

308th
Annual Town Report



*For the Year Ending
December 31, 2024*

GENERAL INFORMATION FOR THE TOWN OF STRATHAM

TELEPHONE NUMBERS: (* denotes an emergency number)

FIRE DEPARTMENT (TO REPORT FIRE)	911*
EMS EMERGENCY NUMBER (AMBULANCE)	911*
Fire House business number (not to report fire).....	772-9756
POLICE DEPARTMENT (EMERGENCY NUMBER).....	911*
Police Department (business number).....	778-9691
Town Clerk/Tax Collector.....	772-4741
Select Board's Office/Town Administrator.....	772-7391
Planner/Planning Board	772-7391
Department of Public Works.....	772-5550
Building Inspector/C.E.O.....	772-7391
Wiggin Memorial Library.....	772-4346
Historical Society.....	778-0434
Parks & Recreation.....	772-7450
Stratham Memorial School.....	772-5413
Exeter Region Coop. School District (main switchboard)	778-7772
Superintendent, SAU #16.....	775-8653
Mosquito Control.....	734-4144

COMMUNITY INFORMATION: www.strathamnh.gov

TOWN OFFICE HOURS: (closed holidays)

Town Clerk/Tax Collector: Monday 8:30 am to 7:00 pm; Tuesday–Thursday 8:30 am to 4:00 pm; Friday 8:00 am to 12:30 pm.
Closed for lunch 12:00-12:30 Monday- Thursday

Building Department Hours: Monday-Friday - 8:30 AM – 4:00 PM

Please contact our office (603-772-7391 ext. 180) regarding Building Inspector availability and inspection hours

Wiggin Memorial Library: Monday 9:30 am - 7:00 pm; Tuesday-Friday 9:30 am – 6:00 pm;
Saturday 9:30 am–3:00 pm

All Other Offices: Monday–Friday 8:30 am to 4:00 pm

HISTORICAL SOCIETY HOURS: Tuesday 9:00 am - 11:30 am

STRATHAM TRANSFER STATION HOURS:

Saturday 9 am–4 pm (Winter (December - March) 1st and 3rd Saturdays of the month only)
Thursday 2 pm – 6 pm (Summer only – April - November)

TRASH & RECYCLING COLLECTION: Tuesday through Friday curbside by 7:00 am; place bins 3 feet apart

See Back Cover for Meetings & Schedules

**ANNUAL REPORT
OF THE
TOWN OF STRATHAM
NEW HAMPSHIRE
BY THE**

Select Board, Town Clerk, Tax Collector,
Town Treasurer, and other Town Departments,
Boards and Commissions,
and Reports of
School Districts and SAU #16

DECEMBER 31, 2024

WITH THE
**VITAL STATISTICS
FOR 2024**

Printed and Bound By:

Kase Printing, Inc.
Hudson, NH
2024

DEDICATION

JOHN & LORRAINE STUART MERRILL



Lorraine was ten years old in 1961 when her family purchased the former Christie Farm and moved to Stratham. Her parents quickly became active in the community, serving numerous volunteer roles for many decades. She met John at UNH, and they returned to the family farm. Starting in their 20s, Lorraine and John followed the strong traditions in both their families of community service in hopes of building a better future for the next generations.

Lorraine began volunteering at Stratham Memorial School when their first son entered first grade and soon was elected to the first of two terms on the School Board. Her goal was to improve the quality of education, particularly at the secondary schools in Exeter. As chair of the SAU 16 Joint Board, she helped bring new administrative leadership to the SAU. During this era, Exeter AREA Junior High School and Stratham Memorial School were recognized as national Schools of Excellence. Lorraine also served 18 years as a Trustee of the University System of N.H.

While Lorraine and fellow board members wrestled with school building needs during Stratham's explosive growth in the 1980s, John delved into the town's conservation and planning challenges. John joined the Rockingham County Conservation District Board of Supervisors in the 1970s. Early in the 1980s he joined the Stratham Conservation Commission, and then the Planning Board. He initiated the design and implementation of Stratham's innovative soils-based zoning and shoreline protection ordinances. Stratham did not yet have a Town Planner or Town Administrator, so the Planning Board members were responsible for everything, with limited support provided by a part-time Rockingham Planning Commission "circuit rider." The 1980s, when many of the Town's largest residential housing developments were built, brought relentless waves of subdivision applications, along with significant new commercial development along Portsmouth Avenue, and the early phases of the Industrial Park. The Planning Board's innovative responses included one of the state's first cluster or open-space development ordinances.

In the mid-1990s, John received the Gulf of Maine Visionary Award for his conservation contributions as a farmer and citizen planner, and for his role in building support for the creation of the Great Bay National Estuarine Research Reserve. In 2003 John and Lorraine were recognized as national "Stewards of the Land" by the American Farmland Trust. Active leaders in agriculture throughout their careers, both have served on national and regional committees of USDA's Sustainable Agriculture Research and Education (SARE) program. From 2007-2017 Lorraine was New Hampshire's Commissioner of Agriculture, Markets & Food.

IN MEMORIAM

DOROTHY PEASE CLEMONS

September 17, 1919 - December 3, 2024



Dorothy “Dottie” Pease Clemons, age 105, passed away peacefully on December 3, 2024. A longtime resident of Stratham, Dottie was proudly recognized as the town's oldest resident and held the esteemed Boston Post Cane. She graduated from Beckett College and, after a long career, retired from the University of New Hampshire. She generously gave back to the community for years, volunteering at the Stratham Community Church well into her nineties.

Dorothy married George Clemons in 1946, and they enjoyed 61 years together until his passing in 2007. She was an impressive woman who could recount numerous stories about her life in Stratham. An avid sports fan, Dottie enjoyed following the Red Sox and Bruins, and even attended some championship games. Many will remember her exceptional cooking, baking, sewing and knitting skills. Dottie’s vibrant, witty personality will be missed.

IN MEMORIAM

BRUCE KERR

March 30, 1949 - October 28, 2024



Bruce Kerr, President of the Stratham Historical Society, died peacefully in his home on October 28, 2024.

Following a full and impressive career in corporate America, Bruce's retirement days were fully grounded in his desire to give back. Bruce gave generously of his time and of himself. He delivered food to the homeless. He brought meals and cut lawns for friends with health care challenges. He gave rides to seniors and to those needing medical care. Bruce even certified his emotional support dog to visit senior homes and hospitals. Fortunately, Bruce included the Stratham Historical Society among the places and people to which he gave. For several years, Bruce assured a steady and affable presence behind the front desk where he greeted and assisted all visitors. When Pat Sapienza decided to step down as president of the Society in 2016, there was no other thought than to ask Bruce if he wanted to step into the presidency. He did so with a smile, and led the Historical Society for eight years. We are thankful for Bruce's leadership and contributions.

SELECT BOARD

The Town continued to make great strides forward in 2024. Among the standout memories, once again this year would be the sun-soaked and community-centered events in Stratham Hill Park including the third-annual Summerfest (including the Police/Fire Softball game) and Thursday Nights in the Park. We are fortunate to have Stratham Hill Park as a center for our community and where this community has come together for generations.

There are many accomplishments to point to that the Town residents and staff should be proud of. These include:

- Successful completion of our first full year with our new Information Technology contractor Block 5. With Block 5, our defenses against new and emerging technological threats and risks have been strengthened and customer service to our employees for their technological and computing needs has resulted in greater productivity for our residents.
- Full expenditure of our American Rescue Plan Act Funds (ARPA), which resulted in many lasting and useful investments in our facilities, technology and grounds. A sample of those projects completed over the last three years include:
 - municipal center roof replacement;
 - HVAC replacements at Police Department, Municipal Center and Library;
 - DPW roof replacement;
 - salt shed roof replacement;
 - computer, switch and service replacements; and
 - liquid brine applicator for road salt reduction strategies.
- Volunteer energy from dedicated Stratham residents continued to provide the fuel for our local governance. We especially appreciate the efforts of the Trail Management Advisory Committee and their diligent work on their charge in Stratham Hill Park, work that will continue in 2025.
- We had a successful year of attracting talented individuals to join our organization with new hires in our Police, Public Works and Fire departments and welcomed a new Library Director. This includes two graduates of the New Hampshire Police Academy sponsored by Stratham.
- We continued our efforts to look for local and regional solutions to address the PFAS contamination challenge in Town Center and state-funded engineering study is continuing to potential alternatives for water supply to that area.

In 2024, Stratham, and many communities had to respond to the abrupt end of the Paramedic Intercept Program run out of Exeter Hospital for 30 years. This caused the Select Board to work closely with Chief Jeff Denton to address a way forward for Stratham. In the end, the Board authorized moving forward with the first paramedic program in Stratham to complement the existing highly-regarding Emergency Medical Services in Stratham further strengthening our response capabilities.

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RESOURCES FOR KEEPING UP ON TOWN NEWS

Want to know what's happening in Stratham? The Select Board newsletter is sent directly to you via e-mail twice a month. It is a good resource to stay on top of important announcements, updates on Town business, and other highlights important or useful for residents. More resources for staying "on top" of events, notices and other news can be found on this page:

Sign-up for the Select Board Newsletter: <https://www.strathamnh.gov/subscribe>. Or e-mail, krichard@strathamnh.gov and request to be added to the list.

If you want to follow a particular Department, Board or Commission, you can do so by visiting "Subscribe to News" link on the Town homepage.

StrathamNH.gov

Facebook: TownofStrathamNH

POLICE DEPARTMENT



Facebook: Stratham NH Police Department

Twitter: [Strathamhpd](#)

FIRE DEPARTMENT



Facebook: Stratham Fire Station

WIGGIN MEMORIAL LIBRARY



Facebook: WigginMemorialLibrary

Subscribe to newsletters: library.strathamnh.gov/newsletters

Instagram: WigginLib

Twitter: WigginMemorial

PARKS & RECREATION



Program Registration: Stratham.recdesk.com

Facebook: [Stratham Hill Park](#)

Facebook: [Stratham Recreation](#)

Instagram: [StrathamParksRecreation](#)

Twitter: [StrathamRec](#)

2024 TOWN OFFICERS

ELECTED POSITIONS

SELECT BOARD

Mike Houghton, Chair
Allison Knab, Vice Chair
Joe Anderson

term expires 2026
term expires 2027
term expires 2025

MODERATOR

David Emanuel
Beth Dupell (appointed assistant)

term expires 2027

TOWN CLERK/TAX COLLECTOR

Deborah Bakie, Town Clerk / Tax Collector
James Joseph, Deputy (appointed)
Lisa Dudek, Office Assistant (appointed)

term expires 2026

SUPERVISORS OF THE CHECKLIST

Cathy Warner
Melanie McGrail
Connie Aubin-Adams

term expires 2026
term expires 2028
term expires 2030

TRUSTEES OF THE TRUST FUNDS

Mikki Deschaine, Chair
Eileen Herrington
Mark Ralabate

term expires 2026
term expires 2027
term expires 2025

LIBRARY TRUSTEES

Gale Lyon, Chair
Sarah Rosenthal
Connie Gilman
Ana Makabali
Heather Harvey
Kathleen Bower, Alternate
Michele McMann-Corti, Alternate
Terri Grijalva, Alternate
Vacant, Director (appointed)

term expires 2026
term expires 2027
term expires 2025
term expires 2025
term expires 2027
term expires 2025
term expires 2025
term expires 2025

CEMETERY TRUSTEES

June Sawyer
Lucy Cushman
Melanie McGrail

term expires 2027
term expires 2025
term expires 2026

APPOINTED POSITIONS

TOWN ADMINISTRATION

David S. Moore, Town Administrator
Rebecca Tremblay, Treasurer
Tracy Abbott, Deputy Treasurer
Christiane McAllister, Finance Administrator
Lisa Dudek, Finance Assistant
Katie McNamara, Finance Assistant
Karen Richard, Executive Assistant/Welfare Administrator

ASSESSING DEPARTMENT

Whitney Consulting Group, Inc., Town Assessor
James Joseph, Assessing Assistant

CODE ENFORCEMENT/BUILDING INSPECTION

William Dinsmore, Code Enforcement Officer/Building Inspector
Michael Lamb, Building/CEO Coordinator

FIRE DEPARTMENT

Chief Jeffrey Denton	
Assistant Chief - Vacant	
Deputy Chief Josh Crow	Fire Lt. John Dardani
Captain Bryan Crosby	Fire Lt. Chris Heal
Captain Tim Slager	Fire Lt. Ben Hochschwender
Fire Inspector – Jeff DiBartolomeo	Fire Lt. - Vacant
EMS – Captain Peggy Crosby	
EMS – Lt. Andrew Vanderslice	

HEALTH OFFICER

Will Dinsmore, CEO/BI
Jeffrey Denton, Fire Chief

PARKS & RECREATION

Seth Hickey, Parks & Recreation Director
Zach Cherry, Program Coordinator
Diane Smith, Program Assistant

PLANNING

Mark Connors, Town Planner
Susan Connors, Planning Project Assistant

POLICE DEPARTMENT

Chief Anthony King	Off. Brian Holbrook	Off. Colton Robertson
Lt. David Pierce	Off. Toni Migliore	Off. Matthew Poole
Det. Sgt. Steven Janvrin	Off. Eric Knight	Off. John Emerson
Sgt. Kenneth Gauthier	Off. Kayla Reiner	Off. Shawn Walmsley
Sgt. Michael Doucette		Chelsea Pande, Prosecutor
Animal Control Officer: Vacant		
Support Staff: Jenn Schaaff, Admin. Asst.		

DEPARTMENT OF PUBLIC WORKS

Tim Stevens, Public Works Director	Peter Nunes Jr.
Trevor Batchelder	Jonathan Moriarty
Charles Perkins	Michael Blake
John Dodge	Blain Greenhalgh
Jason Pond, Maintenance Supervisor	Britt Fowle, Admin Asst.
Doreen Coughlin, Assistant Custodian	

BOARD OF ADJUSTMENT

Drew Pierce, Chair	term expires 2026
Brent Eastwood, Vice Chair	term expires 2027
Jameson Paine	term expires 2025
Francis MacMillan Jr.	term expires 2026
Lucy Cushman	term expires 2027
Donna Jensen, Alternate	term expires 2025
Vacant, Alternate	term expires 2026

BUDGET ADVISORY COMMITTEE 2024

Connie Aubin-Adams	Tedd Tramaloni
Jennifer Scrafford, School Board Rep.	Wayne Young
June Sawyer	

CONSERVATION COMMISSION

William McCarthy, Chair	term expires 2027
Kyle Saltonstall, Vice Chair	term expires 2025
Allison Knab, Select Board Rep	
Brad Jones	term expires 2026
Robert Keating	term expires 2026
Dan McAuliffe	term expires 2026
Chris West	term expires 2026
Tim Copeland, Alternate	term expires 2025
Douglas Simmons, Alternate	term expires 2025

OFFICE OF EMERGENCY MANAGEMENT

David Barr, Director

David Emanuel, Deputy Director

ENERGY COMMISSION

Matt O'Keefe, Chair

term expires 2026

Michael Welty

term expires 2027

Charles Case

term expires 2027

Joe Van Gombos

term expires 2025

Paul Deschaine

term expires 2026

Vacant, Alternate

term expires 2025

Joe Anderson, Select Board Rep

EXETER-SQUAMSCOTT RIVER LOCAL ADVISORY COMMITTEE

Eric Bahr

Nathan Merrill

HERITAGE COMMISSION

Nathan Merrill, Chair

term expires 2026

Forrest Barker, Secretary/Treasurer

term expires 2026

Jeffrey Hyland

term expires 2025

David Canada, Planning Board Rep

term expires 2026

Mike Houghton, Select Board Rep

term expires 2025

Lucy Cushman, Alternate

term expires 2025

Drew Bedard, Alternate

term expires 2027

Vacant, Alternate

term expires 2024

LAMPREY REGIONAL COOPERATIVE

Paul R. Deschaine

PLANNING BOARD

Tom House, Chair

term expires 2025

David Canada, Vice Chair

term expires 2026

Michael Houghton, Select Board Rep

term expires 2026

Chris Zaremba

term expires 2025

John Kunowski

term expires 2026

Nathan Allison, Alternate

term expires 2024

Vacant

term expires 2024

Mark Connors, Town Planner

RECREATION COMMISSION

Kate Dardinski, Co-chair	term expires 2027
Rebecca Waltz	term expires 2027
Jessie Hook	term expires 2027
Ryan Guerette, Treasurer	term expires 2026
Brent Scott, Co-chair	term expires 2025
Allison Knab, Select Board Rep	
Vacant	term expires 2025

ROCKINGHAM PLANNING COMMISSION

Lucy Cushman
Joseph Johnson

STRATHAM SUMMERFEST COMMITTEE

Dan Crow
John Cushing
June Sawyer

TRAIL MANAGEMENT ADVISORY COMMITTEE

Kate Dardinski, Chair
Edie Barker
Gregg Blood
William McCarthy
Jock Dyer
Patricia (Trish) Weideman
John Singleton
Seth Hickey, Parks & Recreation Director

MARCH 12, 2024 ELECTION AND TOWN MEETING MINUTES

All Ballot Clerks and Election Workers were sworn in at 6:45 am and 12:45 pm accordingly. Election Officials Present were Town Moderator David Emanuel, Assistant Town Moderator Beth Dupell, Town Clerk/Tax Collector Deborah Bakie, Deputy Town Clerk/Deputy Tax Collector Jim Joseph, Assistant to the Town Clerk Lisa Dudek and Select Board Members Mike Houghton, Allison Knab and Joe Anderson. Supervisors of the Checklist present were Connie Aubin-Adams, Cathy Warner, and Melanie McGrail. A bright and sunny day welcomed in the 2024 Town Election with 1,209 official election day ballots cast, with 57 of those being absentee ballots. There were 9 new voters registered, making the total number of voters on the Checklist 5,836. Voter turnout for this election was 21%.

Exeter Region Cooperative School District Ballot results for *Stratham only* are as follows: **(*Denotes the Winner)**

Cooperative School Board, for Exeter for three years: *William “Bill” Gauthier 576; Peggy Massicotte 447. Cooperative School Board, for Newfields for three years: *Amy Ransom 569; Jacqueline “Jackie” Tassinari 403. Cooperative School Board, for Stratham for three years: *Tami Gunst 796. Exeter Cooperative School District Moderator for one year: *Katherine B. Miller 749. Cooperative School District Budget Committee, East Kingston for three years: *Jamie Saucier 244 (write-in). Cooperative School District Budget Committee, Exeter for three years: *Ben Adams 281 (write-in). Cooperative School District Budget Committee, Stratham for three years: *Rachel Jefferson 337 (write-in).

Warrant Article for Exeter Co-operative School District (Stratham Only results):

Article 1: ERCSD Operating Budget

Yes: 573 No: 403

Article 2: ERSCD Capital Reserve Fund

Yes: 716 No: 383

Article 3: CRF for Synthetic Turf Replacement

Yes: 685 No: 410

Article 4: Investment Management of Trust Funds

Yes: 882 No: 190

Article 5: Articles of Agreement of the Exeter Regional Coop

Yes: 715 No: 210

Stratham Memorial School District Ballot results as follows:
(*Denotes the Winner)

School Board Member for three years, vote for two: Jessica Kliskey 481; *Jennifer Scrafford 678; *Paul Tusini 555; Kathleen Peck 442 (write-in). School District Clerk for three year, vote for one: *Kathleen Peck 5 (write-in).

Annual Town of Stratham Ballot results as follows:
(*Denotes the Winner)

Town Moderator for three years, vote for one: *David F. Emanuel 1,015; Select Board for three years*Allison Knab 860. Supervisor of The Checklist for six years, vote for one: James Scamman 440; *Connie Aubin-Adams 686. Cemetery Trustee for three years, vote for one: *June Scamman 912. Trustee of the Trust Funds for three years: *Eileen Herrington 266 (write-in). Library Trustee for three years, vote for two: *Sarah Rosenthal 684; *Heather Harvey 717.

Article 2: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section II *Definitions*, Section III Table 3.6 *Table of Uses*, and *Footnotes to Table 3.6* to include new definitions and property uses that are not currently defined. This is a housekeeping amendment to better define terms, building uses and associated requirements.

The Planning Board recommends this article by unanimous vote.

Yes: 981 No: 131

Article 3: Are you in favor of the following amendment to the Town of Stratham Building Ordinance as proposed by the Planning Board?

To amend the Building Ordinance, Article III *Permits* to clarify the circumstances in which the Building Inspector may require that a plan prepared and stamped by a licensed land surveyor or certified wetland scientist is required. This amendment provides the Building Inspector discretion to require a plan prepared and stamped by a certified professional where there is a reasonable basis to question if a building permit application meets the requirements of the Zoning and Building Ordinances and/or the State Building and Fire Codes.

The Planning Board recommends this article by unanimous vote.

Yes: 903 No: 208

Article 4: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section 3.8.8 *Gateway Commercial Business District*, Table 4 to establish minimum standards for sidewalks, driveways, and electric vehicle charging stations in the Gateway Commercial Business District. The purpose of this amendment is to add minimum standards for driveways and sidewalks to reduce conflict points between pedestrians and motorists and to add provisions for electric vehicle charging facilities.

The Planning Board recommends this article by unanimous vote.

Yes: 869 No: 217

Article 5: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section III *Footnotes to Table 3.6* to consolidate the number of criteria the Planning Board considers in Conditional Use Permit applications. The purpose of this amendment is to expedite reviews of Conditional Use Permit applications while maintaining the core permit review criteria.

The Planning Board recommends this article by unanimous vote.

Yes: 937 No: 132

Article 6: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section VIII *Residential Open Space Cluster Development* to amend the requirements associated with residential cluster developments. This amendment would establish minimum lot sizes for individual lots, require that open space parcels meet additional minimum requirements, and to require that historical resources be preserved and incorporated into cluster developments whenever practicable.

The Planning Board recommends this article by unanimous vote.

Yes: 948 No: 128

Article 7: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section V *Supplementary Regulations*, to create a new Sub-section 5.14 for *Small Accessory Structures*. The purpose of this amendment is to provide for reduced setbacks for small sheds or accessory structures under 120 square-feet in size provided that the structure meets a number of minimum criteria.

The Planning Board recommends this article by unanimous vote.

Yes: 918 No: 155

Article 8: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section IV *Dimensional Regulations*, Sub-section 4.1.4 *Maximum Residential Density* to clarify that non-buildable areas cannot be incorporated into maximum residential density calculations. This amendment would also reduce the maximum residential density in the Route 33 Heritage District from three units per acre to two units per acre.

The Planning Board recommends this article by unanimous vote.

Yes: 898 No: 164

Article 9: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section V *Supplementary Regulations*, Sub-section 5.13 *Solar Energy Systems* to allow small-scale ground-mount solar energy systems by right if the proposal meets a number of minimum criteria.

The Planning Board recommends this article by unanimous vote.

Yes: 905 No: 167

Article 10: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section V *Supplementary Regulations* to enact additional regulations, including screening requirements, on storage containers, semi-trailers, and associated structures.

The Planning Board recommends this article by unanimous vote.

Yes: 893 No: 177

The remaining Town of Stratham articles will be voted on March 16, 2024 at the Stratham Memorial School at 9:00 am.

Town Moderator David Emanuel declared the meeting to come to order at 9:20. Cub Scout Pack 185 presented colors with the Pledge of Allegiance. Mr. Emanuel introduced the panel: Dave Emanuel; Town Moderator, David Moore; Town Administrator, Michael Houghton; Select Board Chair, Allison Knab; Select Board Vice Chair and Joe Anderson; Select Board. Mr. Emanuel also invited other officials and department heads to introduce themselves, they included Assistant Moderator, Beth Dupell; Cordell Johnston, Town Counsel; Tim Stevens, Director of Public Works; Mark Connors, Town Planner; Kerry Cronin; Library Director, Christiane McAllister; Finance Administrator, Lieutenant David "Butch" Pierce; Stratham Police Department, Deborah Bakie; Town Clerk and Jim Joseph; Deputy Town Clerk. Supervisor of the Checklist Melanie McGrail, Connie Aubin-Adams and Cathy Warner were also in attendance. Mr. Emanuel asked for a moment of silence in respect for those serving in the Armed Forces, and for those lives lost in the last year. Mr. Emanuel then invited David Canada to read the Town Report dedication. This year the report was dedicated to Rebecca Mitchell. Paul Deschaine, then read the Memorial Page in memory of Joyce Rowe, former Town Clerk. Mr. Emanuel read the results from the Town Election held on Tuesday, March 12, 2024 and reviewed the Rules of Procedure for Town Meeting. A motion was made by Debra Altschiller to take the meeting out of order, bringing Article 15 to the front of the meeting. Pat Abrami seconded the motion. A vote was taken in favor of changing the order of business. The meeting then proceeded as follows:

ARTICLE 15: Shall votes be counted by paper and hand count only?

Shall the following provisions pertaining to elections be adopted? All voting shall be by paper ballot and all ballots shall be hand counted only, rather than by use of optical scanning or any other types of programmable electronic counting devices. This shall constitute a return to hand counting ballots and the immediate discontinuance of all electronic voting machines and electronic devices authorized for use by trial in RSA 656:40. Should this article be passed; it should be enacted by the Town of Stratham immediately.

Submitted by petition of 30 registered voters. Non-monetary.

Several registered voters both for and against the article presented their concerns before the question was moved and vote was taken by paper ballot. A request was made by 5 registered voters to move Article 15 to a vote by paper ballot, a secret ballot vote. The Moderator then explained the rules for paper ballot voting.

43 registered voters voted in favor of removing the ballot machines and 381 registered voter voted against removing the ballot machines.

Motion Fails.

Jeremy Riecks motioned to restrict reconsideration. Lucy Cushman seconded the motion. A vote was taken to restrict reconsideration. Motion passed to restrict reconsideration.

ARTICLE 11: 2024 Operating Budget

To see if the Town will vote to raise and appropriate the sum of Eight million four hundred eighty two thousand one hundred sixty dollars (\$8,482,160) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately

The Select Board recommends this Article by unanimous vote.

Selectboard Chair Michael Houghton moved to accept the article as read. Selectboard Vice-Chair Allison Knab seconded the motion.

Motion Passes.

ARTICLE 12: Capital Improvements Program

To see if the Town will vote to raise and appropriate the sum of Six hundred seventy eight thousand dollars (\$678,000) to implement the Capital Improvements Program for 2024 as presented in the Town Report and recommended by the Planning Board. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than December 31, 2029 per NH RSA 32:7 (VI).

The Select Board recommends this Article by unanimous vote.

Selectboard Vice-Chair Allison Knab moved to accept the article as read. Selectboard member Joseph Anderson seconded the motion.

Motion Passes.

ARTICLE 13: Appropriate Funds to Capital Reserve Funds

To see if the Town will vote to raise and appropriate the sum of Two hundred and fifty thousand dollars (\$250,000) to be added to the following capital reserve funds previously established with One hundred fifty thousand dollars (\$150,000) to come from the unassigned fund balance and one hundred thousand dollars (\$100,000) to be raised through general taxation.

Fire Department Capital Reserve Fund	\$125,000
Highway Vehicle/Equipment Capital Reserve Fund	\$125,000
Total	\$250,000

The Select Board recommends this Article by unanimous vote.

Selectboard Member Joseph Anderson moved to accept the article as read. Selectboard Chair Michael Houghton seconded the motion.

Motion Passes.

ARTICLE 14: Raise and Appropriate from EMS Special Revenue Fund

To see if the Town will vote to raise and appropriate the sum of Thirty six thousand five hundred dollars (\$36,500) for the following purposes:

2024 EMS Supplies	\$16,500
2024 EMS/EMT/First Responder Training	\$10,000
2024 ALS Services Contract	\$10,000

and to further authorize the withdrawal of Thirty six thousand five hundred dollars (\$36,500) from the Stratham Fire Department EMS Special Revenue Fund created for these purposes during the March 17, 2000 Annual Town Meeting and as amended during the March 11, 2005 Town Meeting. No additional funds from general taxation are to be used.

The Select Board recommends this Article by unanimous vote.

Selectboard Vice-Chair Allison Knab moved to accept the article as read. Selectboard Chair Michael Houghton seconded the motion.

Motion Passes.

ARTICLE 16: Other Business

To transact any other business that may legally come before this meeting.

Selectboard Chair Michael Houghton recognized the town employees in the room and the outstanding job that they do. Melissa Currier made a motion that the Body consider the avoidance of scheduling large community events during town meetings and town elections. Bill Dagiau seconded the motion. A vote was taken in affirmative.

Melissa Currier made a motion requested that the Selectboard recommend to the School Board to improve the recruitment of full and part time paraprofessionals. Ed Mathieson seconded the motion. Lucy Cushman questioned that the town and school are two different entities. The Moderator ensured that the town and school are indeed two separate entities and that the Board would only offer a recommendation to the School Board. A vote was taken in affirmative.

Seeing no other business was presented, Moderator Emanuel solicited a motion to adjourn Travis Thompson motioned to adjourn. The motion was seconded by Frank Swift. A vote was taken in affirmative. The town meeting was adjourned at 11:45 AM.

Respectfully submitted,

Deborah L. Bakie

Deborah L. Bakie

Stratham Town Clerk



Stratham

The inhabitants of the Town of Stratham in the County of Rockingham in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 11, 2025

Time: 7:00 a.m. to 7:00 p.m.

Location: Stratham Memorial School (39 Gifford Farm Road) Stratham, NH

Details:

Second Session of Annual Meeting (Transaction of All Other Business)

Date: Saturday, March 15, 2025

Time: 9:00 a.m.

Location: Stratham Memorial School (39 Gifford Farm Road) Stratham, NH

Education Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 2.14.25 a true and attested copy of this document was posted at the place of meeting and at the Town of Stratham and that an original was delivered to The Town Clerk

Name	Position	Signature
Joseph Anderson	Select Board	Joseph Anderson
AMSON KNAB	VICE CHAIR	Allegrian
MICHAEL HOUGHTON	CHAIR	Michael Houghton

STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 7 AM TO 7 PM

To the inhabitants of the Town of Stratham in the County of Rockingham, in said State, qualified to vote in Town Affairs.

You are hereby notified and warned to meet at the Stratham Memorial School on Tuesday, on the eleventh day of March 2025, next at seven o'clock in the forenoon, to act upon the following subjects;

Article 1: To choose all necessary Town Officers for the year ensuing.

Article 2: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend Section IV, Table 4.2 *Table of Dimensional Requirements* to clarify where in the Ordinance to find the dimensional requirements for the Flexible Mixed Use and Route 33 Heritage Districts and to amend Section 4.3(i) *Explanatory Notes* to require that newly subdivided parcels demonstrate that the area currently required in this section is to exclude non-buildable areas including property line setbacks and wetland buffer areas.

4.2. TABLE OF DIMENSIONAL REQUIREMENTS

Dimensional Requirements for the Flexible Mixed Use District and Route 33 Heritage District can be found in Sections 3.7.10 and 3.10.6.c of the Ordinance respectively.

(See explanatory footnotes on following page.)

4.3 Explanatory Notes

- (i.) An approved lot must be created where a square, with each side measuring 75% of the required frontage required by the Zoning District is placed at, and having one side placed along and in parallel with the front setback line as required by the base zone. The placement must not cause any portion of the square to cross a proposed lot line **or to encroach into non-buildable areas, including front, side, or rear setback areas or wetland buffer areas.**

The Planning Board recommends this article by unanimous vote.

