\$10,230.02		
Deposits & Credits			
Payments			
Ending Balance	\$115,978.04		
Saturday, February 29, 2020			
Accounts Payable	\$23,878.64		
Accounts Receivable	\$160,947.33		
Oversight Activities			
Line of credit (\$75,000) activated?	No		
BHB CDs	\$270,080.38		
Audit Status	Complete		
Budget Narrative			
BankBalances/Cash on hand:	We continue to have a healthy balance that supports about five months of operating expenses.		
Payables and Receivables:			
FY20 Working Budget			
Funding Sources		Expenses	
Local Dues	\$163,000	Audit	\$15,900
Federal Contracts	\$138,963	Dues & Subscriptions	\$22,500
Grants	\$258,582	Employee Benefits	\$165,068
Local Planning Contracts	\$92,378	GIS	\$18,000
Other Income	\$7,800	Insurance	\$3,149
State Contracts	\$996,850	IT	\$5,500
		Legal	\$2,500
		Marketing, Outreach, Annual Forum	\$10,000
		Office Expenditures	\$16,750
		Other Expenditures	\$70,075
		Professional Services	\$427,485
		Rent & CAM	\$86,515
		Salaries	\$734,797
		Staff Development	\$10,000
		Travel & Meeting Exp	\$14,150
		Utilities	\$13,068
Total revenues:	\$1,657,573	Total Expenses:	\$1,615,457
Pending Grant Applications	\$0	Delta	\$42,116

NRPC FY 2020 DASHBOARD

Mar-20		Key Statistics	
TD Checking		Staff Activities Mar/April	
Beginning Balance	\$250,735.79	Conference Call with Middlesex 3 - Jay	
Deposits & Credits		GNCC Workforce Housing Committee meeting - John	
Payments		NRPC Physical Office Closed on 4/20	
Ending Balance	\$250,580.92	RPC Directors Conference Call - Jay	
Bar Harbor Checking		NRSWMD Remote Meeting - Mason, Jay, Kate & Cassie	
Beginning Balance	\$115,978.04	MA/NH Transportation Think Tank Zoom Meeting - Jay	
Deposits & Credits		NTS WebEx Meeting - Ryan	
Payments		NHDOT Commissioner Call with RPC/MPO Directors - Jay	
Ending Balance	\$100,796.76	Southern NH Visioning for Economic Development - Jay	
Tuesday, March 31, 2020		Ten Year Plan Criteria subcommittee - Matt	
Accounts Payable	\$2,667.97	Nashua Riverfront Coordination Meetings (2) - Jay	
Accounts Receivable	\$164,673.00	Nashua Rail Committee Remote Meeting - Jay	
		NRPC Complete Streets Remote Meeting - Jay, Matt, Ryan	
		Nashua Rail Committee Meeting - Jay	
		RPC Directors Remote Meeting - Jay	
		Nashua Zoom Meet on Econ Dev Recovery Strategies- Jay	
		Interagency Conference call - Gregg & Matt	
		Stay, Work, Play NH Remote Meeting - John	
		Stormwater Coalition Remote Meeting - Sara & Andrew	
Oversight Activities		Staff Education & Training - Mar/April	
Line of credit (\$75,000) activated?	No	HHW Coordinator All Day Training (3/18) Mason	
BHB CDs	\$270,080.38	Census Webinar: Economic Census (3/24) Jay & John	
Audit Status	Complete	EPA Site Remediation Webinar (3/26) Jay & Mason	
		Metroquest Training Webinar (3/27) Derek & John	
		GoToMeeting Training (3/30) Ryan	
		COVID-19 HR Webinar (3/30) Kate	
		Getting Started with Zoom Webinar - Jay, Kate, Ryan	
		Census Webinar: Transportation Statistics (3/31) Jay & John	
		Eco-Visio Bike Data Webinar (4/7) Derek	
		Community Engagement & Public Policy webinar(4/8) John	
Budget Narrative		Mar 1-31, 2020 Web Stats	
BankBalances/Cash on hand:	We continue to have a healthy	Channel	Activity (1-month trend)
Payables and Receivables:		enewsletter: 1 campaign/432 Recipients/138 opens (=)	
		Group Email: 8 emails/426 Recipients (=)	
		NRPC Website: 2,106 Unique Users/2,738 Sessions (=)	
		MapGeo: 1348 Unique Users/2719 Visits (+)	
		Facebook: 17 posts/493 Followers/7,353 Total Reach (++!)	
		Twitter: 13 tweets/502 Followers/3,839 Impressions (++)	
FY20 Working Budget			
Funding Sources		Expenses	
Local Dues	\$163,000	Audit	\$15,900
Federal Contracts	\$138,963	Dues & Subscriptions	\$22,500
Grants	\$258,582	Employee Benefits	\$165,068
Local Planning Contracts	\$101,321	GIS	\$18,000
Other Income	\$7,800	Insurance	\$3,149
State Contracts	\$994,183	IT	\$5,500
		Legal	\$2,500
		Marketing, Outreach, Annual Forum	\$10,000
		Office Expenditures	\$16,750
		Other Expenditures	\$70,075
		Professional Services	\$427,485
		Rent & CAM	\$86,515
		Salaries	\$734,797
		Staff Development	\$10,000
		Travel & Meeting Exp	\$14,150
		Utilities	\$13,068
Total revenues:	\$1,663,849	Total Expenses:	\$1,615,457
Pending Grant Applications	\$0	Delta	\$48,392

Nashua Regional Planning Commission - FY 2020
Profit & Loss Budget vs. Actual - EC
July 2019 through February 2020

	TOTAL				
	Feb 20	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
Income					
2000 Local Dues					
Local Dues Match	(7,423.65)	(62,897.03)	0.00	(62,897.03)	100.0%
2000 Local Dues - Other	13,583.33	108,669.64	163,000.00	(54,330.36)	66.67%
Total 2000 Local Dues	6,159.68	45,772.61	163,000.00	(117,227.39)	28.08%
Federal Contracts					
9011 EPA Brownfields	8,395.07	19,623.15	98,000.00	(78,376.85)	20.02%
9055 EDA	0.00	8,031.51	37,963.00	(29,931.49)	21.16%
9082 Hazard Mit	0.00	0.00	18,570.00	(18,570.00)	0.0%
Total Federal Contracts	8,395.07	27,654.66	154,533.00	(126,878.34)	17.9%
Grants					
6300 NRSWMD	4,433.17	143,553.81	241,450.00	(97,896.19)	59.46%
7516 NH Housing-GIS Support	0.00	2,391.60	4,648.00	(2,256.40)	51.45%
9025 EPA Healthy Communities	0.00	9,389.86	12,484.00	(3,094.14)	75.22%
Total Grants	4,433.17	155,335.27	258,582.00	(103,246.73)	60.07%
Interest Income	596.64	4,862.95	6,000.00	(1,137.05)	81.05%
Local Planning Contracts					
2112 Amherst Housing Needs	1,500.00	1,500.00	1,500.00	0.00	100.0%
2113 Amherst Ordinance Assess	1,000.00	1,000.00	1,000.00	0.00	100.0%
2142 Hudson MP	698.51	12,538.64	19,378.00	(6,839.36)	64.71%
2150 Mason CR	490.00	5,074.62	5,000.00	74.62	101.49%
2176 Hollis Asset Mgmt Support	0.00	1,550.00	3,000.00	(1,450.00)	51.67%
2245 Litchfield CIP	1,942.55	1,942.55			
2250 Litchfield CR	848.00	8,437.73	18,000.00	(9,562.27)	46.88%
2361 MVD	281.25	1,368.75	3,000.00	(1,631.25)	45.63%
2534 Nashua Ped/Bike Study	8,000.00	8,000.00	14,500.00	(6,500.00)	55.17%
2535 Nashua Enrollment Project	750.00	1,500.00	1,500.00	0.00	100.0%
2554 Pelham Master Plan	0.00	0.00	2,000.00	(2,000.00)	0.0%
2556 Pelham CIP	0.00	2,000.00	2,000.00	0.00	100.0%
2565 Pelham MS4 Field Support	337.50	525.00	2,000.00	(1,475.00)	26.25%
2610 Wilton CR	1,287.03	17,549.28	18,000.00	(450.72)	97.5%
6600 REDC CEDS	0.00	0.00	1,500.00	(1,500.00)	0.0%
Total Local Planning Contracts	17,134.84	62,986.57	92,378.00	(29,391.43)	68.18%
Other Income					
8000 Pubs/Map Sales	0.00	2,118.00	1,800.00	318.00	117.67%
Other Income - Other	0.00	0.04			
Total Other Income	0.00	2,118.04	1,800.00	318.04	117.67%
State Contracts					
1000 NH OSI	0.00	11,111.00	11,111.00	0.00	100.0%
3000 DOT Highway Planning					
100 MPO ADMIN & TRAINING	6,933.09	79,821.57	72,000.00	7,821.57	110.86%
200 POLICY & PLANNING	13,090.19	69,344.82	173,250.00	(103,905.18)	40.03%
300 PUBLIC INVOLV & COORD	7,562.91	36,888.70	52,200.00	(15,311.30)	70.67%
400 PLAN SUPPORT	20,581.50	195,301.78	270,450.00	(75,148.22)	72.21%
500 TECHNICAL ASSIST & SUPPORT	21,470.23	145,560.12	156,119.00	(10,558.88)	93.24%
600 NASHUA TRANSIT EXP. STUDY	1,495.96	1,760.76	28,105.00	(26,344.24)	6.27%
3000 DOT Highway Planning - Other	0.00	0.00	0.00	0.00	0.0%
Total 3000 DOT Highway Planning	71,133.88	528,677.75	752,124.00	(223,446.25)	70.29%
3100 Transit Expansion	0.00	20,807.89	27,000.00	(6,192.11)	77.07%
3250 LTS - RPC	423.63	3,438.78	6,767.00	(3,328.22)	50.82%
3500 DOT 5310 SVTC	0.00	91,776.74	190,039.00	(98,262.26)	48.29%