Article 3: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section VIII *Residential Open Space Cluster Development*, Sub-sections 8.4 *Definitions*, 8.9 *Dimensional Requirements & Setbacks* and 8.10 *Minimum Open Space Requirements* by adding and clarifying definitions; by limiting wetland areas to no more than 20% of a residential lot in new open space cluster subdivisions; and to increase the amount of wetlands that the open space parcel can contain from 20% to 30%.

8.4 DEFINITIONS

Yield Plan. A Yield Plan is a required exhibit of a Residential Cluster Open Space Development application depicting the maximum development density of the parcel under a conventional subdivision in conformance with the requirements of conventional subdivisions under the Zoning Ordinance and Subdivision Regulations. A yield plan shall reasonably depict the number of buildable lots suitable for the site and shall conform to the requirements of Section 4.6.4 of the Subdivision Regulations, and shall be stamped by a licensed land surveyor and certified wetland scientist if applicable.

Conventional Subdivision. A conventional subdivision depicts a development scenario in which lots are subdivided in conformance with the minimum requirements of the zoning district, including the minimum dimensional requirements, as prescribed under the Stratham Zoning Ordinance and Subdivision Regulations.

Non-buildable Area: Land area that cannot be counted toward the minimum lot size under a conventional subdivision including areas with the following characteristics: wetlands or wetland soils as defined by RSA 482-A:2,X; **wetland buffers**; slopes greater than 25 percent; submerged areas; utility rights-of way; land area within the 100-year floodplain; or land that is restricted from development by covenant, easement or any other other restriction.

8.9 DIMENSIONAL REQUIREMENTS & SETBACKS

b. Residential Open Space Cluster Lot or Unit:

i. Frontage and Minimum Lot Size Requirements (rev. 3/24):

1. Each single-family lot or unit shall have a minimum of fifty (50) feet of frontage on interior roadways. Each single-family lot with both on-site well and septic facilities shall be sited on a minimum of one-acre. Single-family lots with on-site wells but no on-site septic facilities shall be a minimum of 35,000 square-feet. Single-family lots with on-site septic facilities but no on-site wells shall be a minimum of 25,000 square-feet. Single-family lots with no on-site well and septic facilities shall be a minimum of 15,000 square-feet. All single-family lots shall include a minimum of 12,500 square-feet of contiguous upland buildable area. **Vehicular access to upland buildable areas, from the road serving the lot, shall not require any direct wetland disturbance.**
2. Joined-Array single family units, as described in Section 8.8 shall have one hundred twenty-five (125) feet of frontage. For joined array single family units sited on individual lots, the minimum lot areas prescribed under Section 8.9.b.i.1 shall apply at a 0.75 ratio for each housing unit.
3. Duplex and Multi-family units, sharing a common wall shall have seventy-five (75) feet of frontage. For joined array single family units sited on individual lots, the minimum lot areas prescribed under Section 8.9.b.i.1 shall apply at a 0.75 ratio for each housing unit.

4. On all residential lots within Residential Open Space Cluster subdivisions, wetland areas shall make up no more than 20% of the surface area of each individual lot. Wetland buffer areas shall be permanently marked in the field in a manner acceptable to the Planning Board.

8.10 MINIMUM OPEN SPACE REQUIREMENTS

- a. No less than 75% of the dedicated usable open space shall be contiguous. No more than 20% ~~30%~~ of the open space shall be made up of wetlands. (Rev. 3/24)

The Planning Board recommends this article by unanimous vote.

Article 4: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section V, 5.4 *Accessory Dwelling Units*, to limit accessory dwelling units to no more than two bedrooms; to amend the 50-foot front property boundary setback to read that detached accessory dwelling units shall not be sited in the front yard; and to include a maximum height of 1.5 stories for detached accessory dwelling units.

5.4.1 Regulations:

No more than one (1) accessory dwelling unit (ADU) will be permitted on a legal lot or property which is already approved for or developed with a detached single-family dwelling. Further, an ADU may be created within a single-family dwelling, or within an accessory structure, in accordance with these regulations. In cases where there is uncertainty that a proposed ADU will meet the zoning regulations, the Code Enforcement Officer shall be authorized to seek a determination from the Planning Board which will decide the matter as part of a public hearing.

All ADUs must meet the following requirements:

- d. The size of the accessory dwelling unit shall be between 400 square feet and 1000 square feet **and shall not exceed more than two bedrooms;**

5.4.4 Detached ADUs may be constructed in an accessory structure, only if they meet all of the requirements of Section 5.4.3 and the following additional requirements:

- a. The detached ADU shall not exceed 50 percent of the gross interior square footage of the primary residence, but in no case shall exceed 1,000 square-feet. The gross size of the building footprint housing a detached ADU, including appurtenant uses, shall not exceed 1,000 square-feet. Appurtenant uses include attached garages, porches, decks, storage areas, or any other attached or interior areas accessory to the ADU.
- b. No garage or pool shall be constructed attached, or adjacent to, the accessory dwelling unit if a garage or pool already exist on the parcel.
- c. For new accessory structures that include an accessory dwelling unit built after March 8, 2022, the structure **shall not be sited in the front yard.** ~~must be set back a minimum of fifty (50) feet from the front property boundary.~~ Accessory structures existing before

March 8, 2022 may be repurposed to include a detached accessory dwelling unit and shall be exempt from this requirement, **and from Sub-section e of this section**, if the height of the accessory structure is not increased and the gross size of the building footprint is not expanded by more than fifteen (15) percent.

- d. Detached ADUs shall be prohibited within Residential Open Space Cluster Developments.
- e. **The height of detached ADUs shall not exceed 1.5 stories and in no case shall exceed the height of the primary dwelling.**

The Planning Board recommends this article by unanimous vote.

Article 5: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section VII *Signs* to define and prohibit ‘feather flag’ style signs; to permit signs identifying major residential developments; to create size, height, and type limitations for temporary signs; to reduce the maximum period for temporary signs in a calendar year to from 120 days to 60 days for an individual property; to change the maximum number of temporary signs displayed on an individual property in a calendar year from six signs to three signs; and to make sandwich board signs subject to a temporary sign permit.

New Definition under Section 7.2 Definitions:

Sign, feather flag: An upright portable sign that contains a harpoon-style pole or staff driven into the ground for support or supported by means of an individual stand.

7.6 PROHIBITED SIGNS

The following signs are prohibited:

- i. Any banners, pennants, or **feather flags** ~~temporary signs, except as provided for herein.~~

7.9 GENERAL REGULATIONS

vi. Residential Development Signs:

Residential subdivisions or developments of five or more housing units served by a public or private road shall be permitted one sign for the purposes of identifying the housing development. Residential Development signs shall be monument style signs, as defined under Section 3.8.10.c.ii of the Ordinance, except that such signs may be up to 24 square-feet in sign area and stand up to six-feet in height. The property owners or a Homeowner’s Association shall be responsible for the maintenance of such sign.

7.12 TEMPORARY SIGNS

Temporary signs shall be permitted subject to the following regulations:

a. Permit Required

Temporary signs not specifically exempted under this section shall not be displayed without a valid Temporary Sign Permit issued by the Planning Department.

b. Size, Height, and Type Limitations

Temporary signs shall comply with the relevant requirements of this Section, including Section 7.6 Prohibited Signs. Temporary signs shall not exceed 30 square-feet in sign area or stand more than 6-feet in height.

b.c. District Limitations

In the Residential/Agricultural, Manufactured Housing, and Route 33 Heritage Districts, no more than one temporary sign may be displayed on a parcel at one time. No more than ~~six~~ **three** temporary signs shall be displayed in a calendar year. Temporary signs shall not be permitted for more than a cumulative total of ~~90~~ **60** days in a calendar year.

In the Gateway Commercial Business, Town Center, Industrial, Flexible/Mixed-Use, Professional/Residential, and Special Commercial Districts, no more than one ground-mounted temporary sign shall be permitted on a parcel at one time. Each distinct operation shall be permitted no more than one temporary banner at a time. Each distinct operation shall be limited to no more than ~~four~~ **three** temporary signs in a calendar year displayed for a cumulative total of no more than ~~120~~ **60** days.

ed. Exemptions

Political signage, temporary signs located on parcels that are for sale or lease, Contractor's/Development signs, ~~and~~ flags, ~~and sandwich board signs~~ shall be exempt from these requirements.

The Planning Board recommends this article by unanimous vote.

Article 6: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To rezone the following parcels located in both the Professional/Residential District and the Residential/Agricultural District, to fully fall under the Residential/Agricultural District:

- 11 Bunker Hill Avenue, Tax Map 13, Lot 91
- 5 Trisha's Way, Tax Map 13, Lot 93
- 7 Trisha's Way, Tax Map 13, lot 94
- 9 Trisha's Way, Tax Map 13, Lot 95
- 13 Trisha's Way, Tax Map 13, Lot 96
- 15 Trisha's Way, Tax Map 13, Lot 97
- 17 Trisha's Way, Tax Map 13, Lot 98

To rezone the following parcels located in both the Professional/Residential District and the Residential/Agricultural District, to fully fall under the Professional/Residential District:

- 7 Bunker Hill Avenue, Tax Map 13, Lot 90

- 10 Bunker Hill Avenue, Tax Map 13, Lot 129
- 102R Portsmouth Avenue, Tax Map 13, Lot 85
- 108 Portsmouth Avenue, Tax Map 13, Lot 83
- 118 Portsmouth Avenue, Tax Map 13, Lot 69
- 1 Millbrook Drive, Tax Map 13, Lot 70
- 10 Millbrook Drive, Tax Map 13, Lot 78
- 12 Millbrook Drive, Tax Map 13, Lot 77

To rezone the following parcels within the Residential/Agricultural District, to fully fall under the Professional/Residential District:

- 3 Millbrook Drive, Tax Map 13, Lot 71
- 5 Millbrook Drive, Tax Map 13, Lot 72
- 7 Millbrook Drive, Tax Map 13, Lot 73
- 14 Millbrook Drive, Tax Map 13, Lot 76
- 16 Millbrook Drive, Tax Map 13, Lot 75

The Planning Board recommends this article by unanimous vote.

Article 7: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section III *Establishment of Districts and Uses*, to establish a new section 3.11 *Professional Residential District*, the purpose of which is to establish architectural and site design standards for projects that require site plan review located within the existing Professional/Residential District.

ENTIRELY NEW SECTION OF THE ORDINANCE:

3.11 Professional Residential District

3.11.1 Authority:

- a. The adoption of this Section is authorized under RSA 674.2.II Innovative Land Use Control and RSA 674:16 Grant of Power. This Section is declared to be in accordance with the Stratham Master Plan as required under RSA 674:2.

3.11.2 Applicability:

- a. This Section shall apply to the Professional Residential District as shown on the official town zoning map, as amended, entitled “Zoning Map, Town of Stratham, NH”, and hereby incorporated as part of this ordinance.
- b. The provisions of this ordinance shall be mandatory for all construction in the district. Development projects regulated under this ordinance shall also be subject to the applicable requirements of the Subdivision and Site Plan Review Regulations.
- c. When in conflict, provisions of the Professional Residential District shall take precedence over those of other ordinances, regulations, and standards, except the Local Health and Safety Ordinances and Building Codes.

3.11.3 Purpose and Intent:

- a. To foster the unique qualities of the District as a mixed-use environment that is consistent with a residential aesthetic character and provides for a visual transition between the more commercially-oriented Gateway Commercial Business District and both abutting residential districts and the Town Center District.
- b. To enhance the economic vitality of the Portsmouth Avenue corridor and to create additional opportunities for appropriately sized businesses to locate in Stratham.
- c. To foster a more pedestrian-scaled and -oriented environment while also providing for motor vehicle access.
- d. To protect existing historic, architectural, and environmental resources and incorporate such features into redevelopment projects.

3.11.4 Activities Subject to Planning Board Review:

- a. The following construction activities occurring within the Professional Residential District shall be subject to review by the Planning Board:
 - i. The demolition, partial demolition, or removal of any structure that is over 100 square-feet in area and that is at least 50 years old.
 - ii. The construction of new structures, including accessory structures over 100 square-feet in area, or the addition to an existing structure. Construction activities may be exempt from review if they meet the requirements of Section 3.11.6.
 - iii. Any activity which requires Site Plan Review as stipulated in the Stratham Site Plan Regulations.
 - iv. New or replacement permanent signage unless it meets all requirements of Section 3.11.6 of this Ordinance.
 - v. The replacement of siding or roofing materials if the replacement material is of a different material unless the replacement material meets the requirements of Section 3.11.6.

3.11.5 Conditional Use Permit:

The Planning Board shall have the authority to grant or deny a request for a Conditional Use Permit, pursuant to the provisions of RSA 674:16 and RSA 674:21. A *Conditional Use Permit*, for relief from the requirements of this Section, after proper public notice and public hearing where the Planning Board finds that an application complies with standards (a) and (b) below.

- a. Consistency with the Stratham Master Plan and the purpose and intent statements of this Ordinance.
- b. The requested relief will not materially degrade the historic, agricultural, and/or environmental character of the property or surrounding properties.

The granting or denial of a Conditional Use Permit by the Planning Board may be appealed to the Superior Court, as provided for in RSA 677:15. A Planning Board decision on the issuance of a Conditional Use Permit cannot be appealed to the Zoning Board of Adjustment (RSA 676:5 iii).

3.11.6 Architectural and Site Design Standards:

a. Architectural Standards:

- i. Buildings older than 50 years shall be preserved and incorporated into redevelopment projects. When additions to historic buildings are proposed or new buildings are proposed, new construction should be distinct from the old and must not attempt to replicate historic buildings elsewhere on site to avoid creating a false sense of historic development.
- ii. Exterior building siding materials shall include natural wood and/or cement based artificial wood siding, glass, natural brick, or stone materials. Vinyl siding and aluminum wrapped trim shall only be permitted if it existed, prior to March 11, 2025, on a primary structure on the parcel.
- iii. Window and door openings on the front façade shall occupy a total of no less than 20% and no more than 70% of the gross square footage of that facade. The size and placement of windows should be commensurate with architectural style of the buildings and landscape elements in the development.
- iv. Unless part of a barn or associated agricultural structure, long unbroken or unadorned wall planes shall be avoided such that building facades and walls should not extend beyond 50 feet without including changes of wall plane that provide strong shadow or visual interest.
- v. All windows and doorways shall be encased with appropriate trim such as wood, wood-like, or cement-based artificial trim.
- vi. Rooftop mechanical equipment shall be fully screened from view of abutting properties and from the public right-of-way.
- vii. All new electrical utilities shall be located underground.
- viii. Franchise or corporate style architecture is expressly prohibited. Highly contrasting color schemes, unless historically and/or agriculturally appropriate) are prohibited.

b. Site Design Standards:

- i. No structure shall exceed a gross building footprint size of 10,000 square-feet.
- ii. New structures shall not be sited in front of, or in a manner that distorts the view of historic buildings, as viewed from the public right-of-way.
- iii. The number of surface parking spaces provided for a use shall not exceed the minimum number of spaces required under the Stratham Site Plan Regulations by a factor of more than 20 percent.
- iv. Parking areas shall be located to the side or rear of a structure and shall be set back a minimum of 20-feet from the boundary with a public right-of-way or an abutting property. When parking is located to the side of a structure, the length of the parking area facing the right-of-way shall not exceed the building frontage facing the right-of-way by a factor of more than 25 percent.
- v. Multiple buildings on the same site and attached buildings should be sited and designed to create a cohesive visual relationship, as well as efficient circulation and access for pedestrians and vehicles. Whenever possible, multiple building shall be sited around a shared green or landscaped space. Accessory buildings should be designed to complement the primary building and/or use on the site in design and material expression.

c. Mixed-Use or Multi-family Developments

- i. Mixed-Use or Multi-family Developments within the District shall include an outdoor space for shared congregation and uses. The size of the shared outdoor congregation area shall be commensurate with the size of the development but shall not be less than 2,000 square-feet. Acceptable uses within outdoor congregation areas include but are not limited to: recreational structures or amenities, outdoor sitting areas, patios, and landscaped areas for shared use and enjoyment. Shared congregation spaces shall be incorporated into the development and shall not be placed within fenced enclosures or in locations that are inaccessible.

The Planning Board recommends this article by unanimous vote.

Article 8: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section XI *Wetlands Conservation District Overlay*, by deleting Section XI in its entirety and replacing it with a new ordinance, the purpose of which would be to:

- (1) use the NH Department of Environmental Services definition of wetlands;
- (2) change the 50-foot setback from poorly-drained soils and the 100-foot setback from very poorly-drained soils to a single 75-foot setback from all wetlands which is inclusive of the existing 25-foot no-disturbance buffer;
- (3) clarify what uses are permitted and what uses are prohibited; and
- (4) allow proposed uses in the 75-foot setback and outside of the 25-foot no-disturbance buffer to be reviewed by the Planning Board through a conditional use permit application where currently a variance from the Zoning Board of Adjustment is required.

SECTION XI: WETLANDS CONSERVATION DISTRICT (OVERLAY)

11.1 PURPOSES

~~In the interest of protecting~~ The purpose of the Wetlands Conservation District is to protect public health, convenience, safety, and general welfare by promoting the most appropriate use of land, and to protect wetland ecosystems and water quality ~~the regulations of this District are intended to provide guidance for the use of areas of the land with standing water or extended periods of high water tables.~~

- 11.1.1 To control the development of structures and land uses on naturally occurring wetlands, and in buffers and setback areas, which would contribute to the pollution of surface and ground water ~~by sewage~~.
- 11.1.2 To prevent the destruction of natural wetlands which provide flood protection, recharge the ground water supply and the augmentation of stream flow during dry periods.
- 11.1.3 To prevent unnecessary or excessive expenses to the Town to provide and maintain essential service and utilities which arise because of unwise use of wetlands.

- 11.1.4 To ~~encourage those~~ permit certain uses that can be appropriately and safely located in wetlands.
- 11.1.5 To preserve wetlands for ~~other~~ ~~their~~ ecological ~~reasons~~ value such as those cited in RSA 482-A:1. (Rev. 3/91, 3/25)
- 11.1.6 To preserve and enhance those aesthetic values associated with wetlands of this Town.

11.2 AREA

- 11.2.1 ~~The Stratham Wetlands Conservation District~~: Is defined as those areas of the Town of Stratham that contain ~~marshes, ponds, bogs, lakes, and~~ wetlands as defined in RSA 482-A:2 as an area that is inundated or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation typically adapted for life in saturated soil conditions. The location of a wetland boundary in any particular case must be determined by an onsite field delineation. ~~Wetlands shall be delineated based on hydrophytic vegetation, hydric soils, and wetlands hydrology in accordance with the techniques outlined in the Corp of Engineers Wetland Delineation Manual, Technical Report Y-87-1, January 1987 as amended. Poorly and very poorly drained soil types shall be determined in accordance with Site Specific Soil Mapping Standards for New Hampshire and Vermont (SSSNE Special Publication No. 3) as amended and updated.~~ These data shall be prepared and stamped by a wetland scientist as certified by the New Hampshire Board of Natural Scientists.

The ~~Stratham~~ Wetlands Conservation District shall also include the borders of tidal marshes of the Squamscott River and Great Bay. Said borders are hereby defined as those areas adjacent to the Squamscott River and Great Bay with elevations of eight (8) feet or less above mean sea level (National Geodetic Vertical Datum of 1929).

- 11.2.2 ~~The District as herein approximately depicted on a map designated as the "Town of Stratham Wetlands Conservation District Map" and is a part of the official Zoning Map.~~ A field delineation prepared by a certified wetland scientist shall be required to determine the actual location of **the Wetlands Conservation District** wetlands.

~~For a detailed explanation of soil types, refer to "Soils and Their Interpretation for Various Land Uses, Town of Stratham, Rockingham County, New Hampshire" on file with the Planning Board and the Soil Conservation Service in Exeter, N.H.~~

- 11.2.3 **No-disturbance buffer:** There shall be a no-disturbance buffer within twenty-five (25) feet of the Wetlands Conservation District. This buffer will remain in its natural state. Prohibited activities include: grading, excavation, filling or any other activity associated with the development of land. However, hand removal of invasive species and the normal maintenance of dead, windblown, or damaged trees are allowed.
- 11.2.4 **Wetlands setback:** There shall be a setback area of fifty (50) feet beyond the 25-foot no-disturbance buffer where all construction shall be subject to a Conditional Use Permit from the Planning Board as set forth in Section 11.6.
- 11.2.5 In all cases where the Wetlands Conservation District is superimposed over another zoning district in the Town of Stratham, that district whose regulations are the most restrictive shall apply.

11.2.6 In cases **where** the Building Inspector questions the validity of the boundaries of a wetland depicted by a wetland scientist on any piece of property, the Planning Board may call upon the services of its wetland scientist to examine said area and report **his** findings to the Planning Board for confirmation of the boundary. **The costs of this third-party review shall be borne by the applicant.**

11.3 PERMITTED USES

11.3.1 Permitted uses in the **Wetlands Conservation District** ~~areas containing wetlands and within the tidal marsh borders of the Squamscott River and Great Bay as herein defined~~ are as follows **below**. **In addition to compliance with this ordinance, these uses may also be subject to state and/or federal permits.**

- a. **Passive recreation such as hiking, fishing, hunting on foot, non-motorized boating.**
- b. **Wildlife or fisheries management.**
- c. **Scientific research and educational activities.**
- d. **Agriculture in the wetland buffer, consistent with best management practices published by the NH Department of Agriculture, Markets and Food.**
- e. **Forest management in the wetland buffer, consistent with best management practices published by the NH Department of Resources and Economic Development and UNH Cooperative Extension.**
- a. **Any Use Otherwise Permitted:** ~~By the Zoning Ordinance and State and federal laws that does not involve the erection of a structure or that does not alter the surface configuration of the land by the addition of fill or by dredging except as a common treatment associated with a permitted use.~~
- b. **Agriculture:** ~~Including grazing, hay production, truck gardening and silage production provided that such use is shown not to cause significant increases in surface or groundwater contamination by pesticides or other toxic or hazardous substances and that such use will not cause or contribute to soil erosion.~~
- c. **Forestry and Tree Farming:** ~~To include the construction of access roads for said purpose. In areas herein defined as tidal marsh borders, the cutting of trees shall be limited to fifty percent (50%) of live trees in a 20 year period.~~
- d. **Wildlife Habitat:** ~~Development and management.~~
- e. **Recreational Uses:** ~~Consistent with the purpose and intent of this Section.~~
- f. **Conservation Areas:** ~~And nature trails.~~
- g. **Water Impoundment:** ~~And the construction of well water supplies.~~
- h. **Drainage ways:** ~~To include streams, creeks, or other paths of normal runoff water and common agricultural land drainage.~~

11.3.2 Permitted uses in areas containing very poorly drained soils, marshes, bogs, open water, and major streams are as follows:

- a. **Uses specified:** ~~Under Section 11.3.1, (a-h) shall be permitted except that no alteration of the surface configuration of the land by filling or dredging and no use which results~~

~~in the erection of a structure, except as provided for in Section 11.3.2 (b) below, shall be permitted.~~

b. ~~The Construction of Fences, Footbridges, Catwalks and Wharves Only: provided: 1) said structures are constructed on posts or pilings so as to permit the unobstructed flow of water; 2) structures do not obstruct navigation on tidal creeks; 3) the natural contour of the wetland is preserved; and 4) the Planning Board, or its designee, has reviewed and approved the proposed construction.~~ (Rev. 3/20)

11.4 PROHIBITED USES:

11.4.1 The following uses may not be established or expanded within the Wetlands Conservation District, the 25-foot no-disturbance buffer, or the 50-foot wetlands setback.

- a. **Structures, except as provided in Section 5.14 Small Accessory Structures or Sections 11.5 and/or 11.6 Conditional Uses**
- b. **Salt storage.**
- c. **Automobile junkyards.**
- d. **Solid or hazardous waste facilities.**
- e. **Use of fertilizers on lawns, except lime or wood ash.**
- f. **Storage or handling of chemicals, petroleum products or hazardous materials.**
- g. **Sand and gravel excavations or processing of excavated materials.**
- h. **Activities that result in soil compaction such as parking or storing vehicles or equipment.**
- i. **Impervious surfaces, except as provided in Section 11.5 or 11.6 Conditional Uses**
- j. **Fuel tanks, above or underground,**

11.4.11.5 CONDITIONAL USES IN THE WETLANDS CONSERVATION DISTRICT:

11.4.11.5.1 A Conditional Use Permit may be granted by the Planning Board (RSA 674:21 II) for the construction of roads and other access ways, and for pipelines, powerlines, and other transmission lines **within the Wetlands Conservation District or no-disturbance buffer** provided that all of the following conditions are found to exist:

- a. The proposed construction is essential to the productive use of land not within the Wetlands Conservation District and where the upland area considered for development is not smaller (acreage) than the **wetlands area and wetland no-disturbance buffer area** (acreage) being impacted.
- b. Design and construction methods will be **such as utilized** to minimize detrimental impact upon the wetland.
- c. The proposed construction design of powerlines, pipelines, or other transmission lines includes provisions for restoration of the site as nearly as possible to its original grade and condition.

- d. No alternative route, which does not cross a wetland or ~~no-disturbance buffer within 25 feet of any wetland buffer~~ or has less detrimental impact on the wetland or ~~wetland no-disturbance~~ buffer, is feasible.
- e. Economic advantage alone is not reason for proposed construction.
- f. ~~All projects requesting Conditional Use Permits in accordance with Section XI, whether or not a State Wetlands Permit is required, shall submit a narrative outlining best management practices designed to mitigate wetland/wetland buffer impacts such as, but not limited to, low impact development techniques, stormwater design practices, easements or other deed restrictions, or on/off site improvements designed to limit future development of associated project parcels and/or impacts to wetlands or wetland buffers thereon.~~

~~11.4.2 Prior to the granting of a Conditional Use Permit under this Section, the applicant shall agree to submit a performance security to the Board of Selectmen. The Security shall be submitted in a form and amount, with surety and conditions satisfactory to the Select Board and approved by Town Counsel to ensure that the construction has been carried out in accordance with the approved design. The Security shall be submitted and approved prior to issuance of any permit authorizing construction.~~

~~11.4.3 The Planning Board may require the applicant to submit an environmental impact assessment or Natural Resources Inventory for those applications where 11.4.1(a) cannot be satisfied to evaluate an application made under this Section. The applicant shall bear the cost of this assessment. The Planning Board may also assess the applicant reasonable fees to cover the costs of other special investigative studies and for the review of documents required by particular applications.~~

11.6 CONDITIONAL USES IN THE WETLANDS SETBACK

11.6.1 A Conditional Use Permit may be granted by the Planning Board (RSA 674:21 II) for construction within the 50-foot wetlands setback provided that all of the conditions below are found to exist. In the granting of any such Permit, the Planning Board may attach reasonable conditions or waive or modify any of the requirements of this section if specific circumstances relative to the request indicate that the relief will properly carry out the spirit of the ordinance.

- a. The proposed construction is essential to the productive use of land not within the Wetlands Conservation District and where the upland area considered for development is not smaller (acreage) than the wetlands area and no-disturbance buffer (acreage) being impacted.
- b. Design and construction methods will be utilized to minimize detrimental impact upon the wetland.
- c. The proposed construction design includes provisions for restoration of the site as nearly as possible to its original grade and condition.
- d. No feasible alternative exists.
- e. Economic advantage alone is not the reason for the proposed construction.

11.7 CONDITIONAL USE PERMIT PROCESS

11.7.1 ~~11.4.1~~ Prior to the granting of a Conditional Use Permit under this Section, the applicant may be required to submit a performance security to the Select Board. The Security shall be submitted in a form and amount, with surety and conditions satisfactory to the Select Board and approved by Town Counsel to ensure that the construction has been carried out in accordance with the approved design. The Security shall be submitted and approved prior to issuance of any permit authorizing construction.

11.7.2 ~~11.4.2~~ The Planning Board may require the applicant to submit an environmental impact assessment or Natural Resources Inventory for those applications where 11.5.1(a) or 11.6.1(a) cannot be satisfied to evaluate an application made under Section 11.5 or 11.6. The applicant shall bear the cost of this assessment. The Planning Board may also assess on the applicant, reasonable fees to cover the costs of other special investigative studies and for the review of documents required for particular applications.

11.7.3 ~~11.4.1.f.~~ All projects requesting Conditional Use Permits in accordance with Section XI, whether or not a State Wetlands Permit is required, shall submit a narrative outlining best management practices designed to mitigate wetland and wetland buffer/setback impacts such as, but not limited to, low impact development techniques, stormwater design practices, easements or other deed restrictions, or on/off site improvements designed to limit future development of associated project parcels and/or impacts to wetlands or wetland buffers thereon.

11.8 SPECIAL PROVISIONS

11.5.1 ~~Areas designated as poorly drained soils may be utilized to fulfill the minimum lot size required by Town ordinances, and subdivision regulations provided that a contiguous non-wetland area of 30,000 square feet is provided for each lot. This contiguous non-wetland area must be sufficient in size and configuration to adequately accommodate all housing and required utilities such as sewage disposal, water supply, and all applicable setbacks.~~

11.5.2 ~~11.8.1~~ **No area of the Wetlands Conservation District very poorly drained soils or bodies of water may be used to satisfy minimum lot size.**

11.5.3 ~~The following buffer provisions shall apply:~~

11.8.2 ~~a.~~ No subsurface wastewater disposal system shall be constructed within 75 feet of any very poorly drained soil or 50 feet of any poorly drained soils **the Wetlands Conservation District.**

11.8.3 ~~b.~~ All construction, forestry, and agriculture activities within 100 feet of any wetland shall be undertaken with special care to avoid erosion and siltation into the wetlands. The Planning Board may require an erosion control plan approved by the Rockingham County Conservation District for any project undertaken up-grade of a wetland. ~~No building activity (Exception: "Building Activity" does not include septic systems, uncovered decks, or similar appurtenant structures, constructed consistent with 11.3.2 (b)) shall be permitted within 100 feet of any very poorly drained soil and within 50 feet of any wetland except as provided in subsection e of this section. Where required, permits from the New Hampshire Department of Environmental Services shall be obtained~~

11.8.4 e. Where ~~an existing building a legally-existing structure~~ within the ~~buffer zone no-disturbance buffer or wetlands setback~~ is destroyed or in need of extensive repair, it may be rebuilt provided that such rebuilding is completed within two years of the event causing destruction. The new or rebuilt structure shall not extend further into the wetland or buffer area than the original foundation.

d. ~~There shall be a “no disturbance” buffer zone within twenty five (25) feet of any wetland and fifty (50) feet of very poorly drained soils. This area will remain in its natural state and will not be subject to grading, excavation, filling or any other activity associated with the development of land. No portion of this “no disturbance” buffer zone shall be included in determining compliance with Section 11.4.1 (a), above.~~

The Planning Board recommends this article by unanimous vote.

Article 9: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To amend the Zoning Ordinance, Section IV *Dimensional Requirements* Paragraph 4.1.4 to clarify that the maximum residential density in the Gateway Commercial Business, Town Center, Flexible Mixed Use, Professional/Residential, Route 33 Legacy Highway Heritage, and Special Commercial Districts applies only to properties that are developed or will be developed as mixed-use (residential and commercial) properties and to amend Paragraph 4.1.5 to extend the limitation of one primary dwelling per parcel to the Route 33 Legacy Highway Heritage District and to specify that only one duplex is permitted per parcel in the Residential/Agricultural, Manufactured Housing, and Route 33 Legacy Highway Heritage Districts, unless permitted as part of a condominium or mobile home park.

4.1.4 Maximum Residential Density for Mixed-Use Properties

For ~~commercially zoned~~ mixed-use properties serviced by on-site septic facilities, the maximum residential density of a parcel shall be determined by computing the maximum septic capacity of the parcel as determined by the NH Department of Environmental Services. However, in no case shall the maximum allowable residential density exceed the following:

Gateway Commercial Business District: 5 units per acre

Town Center District: 4 units per acre

Flexible Mixed Use District: 4 units per acre

Professional/Residential District: 3 units per acre

Route 33 Legacy Highway Heritage District: 2 units per acre

Special Commercial Districts: 3 units per acre

In all Districts, non-buildable areas, including wetlands, lands protected under conservation/agricultural easements, and steep slopes shall not be counted toward the maximum residential density and shall be subtracted from the total land area before computing the maximum residential density calculation.

4.1.5 Primary dwellings in residential districts

Unless permitted as part of a condominium or mobile home park form of development, only one primary dwelling **or duplex** shall be permitted on individual parcels within the Residential/Agricultural, **and** Manufactured Housing, **and** **Route 33 Legacy Highway Heritage** Districts. Parcels where agriculture is the primary use shall be exempt from this requirement.

The Planning Board recommends this article by unanimous vote.



Article 10 2025 Operating Budget

To see if the Town will vote to raise and appropriate the sum of eight million six hundred ninety-three thousand one hundred eighty-five dollars (\$8,693,185) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

The Select Board unanimously supports this article.

Article 11 Capital Improvements Program

To see if the Town will vote to raise and appropriate the sum of seven hundred twenty-seven thousand dollars (\$727,000) to implement the Capital Improvements Program for 2025 as presented in the Town Report. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than December 31, 2030 per NH RSA 32:7 (VI).

The Select Board supports this article by a vote of two to one.

Article 12 Appropriate Funds to Capital Reserve Funds

To see if the Town will vote to raise and appropriate the sum of Three hundred and eighty-six thousand dollars (\$386,000) to be added to the following capital reserve funds previously established with One hundred fifty thousand dollars (\$150,000) to come from the unassigned fund balance and two hundred thirty-six thousand dollars (\$236,000) to be raised through general taxation.

Fire Department Capital Reserve Fund	\$150,000
Highway Vehicle/Equipment Capital Reserve Fund	\$136,000
Town Building & Grounds Maintenance Trust	\$100,000
Total	\$386,000

The Select Board unanimously supports this article.



Article 13 Modify Purpose of Emergency Medical Services (EMS) Special Revenue Fund

To see if the Town will vote to modify the purpose established at the annual Town Meeting under Article 13 of the 2005 Town Warrant, an amended version of Article 19 of the 2000 Town Warrant, for the Stratham Fire Department EMS Special Revenue Fund to also include ambulance billing contract costs; EMS responder uniforms; and all costs to operate ambulances, including repair, maintenance, fuel costs, and any required inspection/certification fees. Upon passage of this article, the Article will be amended as indicated to read as follows:

To see if the Town will vote to adopt the provisions of NH RSA 31:95-c to restrict One Hundred percent (100%) of the revenues derived from the recovery of Fire Department costs associated with emergency services provided to expenditures for the purpose of purchasing emergency medical equipment and supplies, Fire Department Vehicles and equipment, providing training to Fire Department personnel, ambulance billing contract costs, EMS responder uniforms, and all cost to operate ambulances, including repair, maintenance, fuel, certifications and inspections. Such revenues and expenditures shall be accounted for in a special revenue fund, to be known as the Stratham Fire Department EMS Fund, separate from the General Fund. Any surplus in said fund shall not be deemed part of the General Fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenue.

(Two thirds vote required for approval. Ballot vote required.)

The Select Board unanimously supports this article.

Article 14 EMS Special Revenue Fund Ambulance Operating Expenses (new)

To see if the Town will vote to raise and appropriate the sum of forty-three thousand five hundred dollars (\$43,500) for the following purposes with said funds to come from the Stratham Fire Department EMS Special Revenue Fund. These appropriations are contingent on the passing of Article 14:

Ambulance billing contracts	\$10,000
Ambulance equipment maintenance	\$ 9,000
Ambulance repair and maintenance	\$15,000
EMS uniforms	\$ 5,000
Gas and oil	\$ 4,500
Total	\$43,500

No additional funds from general taxation are to be used.

The Select Board unanimously support this article.



New Hampshire
Department of
Revenue Administration

2025
WARRANT

Article 15 First Responder, Supplies, Training & ALS Service

To see if the Town will vote to raise and appropriate the sum of Forty six thousand five hundred dollars (\$46,500) for the following purposes with said funds to come from the Stratham Fire Department EMS Special Revenue Fund.

2025 New Equipment	\$15,000
2025 EMS Supplies	\$16,500
2025 EMS/EMT/First Responder Training	\$10,000
2025 ALS Services Contract	\$ 5,000
Total	\$46,500

No additional funds from general taxation are to be used.

The Select Board unanimously supports this article.

Article 16 EMS Special Revenue Fund – SVFD Equipment

To see if the Town will vote to raise and appropriate the sum of forty-seven thousand dollars (\$72,000) for the following purposes, with said funds to come from the EMS Special Revenue Fund:

Self-Contained Breath Apparatus Compressor	\$47,000
Lucas Autopulse Device	\$25,000
Total	\$72,000

No additional funds from general taxation are to be used.

The Select Board unanimously supports this article.

Article 17 Veterans Credit Adjustment

To see if the Town will vote to modify the Veteran's Tax Credit in accordance with RSA 72:28, II from its current tax credit of \$600 per year to \$750 per year, where \$750 is the maximum permitted in state law.

Submitted by petition.



Article 18 Modification to Elderly Exemptions 72:39-a

To see if the Town will vote to modify the provisions of RSA 72:39-a for elderly exemptions from property tax in the Town of Stratham, based on assessed value, for qualified taxpayers, to be as follows:

for a person 65 years of age up to 75 years, \$213,000
for a person 75 years of age up to 80 years, \$247,000 and
for a person 80 years of age or older \$281,000

To qualify, the person: must have been a New Hampshire resident for at least three (3) consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$56,500 or, if married, a combined net income of less than \$75,000; and own net assets not in excess of \$275,000 excluding the value of the person's residence.

The Select Board unanimously supports this article.

Article 19 Adoption of Disabled Exemption RSA 72:37-b

Shall the town adopt the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \$150,000. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 consecutive years. In addition the taxpayer must have a net income of not more than \$56,500 or if married, a combined net income of not more than \$75,000, and own net assets not in excess of \$275,000 excluding the value of the person's residence. Adoption of this article shall include adoption of RSA 72:37-b, I-a, providing that after his or her 65th birthday, a person who would otherwise be eligible for the disabled exemption shall remain eligible for an exemption in the amount of the disabled exemption or the elderly exemption, whichever is greater.

The Select Board unanimously supports this article.

Article 20 Modify amount of Blind Exemption

Shall the town increase the value of the blind exemption in Stratham to \$150,000 from the State minimum of \$15,000?

Select Board unanimously supports this article.



Article 21 Adopt Deaf Exemption RSA 72:38-b

To see if the Town will adopt the provisions of RSA 72:38-b for an exemption for the deaf or severely hearing-impaired persons as follows: the exemption from assessed value for qualified taxpayers shall be \$150,000. To qualify, the person must: meet the definition of a "deaf person or person with severe hearing impairment" under RSA 72:38-b (II); must be a resident of the State of New Hampshire for at least five (5) consecutive years prior to April 1 in which the exemption is sought; must occupy the property as his/her principal place of abode; must own the property (as defined in RSA 72:27(VI) individually or jointly, or if owned by a spouse, they must have been married for at least (5) consecutive years; had in the calendar year preceding April 1 a net income of all sources of not more than \$56,500 if single and \$75,000 if married; and own net assets not in excess of \$275,000, excluding the value of the person's residence as described in RSA 72:38-b (III).

The Select Board unanimously supports this article.

Article 22 Adoption of Stratham Recreation Expendable Trust

To see if the Town will vote to establish a Stratham Recreation Expendable Trust Fund per RSA 31:19-a,IV to hold in trust gifts, legacies and devises made to the Town for the purpose of both specific and generally designated recreation purposes; and to further name the Select Board as agent to expend. The Select Board shall approve expenditures based on the intent of the donor when specified with receipt of the gift.

The Select Board unanimously supports this article.

Article 23 Stevens Park Improvements

To see if the Town of Stratham will vote to raise and appropriate the sum of (\$625,000) for the purpose of constructing improvements to Stevens Park, such improvements to include parking, drainage, and additional recreation facilities. Improvements may be phased in accordance with funding availability. This sum to come from unassigned fund balance (\$650,000). No additional funding is to be raised from taxation. This is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V.

The Select Board unanimously supports this article.

Article 24 Other business

To transact any other business that may legally come before this meeting.



New Hampshire
Department of
Revenue Administration

2025
MS-636

Proposed Budget

Stratham

For the period beginning January 1, 2025 and ending December 31, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2.14.25

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Joseph Anderson	Select Board	Joseph Anderson
Amison Knarr	VICE CHAIR	Amison Knarr
Michael Houghton	Chair	Michael Houghton

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.dps.state.nh.us/municipal_and_property/



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Proposed Appropriations for period ending 12/31/2025
					(Recommended) (Not Recommended)
General Government					
4130	Executive	11	\$253,318	\$249,240	\$256,790
4140	Election, Registration, and Vital Statistics	11	\$23,115	\$27,950	\$14,100
4150	Financial Administration	11	\$565,958	\$592,865	\$615,782
4152	Property Assessment		\$0	\$0	\$0
4153	Legal Expense	11	\$35,848	\$40,000	\$40,000
4155	Personnel Administration	11	\$1,269,564	\$1,417,560	\$1,504,574
4191	Planning and Zoning	11	\$261,281	\$294,735	\$261,330
4194	General Government Buildings	11	\$181,543	\$185,100	\$187,068
4195	Cemeteries	11	\$32,683	\$40,260	\$59,250
4196	Insurance Not Otherwise Allocated	11	\$136,273	\$136,273	\$149,097
4197	Advertising and Regional Associations		\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0
4199	Other General Government	11	\$6,721	\$6,000	\$5,000
General Government Subtotal			\$2,766,304	\$2,989,983	\$3,092,991
Public Safety					
4210	Police	11	\$1,292,311	\$1,385,700	\$1,448,966
4215	Ambulances		\$14,284	\$36,500	\$0
4220	Fire	11	\$570,696	\$563,665	\$810,375
4240	Building Inspection		\$0	\$0	\$0
4290	Emergency Management	11	\$4,599	\$9,500	\$9,500
4299	Other Public Safety	11	\$2,589	\$1,000	\$3,000
Public Safety Subtotal			\$1,884,479	\$1,996,365	\$2,271,841
Airport/Aviation Center					
4301	Airport Administration		\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration		\$0	\$0	\$0
4312	Highways and Streets	11	\$734,718	\$760,111	\$727,450
4313	Bridges		\$0	\$0	\$0
4316	Street Lighting	11	\$8,772	\$9,000	\$10,000
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0
Highways and Streets Subtotal			\$743,490	\$769,111	\$737,450



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Proposed Appropriations for period ending 12/31/2025
					(Recommended) (Not Recommended)
Sanitation					
4321	Sanitation Administration	11	\$50,331	\$48,000	\$76,500
4323	Solid Waste Collection	11	\$1,020,745	\$1,013,200	\$1,020,000
4324	Solid Waste Disposal		\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0
Sanitation Subtotal			\$1,071,076	\$1,061,200	\$1,096,500
Water Distribution and Treatment					
4331	Water Administration	11	\$1	\$1	\$1
4332	Water Services		\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$1	\$1	\$1
Electric					
4351	Electric Administration		\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0
Health					
4411	Health Administration	11	\$0	\$600	\$600
4414	Pest Control	11	\$47,750	\$50,000	\$50,000
4415	Health Agencies and Hospitals	11	\$38,700	\$38,700	\$39,200
4419	Other Health		\$0	\$0	\$0
Health Subtotal			\$86,450	\$89,300	\$89,800
Welfare					
4441	Welfare Administration	11	\$5,394	\$10,000	\$9,500
4442	Direct Assistance		\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0
Welfare Subtotal			\$5,394	\$10,000	\$9,500



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Proposed Appropriations for period ending 12/31/2025
					(Recommended) (Not Recommended)
Culture and Recreation					
4520	Parks and Recreation	11	\$404,808	\$350,410	\$384,155
4550	Library	11	\$546,739	\$584,130	\$604,544
4583	Patriotic Purposes	11	\$2,789	\$1,750	\$2,700
4589	Other Culture and Recreation		\$0	\$0	\$0
Culture and Recreation Subtotal			\$954,336	\$936,290	\$991,399
Conservation and Development					
4611	Conservation Administration	11	\$2,714	\$5,000	\$5,000
4612	Purchase of Natural Resources		\$0	\$0	\$0
4619	Other Conservation	11	\$6,747	\$5,700	\$5,700
4631	Redevelopment and Housing Administration		\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0
4659	Other Economic Development	11	\$0	\$1,200	\$1,200
Conservation and Development Subtotal			\$9,461	\$11,900	\$11,900
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	11	\$570,000	\$570,000	\$325,000
4721	Interest - Long Term Bonds, Notes, and Other Debt	11	\$84,510	\$84,510	\$66,803
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0
Debt Service Subtotal			\$654,510	\$654,510	\$391,803
Capital Outlay					
4901	Land		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$35,190	\$42,000	\$0
4903	Buildings		\$4,915	\$286,000	\$0
4909	Improvements Other than Buildings		\$611,136	\$350,000	\$0
Capital Outlay Subtotal			\$651,241	\$678,000	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 12/31/2024	for period ending 12/31/2024		
(Recommended) (Not Recommended)						
Operating Transfers Out						
4911	To Revolving Funds		\$0	\$0	\$0	
4912	To Special Revenue Funds		\$0	\$0	\$0	
4913	To Capital Projects Funds		\$0	\$0	\$0	
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	
4914O	To Other Proprietary Fund		\$0	\$0	\$0	
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	
4914W	To Water Proprietary Fund		\$0	\$0	\$0	
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	
4919	To Fiduciary Funds		\$0	\$0	\$0	
Operating Transfers Out Subtotal			\$0	\$0	\$0	
Total Operating Budget Appropriations					\$8,693,185	
					\$0	



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2025	
			(Recommended)	(Not Recommended)
4215	Ambulances	15	\$43,500	\$0
<i>Purpose: EMS Special Revenue Fund Ambulance Operating Expenses (new)</i>				
4215	Ambulances	16	\$46,500	\$0
<i>Purpose: First Responder, Supplies, Training & ALS Service</i>				
4215	Ambulances	17	\$72,000	\$0
<i>Purpose: EMS Special Revenue Fund – SVFD Equipment</i>				
4902	Machinery, Vehicles, and Equipment	12	\$65,000	\$0
<i>Purpose: Capital Improvements Program</i>				
4903	Buildings	12	\$50,000	\$0
<i>Purpose: Capital Improvements Program</i>				
4909	Improvements Other than Buildings	12	\$612,000	\$0
<i>Purpose: Capital Improvements Program</i>				
4909	Improvements Other than Buildings	24	\$625,000	\$0
<i>Purpose: Stevens Park Improvements</i>				
4915	To Capital Reserve Funds	13	\$386,000	\$0
<i>Purpose: Appropriate Funds to Capital Reserve Funds</i>				
Total Proposed Special Articles			\$1,900,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2025
			(Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0 \$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2025
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$17,887	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	11	\$0	\$500	\$500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	11	\$0	\$150	\$150
3190	Interest and Penalties on Delinquent Taxes	11	\$0	\$32,250	\$40,250
Taxes Subtotal			\$0	\$50,787	\$40,900
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	11	\$0	\$44,552	\$48,352
3220	Motor Vehicle Permit Fees	11	\$0	\$2,156,000	\$2,156,000
3230	Building Permits	11	\$0	\$165,000	\$155,000
3290	Other Licenses, Permits, and Fees	11	\$0	\$9,100	\$10,200
Licenses, Permits, and Fees Subtotal			\$0	\$2,374,652	\$2,369,552
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	11	\$0	\$760,387	\$760,387
3353	Highway Block Grant	11	\$0	\$181,572	\$181,572
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	11	\$0	\$9,000	\$9,000
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$0	\$950,959	\$950,959



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2025
Charges for Services					
3401	Income from Departments	11	\$0	\$108,150	\$120,725
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$68,625	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges	11	\$0	\$165,000	\$165,000
Charges for Services Subtotal			\$0	\$341,775	\$285,725
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	11	\$0	\$10,300	\$5,750
3502	Interest on Investments	11	\$0	\$320,000	\$250,000
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	11	\$0	\$62,650	\$62,950
Miscellaneous Revenues Subtotal			\$0	\$392,950	\$318,700
Interfund Operating Transfers In					
3911	From Revolving Funds	11	\$0	\$0	\$20,000
3912	From Special Revenue Funds	15, 16, 17	\$0	\$36,500	\$162,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	11	\$0	\$30,000	\$36,500
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$66,500	\$218,500
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	13, 24	\$0	\$0	\$775,000
9999	Fund Balance to Reduce Taxes	11	\$0	\$0	\$600,000
Other Financing Sources Subtotal			\$0	\$0	\$1,375,000
Total Estimated Revenues and Credits			\$0	\$4,177,623	\$5,559,336



Budget Summary

Item	Period ending
	12/31/2025
Operating Budget Appropriations	\$8,693,185
Special Warrant Articles	\$1,900,000
Individual Warrant Articles	\$0
Total Appropriations	\$10,593,185
Less Amount of Estimated Revenues & Credits	\$5,559,336
Estimated Amount of Taxes to be Raised	\$5,033,849

2025 Town Meeting

Select Board Adopted: 2-10-2025
(amounts listed in \$1,000s)

Capital Improvement Plan (Art. 12) Capital Reserve Funds (Art. 13)

PROJECT CATEGORY & TITLE	2024 CIP	2024 ARPA*	2024 Net Appropriations	2025				2026			2027			2028			2029			2030			Balance (2021-2024) est. as of 12-31-24		Balance + Proposed 2025	
				2025	2026	2027	2028	2025	2026	2027	2028	2029	2030	2025	2026	2027	2028	2029	2030	2025	2026	2027	2028	2029	2030	
EQUIPMENT & VEHICLES																										
Town-wide Workstation Replacements	12	0	12	15	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	2	2	2	2	17	17	
Town-wide Technology	45	45	0	15	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0	0	0	0	15	15	
Online permitting software & electronic storage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	
Town website update	0	0	0	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35	
Library website update	0	0	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	
Ballot Machine Replacements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	
Police Station Solar Array Buyout	5	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Traffic Control Program	5	0	5	0	5	0	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	9	9	
Police Cruiser Replacement Program	25	0	25	0	47	49	51	53	53	53	53	53	53	53	53	53	53	53	53	25	25	25	25	25	25	
Total Equipment & Vehicles	92	45	62	65	79	81	83	85	75	75	75	75	140	140												
BUILDINGS																										
Library Improvements	15	0	0	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	68	
Municipal Center and Fire HVAC Replacements	75	75	0	0	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	0	0	0	0	0	0	
Police Station HVAC Replacements	70	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Buildings	160	145	0	50	105	0	0	0	0	18	68															
OTHER INFRASTRUCTURE																										
Cemetery Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
Fire Department Cistern, Hydrant and Pond Assessment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Town-wide Parks & Recreation Improvements (non-SHP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	
Playground Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stevens Park Pavilion & Facility Improvements	125	0	125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	142	
Parks Parking Lot & Roadway Imps. (non-SHP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	
Open Space & Connectivity Plan Implementation	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	
Total Other Infrastructure	135	0	135	0	60	22	20	27	27	27	27	169	169													
STRATHAM HILL PARK																										
Gifford Property Stabilization Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	
SHP Park-wide Facilities & Playing Field Improvements (SHP)	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	28	
Picnic Tables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Park Roofs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Wi-fi network upgrade	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	
Basketball court resurfacing	0	0	0	0	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	
4H Bathrooms	0	0	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	
Firetower Painting (SHP)	10	10	0	0	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0	50	50	
Stratham Hill Park Area Plan & Implementation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Stratham Hill Park	17	10	7	32	147	107	57	103	103	103	103	135	135													

2025 Town Meeting

Select Board Adopted: 2-10-2025
(amounts listed in \$1,000s)

Capital Improvement Plan (Art. 12) Capital Reserve Funds (Art. 13)

PROJECT CATEGORY & TITLE	2024 CIP	2024 ARPA*	2024 Net Appropriations	2025					2026					2027					2028					2029					Balance + (2021-2024) est. as of 12-31-24								
				2025	2026	2027	2028	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029	2029					
TRANSPORTATION/ROADWAYS																																					
Fire Station Parking Lot Paving	75	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Road Reconstruction Program	350	0	350	350	350	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370	370					
Bike and Pedestrian Transportation System	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
State Roadway/Intersection Capital Projects Participation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
<i>Total Transportation/Roadways</i>	<i>425</i>	<i>75</i>	<i>350</i>	<i>350</i>	<i>350</i>	<i>425</i>	<i>425</i>	<i>425</i>																													
ENVIRONMENTAL & PLANNING																																					
Stormwater Planning & Grant Match	10	0	10	0	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8						
Road Reconstruction Program	175	75	100	190	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75					
PFAS Response and Remediation	0	0	0	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35				
Property Revaluation Expenses	0	0	0	5	5	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
Master Plan Update & Related Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
<i>Total Environmental & Planning</i>	<i>185</i>	<i>75</i>	<i>110</i>	<i>230</i>	<i>123</i>	<i>128</i>	<i>123</i>	<i>123</i>	<i>123</i>																												
<i>Total CIP Projects</i>	<i>1,014</i>	<i>350</i>	<i>664</i>	<i>727</i>	<i>939</i>	<i>868</i>	<i>708</i>	<i>717</i>	<i>717</i>	<i>717</i>																											
CAPITAL FUND TRANSFERS																																					
Land Conservation Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Heritage Preservation Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Fire Department Capital Reserve Fund	125	0	125	150	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125				
Radio Communications Capital Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Highway Department Capital Reserve Fund	125	0	125	136	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125				
Town Buildings & Grounds Maint. Exp. Trust Fund	0	0	0	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100			
<i>Total Capital Fund Transfers</i>	<i>250</i>	<i>0</i>	<i>250</i>	<i>386</i>	<i>365</i>	<i>365</i>	<i>365</i>	<i>365</i>	<i>365</i>																												
GRAND TOTAL CIP & CFR	1,264	350	914	1,113	1,304	1,233	1,073	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082		

*American Rescue Plan Act

TOWN CLERK'S REPORT
Year Ending December 31, 2024

Beginning Cash Balance	\$450.00
Motor Vehicle Fees - Town	\$2,227,587.41
Municipal Agent Fees - Motor Vehicle	\$30,087.00
Boat Fees - Town	\$5,813.60
Municipal Agent Fees - Boats	\$1,435.00
Municipal Agent Fees - Fish & Game	\$270.00
Title Fees	\$3,490.00
U.C.C. and Other Filing Fees	\$1,853.00
Vital Records - Town	\$2,482.00
Dog License Fees - Town	\$7,520.50
Dog Fines	\$710.00
Copies	\$459.50
Online Mailing Fees	\$2,083.00
Transportation Improvement Fund	\$41,580.00
MISC Town Clerk Fee	\$3.01
Total Town Clerk Funds Collected:	<u>\$2,324,906.52</u>
 Collected For Other Departments	 + \$86,272.00
Total Remitted to Treasurer	<u>\$2,411,178.52</u>
 Ending Cash Balance	 \$450.00

Respectfully Submitted,
Deborah Bakie, Town Clerk
James Joseph, Deputy Town Clerk

Tax Collector's Report
For the Fiscal Year Ended December 31, 2024

DEBITS		
Uncollected Taxes - Beginning of Year	2024 Levy	2023 Levy
Property Taxes	\$0.00	\$698,437.06
Taxes Committed this year		
Property Taxes	33,384,285.00	0.00
Land Use Change Taxes	0.00	0.00
Yield Taxes	0.00	0.00
Excavation Tax	0.00	
Overpayments		
Overpayments/Credits Refunded	62,312.44	0.00
Interest Collected on Delinquent Taxes	5,401.42	17,883.06
Total Debits	\$33,451,998.86	\$716,320.12

CREDITS		
Remitted to Treasurer	2024 Levy	2023 Levy
Property Taxes	\$32,836,622.62	\$525,215.80
Land Use Change Taxes	0.00	0.00
Yield Taxes	0.00	0.00
Interest	5,401.42	16,760.06
Penalties	0.00	1,123.00
Converted to liens (principal only)	0.00	173,221.26
Excavation Tax	0.00	
Abatements Made		
Property Taxes	6,766.00	0.00
Land Use Change Taxes	0.00	0.00
Uncollected Taxes - End of Year	603,208.82	0.00
Total Credits	\$33,451,998.86	\$716,320.12

Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 2024

	<i>DEBITS</i>		
Balance of Unredeemed Liens	2023	2022	2021
Unredeemed Liens - Beginning of Year	\$0.00	\$66,009.34	\$34,121.63
Liens Executed During Fiscal Year	181,434.74	0.00	0.00
Interest & Costs Collected (After lien execution)	2,749.36	6,916.14	8,708.55
Total Debits	\$184,184.10	\$72,925.48	\$42,830.18

	<i>CREDITS</i>		
Remitted to the Treasurer	2023	2022	2021
Redemptions	\$104,264.51	\$29,286.36	\$34,121.63
Interest & Costs Collected (After lien execution)	2,749.36	6,916.14	8,708.55
Abatements of Unredeemed Liens			
Unredeemed Liens - End of Year	77,170.23	36,722.98	0.00
Total Credits	\$184,184.10	\$72,925.48	\$42,830.18

TOWN TREASURER'S REPORT 2024

RECEIVED FROM TAX COLLECTOR

2024 Property Tax & Interest	\$32,829,856.62
2023 Property Tax & Interest	\$525,215.80
Prior Year Tax Redemptions & Interest	\$104,264.51
Current Use Land Change & Interest	\$0.00
Railroad Tax	\$0.00
Interest & Penalties on Taxes	\$38,432.18
Yield Tax & Interest (Timber Cutting)	\$0.00

Subtotal **\$33,497,769.11**

RECEIVED FROM TOWN CLERK

Motor Vehicle Permits	\$2,227,179.39
Municipal Agent Fees	\$30,586.01
Boat Fees	\$5,813.60
Titles	\$3,472.00
Vital Records	\$2,520.00
UCC Filings & Certificates	\$2,584.52
Dog Licenses & Fines	\$8,251.00
Mailing Fees	\$2,373.00

Subtotal **\$2,282,779.52**

RECEIVED FROM INTERGOVERNMENTAL SOURCES

NH Shared Revenues	\$0.00
NH Highway Block Grant	\$181,571.99
NH Rooms & Meals Tax	\$763,318.91
OEM Drill Reimbursement	\$8,500.00
Misc. Revenue	\$41,670.36

Subtotal **\$995,061.26**

RECEIVED FROM OTHER SOURCES

Interest Income	\$340,724.83
Fines & Forfeitures	\$0.00
Fire Department	\$4,850.00
Building Permits	\$148,106.32
Transfer Station Revenue	\$75,979.00
Planning Board Fees	\$11,113.00
Zoning Board of Adjustment Fees	\$1,625.00
Police Department Revenue	\$7,612.36
School Resource Officer	\$73,691.54
Recreation Contribution	\$20,000.00
Grave Excavation Fees	\$3,787.00
Sale Town Property	\$4,517.62
Sale of Cemetery & Cremation Lots	\$6,700.00
Rent of Town Property	\$61,942.00

Cable TV Franchise	\$153,212.13
Recycling Program	\$2,895.66
Insurance Reimbursements	\$59,588.70
Reimbursement for Plan Review	\$0.00
Other Misc. Revenue/Reimbursements	\$52,201.32

Subtotal **\$1,028,546.48**

RECEIVED FROM SPECIAL REVENUE FUNDS

Transfer from EMS Special Revenue Fund	\$36,500.00
Transfer from Cemetery Common Fund	\$18,279.96
Transfer from Trustees of the Trust Funds	\$373,739.94

Subtotal **\$428,519.90**

TOTAL RECEIPTS FOR 2024

\$38,232,676.27

EXPENDITURES FOR 2024

Safety Complex Bond Principal & Interest	\$255,312.50
Conservation Easement Principal & Interest	\$147,177.50
Fire House & Conservation Bond Principal & Interest	\$252,020.00
Paid on Selectmen's Orders	\$37,146,628.60
Trustees of the Trust Funds	\$250,000.00

Subtotal **\$38,051,138.60**

EXPENDITURES FOR 2024

\$38,051,138.60

ASSETS IN HANDS OF TREASURER

General Fund	\$18,044,315.38
Cash (Town Clerk Drawers/Finance Petty Cash)	\$650.00
Cemetery Land Fund	\$10,803.27
Cistern	\$37,169.89
Conservation Fund	\$927,554.20
Fire Department E.M.S. Fund	\$635,721.98
Fire Protection Fund	\$50,589.69
Foss Property Security Deposit	\$3,914.27
Gifford House Security Deposit	\$2,260.78
Heritage Fund	\$7,517.52
Park Cottage Security Deposit	\$1,035.20
Police Detail Account	\$100,404.98
Recreation Revolving Fund	\$124,670.56
Road & Other Bonds	\$239,773.59
Stratham Hill Park Revolving Fund	\$38,273.73
Town of Stratham Public Deposit Investment Pool	\$58,022.11

TOTAL ALL ASSETS

\$20,282,677.15

SUMMARY OF SAFETY COMPLEX BONDED DEBT

Safety Complex General Obligation Bond: **\$5,000,000.00**

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Outstanding Debt</u>
<u>31st</u>			
2004		\$104,270.83	\$5,000,000.00
2005	\$250,000.00	\$175,625.00	\$4,750,000.00
2006	\$250,000.00	\$169,375.00	\$4,500,000.00
2007	\$250,000.00	\$163,125.00	\$4,250,000.00
2008	\$250,000.00	\$156,875.00	\$4,000,000.00
2009	\$250,000.00	\$150,312.50	\$3,750,000.00
2010	\$250,000.00	\$143,125.00	\$3,500,000.00
2011	\$250,000.00	\$135,312.50	\$3,250,000.00
2012	\$250,000.00	\$126,875.00	\$3,000,000.00
2013	\$250,000.00	\$117,812.50	\$2,750,000.00
2014	\$250,000.00	\$108,437.50	\$2,500,000.00
2015	\$250,000.00	\$99,062.50	\$2,250,000.00
2016	\$250,000.00	\$89,375.00	\$2,000,000.00
2017	\$250,000.00	\$79,375.00	\$1,750,000.00
2018	\$250,000.00	\$69,062.50	\$1,500,000.00
2019	\$250,000.00	\$58,437.50	\$1,250,000.00
2020	\$250,000.00	\$47,812.50	\$1,000,000.00
2021	\$250,000.00	\$37,187.50	\$750,000.00
2022	\$250,000.00	\$26,562.50	\$500,000.00
2023	\$250,000.00	\$15,937.50	\$250,000.00
2024	\$250,000.00	\$5,312.50	\$0.00

SUMMARY OF FIRE HOUSE/CONSERVATION BONDED DEBT 18B

Fire House/Conservation General Obligation Bond: **\$2,000,000.00**

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Outstanding Debt</u>
<u>31st</u>			
2019		\$68,566.67	\$2,000,000.00
2019	\$180,000.00	\$51,000.00	\$1,820,000.00
2020	\$200,000.00	\$92,820.00	\$1,620,000.00
2021	\$200,000.00	\$82,620.00	\$1,420,000.00
2022	\$200,000.00	\$72,420.00	\$1,220,000.00
2023	\$200,000.00	\$62,220.00	\$1,020,000.00
2024	\$200,000.00	\$52,020.00	\$820,000.00
2025	\$205,000.00	\$41,820.00	\$615,000.00

2026	\$205,000.00	\$31,365.00	\$410,000.00
2027	\$205,000.00	\$20,910.00	\$205,000.00
2028	\$205,000.00	\$10,455.00	\$0.00

SUMMARY OF CONSERVATION BOND DEBT 12D

Conservation General Obligation Bond: **\$2,375,000.00**

Fiscal Year

Ending Dec.