Nashua Regional Planning Commission - FY 2020
Profit & Loss Budget vs. Actual - EC
July 2019 through February 2020

	TOTAL				
	Feb 20	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
3505 DOT/5310 Formula	0.00	0.00	0.00	0.00	0.0%
4430 CTAP Phase III TDM - CNHRP	1,445.72	5,724.74	16,000.00	(10,275.26)	35.78%
State Contracts - Other	0.00	0.00	0.00	0.00	0.0%
Total State Contracts	73,003.23	661,536.90	1,003,041.00	(341,504.10)	65.95%
Total Income	109,722.63	960,267.00	1,679,334.00	(719,067.00)	57.18%
Expense					
Depreciation	226.28	1,810.24	0.00	1,810.24	100.0%
Annual Forum	288.11	2,423.11	5,000.00	(2,576.89)	48.46%
Audit	0.00	15,900.00	15,900.00	0.00	100.0%
Bank Service Charges	0.00	0.00	250.00	(250.00)	0.0%
Capital Equipment	0.00	0.00	5,000.00	(5,000.00)	0.0%
Dues & Subscriptions	1,237.67	15,966.33	10,000.00	5,966.33	159.66%
Employee Benefits					
C Dental Insurance	618.98	4,888.75	7,507.00	(2,618.25)	65.12%
C Health Ins.	5,208.62	40,586.36	71,535.00	(30,948.64)	56.74%
C HSA Contribution	0.00	3,750.00	3,750.00	0.00	100.0%
C LTD Insurance	94.76	852.76	1,386.00	(533.24)	61.53%
C Retirement 401	1,637.62	13,742.58	22,600.00	(8,857.42)	60.81%
C Retirement 457	0.00	0.00	0.00	0.00	0.0%
C STD Insurance	214.88	1,623.75	2,750.00	(1,126.25)	59.05%
P/R Taxes (Indirect) - Other	4,117.37	38,311.57	57,383.00	(19,071.43)	66.77%
Total P/R Taxes (Indirect)	4,117.37	38,311.57	57,383.00	(19,071.43)	66.77%
Total Employee Benefits	11,892.23	103,755.77	166,911.00	(63,155.23)	62.16%
Equipment Maintenance	218.00	218.00	1,750.00	(1,532.00)	12.46%
GIS	1,471.99	11,775.92	18,000.00	(6,224.08)	65.42%
Insurance	912.21	(2,781.11)	11,740.00	(14,521.11)	(23.69%)
Internet Access/Telephone	695.73	5,729.78	6,840.00	(1,110.22)	83.77%
IT Service	479.82	3,603.89	5,500.00	(1,896.11)	65.53%
Janitorial	225.00	1,800.00	3,600.00	(1,800.00)	50.0%
Legal	0.00	1,092.50	2,500.00	(1,407.50)	43.7%
Legal Notices	0.00	697.00	0.00	697.00	100.0%
Marketing and Outreach	315.80	315.80	5,000.00	(4,684.20)	6.32%
Misc	24.00	1,473.57	4,130.00	(2,656.43)	35.68%
Office Expenses	1,210.78	10,000.21	16,750.00	(6,749.79)	59.7%
Payroll Expenses	0.00	0.00			
Postage	25.10	855.14	2,000.00	(1,144.86)	42.76%
Printing	493.00	3,944.00	6,500.00	(2,556.00)	60.68%
Professional Services	10,017.39	198,923.39	427,485.00	(228,561.61)	46.53%
Recruiting	0.00	0.00	0.00	0.00	0.0%
Rent & CAM	7,150.00	64,350.00	86,515.00	(22,165.00)	74.38%
Reserve Fund	0.00	0.00	21,730.00	(21,730.00)	0.0%
Total Salaries	56,384.34	489,972.59	750,102.00	(260,129.41)	65.32%
Small Equipment	0.00	5,941.06	5,950.00	(8.94)	99.85%
Staff Development	217.92	6,650.66	10,000.00	(3,349.34)	66.51%
Total Travel	455.84	9,731.13	14,150.00	(4,418.87)	68.77%
Utilities	1,089.00	9,801.00	13,068.00	(3,267.00)	75.0%
Total Expense	95,030.21	963,949.98	1,616,371.00		59.64%
Net Income	14,692.42	(3,682.98)	62,963.00		

Nashua Regional Planning Commission - FY 2020

Balance Sheet

As of February 29, 2020

Feb 29, 20

ASSETS

Checking/Savings

1 TD Bank xx5715 250,735.79

2 Bar Harbor Bank xx1485 115,978.04

3 BHBT 19 Mo CD Maturity 7/6/20 205,273.13

4 BHBT 19 Mo CD Maturity 8/6/21 64,807.25

Petty Cash 200.00

Total Checking/Savings 636,994.21

Accounts Receivable

Accounts Receivable 160,947.33

Total Accounts Receivable 160,947.33

Other Current Assets

FP Mailing Postage Account 312.35

Total Other Current Assets 312.35

Total Current Assets 798,253.89

Fixed Assets

Accum Depr -34,247.60

Vehicle 21,828.00

Fixed Assets - Other 19,421.94

Total Fixed Assets 7,002.34

Other Assets

Prepaid Expense 26,223.30

Security Deposit 8,341.67

Total Other Assets 34,564.97

TOTAL ASSETS 839,821.20

Nashua Regional Planning Commission - FY 2020

Balance Sheet

As of February 29, 2020

Feb 29, 20

LIABILITIES & EQUITY

Current Liabilities

Accounts Payable 23,878.64

Total Accounts Payable 23,878.64

Credit Cards

Bank of America -CC 1,119.04

Total Credit Cards 1,119.04

Other Current Liabilities

Accrued Vaca Payable **offset 32,651.43

E United Way Withheld 25.00

Local Dues 54,333.36

P/R Liabilities - Other

C HSA Contributions 8,125.00

E Dental Insurance Withheld 175.49

E Health Insurance Withheld 591.75

E HSA Contributions -8,125.00

E STD Insurance Withheld 38.80

Total P/R Liabilities - Other 806.04

Retainers

Retainer-6300 HHW 36,865.81

Retainer-MS4 Coop. Agreement 20,000.00

Total Retainers 56,865.81

Total Other Current Liabilities 144,681.64

Total Current Liabilities 169,679.32

Total Liabilities 169,679.32

Equity

Retained Earnings 641,173.43

Vacation Bene Payable ** offset 32,651.43

Net Income -3,682.98

Total Equity 670,141.88

TOTAL LIABILITIES & EQUITY 839,821.20

Nashua Regional Planning Commission - FY 2020
Profit & Loss Budget vs. Actual - EC
July 2019 through March 2020