<u>31st</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Outstanding Debt</u>
2012			\$2,375,000.00
2013		\$45,980.03	\$2,375,000.00
2014	\$120,000.00	\$69,177.50	\$2,255,000.00
2015	\$120,000.00	\$66,657.50	\$2,135,000.00
2016	\$120,000.00	\$63,537.50	\$2,015,000.00
2017	\$120,000.00	\$59,817.50	\$1,895,000.00
2018	\$120,000.00	\$56,697.50	\$1,775,000.00
2019	\$120,000.00	\$52,377.50	\$1,655,000.00
2020	\$120,000.00	\$47,457.50	\$1,535,000.00
2021	\$120,000.00	\$42,537.50	\$1,415,000.00
2022	\$120,000.00	\$36,417.50	\$1,295,000.00
2023	\$120,000.00	\$30,897.50	\$1,175,000.00
2024	\$120,000.00	\$27,177.50	\$1,055,000.00
2025	\$120,000.00	\$24,657.50	\$935,000.00
2026	\$120,000.00	\$22,062.50	\$815,000.00
2027	\$120,000.00	\$19,392.50	\$695,000.00
2028	\$120,000.00	\$16,647.50	\$575,000.00
2029	\$115,000.00	\$13,886.25	\$460,000.00
2030	\$115,000.00	\$11,040.00	\$345,000.00
2031	\$115,000.00	\$8,050.00	\$230,000.00
2032	\$115,000.00	\$5,060.00	\$115,000.00
2033	\$115,000.00	\$1,782.50	\$0.00

Respectfully submitted,

Rebecca Tremblay
Town Treasurer

2024 Summary Inventory of Valuation
Town of Stratham

This is to certify that the information in this report was taken from official records and is correct to the best of our knowledge and belief.

Valuation of Land	Acres	Valuation
Current Use RSA 79-A	2,343.01	\$425,627
Conservation	47.53	1,559
Discretionary Preservation Easements	1.41	4,300
Residential Land	5,460.10	791,429,500
Commercial/Industrial Land	552.52	93,636,500
Total of Taxable Land	8,404.57	\$885,497,486
 Tax Exempt and Non-Taxable Land	 908.16	 \$19,210,200
 Buildings Value Only		 Valuation
Residential		\$1,464,033,821
Manufactured Housing		7,031,800
Commercial/Industrial		169,534,800
Discretionary Preservation Easements		166,179
Total of Taxable Buildings		\$1,640,766,600
 Tax Exempt and Non-Taxable Buildings		 \$86,179,400
 Public Utilities		 Valuation
Gas		\$12,087,400
Electric		35,913,300
Other (water)		1,326,700
Total Utilities		\$49,327,400
 Valuation before Exemption		 \$2,575,591,486
 Exemptions		 Valuation
Blind Exemption (count = 1)		\$15,000
Elderly Exemption (count = 43)		6,515,000
Total Dollar Amount of Exemptions		\$6,530,000
 Net Valuation on which the Tax Rate is computed		 \$2,569,061,486

**2024 Summary Inventory of Valuation
Town of Stratham**

Modified Assessed Value of All Properties	\$2,569,061,486
Less Utilities	(49,327,400)
Net Valuation without Utilities (used for State Education tax computation)	\$2,519,734,086

Tax Credits	Number	Amount
Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty (\$4,000.00):	15	\$60,000
Other war service credits (\$600.00):	311	\$186,300
All Veterans Tax Credit	<hr/> 41	<hr/> \$24,600
	<hr/> 367	<hr/> \$270,900

STATEMENT OF APPROPRIATIONS & REVENUES

Taxes Assessed for the Tax Year 2024

MS-232

This is to certify that the information contained in this statement was taken from official records

Michael Houghton, Allison Knab, Joseph Anderson, Select Board

General Government

4130-4139	Executive	\$249,240
4140-4149	Election, Registration, and Vital Statistics	27,950
4150-4151	Financial Administration	592,865
4153	Legal Expense	40,000
4155-4159	Personnel Administration	1,417,560
4191-4193	Planning and Zoning	294,735
4194	General Government Buildings	185,100
4195	Cemeteries	40,260
4196	Insurance	136,273
4199	Other General Government	6,000

Public Safety

4210-4214	Police	1,385,700
4215-4219	Ambulance	36,500
4220-4229	Fire	563,665
4290-4298	Emergency Management	9,500
4299	Other (Including Communications)	1,000

Highways and Streets

4312	Highways and Streets	760,111
4316	Street Lighting	9,000

Sanitation

4321	Administration	48,000
4323	Solid Waste Disposal	1,013,200
4339	Public Works Other	1

Health

4411	Administration	600
4414	Pest Control	50,000
4415-4419	Health Agencies & Hospitals	38,700

Welfare

4441-4442	Administration and Direct Assistance	10,000
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Culture and Recreation

4520-4529	Parks and Recreation	350,410
4550-4559	Library	584,130
4583	Patriotic Purposes	1,750
4611-4612	Conservation Commission	5,000
4619	Heritage Commission	5,700
4651-4659	Economic Development	0
4660	Energy Commission	1,200

Debt Service		
4711	Long Term Bonds and Notes - Principal	570,000
4721	Long Term Bonds and Notes - Interest	84,510
Capital Outlay		
4908	Machinery, Vehicles, and Equipment	42,000
4903	Buildings	286,000
4909	Improvements Other than Buildings	350,000
Operating Transfers Out		
4915	To Capital Reserve Fund	250,000
4916	To Expendable Trusts/Fiduciary Funds	0
Total Voted Appropriations		<u>\$9,446,660</u>

REVISED ESTIMATED REVENUES MS-434-R

Taxes		
3185	Yield Tax	\$18,537
3190	Interest and Penalties on Delinquent Taxes	32,250
Licenses, Permits, and Fees		
3210	Business Licenses and Permits	44,552
3220	Motor Vehicle Permit Fees	2,156,000
3230	Building Permits	165,000
3290	Other Licenses, Permits, and Fees	9,100
State Sources		
3351	Shared Revenues	0
3352	Meals and Rooms Tax Distribution	760,387
3353	Highway Block Grant	181,572
3359	Other (Including Railroad Tax)	9,000
Charges for Services		
3401-3406	Income from Departments	341,775
Miscellaneous Revenues		
3501	Sale of Municipal Property	10,300
3502	Interest on Investments	320,000
3503-3509	Other	62,650
Interfund Operating Transfers In		
3912	From Special Revenue Funds	36,500
3916	From Trust and Fiduciary Funds	30,000
Subtotal Revenues		4,177,623
Other Financing Sources		
	Fund Balance to Reduce Taxes	275,000
Total Estimated Revenues and Credits		<u>\$4,452,623</u>
	Total Appropriations	\$9,446,660
	Less: Total Revenue and Credits	(4,452,623)
	War Service Credits	270,900
	Overlay	58,914
	Net Local Tax Effort	<u>\$5,323,851</u>

Department of Revenue Administration
Municipal Services Division
2024 Tax Rate

Jurisdiction	Amount	Tax Rate	
Municipal			
Total Appropriation	\$9,446,660		
Net Revenues (Not Including Fund Balance)	(4,177,623)		
Fund Balance Voted Surplus	(150,000)		
Fund Balance to Reduce Taxes	(125,000)		
War Service Credits	270,900		
Special Adjustment	0		
Actual Overlay Used	58,914		
Net Required Local Tax Effort	\$5,323,851	\$2.08	
County			
Net County Apportionment	1,396,482		
Net Required County Tax Effort	\$1,396,482	\$0.54	
Local & State Education			
Net Local School Appropriations	\$14,288,533		
Net Cooperative School Appropriations	14,748,164		
Net Education Grant	(2,105,204)		
Locally Retained State Education Tax	(2,775,138)		
Net Required Local Education Tax Effort	\$24,156,355	\$9.40	
State Education Tax	\$2,775,138		
State Education Tax Not Retained	0		
Net Required State Education Tax Effort	\$2,775,138	\$1.10	
Total Combined Tax Rate	\$33,651,826	\$13.12	
Tax Commitment Calculation			
Total Municipal Tax Effort	\$33,651,826		
War Service Credits	(270,900)		
Village District Tax Effort	0		
Total Property Tax Commitment	\$33,380,926		
Proof of Rate			
State Education Tax (no utilities)	2,519,734,086	1.10	2,775,138
All other Taxes	2,569,061,486	12.02	30,876,688
		13.12	33,651,826

2024 Employee Compensation

Employee Name	Base Compensation	Other Comp **	Gross Earnings
Abbott, Tracy-Lynn	1,000.00		1,000.00
Agnello, Devin M	3,646.50	63.75	3,710.25
Almon, Dustin	7,759.75		7,759.75
Andersen, Adam	2,925.00	168.75	3,093.75
Anderson, Joseph H	4,000.00		4,000.00
Bakie, Deborah L.	72,919.71	5,767.48	78,687.19
Barr, David P.	525.00		525.00
Barry, Andrew B	585.00		585.00
Bartel, Colleen E	2,007.00		2,007.00
Bartel, Matthew	39,826.20		39,826.20
Batchelder, Trevor	64,586.45	7,629.83	72,216.28
Bedingfield, Sarah S	3,537.45		3,537.45
Bibeau, Amanda M.	30,638.35	7,609.78	38,248.13
Blake, Michael	30,447.69	926.33	31,374.02
Blood, Greg M	310.00		310.00
Blood, Tyler G	518.00		518.00
Bourgeault, Gabriel	2,952.00		2,952.00
Burroughs, Heather	76,243.07	6,831.96	83,075.03
Burwell, Charlene P	1,064.00		1,064.00
Butcher, Robert J	315.00		315.00
Butzel, Steven	6,923.08		6,923.08
Call, James C.	2,361.18	6,156.00	8,517.18
Cammarata, Ava J	2,737.50		2,737.50
Campbell, David	71,096.66		71,096.66
Carella, Adam M	2,219.00		2,219.00
Carey, Deborah J	3,103.95		3,103.95
Carmody, Donald	1,573.00		1,573.00
Carmody, Tyler J	13,440.00	2,520.38	15,960.38
Chamberlain, David W	34.50		34.50
Cherry, Zachary	54,608.64	13,821.12	68,429.76
Choinere, Alan	16,040.75		16,040.75
Connors, Mark	77,386.90	1,250.00	78,636.90
Connors, Susan	27,926.61	1,250.00	29,176.61
Coughlin, Doreen	19,027.77		19,027.77
Cronin, Kerry E	29,902.50	1,707.99	31,610.49
Crosby, Bryan	9,383.00		9,383.00
Crosby, Margaret	24,571.25		24,571.25
Crow, Joshua	5,071.00		5,071.00
Cunha, Rhonda J	53,383.25		53,383.25
Dardani, John	29,428.00		29,428.00
DeAngelis, Alex M	2,443.00		2,443.00
Delorie, Torie Ann	3,305.00		3,305.00

2024 Employee Compensation

Employee Name	Base Compensation	Other Comp **	Gross Earnings
Denton, Jeffrey M.	14,447.25		14,447.25
Denton, Nicholas J	24,030.75		24,030.75
Denton, Tyler	4,144.50		4,144.50
DiBartolomeo, Jeffrey	19,868.50		19,868.50
Dinsmore, William	72,965.68		72,965.68
Dodge, John	2,304.00		2,304.00
Doucette, Michael E	85,192.00	41,250.54	126,442.54
Dudek, Lisa	46,654.26	1,661.87	48,316.13
Dupell, Beth	1,600.00		1,600.00
Emanuel, David	2,175.00		2,175.00
Emerson, John	6,373.92	22,847.00	29,220.92
Fingerlow, Judith A.	21,880.33		21,880.33
Flynn, Chelsea	16,369.28		16,369.28
Fowle, Brittany S	26,001.50	138.00	26,139.50
Gahr, Conor J	40.00		40.00
Gahr, Seth L	691.00		691.00
Gallagher, John	385.00		385.00
Gauthier, Kenneth	85,469.71	26,665.04	112,134.75
Greenhalgh, Blain	24,518.00	4,700.88	29,218.88
Guerette, Ryan D	7,650.00		7,650.00
Harrington, Jessica L	6,559.81		6,559.81
Hayden, Christopher	948.00		948.00
Heal, Christopher	9,902.00		9,902.00
Hickey, Seth	88,560.03	819.00	89,379.03
Hochschwender, Ben	30,185.00		30,185.00
Holbrook, Brian B	78,716.80	26,037.31	104,754.11
Houghton, Michael	4,000.00		4,000.00
Hutton, Fred A	456.00		456.00
Ireland, Caroline	3,216.00		3,216.00
Jackson, Robert	2,311.83		2,311.83
Janvrin, Steven J.	90,422.40	38,198.03	128,620.43
Joseph, James	57,807.83	2,530.17	60,338.00
Joseph, Thalia	3,834.00	13.50	3,847.50
Kelley, Daniel	230.00		230.00
King, Anthony J.	121,659.36	4,215.04	125,874.40
Knab, Allison M	4,000.00		4,000.00
Knight, Eric	36,538.67	1,949.32	38,487.99
Lamb, Michael	52,608.00	10,310.27	62,918.27
LaNigra, Graham	7,200.00		7,200.00
Laquer, Matthew Tyler	1,210.00		1,210.00
LaRose, Trent	7,236.00	74.25	7,310.25
Larrabee, Matthew	57.50		57.50

2024 Employee Compensation

Employee Name	Base Compensation	Other Comp **	Gross Earnings
Law, Charles	2,072.92	5,104.00	7,176.92
Lee, Penelope	7,750.42		7,750.42
Lord, Lily A	2,306.50		2,306.50
Lynch, Genevieve E	2,919.00		2,919.00
MacVicar, Ryan	5,154.00		5,154.00
Mann, Gregory	1,109.50		1,109.50
Mason, Cameron	566.00		566.00
McAllister, Christiane S	97,376.05	3,000.00	100,376.05
McCartney, Conlan J	3,296.00		3,296.00
McDonald, Brady P	2,072.00		2,072.00
McDonald, Jackson S	1,852.50		1,852.50
McLaughlin, MaryEllen	23,939.38		23,939.38
McNamara, Kathleen R	13,494.00		13,494.00
Migliore, Toni Marie	39,581.30	5,923.02	45,504.32
Moore, David	125,381.03	2,000.00	127,381.03
Morgan, Brendan	1,011.00		1,011.00
Moriarty, Jonathan	15,321.00	6,433.28	21,754.28
Nudd, Greta A	11,572.00		11,572.00
Nunes, Peter M	4,215.00		4,215.00
O'Brien, Neila A	3,000.00		3,000.00
O'Keefe, Owen	3,519.00		3,519.00
O'Keefe, Ryan	3,336.00		3,336.00
Olson, Samuel R	878.50		878.50
Ostrowski, Jason P	422.50		422.50
Outhouse, Hunter F	15,111.00	3,975.75	19,086.75
Perkins, Charles D	62,149.73	14,660.26	76,809.99
Pierce, David	116,491.60	88,625.36	205,116.96
Poisson, Collette	4,020.25		4,020.25
Pond, Jason M	49,001.60	893.22	49,894.82
Poole, Matthew	54,116.68	15,930.57	70,047.25
Pvirre, Keith	279.25		279.25
Reiner, Kayla M	31,176.28	26,173.32	57,349.60
Richard, Karen A	58,689.65	9,578.45	68,268.10
Richard, Leah	33,168.50		33,168.50
Rivais, James	17,760.70	750.00	18,510.70
Rivers, Cindy	26,494.36	500.00	26,994.36
Robertson, Colton T	18,363.16	1,303.17	19,666.33
Rothfuss, Alyssa B	3,112.50		3,112.50
Ryan, Karen	27,038.03	500.00	27,538.03
Ryden, Patricia	31,623.14	1,000.00	32,623.14
Saltonstall, K Kyle	2,567.00		2,567.00
Salvatore, Kirk	6,171.60	2,556.11	8,727.71

2024 Employee Compensation

Employee Name	Base Compensation	Other Comp **	Gross Earnings
Sawyer, June	3,641.50		3,641.50
Schaaff, Jennifer E	50,862.88	9,697.67	60,560.55
Scott, Lucas J	2,688.00		2,688.00
Shore, Olivia S	2,775.00		2,775.00
Siergiej, Maryjo	44,947.84		44,947.84
Simeone, Maya J	2,527.50		2,527.50
Sitar III, Michael W	2,084.75		2,084.75
Slager, Timothy	7,258.50		7,258.50
Smith, Diane	22,715.80		22,715.80
Smith, Trevor	299.00		299.00
Stevens, Timothy	85,384.79	8,564.49	93,949.28
Sundstrom, Quincy T	5,206.50		5,206.50
Thompson, Roger	140.00		140.00
Tremblay, Rebecca	6,500.00		6,500.00
Vanderslice, Andrew	24,950.00		24,950.00
Wade, Sophia	693.00		693.00
Walker, Patricia L.	1,668.00		1,668.00
Walmsley, Shawn M	12,484.50	14,570.00	27,054.50
Wheeler, Emma	5,500.00		5,500.00
Williams, Mattigan S	2,373.00		2,373.00
Wish, Nathania	2,306.00		2,306.00
Wood, Jon	16,398.80	1,843.80	18,242.60
Wynn, Corey	44,993.57	8,151.75	53,145.32
Yang, Matthew	3,004.26		3,004.26
Zagami, Frank	2,604.00		2,604.00
Zmijewski, Nathan J	2,557.50		2,557.50

***Other compensation includes: OT, detail pay, PD Holiday pay, Health Insurance buyout, misc.

FINANCIAL REPORT
GENERAL FUND

Revenues and expenditures for the period January 1, 2024 to December 31, 2024

GENERAL FUND EXPENDITURES

	Voted Appropriation	Unaudited Actual Expenditures
General Government		
Executive	\$249,240	\$253,318
Election, Reg. & Vital Statistics	27,950	\$23,115
Financial Administration	592,865	\$565,958
Legal Expense	40,000	\$35,848
Personnel Administration	1,417,560	\$1,269,564
Planning & Zoning	294,735	\$261,281
General Government Buildings	185,100	\$181,543
Cemeteries	40,260	\$32,683
Insurance	136,273	\$136,273
Other General Government Expense	6,000	\$6,721
General Government Subtotal	\$2,989,983	\$2,766,304
Public Safety		
Police	1,385,700	\$1,292,311
Ambulance (Special Revenue Fund)	36,500	\$14,284
Fire	563,665	\$570,696
Emergency Management	9,500	\$4,599
Other (Communications)	1,000	\$2,589
Public Safety Subtotal	\$1,996,365	\$1,884,478
Highways and Streets		
Highway & Streets	760,111	\$734,718
Street Lighting	9,000	\$8,772
Highways and Streets Subtotal	\$769,111	\$743,490
Sanitation		
Administration	48,000	\$50,331
Solid Waste Disposal	1,013,200	\$1,020,745
Sanitation Subtotal	\$1,061,200	\$1,071,076
Water Distribution and Treatment		
Administration	\$1	\$1
Water Distribution and Treatment subtotal	\$1	\$1

Health			
Administration	600	\$0	
Pest Control	50,000	\$47,750	
Health Agencies, Hospice & Other	38,700	\$38,700	
Health Subtotal	\$89,300	\$86,450	
Welfare			
Administration & Direct Assistance	10,000	\$5,394	
Welfare Subtotal	\$10,000	\$5,394	
Culture & Recreation			
Parks & Recreation	350,410	\$404,808	
Library	584,130	\$546,739	
Patriotic Purposes	1,750	\$2,789	
Other Culture & Recreation	\$0	\$0	
Culture & Recreation Subtotal	\$936,290	\$954,336	
Conservation and Development			
Admin. & Purchase of Natural Resources	\$5,000	\$2,714	
Other Conservation	\$5,700	\$6,747	
Energy Commission	\$1,200	\$0	
Conservation and Development Subtotal	\$11,900	\$9,461	
Debt Service			
Debt Principal & Interest	\$654,510	\$654,510	
Interest on Tax Anticipation Notes	\$0	\$0	
Debt Service Subtotal	\$654,510	\$654,510	
Capital Outlay			
Ambulance (Special Revenue Fund)	\$36,500	\$388,845	
Buildings	42,000	\$4,915	
Improvements Other than Buildings	286,000	\$611,136	
Machinery, Vehicles, & Equipment	350,000	\$35,190	
Capital Outlay Subtotal	\$714,500	\$1,040,086	
Operating Transfers Out			
To Capital Reserve Fund	\$250,000	\$250,000	
To Expendable Trust Fund	\$0	\$0	
Operating Transfers Out Subtotal	\$250,000	\$250,000	
Total General Fund Expenditures	\$9,483,160	\$9,465,587	

GENERAL FUND REVENUES

	Estimated Revenues	Unaudited Actual Revenues
Taxes		
Yield Taxes	\$18,387	\$0
Excavation Tax	\$0	\$0
Railroad Tax	\$150	\$0
Interest & Penalties on Delinquent Taxes	\$32,250	\$38,432
Taxes Subtotal	\$50,787	\$38,432
Licenses, Permits and Fees		
Business Licenses & Permits	44,552	\$45,023
Motor Vehicle Permit Fees	2,156,000	\$2,232,993
Building Permits	165,000	\$148,106
Other Licenses, Permits, and Fees	9,100	\$12,455
Licenses, Permits and Fees Subtotal	\$2,374,652	\$2,438,577
Revenue from State of New Hampshire		
Shared Revenue	0	\$0
Meals and Rooms Tax Distribution	760,387	\$763,319
Highway Block Grant	181,572	\$181,572
Other	9,000	\$50,621
State of NH Revenue Subtotal	\$950,959	\$995,512
Charges for Services		
Income from Departments	341,775	\$343,510
Other Charges	\$0	\$0
Charges for Services Subtotal	\$341,775	\$343,510
Miscellaneous Revenues		
Sale of Municipal Property	10,300	\$10,432
Interest on Investments	320,000	\$340,725
Other	62,650	\$178,082
Miscellaneous Revenues Subtotal	\$392,950	\$529,239
Interfund Operating Transfers In		
From Trust & Fiduciary Funds	0	\$18,280
From Special Revenue Funds	36,500	\$36,500
Interfund Operating Transfers In Subtotal	\$36,500	\$54,780
TOTAL GENERAL FUND REVENUES	\$4,147,623	\$4,400,049

Town of Stratham
Report of Trustees of the Trust Funds
For the Calendar Year Ending December 31, 2024

Date of Creation	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL	Principal & Income	Balance End of Year	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
				Beginning of Year	Balance End of Year	Additions- Withdrawals Gain-Loss	Beginning of Year	Net Income								
CEMETERY FUNDS:																
1913-2023 Cemetery Funds		Cemetery/Perpetual Care	Common Investment	508,996.75	25,046.80	534,043.55	131,227.33	21,004.30	(18,279.96)	133,951.67	667,995.22	806,717.37				
TOTAL CEMETERY FUNDS				\$ 508,996.75	\$ 25,046.80	\$ 534,043.55	\$ 131,227.33	\$ 21,004.30	(18,279.96)	\$ 133,951.67	\$ 667,995.22	\$ 806,717.37				
TRUST FUNDS:																
1987 Barker 4-H Scholarship	Scholarship	Common Investment	4,972.92	244.72	5,217.64	2,303.58	205.21	-	2,508.79	7,726.43	9,081.75					
1924-1967 Library Funds	Library	Common Investment	117,797.17	5,796.57	123,593.74	4,349.31	4,861.02	(4,349.31)	4,861.02	128,454.76	160,559.24					
2018 Mary & Walter Smyk Park Trust	Parks/Recreation	Common Investment	314,008.50	15,451.80	329,460.30	37,010.69	12,957.87	(9,723.83)	40,244.73	369,705.03	455,285.01					
1989 Scamman/Park Trust	Parks/Recreation	Common Investment	1,019.60	50.17	1,069.77	481.59	42.07	-	523.66	1,593.43	1,871.31					
1989 Scamman Scholarship	Scholarship	Common Investment	3,832.99	188.60	4,021.59	2,507.80	158.21	-	2,666.01	6,687.60	7,732.24					
1932-1977 Stratham Hill Park	Parks/Recreation	Common Investment	42,183.36	2,075.77	44,259.13	34,874.51	1,740.74	-	36,615.25	80,874.38	92,371.05					
1966 Stratham Hill Park Association	Parks/Recreation	Common Investment	87,997.43	4,330.17	92,327.60	46,584.84	3,631.28	(5,158.17)	45,057.95	137,385.55	161,368.39					
1997 Winnicut Grange Education Fund	Educational Purposes	Common Investment	7,417.37	364.98	7,782.35	844.48	306.07	-	1,150.55	8,932.90	10,954.43					
TOTAL TRUST FUNDS				\$ 1,088,226.09	\$ 53,549.58	\$ 1,141,775.67	\$ 260,184.13	\$ 44,906.77	\$ (37,511.27)	\$ 267,579.63	\$ 1,409,355.30	\$ 1,705,940.79				
CAPITAL RESERVES & OTHER FUNDS:																
2017 350th Anniversary Trust	Celebration/Old Home Day	Common Investment	3,791.54	(13.99)	3,777.55	-	178.97	-	178.97	3,956.52	3,959.11					
2003 Debbie Greenburg Trust	Educational Purposes	Common Investment	4,418.50	(16.28)	4,402.22	-	208.56	-	208.56	4,610.78	4,613.79					
2010 Employee Termination Trust	Capital Reserve (Other)	Common Investment	65,520.30	(241.85)	65,278.45	-	3,092.33	-	3,092.33	68,370.78	68,415.48					
2014 Heritage Preservation Trust	Discretionary/Benefit to the Town	Common Investment	263,286.03	(10,968.95)	252,317.08	-	12,409.76	-	12,409.76	264,726.84	264,899.91					
2015 Highway Vehicle Capital Reserve	Maintenance & Repair	Common Investment	388,237.77	(82,931.81)	305,305.96	-	18,061.82	-	18,061.82	323,367.78	323,579.20					
1988 Land Conservation Fund	Environmental Purposes	Common Investment	976,493.82	(995,655.62)	(19,161.80)	-	19,161.80	-	19,161.80	(0.00)	-					
2023 Mun. Transportation Improvement	Transportation Improvements	Common Investment	9,877.06	44,699.46	54,576.52	-	998.49	-	998.49	55,575.01	55,611.34					
2001 Radio Communications Equipment	Maintenance & Repair	Common Investment	53,108.10	(11,870.95)	41,237.15	-	2,433.71	-	2,433.71	43,670.86	43,699.41					
2009 SMS Maintenance Trust	Maintenance & Repair	Common Investment	203,427.71	19,225.32	222,653.03	-	9,869.35	-	9,869.35	232,522.38	232,674.39					
2009 SMS Special Education Trust	Special Education	Common Investment	494,859.89	8,161.38	503,021.27	-	23,489.80	-	23,489.80	526,514.07	526,855.26					
2012 Stratham Fair Capital Improvements	Fire Department Donation	Common Investment	15,593.10	(57.56)	15,535.54	-	735.96	-	735.96	16,271.50	16,282.14					
2012 Stratham Fair Operating	Fire Department Donation	Common Investment	63,979.03	(236.18)	63,742.85	-	3,019.59	-	3,019.59	66,762.44	66,806.09					
2012 Stratham Fair Rainy Day Fund	Fire Department Donation	Common Investment	15,719.20	(58.03)	15,661.17	-	741.89	-	741.89	16,403.06	16,413.78					
1998 SVFD Capital Reserve	Fire Department Donation	Common Investment	59,307.62	124,470.99	183,778.61	-	6,183.35	-	6,183.35	189,961.96	190,086.15					
2012 SVFD Fair Trust	Fire Department Donation	Common Investment	29,751.52	(109.84)	29,641.68	-	1,404.17	-	1,404.17	31,045.85	31,066.15					
2012 SVFD J Hutton Fund	Fire Department Donation	Common Investment	10,772.14	(39.77)	10,732.37	-	508.41	-	508.41	11,240.78	11,248.13					
2012 SVFD R Wiggin Fund	Fire Department Donation	Common Investment	12,133.53	(44.79)	12,088.74	-	572.66	-	572.66	12,661.40	12,669.68					
2012 SVFD C Scamman Fund	Fire Department Donation	Common Investment	6,556.00	(24.20)	6,531.80	-	309.43	-	309.43	6,841.23	6,845.70					
2024 SMS Technology Fund	Educational Purposes	Common Investment	-	9,988.14	9,988.14	-	134.12	-	134.12	10,122.26	10,128.88					
2012 Town Buildings & Grounds	Maintenance & Repair	Common Investment	326,867.47	(134,320.95)	192,546.52	-	14,877.29	-	14,877.29	207,423.81	207,559.41					
TOTAL CAPITAL RESERVES & OTHER FUNDS			\$ 3,003,700.33	\$ (1,030,045.48)	\$ 1,973,654.85	\$ -	\$ 118,391.46	\$ -	\$ 118,391.46	\$ 2,092,046.31	\$ 2,093,414.00					
GRAND TOTAL			\$ 4,091,926.42	\$ (976,495.90)	\$ 3,115,430.52	\$ 260,184.13	\$ 163,298.23	\$ (37,511.27)	\$ 385,971.09	\$ 3,501,401.61	\$ 3,799,354.79					

TRUSTEES OF THE TRUST FUNDS: Mikkki Deschaine (Chair), Eileen Herrington, Mark Ralabate

TOWN OF STRATHAM, NEW HAMPSHIRE
Financial Statements
December 31, 2023
and
Independent Auditor's Report

TOWN OF STRATHAM, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2023

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TOWN OF STRATHAM, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Stratham, New Hampshire

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Stratham, New Hampshire (the Town), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of Stratham, New Hampshire's basic financial statements as listed in the table of contents.

Summary of Opinions:

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Permanent Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Stratham, New Hampshire, as of December 31, 2023, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Stratham, New Hampshire, as of December 31, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Stratham, New Hampshire, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town's single employer other post-employment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other postemployment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, deferred outflows and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, deferred outflows and deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Stratham, New Hampshire's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Stratham, New Hampshire's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Stratham, New Hampshire's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vashon Clubay & Company PC

Manchester, New Hampshire
December 20, 2024

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2023**

Presented here is the Management Discussion & Analysis Report for the Town of Stratham, NH, for the year ending December 31, 2023. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Select Board. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Select Board are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Select Board also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Stratham using the integrated approach prescribed by Governmental Accounting Standards Board (GASB) Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following three components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Basic Financial Statements

Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

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

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. We take all of the current year's revenues and expenses into account regardless of when we receive cash in or pay cash out.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2023**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the Town's major funds, which consist of the General Fund and Permanent Funds. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund with an adopted budget for the year ending December 31, 2023 was the General Fund.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Stratham. The Town's fiduciary funds consist of both private-purpose trust funds and custodial funds.

Notes to the Basic Financial Statements

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

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the General Fund, the Town's only major governmental fund with an adopted budget, and includes reconciliation between the statutory fund balance for budgetary purposes and the fund balance as presented in the governmental fund financial statements. Also, as required, this section also includes a schedule of changes in the Town's proportionate share of the net pension liability, a schedule of Town pension contributions, a schedule of changes in the Town's proportionate share of the net OPEB liability and a schedule of Town OPEB contributions.

Other Supplementary Information

Other supplementary information includes combining financial statements for the nonmajor governmental funds.

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2023**

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of Stratham as of December 31, 2023 and 2022, is as follows:

	<u>2023</u>	<u>2022</u>
Capital assets, net	\$ 27,615,142	\$ 28,011,114
Other assets	<u>11,295,723</u>	<u>11,012,004</u>
Total Assets	<u>38,910,865</u>	<u>39,023,118</u>
 Total Deferred Outflows of Resources	 <u>814,183</u>	 <u>1,188,948</u>
 Long-term liabilities	 8,080,019	 8,965,916
Other liabilities	<u>831,551</u>	<u>813,334</u>
Total Liabilities	<u>8,911,570</u>	<u>9,779,250</u>
 Total Deferred Inflows of Resources	 <u>159,536</u>	 <u>182,738</u>
 Net Position:		
Net investment in capital assets	25,037,793	24,799,665
Restricted	1,851,656	1,782,181
Unrestricted	<u>3,764,493</u>	<u>3,668,232</u>
Total Net Position	<u>\$ 30,653,942</u>	<u>\$ 30,250,078</u>

Statement of Activities

Changes in net position for the years ending December 31, 2023 and 2022, are as follows:

	<u>2023</u>	<u>2022</u>
Revenues		
Program Revenues:		
Charges for services	\$ 842,856	\$ 752,795
Operating grants and contributions	302,629	569,441
Capital grants and contributions		145,520
General Revenues:		
Property and other taxes	4,400,067	4,564,314
Licenses and permits	2,474,736	2,240,172
Grants and contributions	735,211	683,285
Interest and investment earnings (losses)	518,629	(116,475)
Miscellaneous	<u>377,055</u>	<u>349,541</u>
Total Revenues	<u>9,651,183</u>	<u>9,188,593</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2023**

Expenses		
General government	2,903,683	2,711,628
Public safety	2,218,791	2,241,614
Highways and streets	1,334,043	1,368,352
Sanitation	1,301,059	1,220,961
Health and welfare	90,554	90,683
Culture and recreation	1,329,814	1,164,567
Conservation	9,431	12,657
Interest and fiscal charges	64,294	84,578
Total Expenses	<u>9,251,669</u>	<u>8,895,040</u>
 Increase in Net Position before Contributions to Permanent Fund Principal	 399,514	 293,553
 Contributions to Permanent Fund Principal	 <u>4,350</u>	 <u>8,600</u>
 Change in Net Position	 403,864	 302,153
 Net Position - beginning of year	 <u>30,250,078</u>	 <u>29,947,925</u>
 Net Position - end of year	 <u>\$ 30,653,942</u>	 <u>\$ 30,250,078</u>

Town of Stratham Activities

As shown in the above statement, there was an increase in the Town's total net position of \$403,864. This increase is primarily attributable to overall revenues in excess of expenses resulting from funds raised in support of multi-year non-lapsing appropriations, general revenues in excess of estimates and conservative spending.

The General Fund ended the year with an unassigned budgetary basis fund balance of \$3,764,503 or 45% of total current year General Fund actual appropriations (not including School District and County payments). Looking at the General Fund fund balance based solely on the budget (Schedule 1 – Budgetary Basis), total fund balance increased \$489,040 from the prior year.

The fund balance of the Permanent Funds increased by a total of \$133,138 from the prior year..

The fund balances of the Nonmajor Governmental Funds increased by a total of \$74,640 from the prior year, primarily as a result of charges for EMS service in excess of fund expenditures.

Basis for Adverse Opinion on Government Activities: Management Response

The Town of Stratham is required by NH law (NH RSA 100-A:50) to offer the same group health insurance coverage to its retired employees as it does its active employees as part of the same group insurance plan. The Town is not required to pay any amount towards the premiums under this requirement, nor has it ever voluntarily offered to do so. Despite this fact, GASB Statement 75 requires recognition of an imputed premium rate subsidy of the retiree health insurance premiums since they are being offered health insurance coverage at rates below which they could obtain on their own. As a consequence, it has been found that the health insurance premiums paid by the Town for its active employees are slightly higher than if the active employees were the only members of the group health insurance plan. In order to measure this rate subsidy

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2023**

in any given year, actuarial studies would have to be conducted to determine the “liability for other post-employment benefits” based on current and future retiree participation.

Management has made the decision that the material measurement of this liability as referenced in Note 2 to the basic financial statements, is not worth the costs associated with conducting such studies given the small number of both active and retired employees associated with the Town. In addition, the Town has mitigated the risk of this theoretical unfunded liability by the funding of an ‘Accrued Benefits Liability Expendable Trust Fund’ earmarked for such post-employment benefits expenses.

General Fund Budgetary Highlights

The Town under-expended its final 2023 appropriations budget by \$628,098 due to conservative spending across departments. Actual revenues and other financing sources exceeded the budget by \$50,869, primarily due to increased licenses and permits and unanticipated intergovernmental grants received.

Carryforward appropriations are classified as committed fund balance in the Town’s governmental funds (see page 3 and 29 respectively) and represent unspent appropriations from warrant articles which are automatically re-appropriated for the Town’s use in the subsequent fiscal year. Carryforward appropriations on December 31, 2023, consist of the following:

Purpose	Balance
Fire Vehicles & Equipment	\$ 700,000
Town-wide Technology Improvements & Replacements	6,008
Permitting Software	10,000
Police Station Solar Array	15,000
Traffic Control	2,172
Library Interior Improvements	23,166
Municipal Center Improvements	189
Cemetery Improvements	7,000
Parks Facilities Improvements	38,000
Parks Roads / Parking Lot Improvements	7,000
Stratham Hill Park Facilities & Fields Improvements	60,000
Stratham Hill Park Area Plan	50,000
Town-wide Parking Lots Paving	4,625
Road Reconstruction Program	63,652
Bike & Pedestrian Transportation Improvements	15,000
State Roadway / Intersection Project	75,000
Stormwater Planning	36,000
Revaluation	82,000
Mater Plan Update	10,000
Total Carryforward Appropriations	<u>\$ 1,204,812</u>

Capital Assets

The Town of Stratham considers a capital asset to be an asset whose cost exceeds \$5,000 and which has a useful life of greater than three years. The Town depreciates its assets using the straight-line method over the course of their useful life beginning in the year of acquisition.

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2023**

The total investment in capital assets for governmental activities at year end amounted to \$27,615,142 (net of accumulated depreciation), a decrease of (\$395,972) from the previous year. This investment in capital assets includes land, intangible assets, construction in progress, buildings and improvements, land improvements, vehicles and equipment, and infrastructure.

Significant capital assets acquired during the current fiscal year included the purchase of a public safety vehicle and replacement of the salt shed roof.

Additional information on capital assets can be found in Note 4 of the Basic Financial Statements.

Long-Term Obligations

During the current year, the Town's bonds payable liability decreased by \$603,777 as a result of scheduled payments made on existing obligations and amortization of the related bond premium. The Town's financed purchase obligations decreased by \$30,323 as a result of scheduled payments on existing obligations. The Town's other long-term obligations consist of compensated absences payable which had a net decrease in liability of \$4,943 for the year ended December 31, 2023.

Under GASB Statement #68 – *Accounting and Financial Reporting for Pensions*, the Town reports a net pension liability, as well as the related deferred outflows and inflows of resources. The Town's portion of the net pension liability as of December 31, 2023 is \$5,099,509.

Under GASB Statement #75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town reports a net OPEB liability, as well as the related deferred outflows and inflows of resources. The Town's portion of the net OPEB liability as of December 31, 2023 is \$321,752.

See Notes 5, 6 and 7 of the Basic Financial Statements, for a summary of all outstanding long-term obligations.

Economic Factors and Future Plans

Long-term Financial Planning

The Town of Stratham maintains a 6-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2026. The Planning Board annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings of the Planning Board and is presented to the Select Board and Budget Committee as a budget development tool.

Contacting the Town of Stratham's Select Board or Management

This financial report provides our citizens and creditors with a general overview of the Town of Stratham's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report should be addressed to the Finance Administrator or the Select Board, at 10 Bunker Hill Avenue, Stratham, NH 03885 and telephone number (603) 772-7391.

EXHIBIT A
TOWN OF STRATHAM, NEW HAMPSHIRE
Statement of Net Position
December 31, 2023

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 6,812,059
Investments	3,983,145
Taxes receivable	234,073
Accounts receivable, net	228,028
Due from other governments	38,418
Total Current Assets	<u>11,295,723</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	12,538,733
Depreciable capital assets, net	<u>15,076,409</u>
Total Noncurrent Assets	<u>27,615,142</u>
Total Assets	<u>38,910,865</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	16,565
Deferred outflows of resources related to pension	<u>797,618</u>
Total Deferred Outflows of Resources	<u>814,183</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	283,683
Accrued liabilities	142,842
Advances from grantors	405,026
Current portion of bonds payable	570,000
Current portion of financed purchase obligation payable	31,533
Total Current Liabilities	<u>1,433,084</u>
Noncurrent Liabilities:	
Bonds payable	1,975,816
Compensated absences payable	81,409
OPEB liability	321,752
Net pension liability	<u>5,099,509</u>
Total Noncurrent Liabilities	<u>7,478,486</u>
Total Liabilities	<u>8,911,570</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pension	159,536
Total Deferred Inflows of Resources	<u>159,536</u>
NET POSITION	
Net investment in capital assets	25,037,793
Restricted	1,851,656
Unrestricted	3,764,493
Total Net Position	<u>\$ 30,653,942</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF STRATHAM, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2023

Functions/Programs	<u>Expenses</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Operating		<u>Grants and Contributions</u>		
		<u>Charges for Services</u>	<u>Grants and Contributions</u>			
Governmental Activities:						
General government	\$ 2,903,683	\$ 10,355	\$ 36,475	\$ (2,856,853)		
Public safety	2,218,791	507,113	32,814	(1,678,864)		
Highways and streets	1,334,043		233,340	(1,100,703)		
Sanitation	1,301,059	74,025		(1,227,034)		
Health and welfare	90,554			(90,554)		
Culture and recreation	1,329,814	251,363		(1,078,451)		
Conservation	9,431			(9,431)		
Interest and fiscal charges	64,294			(64,294)		
Total governmental activities	<u>\$ 9,251,669</u>	<u>\$ 842,856</u>	<u>\$ 302,629</u>	<u>(8,106,184)</u>		
General revenues:						
Property and other taxes				4,400,067		
Licenses and permits				2,474,736		
Grants and contributions:						
Rooms and meals tax distribution				735,211		
Interest and investment earnings				518,629		
Miscellaneous				377,055		
Contributions to permanent fund principal				4,350		
Total general revenues and contributions				<u>8,510,048</u>		
to permanent fund principal				<u>403,864</u>		
Change in net position						
Net Position at beginning of year				30,250,078		
Net Position at end of year				<u>\$ 30,653,942</u>		

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF STRATHAM, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2023

	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 5,727,868		\$ 1,084,191	\$ 6,812,059
Investments	1,258,896	\$ 1,541,296	1,182,953	3,983,145
Taxes receivable	234,073			234,073
Accounts receivable, net	48,906		179,122	228,028
Due from other governments	38,418			38,418
Due from other funds	76,939		72,253	149,192
Total Assets	<u>7,385,100</u>	<u>1,541,296</u>	<u>2,518,519</u>	<u>11,444,915</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,385,100</u>	<u>\$ 1,541,296</u>	<u>\$ 2,518,519</u>	<u>\$ 11,444,915</u>
LIABILITIES				
Accounts payable	\$ 270,694		\$ 12,989	\$ 283,683
Accrued liabilities	105,961		841	106,802
Due to other funds	70,755		78,437	149,192
Advances from grantors	405,026			405,026
Total Liabilities	<u>852,436</u>	<u>\$ -</u>	<u>92,267</u>	<u>944,703</u>
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	<u>166,875</u>			<u>166,875</u>
Total Deferred Inflows of Resources	<u>166,875</u>	<u>-</u>	<u>-</u>	<u>166,875</u>
FUND BALANCES				
Nonspendable		1,286,768		1,286,768
Restricted	156,177	254,528	154,183	564,888
Committed	2,351,711		2,272,069	4,623,780
Assigned	260,273			260,273
Unassigned	3,597,628			3,597,628
Total Fund Balances	<u>6,365,789</u>	<u>1,541,296</u>	<u>2,426,252</u>	<u>10,333,337</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,385,100</u>	<u>\$ 1,541,296</u>	<u>\$ 2,518,519</u>	<u>\$ 11,444,915</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1**TOWN OF STRATHAM, NEW HAMPSHIRE****Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position**

December 31, 2023

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 10,333,337
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	27,615,142
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	166,875
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	16,565
Deferred outflows of resources related to net pension liability	797,618
Deferred inflows of resources related to net pension liability	(159,536)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(2,545,816)
Financed purchase obligation payable	(31,533)
Accrued interest on long-term obligations	(36,040)
Compensated absences payable	(81,409)
OPEB liability	(321,752)
Net pension liability	<u>(5,099,509)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 30,653,942</u>

See accompanying notes to the basic financial statements

EXHIBIT D**TOWN OF STRATHAM, NEW HAMPSHIRE****Statement of Revenues, Expenditures and Changes in Fund Balances****Governmental Funds**

For the Year Ended December 31, 2023

	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Taxes	\$ 4,328,422		\$ 2,000	\$ 4,330,422
Licenses and permits	2,446,171		28,565	2,474,736
Intergovernmental	1,037,840			1,037,840
Charges for services	164,639		678,217	842,856
Interest and investment income	324,822	\$ 143,240	50,567	518,629
Miscellaneous	345,270	4,350	31,785	381,405
Total Revenues	<u>8,647,164</u>	<u>147,590</u>	<u>791,134</u>	<u>9,585,888</u>
Expenditures:				
Current operations:				
General government	2,567,993	5,511		2,573,504
Public safety	1,827,580		197,421	2,025,001
Highways and streets	894,519		15,013	909,532
Sanitation	1,070,798			1,070,798
Health and welfare	90,554			90,554
Culture and recreation	886,414	6,375	389,638	1,282,427
Conservation	2,552		34,422	36,974
Capital outlay	733,170			733,170
Debt service:				
Principal retirement	570,000			570,000
Interest and fiscal charges	109,055			109,055
Total Expenditures	<u>8,752,635</u>	<u>11,886</u>	<u>636,494</u>	<u>9,401,015</u>
Excess revenues over (under) expenditures	<u>(105,471)</u>	<u>135,704</u>	<u>154,640</u>	<u>184,873</u>
Other financing sources (uses):				
Transfers in	82,566			82,566
Transfers out		(2,566)	(80,000)	(82,566)
Total Other financing sources (uses)	<u>82,566</u>	<u>(2,566)</u>	<u>(80,000)</u>	<u>-</u>
Net change in fund balances	<u>(22,905)</u>	<u>133,138</u>	<u>74,640</u>	<u>184,873</u>
Fund Balances at beginning of year	<u>6,388,694</u>	<u>1,408,158</u>	<u>2,351,612</u>	<u>10,148,464</u>
Fund Balances at end of year	<u>\$ 6,365,789</u>	<u>\$ 1,541,296</u>	<u>\$ 2,426,252</u>	<u>\$ 10,333,337</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1

TOWN OF STRATHAM, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2023

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ 184,873

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Depreciation expense and capital outlays in the current period are as follows:

Capital outlays	425,550
Depreciation expense	(849,065)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	69,645
Donated capital assets	27,543

Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments are as follows:

Bond principal paid	570,000
Financed purchase obligation principal paid	30,323

Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.

Amortization of premiums	33,777
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In the statement of activities, interest is accrued on long-term obligations, whereas in governmental funds, an interest expenditure is reported when due.

10,984

Some expenses reported in the statement of activities, such as compensated absences and the pollution remediation obligation, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	4,943
Pollution remediation	4,553

Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	37,024
Net changes in pension	<u>(146,286)</u>

Change in Net Position of Governmental Activities (Exhibit B)

\$ 403,864

EXHIBIT E
TOWN OF STRATHAM, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ASSETS		
Cash and cash equivalents	\$ 25,421	\$ 12,734,508
Investments	694,699	
Taxes receivable	564,495	
Total Assets	<u>25,421</u>	<u>13,993,702</u>
LIABILITIES		
Accounts payable	47,531	
Due to other governments	12,967,547	
Total Liabilities	<u>-</u>	<u>13,015,078</u>
NET POSITION		
Restricted for:		
Individuals, organizations and other governments	25,421	978,624
Total Net Position	<u>\$ 25,421</u>	<u>\$ 978,624</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF STRATHAM, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2023

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Investment earnings:		
Investment income	\$ 2,275	\$ 35,933
Total Investment earnings	<u>2,275</u>	<u>35,933</u>
Property tax collections for other governments		28,529,141
Motor vehicle fee collections for other governments		565,981
Total Additions	<u>2,275</u>	<u>29,131,055</u>
DEDUCTIONS:		
Beneficiary payments to others	177	77,593
Payments of property tax to other governments		28,529,141
Payments of motor vehicle fees to other governments		565,981
Total Deductions	<u>177</u>	<u>29,172,715</u>
Change in net position	2,098	(41,660)
Net Position at the beginning of year	<u>23,323</u>	<u>1,020,284</u>
Net Position at the end of year	<u>\$ 25,421</u>	<u>\$ 978,624</u>

See accompanying notes to the basic financial statements

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Stratham, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Stratham, New Hampshire (the “Town”) was incorporated in 1716. The Town operates under the Town Meeting/Select Board form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Select Board and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental activities. Direct expenses are those that are specifically associated with a service, program, or department, and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances, of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Town's major governmental funds:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The *Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the Town's programs.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains several private-purpose trust funds which account for monies designated to benefit individuals within the Town. Custodial funds are held and administered by the Town for the benefit of others; therefore, custodial funds' assets are not available to support the Town. The Town's custodial funds consist of property taxes collected on behalf of the Stratham School District, Exeter Region Cooperative School District, and Rockingham County, motor vehicle fees collected on behalf of the State of New Hampshire, and the capital reserve funds of the Stratham School District, which are held by the Town as required by State law. Other custodial funds consist of developer's performance deposits.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

deferred inflows of resources are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year, or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 11). Revenue from grants, entitlements, and donations, are recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Select Board may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2023, the Town applied \$600,000 of its unappropriated fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Accounts Receivable

Charges for services billed during the current fiscal year and prior and uncollected at December 31, 2023 are recorded as receivables net of reserves for estimated uncollectibles of \$70,000 in the EMS Ambulance Fund, a Nonmajor Governmental Fund.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town maintains a capitalization threshold of \$5,000 and an estimated useful life in excess of three years. The Town's infrastructure consists of roads and similar items. The Town is not required to retroactively report its general infrastructure. Infrastructure records have been maintained effective January 1, 2003 and are included in these financial statements. Intangible assets of the Town consist of land easements and internally developed software. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and easements, construction in progress, and internally developed software are depreciated. Improvements are depreciated over the remaining useful lives of the

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Buildings and improvements	15-39
Infrastructure	20-50
Land improvements	10-25
Vehicles and equipment	5-30

Bond Premiums

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premiums.

Compensated Absences

Dependent upon length of service, regular employees earn vacation leave at the equivalent of ten to twenty-five days per year. Temporary and seasonal employees are not eligible for paid vacation leave. No more than ten days may be carried forward from one calendar year to the next. For unused vacation time in excess of the maximum of ten days to be carried over, 50% will be forfeited and 50% will be paid out to the employee in the first month of the subsequent year. Upon termination of employment, employees will be paid for any unused earned vacation leave at current rates of pay, up to a maximum of ten days.

All regular employees earn sick leave. Sick leave accrues at the equivalent of six hours per month for full-time employees, and at a pro-rata basis for part-time employees. Under the terms of the most recent Personnel Policy addendum, employees may accumulate unused sick leave days up to a maximum of 224 hours. Employees with balances in excess of 224 hours as of May 1, 2012, are allowed to carryover up to 360 hours of unused sick leave, however, these employee's accrual of sick leave will be suspended until their balance decreases to below 224 hours. Only upon death or eligible retirement under the terms of the New Hampshire Retirement System, will employees receive payment for any accumulated, unused sick leave at their current rates of pay.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures, as payments come due each period upon the occurrence of employee termination, death or retirement. The entire compensated absence liability is reported on the government-wide financial statements. The Town has established an 'Accrued Benefits Expendable Trust' to assist in funding future payments and to mitigate the total compensated absences liability.

Accrued Liabilities and Long-Term Obligations

Except for the obligation for certain other post-employment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

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

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction, or improvement, of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, that is not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

As of December 31, 2023, the Town has not adopted a formal fund balance policy under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

- Restricted Fund Balance: Amounts constrained to specific purposes stipulated by external resource providers or through enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or by the enabling legislation.
- Committed Fund Balance: Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
- Assigned Fund Balance: Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned Fund Balance: Amounts that are available for any purpose; these amounts are reported only in the General Fund, except for any deficit fund balance of another governmental fund.

Spending Prioritizations

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The Town did not implement the provisions of GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its single employer OPEB plan. Statement 75 requires governments to account for certain other postemployment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The single employer provisions of GASB Statement 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town has only implemented the provisions of GASB Statement 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 6).

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2023 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 6,812,059
Investments	3,983,145
Statement of Fiduciary Net Position:	
Cash and cash equivalents	12,734,508
Investments	<u>720,120</u>
	<u><u>\$ 24,249,832</u></u>

Deposits and investments at December 31, 2023 consist of the following:

Cash on hand	\$ 638
Deposits with financial institutions	19,657,925
Investments	<u>4,591,269</u>
	<u><u>\$ 24,249,832</u></u>

The Town's investment policy for governmental funds requires deposits be made in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State and federally insured banks outside the State, if such banks pledge and deliver collateral security to a third party custodial bank or the Federal Reserve Bank. The Town limits its investments for governmental funds to the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool in accordance with New Hampshire State law and federally insured banks chartered under the laws of New Hampshire, or the federal government with a branch within the State to the following investment types: money market accounts, certificates of deposit, repurchase agreements, all other types of interest bearing accounts, or obligations fully guaranteed as to principal and interest by the United States government.

Responsibility for the investments of the Trust Funds is with the Board of Trustees. Investments of the library funds are at the discretion of the Library Trustees.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town's investment policy states that no investment will exceed one year in length. The Trustees of Trust Funds have no formal policy with respect to interest rate risk.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

<u>Investment Type</u>	<u>Fair Value</u>	<u>Remaining Maturity (In Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>> 5 Years</u>
US Treasury notes	\$ 341,104		\$ 341,104	
Brokered certificates of deposit	2,691,397	\$ 1,480,452	1,210,945	
Bond mutual funds	63,084		8,452	\$ 54,632
Corporate bonds	201,137	24,752	153,887	22,498
	<u>\$ 3,296,722</u>	<u>\$ 1,505,204</u>	<u>\$ 1,714,388</u>	<u>\$ 77,130</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's investment policy states that funds are to be invested using a 'Prudent Person' standard. Investments and management of the portfolio should be done with judgement and care, considering the probable safety of the capital and probable income to be derived. The Town does not have explicit policies regarding investment portfolio rating restrictions. The following are the actual ratings as of December 31, 2023, for each investment type:

<u>Investment Type</u>	<u>Rating as of Year End</u>			<u>Fair Value</u>
	<u>Aaa</u>	<u>A1-A3</u>	<u>Not Rated</u>	
State investment pool	\$ 55,079			\$ 55,079
Corporate bonds	85,505	\$ 115,632		201,137
Brokered certificates of deposit			2,691,397	2,691,397
Bond mutual funds			63,084	63,084
Money market mutual funds			351,875	351,875
	<u>\$ 140,584</u>	<u>\$ 115,632</u>	<u>\$ 3,106,356</u>	<u>\$ 3,362,572</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. For assurance against custodial credit risk, the Town's investment policy requires that all deposits with financial institutions be collateralized with pledged securities that shall be equal or in excess of the amount of the public funds deposited, less any portion thereof covered by federal depository insurance. Collateral may be held in the name of the Town with a third-party custodial bank, with the bank's trust department, or pledged in the form of an Irrevocable Letter of Credit.

Of the Town's deposits with financial institutions at year end, \$19,341,876 were collateralized by securities held by the bank in the Town's name and an Irrevocable Stand-by Letter of Credit issued by the Federal Home Loan Bank of Boston. As of December 31, 2023, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

<u>Investment Type</u>	<u>Amount</u>
US Treasury notes	\$ 341,104
Corporate bonds	201,137
Brokered certificates of deposit	2,691,397
Equity securities	887,593
Bond mutual funds	63,084
	<u><u>\$ 4,184,315</u></u>

Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by State law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares and have been measured at amortized cost.

Fair Value Measurement of Investments

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- *Level 1 Inputs* - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- *Level 2 Inputs* - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- *Level 3 Inputs* - Significant unobservable inputs.

As of December 31, 2023, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	Fair Value Measurements Using:			
	Level 1 <u>Inputs</u>	Level 2 <u>Inputs</u>	Level 3 <u>Inputs</u>	<u>Total</u>
US Treasury notes		\$ 341,104		\$ 341,104
Corporate bonds		201,137		201,137
Brokered certificates of deposit		2,691,397		2,691,397
Equity securities	\$ 887,593			887,593
Bond mutual funds	63,084			63,084
	<u><u>\$ 950,677</u></u>	<u><u>\$ 3,233,638</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,184,315</u></u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

Equity securities and bond mutual funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities. US Treasury notes, corporate bonds, and brokered certificates of deposit classified as Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to bench-mark quoted prices.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

NOTE 4—CAPITAL ASSETS

The following is a summary of changes in capital assets of the governmental activities:

	<u>Balance</u> <u>1/1/2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2023</u>
Governmental activities:				
Capital assets not depreciated:				
Land and easements	\$ 12,456,665	\$ 27,543		\$ 12,484,208
Other intangibles	54,525			54,525
Total capital assets not being depreciated	<u>12,511,190</u>	<u>27,543</u>	<u>\$ -</u>	<u>12,538,733</u>
Other capital assets:				
Buildings and improvements	11,365,803			11,365,803
Infrastructure	10,849,649			10,849,649
Land improvements	618,929			618,929
Vehicles and equipment	3,579,407	425,550		4,004,957
Total other capital assets at historical cost	<u>26,413,788</u>	<u>425,550</u>	<u>-</u>	<u>26,839,338</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,592,081)	(319,982)		(4,912,063)
Infrastructure	(3,353,763)	(265,912)		(3,619,675)
Land improvements	(318,006)	(35,119)		(353,125)
Vehicles and equipment	(2,650,014)	(228,052)		(2,878,066)
Total accumulated depreciation	<u>(10,913,864)</u>	<u>(849,065)</u>	<u>-</u>	<u>(11,762,929)</u>
Total other capital assets, net	<u>15,499,924</u>	<u>(423,515)</u>	<u>-</u>	<u>15,076,409</u>
Total capital assets, net	<u>\$ 28,011,114</u>	<u>\$ (395,972)</u>	<u>\$ -</u>	<u>\$ 27,615,142</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 97,821
Public safety	287,041
Highways and streets	382,564
Sanitation	40,764
Culture and recreation	40,875
Total governmental activities depreciation expense	<u>\$ 849,065</u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

NOTE 5—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations of the governmental activities for the year ended December 31, 2023 are as follows:

	<u>Balance</u> <u>1/1/2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2023</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 3,015,000		\$ (570,000)	\$ 2,445,000	\$ 570,000
Unamortized bond premiums	134,593		(33,777)	100,816	-
Total Bonds payable	3,149,593	\$ -	(603,777)	2,545,816	570,000
Financed purchase obligation payable	61,856		(30,323)	31,533	31,533
Compensated absences payable	86,352	21,231	(26,174)	81,409	-
Total governmental activities	<u>\$ 3,297,801</u>	<u>\$ 21,231</u>	<u>\$ (660,274)</u>	<u>\$ 2,658,758</u>	<u>\$ 601,533</u>

Payments on the bonds payable and financed purchase obligation are paid out of the General Fund. Amortization of bond premiums is recognized as a component of interest expense on the Statement of Activities (Exhibit B). Compensated absences will be paid from the fund where the employee's salary is paid.

General Obligation Bonds

Bonds payable at December 31, 2023 is comprised of the following individual issues:

	<u>Interest</u>	<u>Final</u>	
	<u>Rate</u>	<u>Maturity</u>	<u>Balance at</u>
		<u>Date</u>	<u>12/31/2023</u>
2018 Series B Refunding Bond	2.74%	August 2028	\$ 1,020,000
2003 Municipal Safety Complex Bond	2.50-4.25%	January 2024	250,000
2012 Conservation Bond	2.38%	February 2033	<u>1,175,000</u>
		Sub-total Bonds payable	2,445,000
Add: <i>Unamortized bond premiums</i>			<u>100,816</u>
		Total Bonds payable	<u>\$ 2,545,816</u>

Debt service requirements to retire general obligation bonds outstanding for governmental activities at December 31, 2023 are as follows:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 570,000	\$ 84,510	\$ 654,510
2025	325,000	66,478	391,478
2026	325,000	53,428	378,428
2027	325,000	40,303	365,303
2028	325,000	27,113	352,113
2029-2033	575,000	39,819	614,819
Sub-total Bonds payable	2,445,000	311,650	2,756,650
Add: <i>Unamortized bond premiums</i>	100,816	-	100,816
Total Bonds payable	<u>\$ 2,545,816</u>	<u>\$ 311,650</u>	<u>\$ 2,857,466</u>

Financed Purchase Obligations

The Town's financed purchase obligations represent agreements entered into for the financing of equipment acquisitions. Contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

The following is the individual financed purchase obligation outstanding at December 31, 2023:

	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Balance at 12/31/2023</u>
Highway Truck	3.99%	November 2024	<u>\$ 31,533</u>

Debt service requirements to retire the financed purchase obligation outstanding for governmental activities at December 31, 2023 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	<u>\$ 31,533</u>	<u>\$ 1,258</u>	<u>\$ 32,791</u>

NOTE 6—OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The New Hampshire Retirement System (NHRs) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRs issues a publicly available financial report that includes financial statements and required supplementary information for NHRs. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and public safety employees were 0.31% and 3.21%, respectively, through June 30, 2023, and 0.26% and 2.60%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$35,587 for the year ended December 31, 2023. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2023, the Town reported a liability of \$321,752 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2022. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2023, the Town's proportion was approximately 0.0942 percent, which was a decrease of approximately 0.0024 percentage points from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the Town recognized negative OPEB expense of (\$1,437). At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ 387	
Town contributions subsequent to the measurement date	16,178	
Totals	<u>\$ 16,565</u>	<u>\$ -</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$16,565. The Town reported \$16,178 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2024	\$ (64)
2025	(489)
2026	1,045
2027	<u>(105)</u>
	<u>\$ 387</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	5.40-5.65%
Private Market Equity	20%	4.00-6.65%
Private Debt	5%	5.05%
Fixed Income	25%	2.15%
Total	<u><u>100%</u></u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability	\$ 349,455	\$ 321,752	\$ 297,583

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of <u>January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, and general employees were 30.67% and 13.75%, respectively, through June 30, 2023, and 28.68% and 13.27%, respectively, thereafter. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2023 were \$507,454.