	TOTAL				
	Mar 20	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Income					
2000 Local Dues					
Local Dues Match	(12,486.37)	(75,383.40)	0.00	(75,383.40)	100.0%
2000 Local Dues - Other	13,583.33	122,252.97	163,000.00	(40,747.03)	75.0%
Total 2000 Local Dues	1,096.96	46,869.57	163,000.00	(116,130.43)	28.75%
Federal Contracts					
9011 EPA Brownfields	595.07	20,218.22	98,000.00	(77,781.78)	20.63%
9055 EDA	7,883.56	15,915.07	37,963.00	(22,047.93)	41.92%
9082 Hazard Mit	0.00	0.00	18,570.00	(18,570.00)	0.0%
Total Federal Contracts	8,478.63	36,133.29	154,533.00	(118,399.71)	23.38%
Grants					
6300 NRSWMD	4,223.41	147,777.22	241,450.00	(93,672.78)	61.2%
7516 NH Housing-GIS Support	56.27	2,447.87	4,648.00	(2,200.13)	52.67%
9025 EPA Healthy Communities	5,438.29	14,828.15	12,484.00	2,344.15	118.78%
Total Grants	9,717.97	165,053.24	258,582.00	(93,528.76)	63.83%
Interest Income	122.19	4,985.14	6,000.00	(1,014.86)	83.09%
Local Planning Contracts					
2112 Amherst Housing Needs	0.00	1,500.00	1,500.00	0.00	100.0%
2113 Amherst Ordinance Assess	0.00	1,000.00	1,000.00	0.00	100.0%
2142 Hudson MP	2,134.77	14,673.41	19,378.00	(4,704.59)	75.72%
2150 Mason CR	385.00	5,459.62	5,000.00	459.62	109.19%
2152 Mason MP	0.00	0.00	4,000.00	(4,000.00)	0.0%
2176 Hollis Asset Mgmt Support	0.00	1,550.00	3,000.00	(1,450.00)	51.67%
2245 Litchfield CIP	0.00	1,942.55	1,943.00	(0.45)	99.98%
2250 Litchfield CR	592.75	9,030.48	18,000.00	(8,969.52)	50.17%
2361 MVD GIS	1,631.25	3,000.00	3,000.00	0.00	100.0%
2362 MVD Service Mapping	0.00	0.00	5,000.00	(5,000.00)	0.0%
2534 Nashua Ped/Bike Study	0.00	8,000.00	14,500.00	(6,500.00)	55.17%
2535 Nashua Enrollment Project	0.00	1,500.00	1,500.00	0.00	100.0%
2554 Pelham Master Plan	0.00	0.00	2,000.00	(2,000.00)	0.0%
2556 Pelham CIP	0.00	2,000.00	2,000.00	0.00	100.0%
2565 Pelham MS4 Field Support	0.00	525.00	2,000.00	(1,475.00)	26.25%
2610 Wilton CR	2,236.01	19,785.29	18,000.00	1,785.29	109.92%
6600 REDC CEDS	1,500.00	1,500.00	1,500.00	0.00	100.0%
Total Local Planning Contracts	8,479.78	71,466.35	103,321.00	(31,854.65)	69.17%
Other Income					
8000 Pubs/Map Sales	0.00	2,118.00	1,800.00	318.00	117.67%
Other Income - Other	0.00	0.04			
Total Other Income	0.00	2,118.04	1,800.00	318.04	117.67%
State Contracts					
1000 NH OSI	0.00	11,111.00	11,111.00	0.00	100.0%
3000 DOT Highway Planning					
100 MPO ADMIN & TRAINING	5,687.73	85,509.30	72,000.00	13,509.30	118.76%
200 POLICY & PLANNING	14,003.57	83,348.39	173,250.00	(89,901.61)	48.11%
300 PUBLIC INVOLV & COORD	5,070.16	41,958.86	52,200.00	(10,241.14)	80.38%
400 PLAN SUPPORT	25,233.38	220,535.16	270,450.00	(49,914.84)	81.54%
500 TECHNICAL ASSIST & SUPPORT	23,419.21	168,979.33	156,119.00	12,860.33	108.24%
600 NASHUA TRANSIT EXP. STUDY	2,010.08	3,770.84	28,105.00	(24,334.16)	13.42%
3000 DOT Highway Planning - Other	0.00	0.00	0.00	0.00	0.0%
Total 3000 DOT Highway Planning	75,424.13	604,101.88	752,124.00	(148,022.12)	80.32%
3100 Transit Expansion	0.00	20,807.89	27,000.00	(6,192.11)	77.07%

Nashua Regional Planning Commission - FY 2020
Profit & Loss Budget vs. Actual - EC
July 2019 through March 2020

	TOTAL				
	Mar 20	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
3250 LTS - RPC	661.58	4,100.36	6,767.00	(2,666.64)	60.59%
3500 DOT 5310 SVTC	3,130.92	94,907.66	190,039.00	(95,131.34)	49.94%
3505 DOT/5310 Formula	0.00	0.00	0.00	0.00	0.0%
4430 CTAP Phase III TDM - CNHRP	2,525.38	8,250.12	16,000.00	(7,749.88)	51.56%
State Contracts - Other	0.00	0.00	0.00	0.00	0.0%
Total State Contracts	81,742.01	743,278.91	1,003,041.00	(259,762.09)	74.1%
Total Income	109,637.54	1,069,904.54	1,690,277.00	(620,372.46)	63.3%
Expense					
Depreciation	226.28	2,036.52	0.00	2,036.52	100.0%
Annual Forum	0.00	2,423.11	5,000.00	(2,576.89)	48.46%
Audit	0.00	15,900.00	15,900.00	0.00	100.0%
Bank Service Charges	250.00	250.00	250.00	0.00	100.0%
Capital Equipment	0.00	0.00	5,000.00	(5,000.00)	0.0%
Dues & Subscriptions	737.67	16,704.00	10,000.00	6,704.00	167.04%
Employee Benefits					
C Dental Insurance	618.98	5,507.73	7,507.00	(1,999.27)	73.37%
C Health Ins.	5,208.62	45,794.98	71,535.00	(25,740.02)	64.02%
C HSA Contribution	0.00	3,750.00	3,750.00	0.00	100.0%
C LTD Insurance	94.76	947.52	1,386.00	(438.48)	68.36%
C Retirement 401	1,696.65	15,439.23	22,600.00	(7,160.77)	68.32%
C Retirement 457	0.00	0.00	0.00	0.00	0.0%
C STD Insurance	214.87	1,838.62	2,750.00	(911.38)	66.86%
P/R Taxes (Indirect)					
P/R SUTA	0.00	0.00			
P/R Taxes (Indirect) - Other	4,118.44	42,430.01	57,383.00	(14,952.99)	73.94%
Total P/R Taxes (Indirect)	4,118.44	42,430.01	57,383.00	(14,952.99)	73.94%
Total Employee Benefits	11,952.32	115,708.09	166,911.00	(51,202.91)	69.32%
Equipment Maintenance	0.00	218.00	1,750.00	(1,532.00)	12.46%
GIS	1,471.99	13,247.91	18,000.00	(4,752.09)	73.6%
Insurance	912.21	(1,868.90)	11,740.00	(13,608.90)	(15.92%)
Internet Access/Telephone	695.73	6,425.51	6,840.00	(414.49)	93.94%
IT Service	380.51	3,984.40	5,500.00	(1,515.60)	72.44%
Janitorial	225.00	2,025.00	3,600.00	(1,575.00)	56.25%
Legal	307.00	1,399.50	2,500.00	(1,100.50)	55.98%
Legal Notices	276.30	973.30	0.00	973.30	100.0%
Marketing and Outreach	0.00	315.80	5,000.00	(4,684.20)	6.32%
Misc	818.30	2,291.87	4,130.00	(1,838.13)	55.49%
Office Expenses	845.81	10,846.02	16,750.00	(5,903.98)	64.75%
Payroll Expenses	0.00	0.00			
Postage	25.29	880.43	2,000.00	(1,119.57)	44.02%
Printing	493.00	4,437.00	6,500.00	(2,063.00)	68.26%
Professional Services	5.50	198,928.89	427,485.00	(228,556.11)	46.54%
Recruiting	0.00	0.00	0.00	0.00	0.0%
Rent & CAM	7,388.33	71,738.33	86,515.00	(14,776.67)	82.92%
Reserve Fund	0.00	0.00	21,730.00	(21,730.00)	0.0%
Total Salaries	57,533.42	547,506.01	750,102.00	(202,595.99)	72.99%
Small Equipment	0.00	5,941.06	5,950.00	(8.94)	99.85%
Staff Development	37.74	6,688.40	10,000.00	(3,311.60)	66.88%
Total Travel	380.07	10,111.20	14,150.00	(4,038.80)	71.46%
Utilities	1,747.78	11,548.78	13,068.00	(1,519.22)	88.38%
Total Expense	86,710.25	1,050,660.23	1,616,371.00	(565,710.77)	65.0%
Net Income	22,927.29	19,244.31			

Nashua Regional Planning Commission - FY 2020

Balance Sheet

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Checking/Savings	
1 TD Bank xx5715	250,580.92
2 Bar Harbor Bank xx1485	100,796.76
3 BHBT 19 Mo CD Maturity 7/6/20	205,273.13
4 BHBT 19 Mo CD Maturity 8/6/21	64,807.25
Petty Cash	<u>200.00</u>
Total Checking/Savings	621,658.06
Accounts Receivable	
Accounts Receivable	<u>164,673.00</u>
Total Accounts Receivable	164,673.00
Other Current Assets	
FP Mailing Postage Account	<u>287.06</u>
Total Other Current Assets	<u>287.06</u>
Total Current Assets	786,618.12
Fixed Assets	
Accum Depr	-34,473.88
Vehicle	21,828.00
Fixed Assets - Other	<u>19,421.94</u>
Total Fixed Assets	<u>6,776.06</u>
Other Assets	
Prepaid Expense	22,903.43
Security Deposit	<u>8,341.67</u>
Total Other Assets	<u>31,245.10</u>
TOTAL ASSETS	<u><u>824,639.28</u></u>

Nashua Regional Planning Commission - FY 2020

Balance Sheet

As of March 31, 2020

Mar 31, 20

LIABILITIES & EQUITY

Current Liabilities

Accounts Payable 2,667.97

Total Accounts Payable 2,667.97

Credit Cards

Bank of America -CC 394.13

Total Credit Cards 394.13

Other Current Liabilities

Accrued Vaca Payable **offset 34,633.04

Local Dues 40,750.03

P/R Liabilities - Other

C HSA Contributions 8,125.00

E Dental Insurance Withheld 170.25

E Health Insurance Withheld 547.24

E HSA Contributions -8,125.00

E STD Insurance Withheld 36.96

Total P/R Liabilities - Other 754.45

Retainers

Retainer-6300 HHW 32,370.49

Retainer-MS4 Coop. Agreement 20,000.00

Total Retainers 52,370.49

Total Other Current Liabilities 128,508.01

Total Current Liabilities 131,570.11

Total Liabilities 131,570.11

Equity

Retained Earnings 639,191.82

Vacation Bene Payable ** offset 34,633.04

Net Income 19,244.31

Total Equity 693,069.17

TOTAL LIABILITIES & EQUITY 824,639.28

~~Nashua Regional Planning Commission~~

~~2016~~ ~~OPERATING POLICIES~~

~~Adopted: July 20, 2016~~



NASHUA REGIONAL PLANNING COMMISSION

OPERATING POLICIES

ADOPTED MARCH 18, 2020

EFFECTIVE MARCH 18, 2020

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

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I. INTRODUCTION

A. Organization

The Nashua Regional Planning Commission was established by the New Hampshire legislature through RSA 36:46. The Commission is composed of thirteen communities, (Amherst, Brookline, Hollis, Hudson, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, Pelham and Wilton) all located in Hillsborough County, New Hampshire. Operating as a political subdivision of the State of New Hampshire, the Commission serves in an advisory role to local governments to promote coordinated planning, orderly growth, efficient land use, and the protection of the natural environment. The Commission facilitates the betterment of the region through review of issues of regional concern and coordination of local planning efforts. Commissioners are appointed from member communities according to the provisions of RSA 36:46(III) making up the Commission that governs the NRPC. Representatives are nominated by the planning board of each municipality and are appointed by the municipal officers of each municipality. Each municipality appoints alternate Commissioners as they see necessary. The bylaws of the Commission specify that a nine-member Executive Committee shall be elected from among the Commissioners and alternates and shall include three officers serving terms of no more than 2 years each: The Chair, Vice-Chair and Treasurer. The Commission also appoints the Executive Director based on recommendation of the Executive Committee.

NRPC's mission is to provide leadership, facilitation, and coordination for member communities in implementing the regional vision.

NRPC serves as a resource to support and enhance local planning, provides a forum for communities to share information, and coordinate land use, environmental and transportation planning at the regional level, and provides a clear voice for the region at the State and Federal levels.

NRPC provides its member communities with comprehensive planning services addressing environmental, land use, transportation, and regional planning issues as well as offering mapping and data services that utilize the latest technologies.

B. Internal Control Structure

Commitment to Sound Financial Management

Nashua Regional Planning Commission is committed to responsible financial management. The organization will work together to ensure that all financial matters are addressed with care, and integrity, and in the best interest of the commission.

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

The guidelines contained in this ~~Manual policy~~ are designed to:

- Create reliable financial reporting and ensure the maintenance of accurate records of Nashua Regional Planning Commission's financial activities
- Provide a framework of operating standards and expectations
- Ensure compliance with federal, state, and local reporting requirements

Accounting System

Nashua Regional Planning Commission uses QuickBooks accounting software.

Nashua Regional Planning Commission will maintain records and provide reports in such form and containing information as required by its funding sources. Accounts and documents will be maintained in a manner that permits expeditious determination of the status of funds and the levels of services, including the disposition of all monies received from funding sources and the nature and amount of all charges claimed against such funds.

Internal Controls

The Executive Director has the responsibility of administering and ensuring compliance with policies.

Effective control and accountability shall be maintained for all assets of the organization. NRPC shall safeguard all assets and ensure that they are used for authorized purposes.

To provide an accurate and auditable record of all financial transactions, organizational books, records, and accounts must be maintained in conformity with generally accepted accounting principles. Staff shall be responsible for safeguarding organization assets under their control and for maintaining an auditable record of financial transactions.

Further, the organization specifically requires that:

- No funds or accounts may be established or maintained for purposes that are not fully and accurately described on the books and records of the organization.
- Receipts and disbursements must be fully and accurately described on the books and records of the organization.

If any staff member has reason to believe that the organization's books and records are not in accord with the foregoing requirements, he/she shall immediately report the matter to the Executive Director or Executive Committee.

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES****C. Governance****Financial Team & Line of Authority****Commission**

The NRPC Commission shall:

- Adopt annual budget;
- Adopt annual work plan; and
- May authorize the Executive Director to enter into contractual agreements

Executive Committee

The Executive Committee shall have the sole authority to approve such matters as:

- Recommend adoption of the annual operating budget to the NRPC Commission
- Recommend adoption of the work plan to the NRPC Commission
- Approval of monthly financial statements
- Review and approve procedures to be used in the purchase of supplies and equipment as well as the award of contracts and the expenditures of all Commission funds.
- Treasurer reviews payment transactions and signs checks.

Executive Director

The Director shall be responsible for the following fiscal activities:

- Approve and monitor the budget and present to the Executive Committee and Commission for approval
- Review and present monthly financial statements to the Executive Committee for approval
- Review internal controls and financial policies as needed
- Oversee the annual audit of the organization's financial statements by a certified public accounting firm
- Oversee general and daily financial management
- Make spending decisions within the parameters of the approved operating budget

Confidentiality and Records Security

The financial system is restricted with limited access. Only the Executive Director and assigned operations staff shall have access to financial systems of NRPC. The accounting system has sufficient built-in general controls and application controls to preclude unauthorized access to data.

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

D. Fiscal Year

The fiscal year of Nashua Regional Planning Commission is July 1 to June 30.

E. Accrual Accounting

NRPC maintains its records on an accrual accounting basis.

F. Maintenance and Amendments to Manual

Changes or amendments to these policies may be approved by the Executive Committee at any time. Every two years, the contents of this ~~manual-policy~~ shall be reviewed by staff and any updates and changes recommended to the Executive Committee for approval.

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NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES

II. REVENUE, CASH RECEIPTS & ACCOUNTS RECEIVABLE

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A. Revenue Goals and Reports

The responsibility for attaining the budgeted revenue goals of Nashua Regional Planning Commission on a yearly basis is shared by the Executive Director and the Executive Committee.

B. Banking

All organization bank accounts shall be federally insured. Accounts are held with Bar Harbor Bank & Trust and TD Bank and are enrolled in the collateral program and as such are federally insured.

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C. Receipt of Cash

Cash receipts will be processed on a daily basis by the Business Manager. Cash receipts received when the Business Manager is out of the office will be left in a designed and secure spot in the Business Manager's office and processed upon the return of the Business Manager.

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~~All checks are received by mail daily and stamped for deposit by the program assistant. Checks are left in a secure draw for the Finance Administrator to deposit.~~

- ~~When a deposit over \$5,000 is received and the Finance Administrator is out, the program assistant will stamp, make a copy and deposit the check. A copy of the check and deposit receipt will be left for the Finance Administrator.~~

Accurate records regarding all checks and accompanying documentation, including photocopies where appropriate, shall be maintained at all times.

Checks and other cash receipts shall be retained in a secured area with access limited to designated staff until deposited.

Funds shall be deposited on a timely basis and no less frequently than once each week.

D. Reconciliations

Bank statements shall be reconciled monthly and reviewed by the Executive Director.

III. PURCHASING

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A. Signature Authority

The Executive Director has authority to execute the following documents related to purchases on behalf of NRPC:

- Contracts for general and professional services
- Capital Purchases up to \$75,000
- Leases and rental transactions up to \$75,000
- Proposals and Grant Applications

B. Normal Expenditures

Expenditures that are ordinary and conform to the approved annual budget shall be initiated in writing and approved by the Executive Director.

C. Procurement Procedures

The NRPC procurement policy will be followed.

D. Lease of Office Space

When the office lease is due for renewal, the Executive Director will review space requirements and seek proposals for renewal and/or alternative locations in conformance with the NRPC procurement policies. The Executive Director shall approve and execute all leases.

E. Independent Contractors, Control Of

The use of consultants will be closely monitored so as not to vary from the rules of the Internal Revenue Service. Monitoring will be in conformance with NRPC's sub-recipient monitoring.

NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES

IV. CASH DISBURSEMENTS

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A. Signature Authority

All checks issued by NRPC shall be signed by one of the following authorized officials:

- Executive Director
- Assistant Director
- Chair
- Treasurer

Checks payable to the Executive Director shall be signed by an individual holding one of the other authorized positions.

Two authorized signatures are required on all checks over \$1,000.