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

At December 31, 2023, the Town reported a liability of \$5,099,509 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2022. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

employers or NHRS. At June 30, 2023, the Town's proportion was approximately 0.0911 percent, which was a decrease of approximately 0.0013 percentage points from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the Town recognized pension expense of \$653,741. At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 130,304	\$ 2,049
Change in assumptions	134,216	
Net difference between projected and actual investment earnings on pension plan investments	73,748	
Changes in proportion and differences between Town contributions and proportionate share of contributions	213,685	157,487
Town contributions subsequent to the measurement date	<u>245,665</u>	<u> </u>
Totals	<u>\$ 797,618</u>	<u>\$ 159,536</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$638,082. The Town reported \$245,665 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

Year Ending <u>June 30,</u>	
2024	\$ 184,254
2025	(88,431)
2026	315,737
2027	<u>(19,143)</u>
	<u>\$ 392,417</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	5.40-5.65%
Private Market Equity	20%	4.00-6.65%
Private Debt	5%	5.05%
Fixed Income	<u>25%</u>	2.15%
Total	<u><u>100%</u></u>	

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net pension liability	\$ 6,919,416	\$ 5,099,509	\$ 3,544,509

NOTE 8—INTERFUND BALANCES AND TRANSFERS

The Town maintains separate cash accounts for its governmental funds; however, most cash transactions flow through the General Fund. For accounting and reporting purposes, the portion of cash applicable to a particular fund is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2023 are as follows:

	<u>General</u> <u>Fund</u>	Due from		<u>Totals</u>
		<u>Nonmajor</u>	<u>Governmental</u>	
Due to General Fund				
Nonmajor Governmental Funds	\$ 70,755	\$ 76,939		\$ 76,939
	<u>\$ 70,755</u>	<u>1,498</u>	<u>72,253</u>	
	<u><u>\$ 70,755</u></u>	<u><u>\$ 78,437</u></u>	<u><u>\$ 149,192</u></u>	

During the year, interfund transactions occurred between funds. The Permanent Funds transferred \$2,566 to the General Fund to distribute income earned on investments to support the Town's programs. Transfers from the Stratham Volunteer Fire Department Funds, a nonmajor governmental fund, to the General Fund in the amount of \$80,000 were made in accordance with budgetary authorizations.

NOTE 9—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2023 as follows:

Permanent Funds - Principal	\$ 1,286,768
Permanent Funds - Income	254,528
Library	156,177
DARE	172
Lindt Offsite Improvements	1,268
Volunteer Fire Department Trusts	58,538
Stratham Fair Trusts	<u>94,205</u>
	<u><u>\$ 1,851,656</u></u>

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2023 are as follows:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Nonspendable:</i>				
Permanent Funds - Principal		\$ 1,286,768		\$ 1,286,768
<i>Restricted for:</i>				
Library Funds	\$ 156,177			156,177
Permanent Funds - Income		254,528		254,528
DARE			\$ 172	172
Lindt Offsite Improvements			1,268	1,268
Volunteer Fire Department Trusts			58,538	58,538
Stratham Fair Trusts			94,205	94,205
<i>Committed for:</i>				
Expendable Trust Funds	1,146,899			1,146,899
Carryforward appropriations	1,204,812			1,204,812
Recreation Fund			91,252	91,252
Police Details Fund			63,613	63,613
Heritage Commission Fund			7,288	7,288
Land Conservation Fund			967,367	967,367
Cemetery Land Fund			10,473	10,473
Fire Protection Fund			47,599	47,599
Stratham Hill Park Revolving Fund			72,032	72,032
Municipal Transportation Fund			13,559	13,559
EMS Ambulance Fund			998,886	998,886
<i>Assigned for:</i>				
Subsequent year appropriation	150,000			150,000
Encumbrances	50,616			50,616
Police donations	59,657			59,657
<i>Unassigned:</i>				
Unassigned - General operations	3,597,628			3,597,628
	<u>\$ 6,365,789</u>	<u>\$ 1,541,296</u>	<u>\$ 2,426,252</u>	<u>\$ 10,333,337</u>

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1st (\$1,608,852,837 as of April 1, 2023) and are due in two installments on July 3, 2023 and December 13, 2023. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue on the modified accrual basis of accounting when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Stratham School District, Exeter Region Cooperative School District, and Rockingham County, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes,

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

which are remitted directly to the school districts. Total taxes appropriated during the year were \$13,156,106, \$13,989,015, and \$1,384,020 for the Stratham School District, Exeter Region Cooperative School District, and Rockingham County, respectively. These taxes are recognized in the financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

NOTE 12—TAX ABATEMENTS

The Town provides property tax abatements in accordance with the provisions of RSA 79-E, Community Revitalization Tax Relief Incentive. It is declared a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality. This program seeks to encourage rehabilitation of structures within the town to encourage growth. An owner of a qualifying structure who intends to substantially rehabilitate or replace such structure may apply to the governing body of the Town. The Town may grant the tax relief and establish the tax relief period, identify the public benefit, and determine the terms and duration of the covenant; or deny the application accompanied with a written explanation.

As of December 31, 2023, the Town has provided one tax abatement through this program. For the year ending December 31, 2023, there was no effect on the prior year April 1st assessment.

NOTE 13—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2023, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims, expenditures, and liabilities, are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information, there is no liability at December 31, 2023.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 14—CONTINGENCIES

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

Federal Grants

The Town participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

NOTE 15—POLLUTION REMEDIATION OBLIGATION

The Town was named by the State of New Hampshire as the party responsible for remediation of per-and polyfluoroalkyl substances (PFAS) in ground and drinking water in the area of the Stratham Fire Department. The remedial action plan approved by the State of New Hampshire requires the Town to install point-of-entry systems at 20 private drinking water supply wells located on 18 properties. In addition, the Town is required to perform semi-annual monitoring on 8 monitoring wells, quarterly monitoring on 4 public water system wells, and monitoring 3 times a year on 24 private wells and 2 irrigation wells.

The Town has completed and paid for the point-of-entry systems. Management estimates the annual costs related to well sampling and maintenance of the point-of-entry systems to be between \$156,000 and \$165,000. The estimate has the potential to change due to factors such as price increases, changes in technology, or changes in applicable laws or regulations. Town management is unable to reasonably estimate the length of time for which the Town must perform the sampling and maintenance of the point-of-entry systems.

NOTE 16—CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements

During the year ended December 31, 2023, the Town implemented GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. Under Statement No. 94, the Town is required to record a receivable for installment payments and a deferred inflow of resources

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

for the consideration received or to be received as part of the availability payment arrangement. Governmental fund revenue would be recognized in a systematic and rational manner over the term of the arrangement. No such arrangements have been identified by the Town. Accordingly, management has determined that the effect of implementing GASB Statement No. 94 to its financial statements to be immaterial.

GASB Statement No. 96 – Subscription-Based Information Technology Arrangements

During the year ended December 31, 2023, the Town implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB Statement No. 96 defines a subscription-based information arrangement (SBITA) as a contract to use another party's software, alone or in combination with tangible capital assets as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this Statement, governments generally recognize a right-to-use subscription asset (intangible asset) and a corresponding liability for each SBITA agreement greater than one year in length.

The Town has entered into various SBITA agreements for the use of vendor software. Management has determined that the effect of implementing GASB Statement No. 96 related to these SBITA agreements is immaterial to its financial statements.

SCHEDULE 1**TOWN OF STRATHAM, NEW HAMPSHIRE****Schedule of Revenues, Expenditures and Changes in Fund Balance****Budget and Actual (Budgetary Basis) - General Fund**

For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 4,415,138	\$ 4,415,138	\$ 4,398,067	\$ (17,071)
Licenses and permits	2,394,310	2,394,310	2,446,171	51,861
Intergovernmental	923,155	999,378	1,037,840	38,462
Charges for services	156,335	156,335	164,639	8,304
Interest income	275,000	275,000	256,582	(18,418)
Miscellaneous	245,250	335,131	322,862	(12,269)
Total Revenues	<u>8,409,188</u>	<u>8,575,292</u>	<u>8,626,161</u>	<u>50,869</u>
Expenditures:				
Current operations:				
General government	2,806,515	2,799,515	2,560,421	239,094
Public safety	1,981,428	2,037,380	1,876,157	161,223
Highways and streets	759,229	809,724	660,167	149,557
Sanitation	1,072,305	1,072,305	1,070,798	1,507
Health and welfare	104,819	104,819	90,554	14,265
Culture and recreation	761,884	761,884	768,847	(6,963)
Conservation	11,900	11,900	2,552	9,348
Capital outlay	2,252,778	804,967	733,170	71,797
Debt service:				
Principal retirement	570,000	570,000	570,000	-
Interest and fiscal charges	97,325	97,325	109,055	(11,730)
Total Expenditures	<u>10,418,183</u>	<u>9,069,819</u>	<u>8,441,721</u>	<u>628,098</u>
Excess revenues over (under) expenditures	<u>(2,008,995)</u>	<u>(494,527)</u>	<u>184,440</u>	<u>678,967</u>
Other financing sources (uses):				
Transfers in	950,000	700,000	700,000	-
Transfers out	(395,400)	(395,400)	(395,400)	-
Total Other financing sources (uses)	<u>554,600</u>	<u>304,600</u>	<u>304,600</u>	<u>-</u>
Net change in fund balance	(1,454,395)	(189,927)	489,040	678,967
Fund Balance at beginning of year				
- Budgetary Basis	<u>4,689,932</u>	<u>4,689,932</u>	<u>4,689,932</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 3,235,537</u>	<u>\$ 4,500,005</u>	<u>\$ 5,178,972</u>	<u>\$ 678,967</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF STRATHAM, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2023

Cost-Sharing Multiple Employer Plan Information Only					
<u>Measurement Period Ended</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2023	0.09415670%	\$ 321,752	\$ 2,573,738	12.50%	12.80%
June 30, 2022	0.09659215%	\$ 365,010	\$ 2,489,813	14.66%	10.64%
June 30, 2021	0.08350203%	\$ 334,390	\$ 2,354,598	14.20%	11.06%
June 30, 2020	0.08606076%	\$ 376,696	\$ 2,468,353	15.26%	7.74%
June 30, 2019	0.09356001%	\$ 410,177	\$ 2,304,807	17.80%	7.75%
June 30, 2018	0.09455389%	\$ 432,911	\$ 2,221,676	19.49%	7.53%
June 30, 2017	0.06085195%	\$ 278,236	\$ 2,064,916	13.47%	7.91%
June 30, 2016	0.05800251%	\$ 280,793	\$ 1,952,047	14.38%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions					
<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

See accompanying notes to the required supplementary information

SCHEDULE 3

TOWN OF STRATHAM, NEW HAMPSHIRE

Schedule of Town OPEB Contributions

For the Year Ended December 31, 2023

Cost-Sharing Multiple Employer Plan Information Only

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2023	\$ 35,587	\$ (35,587)	\$ -	\$ 2,409,617	1.48%
December 31, 2022	\$ 40,498	\$ (40,498)	\$ -	\$ 2,500,316	1.62%
December 31, 2021	\$ 41,438	\$ (41,438)	\$ -	\$ 2,452,973	1.69%
December 31, 2020	\$ 39,846	\$ (39,846)	\$ -	\$ 2,444,079	1.63%
December 31, 2019	\$ 40,409	\$ (40,409)	\$ -	\$ 2,349,811	1.72%
December 31, 2018	\$ 43,298	\$ (43,298)	\$ -	\$ 2,297,576	1.88%
December 31, 2017	\$ 39,246	\$ (39,246)	\$ -	\$ 2,165,876	1.81%
December 31, 2016	\$ 35,087	\$ (35,087)	\$ -	\$ 2,002,151	1.75%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*

* 10 Year schedule, historical information not available

SCHEDULE 4

TOWN OF STRATHAM, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2023

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2023	0.09109064%	\$ 5,099,509	\$ 2,573,738	198.14%	67.18%
June 30, 2022	0.09237152%	\$ 5,298,552	\$ 2,489,813	212.81%	65.12%
June 30, 2021	0.08563419%	\$ 3,795,238	\$ 2,354,598	161.18%	72.22%
June 30, 2020	0.09087411%	\$ 5,812,445	\$ 2,468,353	235.48%	58.72%
June 30, 2019	0.08969359%	\$ 4,315,746	\$ 2,304,807	187.25%	65.59%
June 30, 2018	0.08947193%	\$ 4,308,255	\$ 2,221,676	193.92%	64.73%
June 30, 2017	0.08803272%	\$ 4,329,443	\$ 2,064,916	209.67%	62.66%
June 30, 2016	0.08517197%	\$ 4,529,101	\$ 1,952,047	232.02%	58.30%
June 30, 2015	0.08401995%	\$ 3,328,473	\$ 1,923,619	173.03%	65.47%
June 30, 2014	0.07941311%	\$ 2,980,839	\$ 1,770,406	168.37%	66.32%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 5
TOWN OF STRATHAM, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2023

<u>Year Ended</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2023	\$ 507,454	\$ (507,454)	\$ -	\$ 2,409,617	21.06%
December 31, 2022	\$ 534,866	\$ (534,866)	\$ -	\$ 2,500,316	21.39%
December 31, 2021	\$ 475,706	\$ (475,706)	\$ -	\$ 2,452,973	19.39%
December 31, 2020	\$ 400,932	\$ (400,932)	\$ -	\$ 2,444,079	16.40%
December 31, 2019	\$ 389,812	\$ (389,812)	\$ -	\$ 2,349,811	16.59%
December 31, 2018	\$ 391,003	\$ (391,003)	\$ -	\$ 2,297,576	17.02%
December 31, 2017	\$ 353,722	\$ (353,722)	\$ -	\$ 2,165,876	16.33%
December 31, 2016	\$ 313,004	\$ (313,004)	\$ -	\$ 2,002,151	15.63%
December 31, 2015	\$ 278,780	\$ (278,780)	\$ -	\$ 1,825,831	15.27%
December 31, 2014	\$ 280,165	\$ (280,165)	\$ -	\$ 1,944,399	14.41%
December 31, 2013	\$ 201,053	\$ (201,053)	\$ -	\$ 1,578,339	12.74%

See accompanying notes to the required supplementary information

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2023

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and other financing sources, and expenditures and other financing uses, were adjusted for encumbrances, non-budgetary revenues and expenditures, non-budgetary transfers in, and budgetary transfers in and out as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 8,729,730	\$ 8,752,635
Difference in property taxes meeting susceptible to accrual criteria	69,645	
Encumbrances - December 31, 2023		50,616
Non-budgetary revenues and expenditures	(90,648)	(361,530)
Non-budgetary transfers in	(2,566)	
Budgetary transfers in and out	620,000	395,400
Per Schedule 1	<u>\$ 9,326,161</u>	<u>\$ 8,837,121</u>

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2023

Special Revenue Funds						
				Stratham Hill Park Revolving Fund		
ASSETS		Police Details Fund	Heritage Commission Fund	Cemetery Land Fund	Fire Protection Fund	
Cash and cash equivalents						
Investments	\$ 152,447	\$ 72,498	\$ 7,288	\$ 965,367	\$ 10,473	\$ 54,671
Accounts receivable, net						
Due from other funds	1,498	11,400				
Total Assets	<u>153,945</u>	<u>83,898</u>	<u>7,288</u>	<u>967,367</u>	<u>10,473</u>	<u>72,032</u>
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources						
Total Assets and Deferred Outflows of Resources	<u>153,945</u>	<u>83,898</u>	<u>7,288</u>	<u>967,367</u>	<u>10,473</u>	<u>72,032</u>
LIABILITIES						
Accounts payable	\$ 4,238	\$ 5,765				
Accrued liabilities		841				
Due to other funds	<u>58,455</u>	<u>13,679</u>	<u>20,285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>62,693</u>					
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources						
FUND BALANCES						
Restricted	<u>91,252</u>	<u>63,613</u>	<u>7,288</u>	<u>967,367</u>	<u>10,473</u>	<u>47,599</u>
Committed	<u>91,252</u>	<u>63,613</u>	<u>7,288</u>	<u>967,367</u>	<u>10,473</u>	<u>47,599</u>
Total Fund Balances						
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>153,945</u>	<u>83,898</u>	<u>7,288</u>	<u>967,367</u>	<u>10,473</u>	<u>47,599</u>

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds (Continued)
December 31, 2023

SCHEDULE B
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2023

Special Revenue Funds							Stratham Hill Park Revolving Fund
	Recreation Fund	Police Details Fund	Heritage Commission Fund	Land Conservation Fund	Cemetery Land Fund	Fire Protection Fund	
Revenues:							
Taxes							
Licenses and permits							
Charges for services	\$ 243,169	\$ 171,715					\$ 8,194
Interest and investment income	1,620	3,218	\$ 215	34,589	\$ 280		\$ 1,579
Miscellaneous	30,781		36	968			
Total Revenues	<u>275,570</u>	<u>174,933</u>	<u>251</u>	<u>36,589</u>	<u>1,248</u>		<u>9,773</u>
Expenditures:							
Current operations:							
Public safety							
Highways and streets							
Culture and recreation							
Conservation	374,925						
Total Expenditures	<u>374,925</u>	<u>181,990</u>	<u>-</u>	<u>34,422</u>	<u>-</u>		<u>-</u>
Excess revenues over (under) expenditures	(99,355)	(7,057)	251	2,167	1,248		<u>9,773</u>
Other financing sources (uses):							
Transfers out							
Total Other financing sources (uses)	(99,355)	(7,057)	251	2,167	1,248	-	<u>9,773</u>
Net change in fund balances							
Fund Balances at beginning of year	190,607	70,670	7,037	965,200	9,225	47,599	<u>62,259</u>
Fund Balances at end of year	<u>\$ 91,252</u>	<u>\$ 63,613</u>	<u>\$ 7,288</u>	<u>\$ 967,367</u>	<u>\$ 10,473</u>	<u>\$ 47,599</u>	<u>\$ 72,032</u>

SCHEDULE B
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds (Continued)
For the Year Ended December 31, 2023

	Special Revenue Funds						Total Special Revenue Funds
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	DARE Fund	EMS Ambulance Fund	Municipal Transportation Fund	
Revenues:							
Taxes							
Licenses and permits							\$ 2,000
Charges for services							28,565
Interest and investment income							67,217
Miscellaneous							50,567
Total Revenues	<u>\$ -</u>	<u>19</u>	<u>4,221</u>	<u>3,418</u>	<u>161</u>	<u>256,379</u>	<u>791,134</u>
Expenditures:							
Current operations:							
Public safety							197,421
Highways and streets							15,013
Culture and recreation							389,638
Conservation							34,422
Total Expenditures	<u>8,965</u>	<u>264</u>	<u>5,748</u>	<u>4,298</u>	<u>10,869</u>	<u>15,013</u>	<u>636,494</u>
Excess revenues over (under) expenditures	<u>(8,946)</u>	<u>3,957</u>	<u>(2,330)</u>	<u>(4,137)</u>	<u>245,510</u>	<u>13,559</u>	<u>154,640</u>
Other financing sources (uses):							
Transfers out							
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>-</u>	<u>-</u>	<u>(80,000)</u>
Net change in fund balances	<u>-</u>	<u>(8,946)</u>	<u>(76,043)</u>	<u>(2,330)</u>	<u>(4,137)</u>	<u>245,510</u>	<u>13,559</u>
Fund Balances at beginning of year	<u>1,268</u>	<u>8,946</u>	<u>134,581</u>	<u>96,535</u>	<u>4,309</u>	<u>753,376</u>	<u>2,351,612</u>
Fund Balances at end of year	<u>\$ 1,268</u>	<u>\$ -</u>	<u>\$ 58,538</u>	<u>\$ 94,205</u>	<u>\$ 172</u>	<u>\$ 908,886</u>	<u>\$ 13,559</u>
							<u>\$ 2,426,252</u>



VITAL STATISTICS

BIRTHS REGISTERED IN STRATHAM FOR YEAR ENDING DECEMBER 31, 2024

CHILD'S NAME	BIRTH DATE	BIRTH PLACE (NH)	PARENT'S NAME	PARENT'S NAME
SULLIVAN, ISABELLA VIANO	2/1/2024	DOVER, NH	SULLIVAN, JEFFREY PAUL	ANDERSOON, LILY PEARL
SAKOVITZ, DALTON SAMUEL	2/8/2024	EXETER, NH	SAKOVITZ, JUSTIN BENJAMIN	SAKOVITZ, ELIZABETH MARGARET
YANAKOPULOS, GRAHAM WALKER	2/8/2024	PORTSMOUTH, NH	YANAKOPULOS, PAUL JOSEPH	YANAKOPULOS, KAYLA JEAN
BROWN, HAZEL ROSE	2/29/2024	EXETER, NH	BROWN, TYLER CHRISTIAN	BROWN, NICOLE YVETTE
NOLAN, NAVY FALLON	3/5/2024	DOVER, NH	NOLAN, KEVIN RICHARD	NOLAN, ALISSA MARIE
WINN, WEDNESDAY MORRIGAN ANN	3/13/2024	EXETER, NH	WINN, CHARLES ZACHARY CLEMONS	WINN, CASSANDRA MARIA
TARDIFF, BRANDEN RICHARD	3/20/2024	DOVER, NH	TARDIFF, MATTHEW RICHARD	SCHIPMANN, KAYLEE JO
RICHER, ANNE MADELEINE	4/12/2024	DOVER, NH	RICHER, MICHAEL THOMAS	RICHER, CARRIE AMANDA
WALDRON, NOLA RHODES	6/4/2024	EXETER, NH	WALDRON, KELLER MATTHEW	WALDRON, BELLE MARIE
WALTER, ARCHER ANDREW	6/8/2024	EXETER, NH	WALTER, AVERY CHRISTIAN	WALTER, AMY ANNE
SALTONSTALL, CHARLES ORLANDO	7/1/2024	DOVER, NH	SALTONSTALL, SOPHIE ROBINSON	SALTONSTALL, K KYLE
TURMELLE, ANNA GINNY	7/8/2024	EXETER, NH	TURMELLE, CASEY ARTHUR	TURMELLE, PATRICIA ANNE
MACKENZIE, GEORGE WILLIAM	7/21/2024	DOVER, NH	MACKENZIE, STEPHEN MICHAEL	MACKENZIE, ASHLEIGH ELIZABETH
HERT, AURELIA ETHER	7/24/2024	EXETER, NH	HERT, LEE ROY	MCGLONE, JENNIFER RENEE
COLLINS, DANIEL MARK	7/28/2024	EXETER, NH	COLLINS, BENJAMIN JAMES	DO PONTE, LORENA
RIGAZIO, RYAN RICHARD	8/2/2024	DOVER, NH	RIGAZIO, ALEX RICHARD	RIGAZIO, ALEXIS FRANCES
HARRINGTON, LUCAS CASIMIR	8/6/2024	DOVER, NH	HARRINGTON JR, RICHARD MICHAEL	HARRINGTON, LAUREN CANDICE
RIVLIN, ELSIE SAGE	8/23/2024	EXETER, NH	RIVLIN, JUSTIN ANDREW	VALLI, SHANNON RUTH
HAZEL, BENJAMIN JAMES	8/26/2024	DOVER, NH	HAZEL, BRIAN JAMES	HAZEL, NICOLE DANIELLE
MICKEY, HARPER CHARLOTTE	9/13/2024	EXETER, NH	MICKEY, IAN COOPER	MICKEY, CHELSEA CONLEY
STAMP, LINCOLN ALBERT	9/18/2024	DOVER, NH	STAMP, ANDREW RODMAN	STAMP, ROSE ELLEN
PACKARD, CHARLES MARTIN	10/3/2024	EXETER, NH	PACKARD, JACOB MICHAEL	DAVIS, DANIELLE DAKOTA
MARDEN, CUTLER ATWELL	10/9/2024	EXETER, NH	MARDEN, ROSS ARTHUR	MARDEN, BRITTANY FRASER
THOMSON, NAVY LEIGH	10/10/2024	EXETER, NH	THOMSON, DYLAN STUART	THOMSON, MADISON LEIGH
CROSS, HAZEL JAMES	10/13/2024	EXETER, NH	CROSS, CARSON LITCHFIELD	CROSS, SARAH ELIZABETH
LEEPSON, LETTIE ELAINA	10/28/2024	PORTSMOUTH, NH	LEEPSON, MAX BENJAMIN ZAKLOW	LEEPSON, MEGAN ELIZABETH
HUOPPI, BEAU PETTERI	11/14/2024	EXETER, NH	HUOPPI, DAVID AUSTIN	HUOPPI, HANNAH ELIZABETH
JOYCE, MATEO JOSEPH	11/26/2024	EXETER, NH	JOYCE, MATTHEW ROBERT	DOYLE-JOYCE, ERIN BETH
PETERSEN, FREDERIC EDGAR	12/19/2024	EXETER, NH	PETERSEN, ERIC EDWARD	PETERSEN, RACHELLE TERESA
GALARNEAU, JACK JAMES	12/20/2024	EXETER, NH	GALARNEAU, BRANDON HOWARD	HUTCHINSON, SARAH ANN

DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2024

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
CHAISSON, LEONARD J	1/3/24	RYE	CHAISSON, F	FROTON, IRENE	Y
AMARANT, RONALD	1/4/24	EXETER	AMARANT, JULIUS	KREBS, BERNICE	N
LIPORTO, KENNETH M	1/29/24	STRATHAM	LIPORTO, GINO	KASPROWICZ, JANE	N
LAWLESS, CAROLINE MARIE	1/31/24	EXETER	LAWLESS, JOHN	DEVITA, BARBARA	N
BAMFORD, PAUL DOUGLAS	2/3/24	EXETER	BAMFORD, GEORGE	RAY, BEATRICE	N
PERKINS, PAULA	2/11/24	STRATHAM	VENTRILLO, ANTHONY	VENTI, ELENA	N
WENNINGER, RAY M	3/20/24	BRENTWOOD	WENNINGER, MAX	GILMAN, RACHEL	Y
PROSKOW, WILLIAM R	3/28/24	STRATHAM	PROSKOW, WILLIAM	BRUNO, TERESA	N
SCHUR JR, ROBERT FREDERICK	4/5/24	EXETER	SCHUR SR, ROBERT	DELYSLE, JANET	N
BEAUREGARD, RICHARD R	4/27/24	EXETER	BEAUREGARD, WILFRED	POIRE, MARIE	Y
JACKSON, WILLIAM SCOTT	5/1/24	STRATHAM	JACKSON, R KENNETH	FOLEY, BARBARA	N
HALEY, ROBERT FRANCIS	5/5/24	STRATHAM	HALEY, JOHN	BRENNAN, THERESA	N
GONS, ANDREA H	5/6/24	PORTSMOUTH	HIPP, MACON	COILE, MIRIAM	N
BOHN JR, HENRY JOSEPH	5/16/24	PORTSMOUTH	BOHN SR, HENRY	SAMMIS, EDNA	N
ALBERT, PATRICIA ANN	5/16/24	STRATHAM	SIMPSON, FREDRICK	KEUBLER, MILDRED	N
SUDDUTH, SOLON SCOTT	5/19/24	HAMPTON	SUDDUTH, SOLON	ALLPHIN, DOROTHEA	Y
CHAPMAN, GARY ADELBERT	6/2/24	HAMPTON	CHAPMAN, EARL	TUTTLE, SELMA	Y
NOSEWORTHY, DONALD E	6/6/24	RYE	NOSEWORTHY, EDWARD	MCCUTCHEON, GRETA	N
CHISHOLM, RONALD C	6/9/24	PORTSMOUTH	CHISHOLM, WILLIAM	BRASH, MARY	Y
BISHOP, KENNETH LLOYD	6/28/24	PORTSMOUTH	BISHOP, FRANKLIN	ROBERTS, DOROTHY	Y
CRONIN JR, JAMES GIBBONS	7/19/24	STRATHAM	CRONIN, JAMES	HILL, RITA	N
LAMBERTSON, KENNETH LEE	7/19/24	STRATHAM	LAMBERTSON, ROY	TERRY, MARY	Y
HAYDEN, RICHARD FREDERICK	8/6/24	RYE	HAYDEN, RICHARD	RILEY, RUTH	Y
MORAN, DONALD V	8/12/24	PORTSMOUTH	MORAN, LOUIS	MACDONNELL, MARGUERITE	Y
MYER, ALBERT JAMES	8/22/24	PORTSMOUTH	MYER, ALBERT	RIEMER, GRETCHEN	Y
LUKYANOVA, SVETLANA V	8/25/24	EXETER	LUKIN, VLADIMIR	SELDININA, GALINA	N
GLIDDEN SR, BARRIE REID	10/12/24	PORTSMOUTH	GLIDDEN, GEORGE	GRIFFITH, BERYL	Y
LOUD, VINCENT THOMAS	10/24/24	STRATHAM	LOUD, JAMES	LANG, CLARA	N
KERR, BRUCE	10/28/24	STRATHAM	KERR, WALTER	BROWN, MAIDEE	N
DRAY, ELAINE MARIE	10/29/24	RYE	MCDONOUGH, LEO	PALMER, MARY	Y
MOLLICA, RUTH ELIZABETH	11/1/24	STRATHAM	GIBLIN, EDWIN	SEARS, HAZEL	N
ROUNTREE, ROBERTA PARRY	11/16/24	HAMPTON	PARRY, CECIL	METZ, GLADYS	N
GOUGH, THOMAS E	11/28/24	STRATHAM	GOUGH, HARVEY	TUCKER, ERMA	Y
DEANE, DAVID D	12/14/24	DOVER	DEANE, RONALD	BOND, SANDRA	N

MARRIAGES REPORTED FOR YEAR ENDING DECEMBER 31, 2024

PERSON A'S NAME	PERSON B'S NAME	PLACE OF MARRIAGE	TOWN OF ISSUANCE
PERSON A'S RESIDENCE	PERSON B'S RESIDENCE	STRATHAM	STRATHAM
RIECKS	FREEZE	STRATHAM	STRATHAM
GRANT	MACDONALD	STRATHAM	STRATHAM
WILLIAMS	CAITLIN MAE	STRATHAM	STRATHAM
CHAUNCEY	FERREIRA	STRATHAM	STRATHAM
WHITNEY	WALSH	STRATHAM	STRATHAM
YATES	MONAHAN	STRATHAM	STRATHAM
ANDRADE	MOLLY BROWN	STRATHAM	STRATHAM
GUIDOTTI	HARRINGTON	STRATHAM	STRATHAM
FREDRIKSEN	ANNE ELIZABETH	STRATHAM	STRATHAM
SELLERS	WADIAK	STRATHAM	STRATHAM
SIMMONS	ANNAMARIE JEAN	STRATHAM	STRATHAM
MILLER	KELLY MARIE	STRATHAM	STRATHAM
GIBBONS	JEMING	STRATHAM	STRATHAM
ROZOVSKY	SCOTT ANDREW	STRATHAM	STRATHAM
DEAN	BEATTIE	STRATHAM	STRATHAM
DITKOFF	WARD	STRATHAM	CHESTER
JOHN JOSEPH	DASSLER	STRATHAM	TROY
TYLER JOSEPH	DIRIGIDA	STRATHAM	STRATHAM
JOSEPH	LEE	STRATHAM	GREENLAND
STEVEN LAWRENCE	BOYLE	STRATHAM	NEW CASTLE
KLATT	DEREK JUSTIN	STRATHAM	JACKSON
MATTHEW STEVEN	ALYSON EVELYN	STRATHAM	STRATHAM
JOHNSON	BELANGER	STRATHAM	STRATHAM
	REGAN	REGAN	EXETER
	CARBERRY	BRENTWOOD	EXETER
		RYE	NORTH HAMPTON

ASSESSING DEPARTMENT

This year marked another outstanding period for home sales in Stratham, with over 100 arm's length transactions which continued the trend of rising property values in the housing market across New Hampshire. The Seacoast region has seen particularly strong growth in property values, outpacing most other parts of the State.