The deliberate splitting of invoices which has the sole purpose or effect of meeting the parameters of this authority is prohibited.

B. Line of Credit

In order to ensure timely payment of liabilities despite varying revenue streams, NRPC maintains a line of credit with TD Bank.

The Executive Director has the authority to renew existing lines of credit.

The Executive Director may approve draws against the line of credit as needed for operations. Disbursements from the line will be reflected as a liability in monthly financial reports.

C. Cash Disbursements

Vendor invoices are processed as follows:

- ~~Upon receiving, are stamped with the date received and approval stamp by the program assistant.~~
- Invoices are reviewed and posted to QuickBooks by the ~~Finance Administrator~~ Business Manager.
- Invoices are reviewed and approved by the Executive Director.
- ~~Invoices are paid by the Finance Administrator~~ Business Manager.

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All disbursements shall be:

**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

- Made by check ~~or electronic funds transfer (EFT)~~ and accompanied by substantiating documentation that justifies the purpose of the disbursement.
- Coded to a GL expense, class, and approved by the Executive Director.

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Storage and other check procedures:

- Blank checks are stored in the ~~finance administrator's~~ Business Manager's office in a locked file cabinet.
- All checks are pre-numbered.
- No checks may be written to "cash" or "bearer."
- The practice of pre-signing blank checks is not permitted.

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Expense report forms and checks payable to the Executive Director must be approved by the ~~Assistant Director or member of the Executive Committee~~ Treasurer.

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The Executive Director, designated as an authorized check signer, may not have any responsibilities related to the recording of financial transactions, maintenance, or reconciliation of financial records of the organization.

D. Credit Cards

NRPC has a credit card with Bank of America. Written credit card policy below shall be followed regarding the use, documentation, and approvals of any expense paid for using the NRPC credit card.

Reconciliations for all credit cards shall be performed monthly.

Purpose

These procedures are intended to accomplish the following:

1. To ensure procurement with credit cards is accomplished in accordance with the policies and procedures established by NRPC.
2. To enhance productivity, significantly reduce paperwork, improve controls, and reduce the overall cost associated with small purchases.
3. To ensure appropriate internal controls are established within NRPC so credit cards are used only for authorized purposes.
4. To ensure NRPC bears no legal liability from inappropriate use of credit cards.

Scope

The Executive Director will make all decisions regarding the issuing of individual cards and the establishment of any and all additional controls for their use.

**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES****Formatted:** Centered, Tab stops: 2.56", Right**Formatted:** Font: Tw Cen MT, Bold**Applicability**

This procedure applies to all NRPC staff.

Use of Credit Card

CREDIT CARDS ARE TO BE USED FOR NRPC PURCHASES ONLY. Cash advances are permitted only in cases of emergency after consultation and approval by the Executive Director.

Credit cards will not be used for personal purchases of any kind. Use of a credit card for personal purchases or expenses with the intention of reimbursing the NRPC is prohibited.

Unless previously approved the total amount of a single purchase may not exceed the limit of \$1,000. Payments for purchases are not to be split in order to stay within the single purchase limit.

When using a credit card, the designated card user should:

1. Ensure that the goods or services to be purchased are budgeted and allowable.
2. Determine if the intended purchase is within the Cardholder's Credit Card limits.

Documentation and payment procedures

It is important that designated card users adhere to the following procedures. Failure to keep adequate receipts or ~~frequent~~ abuse of these provisions will result in cancellation of credit card privileges.

1. Documentation – Any time a purchase is made using a credit card, the designated card user is to obtain a customer copy of the charge slip, which will be approved by the Executive Director and submitted to the ~~Finance Administrator~~ Business Manager as documentation of the purchase.
2. Missing Documentation – If the designated card user does not have a receipt or other original purchase documentation, a statement that includes a description of the item, date of purchase, merchant's name, and an explanation for the missing support documents must be approved by the Executive Director and submitted to the ~~Finance Administrator~~ Business Manager as documentation of the purchase.
3. Payment Procedures – Purchases made by employees and listed on the credit card statement must be verified and approved by Executive Director, account (task) numbers assigned for each transaction, and submitted to the ~~Finance Administrator~~ Business Manager for payment.
4. Any missing receipt or purchasing record will need to follow instructions in #2 above (Missing Documentation). It is the card user's responsibility to submit documentation in a timely manner.

**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES****Formatted:** Centered, Tab stops: 2.56", Right**Formatted:** Font: Tw Cen MT, Bold**Approval**

The NRPC Treasurer will review each transaction on the statement. At a minimum, the items, vendor and account number will be reviewed to determine if the purchase was made for official use and in accordance with policies and procedures.

If for any reason the NRPC Treasurer questions the purchases, it must be resolved with the Executive Director or ~~Finance Administrator~~ Business Manager. Resolution for improper use of the Credit Card will be the responsibility of the Executive Director and Treasurer. Disciplinary action will result for misuse of the credit card. Abuse of the credit card program could result in termination.

Lost or Stolen Credit Cards

It is the responsibility of the Executive Director or designated card user to immediately notify the ~~Finance Administrator~~ Business Manager of a lost or stolen credit card.

Failure to promptly notify the issuing bank of the theft or loss of the credit card could make NRPC responsible for any fraudulent use of the card and result in loss of privileges for the designated card user.

Termination or Transfer

Upon termination of employment of any reason, a designated cardholder must relinquish his/her credit card at the time of separation from NRPC. The ~~Finance Administrator~~ Business Manager will notify the credit card Issuer and the cardholder's card will be immediately deactivated. Anyone who fraudulently uses the credit card after separation from NRPC will be subject to legal action.

Audits

Random audits may be conducted by the ~~Finance Administrator~~ Business Manager for all credit card activity and receipt retention as well as statement review.

E. Adjusting Journal Entries

Journal entries shall be recorded and reviewed monthly. All monthly journal entries are included in the Audit binder and approved monthly by the Executive Director at the close of each month.

NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES

V. PAYROLL

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A. Payroll

- Personnel files shall be maintained in a locked cabinet in the ~~Finance Administrators~~Business Managers office.
- Changes in staff payroll data shall be approved only by the Executive Director and supporting documentation shall be maintained in the employee's ~~Human Resources~~personnel file.
- Changes in the Executive Director's compensation shall be approved by the Executive Committee, and a letter documenting the change shall be signed by the Chair and maintained in the Executive Director's ~~Human Resources- personnel~~ file.
- Timesheets are approved by the employee's supervisor weekly.
- Payroll is processed Bi-Weekly in QuickBooks.
- No loans or advances on payroll will be made.
- All employment tax deposits shall be made and returns prepared and submitted in a timely manner.
- Form 941 - Employer's Quarterly Federal Tax Returns shall be reconciled to the general ledger quarterly.

**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES****VI. BUDGETING AND FINANCIAL REPORTING****Formatted:** Centered, Tab stops: 2.56", Right**Formatted:** Font: Tw Cen MT, Bold**A. Budgeting**

An annual operating budget will be established by the Executive Director and approved by the Executive Committee. The Executive Committee shall approve the annual budget no later than the June meeting before the start of the fiscal year.

The actual operating results will be compared to the budget on a monthly basis. Significant variances will be explained by the Executive Director to the Executive Committee.

Significant changes may be accounted for as part of a mid-year budget and may be adopted by the Commission at their December meeting.

B. Chart of Accounts

A Chart of Accounts is used to code assets, liabilities, revenues, and expenses to the proper accounts in the general ledger.

C. Classes

Separate "classes" are used in QuickBooks to separately identify each contract. A class list is maintained to track all projects.

D. Financial Statements & Reporting

NRPC's fiscal period and method of accounting are indicated in the Introduction section of this Manual.

The financial reports shall include information about all of Nashua Regional Planning Commissions funds and cash position.

Financial reports shall be prepared on a monthly basis and reviewed and approved by Executive Director prior to distribution. Copies shall be provided to the Executive committee.

Monthly internal financial reports shall include:

- Balance Sheet
- Profit & Loss budget vs actual

NASHUA REGIONAL PLANNING COMMISSION OPERATING POLICIES

E. Audit

Nashua Regional Planning Commission will have an audit conducted annually by an independent certified public accountant.

Every three years, proposals for auditing services shall be secured, although a change in auditors is not required.

The Executive Director shall review the completed audit report and present along with the audit firm the financial statements to the Executive Committee for approval.

NRPC is required to have its audit conducted in accordance with U.S. generally accepted auditing standards, the standards for financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States, the Single Audit Act and Amendments currently in effect, and the provisions of Uniform Grant Guidance, "Audits of States, Local Governments, and Non-Profit Organizations."

The scope of the audit shall also meet any additional requirements associated with sources of funds received during that fiscal year.

Copies of the accepted audit report(s) will be provided to the Executive Committee and will also be made available to the public upon request.

Nashua Regional Planning Commission will assure the timely and appropriate resolution of audit findings and recommendations.

F. Document Retention & Disposal

NRPC will retain documents as follows:

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes, and leases (expired)	7 years
Contracts (still in effect)	Contract period
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

Type of Document	Minimum Requirement
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense analyses/expense distribution schedules	7 years
Year-end financial statements	Permanently
Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Internal audit reports	3 years
Inventory records for products, materials, and supplies	3 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws, and charter	Permanently
Patents and related papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

In the event that any funding sources (i.e. contract agreements) impose specific requirements that are more stringent than those prescribed by law, the more stringent requirements shall be followed.

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES****Formatted:** Centered, Tab stops: 2.56", Right**Formatted:** Font: Tw Cen MT, Bold**VII. FEDERAL CASH MANAGEMENT**

The Nashua Regional Planning Commission (NRPC) maintains the following procedures for cash management:

All federal contracts the NRPC enters into (directly or indirectly) must include the following and be retained in a Contract Binder in the ~~Finance Administrator~~Business Managers office:

1. Requirements for sub-awards if allowed;
2. Requirements for cost analysis, match requirements, record keeping, and billing procedures;
3. Specifics for suspension or extension options of contract; and
4. Any and all appropriate federal requirements and regulations that pertain to the award.

All grants and projects setup within the QuickBooks accounting software include:

- CFDA title and number.
- Federal award identification number and year.
- Name of Federal Agency.
- Name of pass-through entity, if any.

All federal requirements pertaining to the specific contract and award shall be followed. Reimbursement requests for costs previously incurred shall follow stated guidelines and rules within the contract or award. The NRPC shall monitor each contract's costs and expenditures closely to ensure that they do not go over budget and that the cash is available for spending. All efforts shall be taken to avoid spending monies that are unavailable or incurring costs not expected to be reimbursed.

Responsibility for determining how required match amounts or limits for matching, levels of effort, or earmarking will be secured, are those of the Executive and/or Assistant Director and accomplished in the preparation and collaboration of contract proposal and preparation with said federal agency or agencies.

Methods of valuing matching requirements and in-kind contributions of property and/or services, calculations of effort, etc. are maintained by the ~~Finance Administrator~~Business Manager and overseen by the Executive Director or Assistant Director in the management of the contract over the duration of the contract. These methods are to be based on federal requirements specific to that award as stated in the awarded contract or based on accepted federal policies for that program. Day to day accounting of match, level of effort, or earmarking is monitored and documented by the ~~Finance Administrator~~Business Manager during the course of the awarded contract.

**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

Subcontracts between NRPC and another entity will be established consistent with federal requirements governing the award. Payments will be a monthly basis and invoices must be received by NRPC by the 8th of each month to be included in the upcoming billing cycle, unless otherwise specified in the contract with the grantee. Unless explicitly forbidden by the granting agency NRPC is not obliged to make a payment disbursement under a sub-agreement for grant funds which are not first made available by the federal granting agency.

NRPC uses the following federal requirements in establishing its procedures for administering all awards for federally funded program agreements:

- [OMB Uniform Guidance, Subpart E \(Cost Principles\)](#)

Additionally, the allow-ability of costs is further determined by any additional federal requirements pertaining to the specific contract and award.

Subsequent to the identification of any instances of non-compliance, NRPC shall take prompt action to remedy the situation. All such actions shall be documented in writing.

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NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**VIII. EQUIPMENT PURCHASE AND DISPOSITION**

The ~~Finance Administrator~~Business Manager shall maintain all records for acquisitions and disposition of property acquired with federal awards by retaining purchase receipts and confirmation of purchase and attaching them to expense vouchers for review and approval. Such documentation is to be maintained for equipment with a useful life greater than one-year and acquisition cost equal to or greater than \$5,000. Backup documentation will be retained in an inventory folder in the locked file cabinet.

GIS Manager will maintain, and record equipment purchases on a spreadsheet showing date of purchase, model, status and location of equipment, and price and contract award information.

Property tags are placed on each item that corresponds with the spreadsheet.

Physical inventories of equipment are performed once every two years.

Upon receipt, all inadequate or broken equipment received shall be returned to the vendor with a request for full refund or replacement. If refund is given, the federal award shall be credited for the refund amount that was originally requested of the contract.

Support contracts and warranty paperwork items will be filed with the ~~Finance Administrator~~Business Manager and the GIS Manager as applicable.

There are risks from vendor inadequacy, quality of goods, or services and delivery, warranty assurances, user support, etc. The NRPC shall scrutinize each situation and purchase choice and attempt to make intelligent and responsible choices. Some monetary risks may be avoided by using known previously reliable vendors.

Disposition instructions from the federal awarding agency will be requested if required by the terms and conditions of the award.

Equipment items with an FMV of \$5,000 or less will be retained, sold or otherwise disposed of with no further obligation of the Federal awarding agency.

Reference Quick Links for More Information:

- [2 CFR §200.303](#) Internal Controls
- [2 CFR §200.327](#) Financial reporting
- [2 CFR §200.328](#) Monitoring and reporting program performance
- [2 CFR §200.305](#) Payment
- [Subpart E—Cost Principles](#) of 2 CFR §200

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES**

IX. PROCEDURES FOR DETERMINING ALLOWABLE COSTS

All costs incurred are reviewed monthly to determine that the cost is an allowable cost under the federal award. (200.403)

All costs must:

- Be necessary and reasonable;
- Be consistent with policies and procedures that apply to both federal and nonfederal funding;
- Be consistent;
- Be adequately documented; and
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.

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Selected Cost Item	Uniform Guidance General Reference	Allowable/Unallowable
Advertising and public relations costs	§200.421	Allowable with restrictions
Advisory councils	§200.422	Allowable with restrictions
Alcoholic beverages	§200.423	Unallowable
Audit services	§200.425	Allowable with restrictions
Compensation – fringe benefits	§200.431	Allowable with restrictions
Conferences	§200.432	Allowable with restrictions
Depreciation	§200.436	Allowable with qualifications
Employee health and welfare costs	§200.437	Allowable with restrictions
Entertainment costs	§200.438	Unallowable with exceptions
Equipment and other capital expenditures	§200.439	Based on specific requirements
Fines, penalties, damages, and other settlements	§200.441	Unallowable with exception
Gains and losses on disposition of depreciable assets	§200.443	Allowable with restrictions
Goods or services for personal use	§200.445	Unallowable (goods/services); allowable (housing) with restrictions
Insurance and indemnification	§200.447	Allowable with restrictions
Interest	§200.449	Allowable with restrictions
Lobbying	§200.450	Unallowable
Losses on other awards or contracts	§200.451	Unallowable (however, they are required to be included in the

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OPERATING POLICIES**

Selected Cost Item	Uniform Guidance General Reference	Allowable/Unallowable
		indirect cost rate base for allocation of indirect costs)
▲ Maintenance and repair costs	§200.452	Allowable with restrictions
▲ Materials and supplies costs, including computing devices	§200.453	Allowable with restrictions
▲ Memberships, subscriptions, and professional activity costs	§200.454	Allowable with restrictions; unallowable for lobbying organizations.
▲ Organization costs	§200.455	Unallowable except Federal prior approval
▲ Plant and security costs	§200.457	Allowable; capital expenditures are subject to §200.439
▲ Professional service costs	§200.459	Allowable with restrictions
▲ Proposal costs	§200.460	Allowable with restrictions
▲ Publication and printing costs	§200.461	Allowable with restrictions
▲ Recruiting costs	§200.463	Allowable with restrictions
▲ Rental costs of real property and equipment	§200.465	Allowable with restrictions
▲ Selling and marketing costs	§200.467	Unallowable with exceptions
▲ Training and education costs	§200.472	Allowable for employee development
▲ Transportation costs	§200.473	Allowable with restrictions
▲ Travel costs	§200.474	Allowable with restrictions

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NASHUA REGIONAL PLANNING COMMISSION OPERATING POLICIES

X. TRAVEL

Employees will be reimbursed for expenses incurred on behalf of the NRPC or in fulfilling the requirements of their positions. Employees who must use their personal automobiles in the conduct of their duties will be reimbursed for such costs as tolls and parking fees; a mileage allowance will be granted in an amount to be determined by the Executive Director. Mileage is computed between the destination and NRPC office or employee residence if leaving from the residence, whichever is less. Costs for travel, meals and/or lodging expenses incurred by an employee on NRPC business out of the region must have prior approval of the Executive Director.

The policy of reimbursing between the destination and NRPC or employee residence if leaving from the residence, whichever is less, applies to all trips conducted weekdays, weekends, and evenings.

Commute miles are not reimbursable. The default on travel sheets should be NRPC → DESTINATION → NRPC. The only exceptions would be when the trip is one-way, or travel to/from home is fewer miles. Reimbursement will be limited to the cost of travel by a direct route or on an uninterrupted basis. Employees will be responsible for any additional costs.

NRPC will not pay for excess costs resulting from circuitous routes, delays, or luxury accommodations or services unnecessary or unjustified in the performance of official business.