The town completed a townwide Revaluation in 2024 and assessments were updated to reflect fair market value as of April 1, 2024. The overall net valuation for the town of Stratham in 2024 was \$2,567,635. The 2023 net valuation was \$1,608,852,837. The median single family property value in Stratham in 2024 is \$781,700. The median value in 2019 was \$482,200, an increase in median value of 62.1% over the last 5 years.

As of January 1, 2024, Whitney Consulting Group (WCG), a New Hampshire-based firm with extensive experience, was contracted to conduct our general assessing services. Led by Steve Hamilton, a former Director of the Property Division at the New Hampshire Department of Revenue, WCG is poised to bring valuable expertise to our town. Additionally, Stratham is served by dedicated assessors, Emily Goldstein and Benjamin Heller, who bring the necessary credentials and experience to the role.

Since we adopted the contracted model for assessing services in July 2021, our local team has continued to enhance the assessing function. Deputy Town Clerk Jim Joseph is fulfilling dual responsibilities as the Assessing Assistant while managing his Clerk duties, providing essential support to residents for all assessing inquiries.

The assessing function, which is critical to determining your property tax bill, directly impacts the distribution of Stratham's annual property tax levy. Our office oversees the assessment of 3,437 properties in the town, focusing on the discovery, listing, and assignment of assessed values. By continually monitoring local sales and analyzing the factors influencing property values, we ensure that assessments reflect current market conditions.

In addition to the statistical update in 2024, our responsibilities extend to various other essential services. This includes maintaining property record cards, defending assessed values before legal bodies, managing current use programs, overseeing tax exemptions and credits, and aiding with tax maps and inquiries from taxpayers.

We adhere to professional best practices in our assessing duties and are committed to maintaining these standards through continued education and certifications from state and national organizations.

Thank you for your continued engagement and support.

STRATHAM VOLUNTEER FIRE DEPARTMENT

Between December 3, 2023 and December 3, 2024, the Stratham Volunteer Fire Department (SVFD) responded to **823** emergency and service calls, reflecting a 6% increase from last year (2023). Of these, **263** were for Fire services, and **560** were for Emergency Medical Services (EMS). Approximately 16% of these calls (130 in total) required responses from both Fire and EMS crews. Additionally, 22 calls involved providing mutual aid to assist surrounding towns with Fire and EMS services during high call volumes or for structure fire incidents. In 2025 we will add Paramedic services to our staff and ambulances to help Stratham's emergency response capabilities continue to grow to meet the needs of our community.

I would like to especially thank the volunteer responders for always being there when our citizens call for help. Without their dedication to duty and our mission, our department would not be what it is today.

The Stratham Fire Department Auxiliary has continued to expand their mission to support the Fire Department through fundraising and emergency response support at multiple events again this year. They have been active at several of our larger emergency incidents by supplying food and hot drinks to Stratham and Mutual aid crews while on scene. They continue to fundraise with their food venue trailer "Big Red" to help support our mission and our crews. The FD Aux was also able to donate much needed winter FD watch hats for all our members to help keep us warm and dry on those cold snowy response days. We greatly appreciate this thoughtful and generous gift.

The Summerfest committee put on the 3rd annual Summerfest with great success. The one-day event continues to grow as a cherished event for the Town. We extend our thanks to the Summerfest Directors and the many volunteers who contributed to its success.

We would also like to thank the residents of the Town, the Stratham Volunteer Fire Department Association, and the Golf Tournament Committee for their funding/fundraising efforts to help improve the Fire Department's capital equipment.

The 4th annual First Responder Fall Classic golf tournament, hosted at the Golf Club of New England, in collaboration with the Stratham Police Department, was a tremendous success. This year's event saw a record turnout, with a 17% increase in revenue. Proceeds from the tournament support vital equipment purchases for both the Fire and Police Departments, funding projects that might otherwise go unmet.

We celebrated the 11th annual "Lights 4 Lives" charity event, organized by the L4L committee and the SVFD Association. In addition to the holiday lights, we introduced a new Halloween-themed event, "Frights-4-Lives," featuring a haunted house to raise awareness about PTSD in our community. We continued the tradition of the "Santa Parade," spreading holiday cheer throughout the town, and supported the annual Christmas tree bonfire at Stratham Hill Park.

I would like to send a special thank-you to all the family members of the Fire Department that allow their loved ones to attend training, department meetings, and respond at all hours of the day/night to emergencies. Their support and sacrifices are an integral part of what makes our

STRATHAM VOLUNTEER FIRE DEPARTMENT
(Continued)

department work. A volunteer fire department is truly a family affair, and the sacrifices of our families do not go unnoticed. Thanks again to all our family members who continue to support our responders.

The Stratham Fire Department is always looking for new members. There are many ways to get involved, and not all require active emergency response. Monthly association meetings are held on the third Tuesday of each month at 7:00pm at the Fire Station, A1C Peter Morgera memorial meeting room. Please come and check it out. We welcome anyone to attend, and we would love to show you what the SVFD is all about.

Respectfully,

Jeff Denton
Fire Chief

STRATHAM PARKS AND RECREATION

The Parks and Recreation Department had another very successful year; as a Department we are proud of several of our accomplishments over the last year. The Department experienced no staff turnover this year; this stability enabled us to move forward and focus on priorities of the community. The Department continues to be responsive to the needs of the Stratham community, ensuring that it is meeting the needs of the residents.

After last year's registration snafu with registration for summer camps, the Department pivoted and changed the registration process. Nearly all of our summer camps sold out once again this year. We offered an expanded CIT program that included specialty trips to local destinations to further leadership development amongst these prospective future councilors. We will be reevaluating this program this summer to ensure we are offering the highest quality programs to the community.

During the summer months we hosted two interns from UNH. Both had significant impact on the programs offered and assisted in developing systems to better manage the Department. It was a pleasure to host these young professionals and see them flourish during their tenure. The Department hopes to continue this process in future years as there is a great benefit and opportunity in having additional staff members within the Department.



Food Trucks at the Park! Either for the Food Truck Festival or Thursday Nights during the summer months! We love hosting them at the Park.

Once again, the Department joined with several community partners to host many fun community events at Stratham Hill Park. In early May, the Exeter Chamber of Commerce co-hosted the annual Food Truck Festival. In mid-July the Department hosted Summerfest in partnership with Stratham Fire and Police. This year the Stratham Department of Public Works was involved in supporting the day with offering a wonderful display in our Touch a Truck portion of this event. This was a family fun day at the Park that has quickly become a new tradition in Stratham. Staying true to our agricultural, small-town feel, Summerfest was another great success this past summer.

STRATHAM PARKS AND RECREATION

(Continued)

Food Trucks on Thursday Nights rolled in early June and stayed a bit longer this year through mid-October. This popular, family friendly event has been an excellent way to enjoy the warmer months here in New England. Each week we had a variety of trucks providing fresh fun food to park visitors. The Department also hosted its tenth year of Thursday night races at the Park. This year's mountain bike races sold out with 100 racers every week! Each week generated approximately \$1,000 in revenue for the Department. These funds are reinvested in the trail infrastructure. To date, tax dollars have never been spent to purchase materials or supplies for this trail network.

Adult programs continue to be a priority of the Department. A continued focus will remain in developing these programs for older adults in our community. With the addition of a van late last year, this resource has enabled us to really expand these program offerings. A monthly calendar will be posted on the Town website, so check back often to see what we are offering. Most of these activities require advance registration. Please contact the Department if you would like to be added to our biweekly newsletters.

Another goal for the Department is the addition of programming for teens in our community. The Department is planning on gradually adding summer and vacation programming for this age group. Having a van to support this type of programming is essential. Late in 2024 we started offering an after-school rock climbing program to a local gym. We will continue to look for program offerings for this age group.

The Department will continue to support the work of the Trail Management Advisory Committee (TMAC) and the Recreation Commission. This will be in effort to better evaluate the offerings of the Department and gain a better understanding of the value the Department provides to the community. The work of TMAC is recorded in their Town Report offering.

Please reach out to us if you would like to learn more about our program offerings!

DEPARTMENT OF PLANNING AND BUILDING

Planning Board / Zoning Board of Adjustment

The Department of Planning and Building is committed to fostering sustainable growth, preserving the town's unique character, and ensuring public safety through effective land use planning, zoning enforcement, and building code compliance. This annual report highlights the department's key accomplishments, challenges, and future goals for the fiscal year 2024.

Planning

The Planning office undertook several projects and activities in 2024. Key accomplishments include:

- Planning staff continued to manage the Town's compliance efforts with the EPA's Municipal Separate Storm Sewer (MS4) Permit, which requires the Town to make substantive efforts toward reducing stormwater pollution. Approximately 90 percent of water quality defects in New Hampshire are directly attributable to stormwater runoff. A third-party consultant, FB Environmental, assisted the Town in these efforts in 2024. In addition to the Town's efforts, there are many common-sense approaches residents can take to reduce their own stormwater impacts, including picking up pet waste, limiting lawn fertilization, pesticide use, and salt applications (or utilizing greener alternatives to salt) in winter months, planting trees and other vegetation that can soak up stormwater, and ensuring that household chemicals, cleaners, and fuels are always securely stored indoors.
- Planning staff worked with FB Environmental (FBE) Associates, to apply for and receive a Piscataqua Region Environmental Planning Assessment (PREPA) grant from the Piscataqua Region Estuaries Partnership (PREP). The grant aims to address water quality, natural resources protection, and climate vulnerability within the region. The project entails conducting a town-wide septic system vulnerability assessment, focusing on identifying areas susceptible to septic system leaks/failure or excess nitrogen/bacteria loading. Utilizing existing environmental GIS data, the assessment will identify vulnerable areas based on soil factors, proximity to waterbodies, and climate change projections. Additionally, the project will launch the creation of a comprehensive septic system inventory/database for the Town, with a focus on identifying and prioritizing the highest priority parcels and areas. The project's objectives include establishing a baseline inventory for continued management purposes, informing future ordinance changes, guidance on system maintenance strategies, recommendations regarding upgrades and the latest technology/systems, as well as targeted outreach efforts, particularly in nutrient or bacteria impaired areas. The project is well underway with a targeted completion date of December 2025.
- Planning staff initiated pursuing a SolSmart designation, which is funded by the Department of Energy to promote wider solar energy adoption. The SolSmart program offers no-cost technical assistance to help local governments follow national best practices to expand solar energy use in their jurisdictions. Planning staff anticipate completing the application requirements to achieve a Silver Designation in 2025.

Building Permits

The number of permits issued by the Building Department in 2024 was a 6 to 7% increase compared to 2022 and 2023. Six (6) new single-family homes were constructed in 2024.

Permitting Report	2022	2023	2024
Residential Building	288	332	306
Commercial Building	19	35	26
Electrical	243	262	267
Plumbing	69	68	85
Mechanical/HVAC	117	101	99
Other	248	178	266
Total	984	976	1049

In 2024, Stratham experienced significant construction activity. Key highlights included the grand opening of Chase Bank at 20 Portsmouth Ave, which introduced a new pay-per-use EV charging station for six vehicles, and the opening of Harbor Freight at 28 Portsmouth Ave. The new office building in the Mill Brook Office Park is nearing completion. The extensive expansion of Lindt's facilities in the Industrial Park led to the approval of 30 permits, which included upgrades to the fire suppression and alarm systems across the entire campus, as well as alterations to several buildings. The combined construction costs associated with building permits for 2024 amounted to an impressive estimate of just over \$21 million. Meanwhile, Building staff diligently collaborated with numerous property owners to address code violations and ensure properties met rigorous zoning and building/life safety standards.

The Building Department serves as a resource for all Stratham residents and business owners not just in the review of building permits but in all inquiries related to building and fire code compliance. The office is open 8:30 am to 4:00 pm. Inquiries are always welcome, and inspections may be scheduled by appointment.

Planning Board

The Stratham Planning Board serves an important role in the community, overseeing long-term planning efforts, including continued updates and implementation of the town's Master Plan, and individual land development projects, including site plans, conditional use permits, and subdivisions. As part of its responsibilities, the Board drafts and enforces land development regulations and proposes amendments for voters' consideration at Town Election. The Planning Board met 21 times and reviewed 16 applications in 2024, including two Preliminary Consultation applications, six Conditional Use Permit applications, two Site Plan Reviews, three Route 33 Heritage District applications, one Expedited Site Plan Review application, one Conventional Subdivision, and one Lot Line Revision application. The largest land use applications approved in 2024 included a redevelopment of 89 and 91 Portsmouth Avenue into a mixed-use development and a six-lot conventional subdivision at 189 Bunker Hill Avenue.

All proposed 2024 zoning amendments submitted by the Planning Board were approved by voters at the March 2024 Town Election. The most extensive changes to the Ordinance include the passage of Article 6, which involved changes to the Residential Open Space Cluster Subdivision Ordinance to require that existing historic structures be preserved and incorporated into developments when feasible, and additional restrictions on minimum lot sizes and open space requirements. Additionally, the passage of Article 7 eased permitting and setback restrictions for small accessory structures that meet certain criteria and Article 9 allows small-scale ground-mounted solar energy systems by right if the location meets certain criteria.

Several large new developments are on tap for review in 2025, including a large subdivision proposed for 80 and 80R Winnicutt Road, and redevelopment of commercial properties at 50 Portsmouth Avenue and 57 Portsmouth Avenue.

For the second year in a row, there were no changes to the makeup of the Planning Board, which currently includes a dedicated group of six residents. There is one vacancy for an alternate member position on the Board and any interested Stratham residents are strongly encouraged to apply. We would like to thank members of the Planning Board for their dedication to the community and for their many hours of volunteerism serving as representatives of the Board.

Zoning Board of Adjustment

The Zoning Board of Adjustment (ZBA) reviews applications for zoning variances, special exceptions, equitable waivers of dimensional requirements, and hears appeals to administrative decisions issued by officials acting on behalf of the Town in areas concerning interpretation of zoning/land use requirements and building and fire codes. The Board met seven times in 2024 and reviewed eight applications, including four variance applications, two special exceptions, and two appeals of administrative decisions.

There is one vacancy for an alternate member position on the Board and any interested residents are encouraged to apply to serve on the Board which serves an integral role in our community.

Staffing

At the staffing level, 2024 included changes in the leadership of the Planning and Building Department. The Town was saddened by the October departures of Mark Connors, the Planning Director; and Will Dinsmore, the Building Inspector & Code Enforcement Officer. Both Mark and Will were dedicated public officials who brought creative and fair-minded ideas to their respective departments and a willingness to help residents, business owners, and consultants accomplish their goals.

Mark Connors
Former Director of Planning
& Community Development

Thomas House
Planning Board Chair

Drew Pierce
ZBA Chair

STRATHAM POLICE DEPARTMENT

To the Honorable Stratham Select Board and Citizens of Stratham:

As your Chief of Police, I am pleased to offer you this annual report highlighting the activities and accomplishments of your Police Department during the calendar year of 2024.



The nationwide recruitment and retention issues facing the law enforcement profession continued. Despite COVID, other administrative and personnel challenges, this year was the most difficult of my tenure here as chief. The agency was down five (5) full-time officers due to retirement and two officers transferring to another agency, and while we did recruit and hire replacements, their onboarding and required training caused staffing issues for most of 2024. In addition, a new administrative position was hired, two officers had long-term military obligations, we operated with only two out of four part-time positions and the part-time ACO position remained vacant.

Despite these challenges, the men and women of the Stratham Police Department once again pulled together to overcome these pitfalls. From working additional hours to revising the shift schedules, we were able to continually provide this community with 24/7 coverage while still being attentive to the needs of those we serve.

2024 Highlights:

- We welcomed four (4) new full-time officers to the ranks of the PD. Officer Kayla Reiner transferred in from the Rockingham County Sheriff's Office with two years of experience. Officers Toni Migliore and Eric Knight successfully completed and graduated from the NHPSTC Full-Time Academy on September 4th, 2024. Officer Colton Roberston began employment in October 2024 and will attend the Academy starting in January 2025. We also welcomed Part-Time Officer Shawn Walmsley, who is a resident of Stratham, with over 24 years of NH law enforcement experience.

STRATHAM POLICE DEPARTMENT
(Continued)

- Throughout 2024 we continued to provide and were involved with many community outreach programs which included our 5th annual Community Christmas Toy Drive; Stratham Summerfest; End 68 Hours of Hunger Food Drive; National Drug Take Back; Halloween Patrols; 4th Annual Stratham First Responder Golf Classic; Bike to School & SMS Wellness Walk; and the Santa Parade/Lights 4 Lives.
- In 2024, the PD was awarded over \$154,000 in funding related for various needs such as equipment, traffic enforcement overtime and building renovation.
- Officers for the PD received yearly training in the following: Firearms Training and qualifications, Legal Updates, Department All-Hazards Training Review, Use of Force, Taser, Ethics in Law Enforcement, Implicit Bias/Fair and Impartial Policing, Mental Illness Training, and Active Threat Response.

Statistically in 2024, the Stratham Police Department responded to and recorded over (15,049) calls for service. Included in those calls, we recorded (90) arrests, (1900) vehicle stops, (470) reportable incidents, (149) vehicle crashes, (444) medical emergencies, (219) animal control calls, (58) mutual aid calls, (919) traffic monitoring, (100) well-being checks, and (7238) neighborhood and business checks. Other unlisted calls for service primarily include items such as paperwork service, walk-ins to the PD, permits and other administrative/clerical functions.

Your officers play a vital role in keeping our community safe. Through their dedication and hard work, they continuously provide a sense of security to the residents, respond quickly to emergency calls, investigate cases, apprehend criminals, and work to protect all citizens from crime. In addition, your officers serve as role models for our youth by providing guidance and mentorship and work hard to resolve all conflicts peacefully and with empathy. The department gives thanks for the collaborative and ongoing support from the members of the town government, other town departments, the residents and local business owners.

We look forward to serving in 2025!

Yours truly,



Anthony King
Chief of Police

DEPARTMENT OF PUBLIC WORKS

The Stratham DPW had a productive year, marked by new team members, infrastructure improvements, and engaging community events.

Tim Stevens became Director of Public Works in January, followed by Britt Fowle as Administrative Coordinator in March. Over the summer, seasonal staff contributed to mowing, park maintenance, and other tasks. Two full-time operator/laborers, Blain Greenhalgh and Jonathan Moriarty, joined the team, enhancing operations. Chuck Perkins celebrated his 10 year anniversary with the department.

The DPW collaborated with Bell & Flynn to pave Depot Road, Beech Court, Sandy Point Road, Sweetland Place, Blue Ridge Circle, and the Fire Department. Crack sealing and restriping roads addressed critical maintenance needs. To maintain MS4 Permit compliance, we conducted thorough outfall and catch basin cleanings, scheduled inspections, and tracked compliance data. A safety platform was also constructed for the hydrant at Gifford Road Fire Pond to improve accessibility.

Major projects included replacing the DPW building roof with A&M Roofing Services, upgrading HVAC systems at the Municipal Center, Wiggin Memorial Library, and Police Department with Dowling Corporation, and replacing the Gifford House Barn roof at Stratham Hill Park with JB Roofing Systems. Hall & Parlor, a historic preservation company, will replace the barn siding this winter.

With the Town's support, we enhanced our fleet by adding a Caterpillar 420 Backhoe, a Caterpillar 305CR Excavator, a Turf Tiger mower, and a SCAG Windstorm Blower, enabling efficient maintenance of town infrastructure and grounds.

At Smyk Park, we replaced juniper bushes with woodland plants, installed a culvert for improved drainage, and added a vegetated swale to prevent puddling. The Jack Rabbit Lane parking lot at Stratham Hill Park was also redone, improving accessibility. Hillside Landscaping maintained sports fields, and we partnered with Exeter to use a robot for striping fields at Stevens Park, streamlining preparations for soccer season.

Cemetery work included tree trimming along the edges of Greenwood and Maple Lane Cemeteries to prevent encroachment, working closely with Cemetery Trustees and Hillside Landscaping.

In May, we hosted our first annual DPW Open House, featuring a Truck Naming Contest at Stratham Memorial School. Winning names were proudly lettered onto plow trucks, which can be seen clearing snow this winter. We also hosted Snowplowing 101 and Snowfighters' Seminar classes in coordination with the UNH Technology Transfer Center, benefiting municipalities across New Hampshire.

This year's achievements reflect the dedication of our team and the Town's ongoing support. We look forward to building on these efforts in 2025 to serve the Stratham community.

TOWN CLERK / TAX COLLECTOR

2024 was an extremely busy year in the Town Clerk / Tax Collector's Office as we successfully prepared and executed four elections. Did you know that the General Election in November had the highest voter attendance in the history of the State of New Hampshire?

We continue to register snowmobiles, dirt bikes, ATV's and boats at the Town Clerk's Office.

We also continue to send out motor vehicle and dog reminder notices via email, reminders are not sent out by mail. If you are new to Stratham, or are not receiving reminder notices via email and wish to do so, please send your email address to: dbakie@strathamnh.gov or jjoseph@strathamnh.gov

We are dedicated to continue to serve you, our residents with the utmost professional and courteous service!

Stratham is a wonderful town to live in and we feel so very fortunate to have such amazing residents.

Respectfully Submitted,

Deborah Bakie
Town Clerk/Tax Collector

James Joseph
Deputy Town Clerk/Deputy Tax Collector

Lisa Dudek
Assistant to the Town Clerk

WIGGIN MEMORIAL LIBRARY

During the past year the Wiggin Memorial Library has succeeded at fulfilling its mission of inspiring readers, enriching lives, and creating community. Collaboration and community engagement were among this year's most notable accomplishments.

Highlights of the year included hosting several National Library Week events, including a very well attended Solar Eclipse of the Heart Party and a Friends/Trustees brunch. Several new popular in-person programs were offered including "Blind Date with a Book," a new in-person, book group titled "My Wednesday is Booked," and Teen Dungeons and Dragons.

The library also hosted many local artists in our hallway gallery including well-known WML patron Morgan Clinard, and the Racial Unity Team's Art & Poetry Winners. We also participated in the Martin Luther King, Jr. Celebration, hosting discussions of youth and adult books as well as a discussion of a documentary film.

Youth Services completed a robust "Read to Bead" Summer Reading Program. 147 children and 29 teens participated and read for a total of 3515 hours! 716 children attended nearly 40 children's programs, and 211 teens participated in 22 teen programs.

Library circulation increased by 10% to 66,748 items, 66% of which were physical items. Downloadable and streaming services through Libby and Hoopla continue to be popular options accounting for 22,743 items of the circulation total.

Also noteworthy was the installation of new carpet in the Library Meeting Room, Gallery Hallway, and one quiet study room.

On behalf of the library staff, I would like to express their appreciation to all who contribute to the Wiggin Memorial Library's success. Thanks to the Public Works Department for their excellent maintenance of the library facility and grounds. We are very grateful to the Friends of the Wiggin Memorial Library for their support for library programs and museum passes, and to the Stratham Historical Society for their co-sponsorship of many popular programs.

Thanks as well to the dedicated and friendly staff, and volunteers for their thoughtful service. A special thanks to our Library Trustees who did yeoman's work helping the Library navigate numerous challenges including supporting interim directors, and successfully spearheading the search for a new library director.

Library Statistics

- New borrowers: 367, an increase of 25% over 2023
- Total circulation: 66,748, an increase of 10% over 2023
- Museum passes borrowed: 301, a 5% increase over 2023
- Meeting room and study room usage: 737, a 41% increase over 2023

Respectfully submitted,
Steve Butzel, Library Director

CEMETERY TRUSTEES

The Stratham Cemetery Trustees are responsible for the three town cemeteries: Greenwood, Harmony Hill and Maple Lane. Over the last year, we have undertaken an evaluation of these properties. Last spring we contracted with a certified arborist, Breen Lawncare, LLC, to do an assessment of the trees within the cemetery and on the borders. As a result of that survey, we have worked with the Stratham DPW, two tree companies, abutters and a surveyor to begin implementing the recommended plan.

We would like to thank the DPW, Tim Stevens and his crew, for the excellent job they do maintaining the burial grounds on a regular basis. In the coming year, we plan to coordinate with the Trustees of the Trust Funds to better understand and utilize the interest from the Cemetery Trust Funds. Citizen concerns and questions can be directly addressed to the Trustees through the town website.

Lucy Cushman, Chair
Melanie McGrail
June Sawyer

CONSERVATION COMMISSION

The Commission held the town-wide roadside clean-up day and is happy to report that there was a good turnout which contributed to a successful event.

The Commission also pursued a number of projects that included the successful acquisition of a 17-acre parcel of land that includes several trails of the Stratham Hill Park trail system, and is adjacent to several other town owned and conserved properties further expanding the amount of green space for nature and public enjoyment.

The Commission acts as a steward for the town's natural resources as an advisory group to the Select Board, Board of Adjustment, Planning Board, Town Administration, and department heads. This stewardship includes providing guidance according to the vision outlined in the master plan to preserve land and educate members of the community about conservation practices. The Commission also provides recommendations to town officials and boards regarding land use practices, as well as guidance to landowners and developers engaged in projects that have potential for detrimental impacts to wetlands or other natural resources.

The Conservation Commission meets every fourth Wednesday of the month.

Submitted by,

Bill McCarthy, Chair

OFFICE OF EMERGENCY MANAGEMENT

2024 Overview In 2024, the Office of Emergency Management (OEM) reaffirmed its commitment to ensuring the safety and preparedness of our community. Over the past year, we participated in a graded exercise for a Seabrook Power Plant disaster, upgraded technology in the Emergency Operations Center (EOC) room, and provided several training opportunities for our volunteers at the EOC. Our dedicated team has worked tirelessly to provide essential services and stay updated in order to protect the residents of the town of Stratham.

Primary Focus The primary focus for the past year was to coordinate efforts to pass a graded drill administered by Homeland Security and Emergency Management (HSEM) and the Federal Emergency Management Agency (FEMA). Under the leadership of the newly appointed Deputy Director of Management, Michael Lamb, the Town successfully achieved a passing score for the drill. Mr. Lamb organized several training sessions, including practice drills, Radiological Officer training, and training on the use of the WebEOC platform, ensuring that volunteers and town employees received the most current and relevant experience. Additionally, he, along with the Emergency Management Director (EMD), David Barr, dedicated numerous hours to reviewing rosters, job aids, inventories, and conducting equipment testing.

Infrastructure Improvements: The Emergency Operations Center (EOC) room underwent essential infrastructure improvements, including upgrades to the telephone systems and the alert siren. These enhancements enable EOC personnel to be contacted via a mobile application on their cell phones while outside the EOC room during emergencies. Additionally, the use of handheld radios as a secondary communication method has significantly improved overall communication during events. HSEM was impressed with this technology and is now advocating its adoption by other towns.

Community Preparedness: The OEM suggests that Stratham residents prepare themselves by keeping adequate emergency supplies at home and by reviewing the annual Seabrook Station Brochure of emergency information. NH HSEM has developed a program, NH Alerts, a free service to inform and protect residents by delivering prompt notifications. Please visit www.readynh.gov. Additionally, FEMA maintains a website at ready.gov which can aid you in preparing for many emergencies.

Conclusion: The past year has demonstrated the resilience and strength of our community. OEM remains dedicated to protecting lives, property, and the environment. We extend our gratitude to all partners, volunteers, and residents for their unwavering support and cooperation.

Call for Volunteers: If you are interested in becoming a volunteer with Stratham's Office of Emergency Management, please send an email to the Deputy Director at MLamb@StrathamNH.Gov

Respectfully submitted

Michael Lamb
Deputy Director of Emergency Management



ENERGY COMMISSION

In October 2023, Stratham Community Power was adopted by Town Meeting vote.

Our non-profit Community Power program launched service in March 2024 and has been saving Stratham electric customers money while also offering expanded energy choices.

To date, Stratham Community Power has provided 15,000 megawatt-hours of electricity, and resulted in \$358,000 of savings for electric customers in Stratham (as of September 30th, 2024). This program provides electricity to approximately 2,902 electric accounts in our Town. Of these accounts, 37 have chosen products with higher levels of renewable energy.

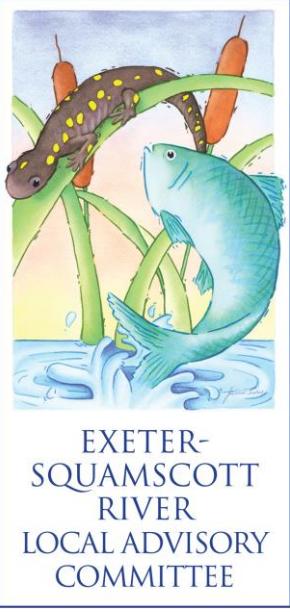
Stratham is part of the Community Power Coalition of New Hampshire (CPCNH), a statewide non-profit power agency serving over 50 Community Power programs statewide (as of October 2024). The Coalition has created \$20,000,000 in savings for customers in Community Power programs statewide. This local control model empowers us to collaborate regionally and statewide to develop beneficial local energy programs and projects.

There are approximately 195 residents and businesses in Stratham who generate their own renewable electricity and utilize net metering. While problems with utility regulations are currently preventing these customers from choosing to supply power to Stratham Community Power, the Community Power Coalition of New Hampshire is working to resolve those issues to enable more local power options.

Stratham Energy Commission members Paul Deschaine and Charlie Case are the Member Representative and Alternate from Stratham to CPCNH. CPCNH is governed by its municipal members who elect its Board of Directors.

Residents and businesses can visit <https://CommunityPowerNH.gov/stratham> to learn more, see our rates, opt into or out of Stratham Community Power, and choose a cleaner energy option. For those residents ending existing competitive power supply contracts, visit the website to choose Stratham Community Power and join your neighbors at saving money on your electric bill.

2024 also marked the year we paid off our 40kW solar array on the Police Station, allowing the town to save approximately \$7,500 per year in avoided electricity costs.



2024 Annual Report

Exeter-Squamscott River Local Advisory Committee

The Exeter-Squamscott River is enrolled in the New Hampshire Rivers Management and Protection Program, a unique partnership between citizens, towns, and state government designed to promote and protect the river's outstanding natural and cultural resources. Established in 1996, the Exeter-Squamscott River Local Advisory Committee (ESRLAC) is comprised of citizen volunteers living in towns in the watershed, vested in working together to protect water quality, water quantity, wildlife habitat and recreational opportunities. The Exeter-Squamscott River is one river with two names, reflecting the fresh water (Exeter River) and salt water (Squamscott River) portions of this major tributary to Great Bay.

2024 marked ESRLAC's 28th year of acting "for the good of the river". Committee members met throughout the year to review and comment on proposals for land development along the river corridor. These comments are shared with state regulatory agencies, developers, and municipal officials, and focus on mitigating the impacts of development on the river by improving stormwater management and maintaining naturally vegetated buffers along the river and tributary streams. ESRLAC meetings also provide members with an opportunity to discuss river-related concerns and share resources. ESRLAC's work is guided by the 2022 Exeter-Squamscott River Watershed Management Plan Update, available on the Committee's website, www.exeterriver.org.