Employees who must use their personal automobiles in the conduct of job-related activities will be reimbursed for such costs as mileage, tolls, and parking fees. Normal commute miles are not reimbursable. Mileage is computed between the starting point and the destination, minus the employee's normal commute if applicable, or as may be required by any contract, grant or granting agency.

Round trips NRPC → Destination → NRPC are fully reimbursable.

Costs for travel, meals and/or lodging expenses incurred by an employee on NRPC business out of the region must have prior approval of the Executive Director.

Reimbursement will be limited to the cost of travel by a direct route or on an uninterrupted basis. Employees will be responsible for any additional costs. NRPC will not pay for excess costs resulting from circuitous routes, delays, or luxury accommodations or services unnecessary or unjustified in the performance of official business.

A. Examples

The following is to assist employees compute mileage for trips other than the standard NRPC → Destination → NRPC:

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NASHUA REGIONAL PLANNING COMMISSION OPERATING POLICIES

● HOME > DESTINATION > HOME:

Employee A lives in Concord and travels to Pelham on a Saturday. Round trip travel from home is 78.6 miles but roundtrip mileage from NRPC to Pelham is only 33.6 miles. Because mileage computed from NRPC is less, the expense request should be NRPC>Pelham>NRPC, 33.6 miles.

Employee B lives in Nashua and travels to Pelham for the same event. Roundtrip mileage from home is 23 miles and mileage between NRPC and Pelham is 33.6 miles. Because mileage computed from HOME is less, Employee B's travel request sheet should be HOME>Pelham>HOME, 23 miles, and note in the "Description" column that "travel from home is less mileage."

NRPC > DESTINATION > HOME (or similar for the reverse, HOME > DESTINATION > NRPC): Employee C lives in Milford and attends an evening Planning Board meeting in Litchfield departing directly from NRPC. After the meeting the employee drives directly home, not stopping at the office. The mileage from NRPC to Litchfield, 12.7 miles, is fully reimbursable. However, mileage from Litchfield to home exceeds that amount. Employee C's travel request should be for 25.4 miles for NRPC>Litchfield>NRPC.

Employee D lives in Manchester and attends a meeting in Merrimack at the end of the day. The mileage from NRPC to Merrimack, 3.1 miles, is reimbursable. However, because the employee's commute trip home has now been reduced by an equal amount, mileage for the return trip home is not reimbursable. Employee D's travel request would be only for NRPC>Merrimack, 3.1 miles.

Examples for trips other than the standard NRPC > Destination > NRPC:

HOME > DESTINATION > HOME:

- Employee lives in Concord and travels to Pelham for a workshop. Round trip travel from Home to Pelham is 78.8 miles. The employee's normal commute from Home to NRPC is 69.4 miles. This normal commute would be deducted from the trip and the employee would be reimbursed for 9.4 miles. Note in the "Description" column of the expense sheet "less normal commute of XX miles"

NRPC > DESTINATION > HOME

- Employee lives in Milford and attends an evening Planning Board meeting in Litchfield departing directly from NRPC. After the meeting the employee drives directly home, not returning to the office. The mileage from NRPC to Litchfield, 9.7 miles which are fully reimbursable. Mileage from Litchfield to Home is 22 miles from which the employee's normal commute of 11.5 miles from Home to NRPC should be deducted and the employee would be reimbursed for 10.5 miles for the 2nd leg of the trip. Note in the "Description" column of the expense sheet "less normal commute of XX miles"

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**NASHUA REGIONAL PLANNING COMMISSION
OPERATING POLICIES****B. Submitting Travel and Expense Sheets**

Expense sheets, on a form and in a manner prescribed by the Executive Director, are to be kept by each employee and must be submitted before reimbursement is made for any eligible expense. Original receipts for all expenses other than mileage must be submitted with the expense sheets.

Travel reimbursement forms SHALL be submitted no less frequently than monthly and are due on the ~~1st~~-5th of every month for the previous month. For example, all November mileage must be submitted by December ~~1st~~-5th. The travel form should ONLY include expenses for the 1-month period. Travel items from 2 different months should not be combined on a single expense sheet.

C. Overnight Travel

Employees must estimate costs ahead of time to identify the least-cost solution to travel, particularly for multi-day events. Hotel stays are limited to situations where the combined costs justify an overnight stay and are at the discretion of the Executive Director. Employees must exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business.

D. Airlines

All air-travel is to be via coach-class. If a carrier denies a confirmed reserved seat on a plane or an employee is compensated for voluntarily vacating their reserved seat, the employee must remit any payment you receive for liquidated damages to NRPC.

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XI. SUB-RECIPIENT MONITORING AND MANAGEMENT

NRPC must determine whether the recipient of each sub-agreement it makes is a “contractor” or “sub-recipient” for the disbursement of Federal funds. In making such a determination, NRPC will utilize the following definitions: [§200.23 Contractor](#) and [§200.93 Subrecipient](#), along with the guidance found in §200.330. Generally, “sub-recipients” are instrumental in implementing the applicable work program whereas a “contractor” provides goods and services for NRPC’s own use. Contractors will be subject to NRPC’s Procurement Policies. Subrecipients are subject to the NRPC Subrecipient Monitoring and Management Policies.

NRPC in its administration of Federal funds will monitor any sub-recipients in accordance with [2 CFR §200.330 to §200.332 Subrecipient Monitoring and Management](#).

NRPC is considered a “pass-through entity” in relation to its sub-recipients, and as such requires that its consultants and sub-recipients comply with applicable terms and conditions (flow-down provisions). All sub-recipients of Federal or State funds received through NRPC are subject to the same Federal and State statutes, regulations, and award terms and conditions as NRPC.

A. Subaward Contents and Communication

In the execution of every sub-award, NRPC will communicate the following information to the sub-recipient and include the same information in the sub-award agreement.

1. Every sub-award will be clearly identified and include the following Federal award identification:
 - Subrecipient name
 - Subrecipient’s unique ID number (DUNS)
 - Federal Award ID Number (FAIN)
 - Federal award date
 - Period of performance start and end date
 - Amount of federal funds obligated
 - Amount of federal funds obligated to the sub-recipient
 - Total amount of Federal award
 - Total approved cost-sharing or match required where applicable
 - Project description responsive to FFATA
 - Name of Federal awarding agency, pass-through entity and contact information
 - CFDA number and name
 - Identification of the award is R&D
 - Indirect cost rate for the Federal award

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2. Requirements imposed by NRPC including statutes, regulations, and the terms and conditions of the Federal award.
3. Any additional requirements NRPC deems necessary for financial or performance reporting of sub-recipients as necessary.
4. An approved indirect cost rate negotiated between sub-recipient and the Federal government or between the pass-through entity and sub-recipient.
5. Requirements that NRPC and its auditors have access to the sub-recipient records and financial statements.
6. Terms and conditions for closeout of the sub-award.

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B. Subrecipient Monitoring Procedures

All NRPC project managers are responsible for sub-recipient monitoring under the supervision of the Executive Director. NRPC will monitor the activities of the sub-recipient to ensure the sub-award is used for authorized purposes. The frequency of monitoring review will be specified in the sub-award and conducted concurrently with all invoice submission.

Subrecipient monitoring procedures include:

1. At the time of proposal, assess the potential of the sub-recipient for programmatic, financial, and administrative suitability.
2. Evaluate each sub-recipient's risk of noncompliance prior to executing a sub-award. In doing so, NRPC will assess the sub-recipient's:
 - Prior experience with the same or similar sub-awards.
 - Results of previous audits and single audit (if applicable).
 - New personnel or new or substantially changed systems.
 - The extent and results of Federal awarding agency monitoring.
3. Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
4. Monitor financial and programmatic progress and ability of the sub-recipient to meet objectives of the sub-award. To facilitate this review, sub-recipients are required to submit sufficient invoice detail and a progress report. NRPC project managers will encourage sub-recipients to submit regular invoices.
5. Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.
6. In conducting regular oversight and monitoring, NRPC project managers' will:
 - Verify invoices include progress reports.
 - Review progress reports to ensure project is progressing appropriately and on schedule.
 - Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
 - Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.

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- Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the sub-recipient.
 - Review sub-recipient match tasks for eligibility.
 - Initial the progress report and invoice confirming review and approval prior to payment.
 - Raise any concerns to the Executive Director.
7. The Executive Director, upon recommendation from the Project Manager, will approve invoice payment and will initial invoices before confirming review and approval prior to payment.
8. Payments will be withheld from sub-recipients for the following reasons:
- Insufficient detail to support the costs billed;
 - Unallowable costs;
 - Ineligible costs; and/or
 - Incomplete work or work not completed in accordance with required specifications.
9. Verify every sub-recipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements

Subrecipient project files will contain, at a minimum, the following:

- Project proposal
- Project scope
- Progress reports
- Interim and final products
- Copies of other applicable project documents as required, such as copies of contracts or MOUs

C. Audit Requirements

All sub-recipients are required to annually submit their audit and Single Audit report to NRPC for review to ensure the sub-recipient has complied with good accounting practices and federal regulations. If a deficiency is identified, NRPC will:

- Issue a management decision on audit findings pertaining to the Federal award
- Consider whether the results of audits or reviews indicate conditions that necessitate adjustments to pass-through entity's own records

D. Methodology for Resolving Findings

NRPC will work with sub-recipients to resolve any findings and deficiencies. To do so, NRPC may follow up on deficiencies identified through on-site reviews, provision of basic technical assistance, and other means of assistance as appropriate.

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NRPC will only consider taking enforcement action against non-compliant sub-recipients in accordance with 2 CFR 200.338 when noncompliance cannot be remedied. Enforcement may include taking any of the following actions as appropriate:

- Temporarily withhold cash payments pending correction of the deficiency
- Disallow all or part of the cost of the activity or action not in compliance.
- Wholly or partly suspend or terminate the sub-award.
- Initiate suspension or debarment proceedings.
- Withhold further Federal awards for the project or program.
- Take other remedies that may be legally available.

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XII. PROCUREMENT POLICIES

The following Procurement Policies shall apply to all Contracts for and Purchases of goods and services.

All procurements made with Federal funds will be consistent with [2 CFR §200.317 through §200.326 Procurement Standards](#). These policies are to ensure that goods and services are procured at the best available price consistent with high quality, that sound business and ethical practices are adhered to in all NRPC business transactions and that all transactions are completed in a manner that provides for open and free competition.

The Executive Director has primary responsibility and oversight for purchasing activities of NRPC and has the authority to delegate purchasing responsibilities as appropriate. The Executive Director will periodically review and evaluate these procedures to ensure the best internal controls possible.

All purchases shall comply with appropriate and relevant federal, state and local laws as well as with NRPC's policies. In the event that federal, state or local laws, regulations, grants or requirements are more restrictive than this policy, such laws, regulations, grants or requirements shall be followed.

A. Procurement Standards

To ensure open and free competition:

- Unreasonable requirements shall not be placed on firms and/or individuals in order for them to qualify to do business.
- No geographical preferences shall be used in the evaluation of bids or proposals unless State/Federal statutes expressly mandate or encourage a geographic preference.
- Contract specifications or statements of work may not unduly restrict competition and must identify the requirements that proposing firms or individuals must fulfill and the factors to be used in evaluating bids or proposals.
- Splitting purchases or contracts to avoid competition is prohibited.

Purchase Types and Proposal Evaluation Requirements shall follow the federal purchase type thresholds as found in 2 CFR §200 unless otherwise stated by the funder and/or contract in which case the more stringent shall prevail. NRPC's thresholds and requirements shall be as follows:

- Micro Purchase (under ~~\$3,000~~ \$10,000): competition is not required however; a good faith effort should be made to compare prices with comparable suppliers.

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- **Small Purchase** (~~\$3,001~~ \$10,001 - \$150,000): competition is required to establish a competitive price. Preferably, price or rate quotes from at least three qualified sources must be documented. If three price or rate quotes are not possible, document attempts. For recurring expenses, price or rate quotes may be obtained and documented every two to three years. This can be through a formal RFP process or requesting quotes from potential vendors. When a competitive proposal method is not feasible for a small purchase, a sole source purchase may be made. This would require either the item or service is only available from a single source, an emergency situation that does not allow additional time for a competitive process, the granting agency authorizes noncompetitive negotiations, or competition is deemed inadequate after solicitation of a number of sources.
- **Competitive Proposals** (all purchases over \$150,000): Competitive proposals are required through a sealed bid process. All qualified sources must submit formal written bids, proposals or qualifications. RFPs or RFQs may be used. If only one proposal is received, the procurement may qualify as a single source and would require review by the Executive Director. documentation must include:
 - Formal written bids, proposals, or qualifications from all qualified sources.
 - The method of procurement.
 - The evaluation and selection process.
 - The basis for the contract price.
 - Final labor, overhead rates.

Requirements for Requests for Proposals/Qualifications shall be as follows unless otherwise stipulated by the funder and/or contract in which case the more stringent shall prevail:

- **Request for Proposals** (RFP) is used when the specific requirements and/or technical specifications of a project are unclear and criteria in addition to pricing are needed. The proposal is a solution which typically includes a scope of project and/or service, approach, technical capabilities, financial information, and references.
- **Request for Qualifications** (RFQ) is used to evaluate the qualifications of firms and/or consultants to determine which are most qualified to provide the service needed. RFQs are evaluated on technical factors and qualifications including education, experience, management, and other applicable criteria. RFQs may be used in conjunction with RFPs.
- The following requirements apply to RFPs and RFQs:
 - All RFP/Qs must be reviewed and approved by the Executive Director before being issued;
 - The RFP/Q must be publicized and identify the evaluation factors and their relative importance, and state that all complete and timely submittals will be considered;
 - All RFP responses must contain cost or price estimates;

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- The primary selection criterion will be the ability of the firm/consultant to understand the issues and accomplish the tasks described in the RFP/Q;
- For RFPs, the proposal most advantageous to the program will be selected, even when the preferred proposal is not the lowest priced; and
- For RFQs, competitors' qualifications will be evaluated, and the most qualified competitor will be selected, subject to negotiation of fair and reasonable compensation.

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1. Determine the applicable purchase type and requirements based upon the anticipated total cost. Costs shall not be divided in an attempt to create a lower total cost to avoid a procurement method or competition requirements. If one item being purchased requires another item to be complete or make a whole, the total cost of the two items together should be considered to determine the procurement method, unless the two items cannot be acquired from a single supplier. Total quantity, taxes, freight, and installation costs, as well as the total costs expected for all phases of a multi-phase project, are to be included when estimating the anticipated total costs.
2. Complete and document all requirements for the applicable purchase type.
3. Have materials reviewed and approved by the Executive Director. No payments may be made prior to receipt of goods or services unless approval is obtained from the Executive Director.
4. After steps 1-3 are complete, purchase or execute the contract for the goods and/or services.
5. Promptly submit all purchase requests and other commitment documentation to the Finance Manager.

C. Contracts

Contracts funded directly under State/Federal grants shall adhere to State/Federal statutory and regulatory requirements. The Executive Director shall sign all contracts and contract amendments. Documentation in the contract file must include:

- The method of purchase or procurement.
- The evaluation and selection process.
- The basis for the contract price.
- Final labor, overhead rates.

Regarding contract texts, all contracts shall include:

- Termination clause for cause or convenience if over \$10,000
- Remedies for breach of contract if over \$50,000

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- Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) certification for contracts exceeding \$100,000

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Legal counsel review may be required for contracts not using the NRPC boilerplate contract template.

All Contracts over \$10,000 require an RFP or RFQ. The RFP/Q must be publicized and identify the evaluation factors and their relative importance. All RFP/Qs must contain cost or price estimates. Proposals or qualifications must be solicited from at least three qualified sources. For RFQs specifically, competitors' qualifications will be evaluated, and the most qualified competitor will be selected, subject to negotiation of fair and reasonable compensation.

A contract will not be executed with parties listed on the government-wide exclusions in the System for Award Management (SAM). Additionally, contractors will be required to submit annual audits to NRPC to ensure the contractor has complied with good accounting practices and federal regulations.

D. Protest Procedure

Unsuccessful proposers will be afforded the opportunity of a debriefing conference if they so request. The request for a debriefing conference must be made within three days of receipt of the notification indicating that their proposal was not selected. Discussions will be informal and limited to a critique of the requesting consultant's proposal. NRPC representatives will explain the scoring of a consultant's proposal. Debriefings may be conducted in person or by telephone and may be limited to a specific period of time.

Records of the RFP/Q solicitation, evaluation, scoring, and selection process shall be kept on file for the life of the project.

E. Contract Oversight

NRPC project managers will be responsible for day to day contract administration and will report any aberrations to the Executive Director.

NRPC will ensure that contractors meet their responsibilities by making certain that contractors:

- Know and understand applicable federal requirements.
- Have adequate project delivery systems.
- Have sufficient accounting controls to manage Federal funds properly.

NRPC will provide adequate monitoring of the contracts' administrative actions to assure compliance with Federal and/or agreement requirements.

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In the event that a contractor is unable to satisfactorily complete the work, and after unsuccessful attempts to remedy the situation, a contract may be terminated. NRPC will reimburse the contractor for all costs incurred, but not those in excess of the contract, in the performance of the project up to and including the effective date of termination.

F. Conflicts of Interest

No employee, commissioner or agent of NRPC shall participate in the selection, award or administration of a contract or authorization of a purchase if a conflict of interest, real or perceived, would be involved.

Such a conflict could arise when the employee, commissioner or agent of NRPC has a financial or other interest in the firm selected for award, has directly or indirectly given his/her opinion on the matter, has formed an opinion on the matter, or has prejudged the matter to any degree. In some instances, this may also extend to any immediate family member of the employee, commissioner or agent, or his/her partner, or an organization which employs or is about to employ any of the above.

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