ESRLAC has a Facebook page, managed by Committee members and offering information on a wide range of river related topics. Search for Exeter-Squamscott River Local Advisory Committee on Facebook to follow ESRLAC.

ESRLAC seeks members from all communities in the watershed. If you are a resident of Chester, Raymond, Fremont, Sandown, Danville, Kingston, East Kingston, Brentwood, Kensington, Exeter, Stratham, or Newfields and are interested in river stewardship please consider joining ESRLAC. Contact the Rockingham Planning Commission at 603-778-0885 for more information.

www.exeterriver.org

Follow Exeter-Squamscott River Local Advisory Committee
on Facebook

HERITAGE COMMISSION

The Heritage Commission was established by the Town in 1997 to be responsible for
“The proper recognition, use and protection of resources ...
that are valued for their historic, cultural, aesthetic, or community significance.”

Thanks to the ongoing support of our fellow citizens and particularly from Town staff and Select Board, the Heritage Commission has completed another busy and successful year.

We are particularly pleased to announce the listing of the Josiah Brown Farm (aka “Gifford Farm”) on the New Hampshire State Register of Historic Places. The Town purchased this 160-acre farm in 1985, and the 1816 Josiah Brown house and 1848 Greenleaf Brown barn both still stand proudly at the end of Jack Rabbit Lane. We conducted a close examination of the buildings, and were surprised and excited to discover that the rear ell of the house is much older (mid-1700s) than the 1816 front portion. This dates the older part of the home to earlier Wiggin family ownership. Col. Mark Wiggin was here prior to the Browns; he served in the Revolutionary War, and as a delegate to the NH Constitutional Convention in Concord in 1791.

We are currently working on our next historic register nomination, this time for the Saltbox Farm on Portsmouth Avenue. This 35-acre farm retains its c. 1725 house, as well as a c. 1800 barn and other outbuildings. The house is Stratham’s only example of a colonial-era “saltbox” design.

The Heritage Commission continues to provide support and guidance to Town staff and other municipal boards. Our advice has been sought regarding the roof replacement at the Brown/Gifford barn; repairs to the Brown/Gifford house as well as the Stratham Historical Society building; code violations at two historic properties; and two development proposals that involve historic sites. We also continue to work cooperatively with the Planning Board on zoning amendments that better protect our community’s vulnerable historical resources.

After long delays, we are finally making some progress on a pair of initiatives to improve public awareness and education about historical resources in our community. Letters were recently sent to 125 property owners of homes and barns that were built prior to 1900, promoting our new historic marker program. This is a collaboration between the Heritage Commission and the Historical Society, in which we are helping to fund and install historic markers on 18th and 19th century buildings. We are hoping for many positive responses! Secondly, we are partnering with Preservation Company of Kensington to research, design, and install interpretive panels at significant historic sites around Town. Stay tuned for more information in 2025.

Attendance was excellent at our February 2024 program, which explored the history of the Richard Scammon Farm National Historic District, presented by Commission members Nathan Merrill and Jeffrey Hyland (a Scammon family descendant). For those who could not attend, the program was recorded and is available on YouTube (see the Heritage Commission’s page on the Town website for direct links to past programs).

We will continue our tradition of a February educational program for the public in 2025, featuring famous American impressionist painter Childe Hassam’s numerous works from Stratham. Hassam was friends with the owners of the former Whitcomb Farm (today’s Stuart Farm), and he visited here numerous times between 1900-1918. I will co-present the program with local American art expert Monica Reuss. We look forward to seeing you there!

Respectfully submitted,
Nathan Merrill, Chair

STRATHAM HISTORICAL SOCIETY

First, we would like to acknowledge the passing of our president for the last eight years, Bruce Kerr. Bruce was as generous with his time to the Stratham Historical Society as he was to his family and friends. He was a steady and affable presence behind the front desk as well as behind the podium at our meetings. He was a gentleman historian and is greatly missed.

Our 2024 programming started in January with a Zoom presentation by NH Humanities speaker Robert Hubka based on his book *Big House, Little House, Back House, Barn: The Connected Farm Building of New England*. SHS also had a role on the committee that organized Stratham's week-long celebration of Martin Luther King, Jr.'s Birthday starting with a historical Postcard recapping MLK, Jr.'s lifelong accomplishments. Then in March we had Great Bay National Estuarine Research Reserve Volunteer and Stratham resident, David Maloney present "Commerce and Industry of Great Bay: 1600s through Early 20th Century". April had us again hosting our 33rd Annual Spring Appraisal Day with appraisers Dan Olmstead, Greg Pruitt and Lionel Loveless and it may have actually been our best ever. September had Dr. Kimberly Alexander, UNH Director of Museum Studies, present her third program with us, 'The UNH Flax-to-Linen Project: The Lane and Brown Families of Stratham. We hosted our Fall Appraisal Day in October and in November we brought back frequent program presenter John Wingate Seavey to discuss the experiences of four Stratham Pearson brothers with his presentation "The Pearson Brothers and the Civil War".

Also in the fall, we had our third annual Open House during which we were able to display many of our new acquisitions and even an old one (the original 1856 Toll Bridge sign) that had not yet been available for public viewing. We also had on loan to us for the event the frying pan for which Fryingpan Lane was named and then renamed in 1975, after a stint as Middle Road, to Frying Pan Lane as it is today.

Some of our 2024 donations included a circa 1912 Victrola donated by Mary Louise Gerkin; a 1940's poster of the then Christie Poultry Farm, now Stuart Farm, from the Christie/Smith estate; a harvest basket and sewing basket from the Thompson Farm, donated by the Parker family; a harvest crate and other items from the Gowen Farm, donated by Iris Marie Gowen; a scythe used on the Wingate and Pearson Farms in the 19th century donated by John W. Seavey, descended from both the Wingates and Pearsons; and a child's sampler stitched in the early 1800's by Hannah French Lane, the great-granddaughter of Deacon Samuel Lane, donated by Lane descendant, Taylor Daly.

2023-2024 investments for our Winfield Foote Endowment enabled 2024 scholarship awards totaling \$15,000 to ten Stratham high school seniors and SAU 16 students. Since inception, our scholarship program awards are approaching \$150,000. In addition to these college-bound awardees, the Stratham Historical Society is pleased to be funding the Winfield L. Foote Benefactor Grant to Robert Lister, Ed.D. to work with the Stratham Memorial School in motivating students to embrace an interest in local history.

STRATHAM HISTORICAL SOCIETY

(Continued)

Phase 2 of a three-year restoration and preservation plan for the Stratham Historical Society building commenced and was completed in the fall. Major elements of the 2024 project included making the roof and its trim water-tight, completely rehabbing the exterior entryway and renovating the front steps in keeping with the building's seat on the National Register of Historic Places.

Respectfully Submitted,
Andra Copeland, President

MOSQUITO CONTROL

The 2024 season had the most EEE (Eastern Equine Encephalitis) activity in a decade with humans, horses and mosquitoes all testing positive for the disease. Massachusetts, Maine and Vermont also experienced elevated disease activity. New Hampshire had five human cases of EEE, more than any other state. One person from Danville and one from Hampstead died as a result. EEE killed five horses, a white-tailed deer and a turkey in NH. The State also announced two humans with Jamestown Canyon Virus (JCV) and one co-infection of West Nile Virus and JCV. Three humans with the tick-borne disease Powassan were also reported.

It was alarming to find salt marsh mosquitoes in NH testing positive for EEE, West Nile Virus and Jamestown Canyon Virus. Eastern Equine Encephalitis was detected in salt marsh mosquitoes collected in Stratham prompting emergency spraying at town owned properties in 2024. Salt marsh mosquitoes are aggressive human biters; can hatch every month in substantial numbers; are active during the day; and can fly miles thus making them important disease vectors. The mosquito control program in Stratham focuses heavily on salt marsh mosquitoes. Unfortunately, abutting towns do nothing to control their salt marsh mosquitoes.

Adult mosquitoes were monitored weekly throughout Stratham. Mosquitoes collected in traps were identified to species and sent to the State Lab in Concord where they were tested for EEE, West Nile Virus and Jamestown Canyon Virus. Mosquitoes caught in Stratham and nearby towns tested positive for EEE. As the drought worsened, the number of mosquitoes and disease activity dropped off dramatically in October.

The recommended Mosquito Control plan for Stratham includes trapping and identifying adult mosquitoes for disease testing, monitoring wetlands for larval mosquito activity, larvicide where mosquito larvae are found, emergency spraying when disease carrying mosquitoes are found and continuing the greenhead fly trap program in the salt marshes. Fieldwork begins in April when mosquito larvae are found in stagnant water such as red maple and cedar swamps, salt marshes, woodland pools and other wet areas. Dragon uses a naturally occurring biological product called Bti to control mosquito larvae in wetlands. Bti will not harm people, pets and other animals, aquatic life, bees or other insects. Dragon also used Natular, an organic biological product, to control disease carrying mosquitoes in catch basins.

Stratham residents who do not want mosquito treatment to occur in wetlands on their property may use our No-Spray Registry online at www.dragonmosquito.com/no-spray-registry or write to Dragon Mosquito Control, PO Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, color of your house and acreage you own. If you've submitted a request in prior years, please contact us to reaffirm your request. To keep our records current, we need to hear from you each year. Inquiries may be emailed to help@dragonmosquito.com or you may call the office with questions at 603-734-4144.

Respectfully submitted,
Sarah MacGregor, President
Dragon Mosquito Control, Inc.

STRATHAM HILL PARK ASSOCIATION

The Stratham Hill Park Association reports “our” Park enjoyed another year of enjoyment and lots of activity. It has become a special place to many and has achieved the recognition as being the “Jewel” of Stratham.

The Winter Trail Grooming program had a slow season of grooming with the snowmobile and drag operated by the DPW. The SHPA purchased and maintains the trail groomer.

The Association voted in November to remodel the 4-H Barn to house an indoor ice-skating arena. The motion was to expend up to \$5,000.00 to upgrade the lighting and other safety features. Work was completed in early January 2025 in time for the cold weather. At this time the rink is open and working better than expected. The Association also maintains the “natural” ice-skating rink, but Mother Nature needs to add some much-needed rain to fill the pond. The natural rink, just under an acre in size, has an area for playing ice hockey and another for freestyle skating.

Members partnered with the Recreation Dept., Trail Management Advisory Committee, and Conservation Commission to participate in the trail management study group. Members also participated in a trail maintenance work day with Parks and Recreation.

The Park Association supported the DPW in the purchasing of equipment to help maintain the area. This included the SCAG leaf blower, and the “brush-cutting head”. The “head” mounts on the new excavator are used to trim back the overgrowth and invasive species, reclaiming and exposing the stonewalls and opening up “view sheds”. This work is vital to the health and well-being of the Park. Special thanks to DPW Director Tim Stevens and his crew for this huge support.

Members supported the Food Truck Rally hosted by the Recreation Dept. by organizing the parking area.

A major event was held at the Park by the Townsfolk known as “SUMMERFEST”. This 1-day event was co-chaired by the Fire Dept. Association., Parks and Rec, and the Police Dept. SHPA supported the cost of the tents for the 4-H and was a huge success!!!

At the November monthly meeting the board put on a cook-out and served members of the Association and other invited board members. The event was held at the Stuart Barn that the Association recently cleaned out and has made available to the public for future use.

We look forward to another exciting year for the Park in 2025.

The Association always welcomes members of the community to be involved as we continue our role as stewards of this wonderful area. We meet on the last Monday of the odd months at 6pm in the Hutton room of the Town Offices.

Respectfully Submitted,
Greg Blood, President - Alex Dardinski, VP - Dan Crow, Secretary - Seth Hickey, Treasurer



STRATHAM SUMMERFEST COMMITTEE

On July 20th, the Stratham Volunteer Fire Department Association, Stratham Police, and Stratham Parks & Recreation together with our partners at Rockingham & Strafford County 4H organized and hosted the third annual Summerfest, a family fun day experience at Stratham Hill Park.

FREE Gate Admission & FREE Parking were offered to all. It was a perfect July weather day.

Opening Ceremony was at 9:00am, led by event organizers John Cushing, Dan Crow, and Selectman Joe Anderson. Scouts Troop 185 facilitated the raising of the colors and the Pledge of Allegiance. The 4H youth group followed by reciting the 4H Pledge. 4H Program Manager, Caitlin Wollack presented special 4H Legacy Service awards to long-time members Randy Claar, Maria Kelsey, and Ellie Crow.

Rockingham County 4H & Strafford County 4H joined together to host live animal barns, animal exhibits, a dog show, craft exhibitions, and various activities.

Brandon Blood organized an Antique Tractor display, and the country stage was active with rolling entertainment sets from The Fretbenders folk music band, and interactive magic shows were presented by magician B.J. Hickman.

Old-fashioned pie-eating contests were enthusiastically facilitated by Dick Swett and the Stratham 76ers organization.

The Sawyer Family & friends cooked up breakfast (eggs donated by Wiggin Eggs of Stratham) at the Grill Shack before transitioning to The Perry Family & friends who served a lunch menu. SVFDA Auxiliary *Big Red* provided sandwiches and light fare. The Flagg family & friends operated the renovated Ice Cream Shack, and Stratham Troop 185 sold their fresh lemonade.

Two helicopter landings on the field were coordinated with NH State Police, and LifeFlight of Maine. After landing, a display of both aircrafts was open to the public.

Stratham Fire Department operated a hands-on educational FD obstacle course for children.

Several large commercial vehicles were all part of a popular Touch-a-Truck show for kids. This year, Eversource NH brought in a massive Fat (platform) Truck to join the display.

Activity trailers from both the Boy Scout and Girl Scout organizations were open to the public.

A very special thanks to Hodgies Too Ice Cream of Stratham for their generous product donation.

The day concluded with the 3rd Annual Stratham First Responders Softball Game at 4:00pm. A special tribute to retiring umpire John Hopping was presented by Parks & Recreation Director Seth Hickey. Play-by-play announcing was provided by Jeff Gallagher, with Derek Hall managing the audio equipment. Stratham Police won the game with a decisive score of 16 to 7, retaining possession of the Stratham First Responders Cup trophy for yet another year.

John Cushing, Event Chair - Stratham Summerfest Committee

TRAIL MANAGEMENT ADVISORY COMMITTEE

Over the past year, the TMAC has achieved several key milestones in line with our mission to enhance the recreational trail network within Stratham Hill Park. A trail work day on Lower Father & Son closed off a section that was bordering the wetland and remained boggy for much of the year. The surface of the Scamman Road Connector fire road was also improved. Dead Fish trail was resurfaced which involved spreading 20 tons of material. Gates were installed at the bottom of the Barker Trail to keep off leash dogs out of the farm fields due to landowner concerns. TMAC held one public forum to gather input on potential use changes related to dogs off leash.

While significant progress has been made, the Committee faced several challenges during the year. With an increase in trail usage, especially during the pandemic recovery period, some trails have experienced overcrowding, which has led to an increase in user conflict related to dogs off leash. We are exploring ways to manage and mitigate these impacts, such as improving signage, creating designated spaces for particular user groups, and promoting off peak usage. We have seen some impact to sensitive areas of the trails due to weather patterns and high foot traffic. We continue to monitor these areas and are working on sustainable trail design practices to minimize environmental degradation.

ANNUAL REPORTS

For the school year ending June 30, 2025
With the Proposed 2025-2026 Budgets

OF

STRATHAM SCHOOL DISTRICT
STRATHAM, NEW HAMPSHIRE

COOPERATIVE SCHOOL DISTRICT
(EXETER REGION / ERCSD)

AND

SCHOOL ADMINISTRATIVE UNIT #16
(SAU 16)

JANUARY 2025

STRATHAM MEMORIAL SCHOOL

Pre-K through Grade 5

STRATHAM MEMORIAL SCHOOL

Katherine Lucas	Principal
Katelyn Belanger	Assistant Principal
Raymond Pillsbury	Director of Special Education
Elizabeth LaCasse	Nurse
Plodziak & Sanderson	Auditor

STRATHAM SCHOOL BOARD MEMBERS

<u>NAME</u>	<u>POSITION</u>	<u>TERM EXPIRATION</u>
Jennifer Scrafford	Chair	2027
Erik Herring	Vice Chair	2026
Sophie Saltonstall		2026
Tanya Scales		2025
Paul Tusini		2027
James Scamman	Treasurer	2025
David Emanuel	Moderator	2025
Kathleen Peck	Clerk	2027

EXETER REGION COOPERATIVE SCHOOL BOARD MEMBERS

GRADES 6-12

BRENTWOOD, EAST KINGSTON, EXETER, KENSINGTON, NEWFIELDS, STRATHAM

<u>NAME</u>	<u>POSITION</u>	<u>TERM EXPIRATION</u>
Bill Gauthier – Exeter	Chair	2027
Melissa Lyons – East Kingston	Vice Chair	2026
Erin Garcia de Paredes – Stratham		2026
Tami Gunst – Stratham		2027
Dawn Bullens – Exeter		2026
Kimberly Masucci – Exeter		2025
Bob Hall – Kensington		2025
Scott Dennehy – Brentwood		2025
Amy Ransom – Newfields		2027
Kate Miller	Moderator	2025
Sue Bendroth	Clerk	Appointed
Mike Schwotzer	Treasurer	Appointed

SCHOOL ADMINISTRATIVE UNIT SIXTEEN (SAU 16)

SUPERINTENDENT SERVICES FOR THE SCHOOL DISTRICTS OF:

BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS AND STRATHAM

Esther Asbell, Ed.D.	Superintendent of Schools
Christopher Andriski, Ed.D.	Associate Superintendent of Schools
Renee Beauregard-Bennett, Ed.D.	Assistant Superintendent/Director of Student Services
Heather Murray, MPA, SHRM-CP	Director of Human Resources
Mollie O'Keefe	Executive Director of Finance & Operations



Stratham Local School

The inhabitants of the School District of Stratham Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 11, 2025

Date: Tuesday, March 11
Time: 7:00 am - 7:00 pm

Location: Stratham Memorial School

Details: 39 Gifford Farm Road, Stratham, NH 03885

Second Session of Annual Meeting (Transaction of All Other Business)

Date: Tuesday, March 4, 2025

Date: Tuesday
Time: 6:00 pm

Time: 8:00 pm
Location: Stratham Memorial School

Details: 39 Gifford Farm Road, Stratham, NH 03885

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 2/14/25, a true and attested copy of this document was posted at the place of meeting and at the town offices and that an original was delivered to the clerk.

Name _____

Position

Signature

*Paula, Tanya,
Tanya Scales
Sophie Saltonstall*

Chair
seet chair

Jennifer Scrafford
CHARLES ERIC HERRING
Paul McLean
Sylvie Sultani



Article 01 School Building Renovation

Shall the Stratham School District vote to raise and appropriate the sum of Eleven Million Nine Hundred Sixty One Thousand Seven Hundred Forty Five Dollars (\$11,961,745) for the purpose of financing the costs of building renovations; Eleven Million Nine Hundred Sixty One Thousand Seven Hundred Forty Five Dollars (\$11,961,745) of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, accept and expend federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto. And further, raise and appropriate an additional \$299,044 to meet the necessary financial obligations associated with the project's debt service for the 2025-2026 fiscal year. 3/5 Ballot Vote Required. This appropriation is recommended by the Stratham School Board 5-0. This appropriation is recommended by the Financial Advisory Committee 5-0.

Article 02 Operating Budget

Shall the Stratham School District vote to raise and appropriate the amount of \$15,526,375 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district? This article does not include appropriations contained in special or individual articles addressed separately. This appropriation is recommended by the Stratham School Board 3-2. This appropriation is not recommended by the Financial Advisory Committee 4-1. (Majority vote required)

Article 03 Maintenance Capital Reserve Fund

Shall the Stratham School District vote to raise and appropriate the sum of \$20,000 to be added to the Maintenance Capital Reserve Fund previously established in 2009. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. This appropriation is recommended by the Stratham School Board 5-0. This appropriation is recommended by the Financial Advisory Committee 5-0. (Majority vote required)

Article 04 Technology

Shall the Stratham School District vote to raise and appropriate the sum of \$10,000 to be added to the Technology Capital Reserve Fund previously established in 2024. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. This appropriation is recommended by the Stratham School Board 5-0. This appropriation is recommended by the Financial Advisory Committee 5-0. (Majority vote required)

Article 05 Reports of Agents

To hear reports of Agents, Auditors, Committees, or Officers heretofore chosen and pass any vote relating thereto.

Article 06 Transact business

To transact any other business which may legally come before this meeting.

STRATHAM SCHOOL DISTRICT WARRANT

To the inhabitants of the School District of the Town of Stratham, County of Rockingham, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to meet at the Stratham Memorial School, 39 Gifford Farm Road, in said District on TUESDAY, THE ELEVENTH DAY OF MARCH, 2025, at 7:00 AM to 7:00 PM, to act upon the following subject:

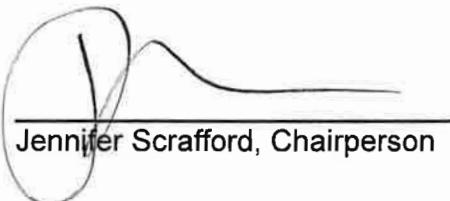
1. To choose one (1) School Board member for the ensuing three (3) years.
2. To choose one (1) School District Treasurer for the ensuing three (3) years.
3. To choose one (1) School District Moderator for the ensuing three (3) years.

Given under our hands this 15 day of January 2025.

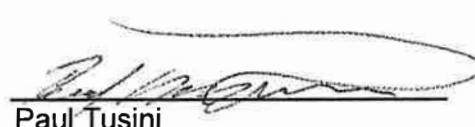
POSTED WITH THE WARRANT ON Feb 14 2025.

State of New Hampshire
True Copy of Warrant - Attest

STRATHAM SCHOOL BOARD



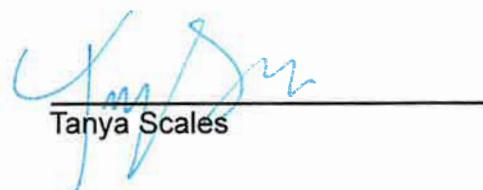
Jennifer Scrafford, Chairperson



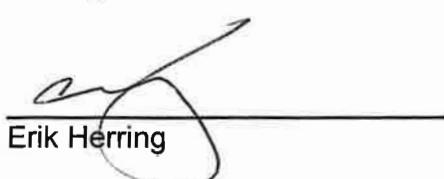
Paul Tusini



Sophie Saltonstall



Tanya Scales



Erik Herring



New Hampshire
Department of
Revenue Administration

2025
MS-26

Proposed Budget

Stratham Local School

Appropriations and Estimates of Revenue for the Fiscal Year from:

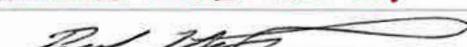
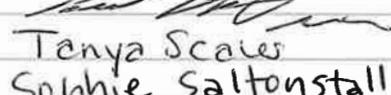
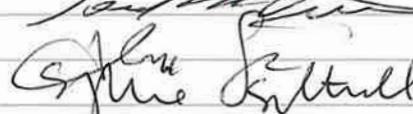
July 1, 2025 to June 30, 2026

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/14/25

SCHOOL BOARD CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Jennifer Scrafford CHARLES ERIC HERRING	Chair VICE CHAIR	
 Tanya Scales		
 Sophie Saltonstall		

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
nhdra.org/about_dra/municipal_and_property_division



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Instruction						
1100-1199	Regular Programs	02	\$4,343,566	\$4,752,414	\$4,910,676	\$0
1200-1299	Special Programs	02	\$2,251,437	\$2,134,880	\$2,235,839	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	02	\$4,573	\$10,000	\$10,000	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$6,599,576	\$6,897,294	\$7,156,515	\$0
Support Services						
2000-2199	Student Support Services	02	\$1,104,190	\$1,149,991	\$1,097,685	\$0
2200-2299	Instructional Staff Services	02	\$513,607	\$543,649	\$497,824	\$0
Support Services Subtotal			\$1,617,797	\$1,693,640	\$1,595,509	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$42,919	\$51,700	\$61,000	\$0
General Administration Subtotal			\$42,919	\$51,700	\$61,000	\$0
Executive Administration						
2320 (310)	SAU Management Services	02	\$329,488	\$382,965	\$384,287	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$493,857	\$522,535	\$547,284	\$0
2500-2599	Business	02	\$0	\$0	\$1	\$0
2600-2699	Plant Operations and Maintenance	02	\$893,753	\$758,110	\$748,073	\$0
2700-2799	Student Transportation	02	\$396,079	\$457,912	\$524,818	\$0
2800-2999	Support Service, Central and Other	02	\$3,691,504	\$4,062,044	\$4,127,375	\$0
Executive Administration Subtotal			\$5,804,681	\$6,183,566	\$6,331,838	\$0
Non-Instructional Services						
3100	Food Service Operations	02	\$329,175	\$395,086	\$381,513	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$329,175	\$395,086	\$381,513	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations				\$15,526,375	\$0	



Special Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for	
			period ending 6/30/2026	period ending 6/30/2026
			(Recommended)	(Not Recommended)
4900	Other Facilities Acquisition and Construction	01	\$11,961,745	\$0
		<i>Purpose: School Building Renovation</i>		
5110	Debt Service - Principal	01	\$299,044	\$0
		<i>Purpose: School Building Renovation</i>		
5251	To Capital Reserve Fund	03	\$20,000	\$0
		<i>Purpose: Maintenance Capital Reserve Fund</i>		
5251	To Capital Reserve Fund	04	\$10,000	\$0
		<i>Purpose: Technology</i>		
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$12,290,789	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for			
			period ending 6/30/2026	period ending 6/30/2026	(Recommended)	(Not Recommended)
		Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Local Sources					
1300-1349	Tuition	02	\$25,700	\$12,000	\$12,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$80,783	\$20,000	\$20,000
1600-1699	Food Service Sales	02	\$238,645	\$226,676	\$226,676
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$0	\$0	\$0
Local Sources Subtotal			\$345,128	\$258,676	\$258,676
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$69,034	\$50,795	\$50,795
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$5,800	\$2,352	\$2,352
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$2,091	\$0
State Sources Subtotal			\$74,834	\$55,238	\$53,147
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$53,044	\$111,185	\$111,185
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$53,044	\$111,185	\$111,185



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Other Financing Sources					
5110-5139	Sale of Bonds or Notes	01	\$0	\$0	\$11,961,745
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	03, 04	\$0	\$0	\$30,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal				\$0	\$11,991,745
Total Estimated Revenues and Credits				\$473,006	\$425,099
					\$12,414,753



Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$15,526,375
Special Warrant Articles	\$12,290,789
Individual Warrant Articles	\$0
Total Appropriations	\$27,817,164
Less Amount of Estimated Revenues & Credits	\$12,414,753
Less Amount of State Education Tax/Grant	\$1,024,096
Estimated Amount of Taxes to be Raised	\$14,378,315

STRATHAM SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

<u>SPECIAL EDUCATION EXPENSES</u>		2022-2023	2023-2024
1210	Special Programs	2,012,690	2,251,437
1430	Summer School	0	0
2140	Psychological Services	123,528	139,348
2140	Vision / Hearing Svcs	0	0
2150	Speech and Audiology	314,541	311,721
2159	Speech-Summer School	0	0
2160	OT/PT Services	213,130	250,980
2722	Special Transportation	124,826	125,264
2729	Summer School Transportation	0	0
Total Expenses		2,788,715	3,078,750

SPECIAL EDUCATION REVENUE

1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	161,724	179,294
3110	Foundation Aid	32,153	69,034
3111	Catastrophic Aid	0	0
3190	Medicaid	0	3,221
Total Revenues		193,877	251,549

ACTUAL DISTRICT COST FOR SPECIAL EDUCATION	2,594,838	2,827,201
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STRATHAM PUPILS
TOTAL ENROLLMENT JANUARY 1, 2025

YEAR	PRE	K	1	2	3	4	5	TOTAL
2014-15	15	82	81	100	110	99	113	600
2015-16	13	66	88	87	100	115	105	574
2016-17	17	82	75	89	94	102	115	574
2017-18	17	84	85	78	90	92	101	547
2018-19	20	95	90	87	83	94	93	562
2019-20	19	80	102	92	85	80	95	553
2021-22	23	79	73	82	99	95	81	532
2022-23	27	81	87	73	77	92	91	528
2023-24	23	79	89	86	79	75	96	527
2024-25	20	81	75	87	82	79	75	499

SMS Salaries 2023-2024

Professional	Wages	Professional	Wages
Ascani, Alexandra D	\$79,836	Locke Barrett, Tiffany D	\$99,931
Batchelder, Laura	\$96,044	Loh, Samantha M	\$27,730
Beauchesne, Amy L	\$99,372	Lucas, Katherine A	\$132,830
Belanger, Katelyn M	\$117,416	Lyster, Philip A	\$81,184
Bennion, Maggierose S	\$75,437	Maclean Smith, Cheryl A	\$94,112
Brewer, Karla U	\$83,206	Martin, Brianna F	\$75,403
Caldwell, Jessica B	\$98,395	Mastin, Melissa	\$100,334
Cordy, Katherine B	\$98,948	Mcgowan, Hana L	\$101,172
Craig, Deborah A	\$101,880	Mciver, Bethany M	\$91,521
Curry, Julie A	\$99,690	Metz, Melanie J	\$105,672
Delello, Shannon B	\$111,833	Millora, Salina	\$10,821
Dow, Katelynn	\$85,046	Mitchell, Amy C	\$81,188
Duclos, Kyle E	\$73,258	Mitchell, Melissa J	\$100,192
Durant, Karen A	\$99,005	Murphy, Megan E	\$80,412
Fitzgerald, Cynthia L	\$106,939	Neal, Jennifer	\$82,588
Forbes, Whitney K	\$84,088	Okane, Isabelle M	\$78,468
Gagnon, J Stephen	\$111,843	Ortolf Pringle, Jessica M	\$91,319
Ganier, Caroline W	\$91,019	Page, Ashley M	\$100,080
Gaynor, Christina	\$95,773	Pillsbury, Raymond D	\$96,923
Geddes, Lindsay E	\$79,911	Pinsonnault, Karen M	\$100,672
Gleason, Eleanor	\$86,589	Piver, Elizabeth A	\$83,207
Green, Kathryn H	\$32,558	Plante, Sara B	\$79,284
Green, Matthew D	\$67,377	Saltus Iii, Edgar R	\$106,022
Green, Tiffany J	\$91,740	Silvester, Kerry M	\$100,705
Hackett, Jennifer K	\$107,489	Spence, Jennifer S	\$99,448
Harrigan, Meredith L	\$15,244	Sterritt, Gerald D Jr.	\$84,835
Harrison, Gary J	\$99,903	Sullivan, Kristen M	\$100,705
Hazeltine, Mary Ann	\$97,060	Vandenberg, Rebecca G	\$79,247
Healey, Ashley J	\$100,281	Weeden, Kellie S	\$94,114
Keiser, Meghan R	\$67,505	Wentworth, Jessica L	\$102,305
Lacasse, Elizabeth R	\$87,618	Yanakopulos, Kayla J	\$80,978
Lewald Ratta, Cindy J	\$77,147	Young, Katie Jean	\$93,337

Full-Time Support Staff

Cummings, Kenneth S Jr.	\$48,441.43
Gebo, Patricia M	\$67,066.25
Harrington, Timothy J	\$90,064.83
Hersey, Wayne E	\$43,445.00
Kopecky, Susan L	\$40,897.95
Mcalpine, Amanda L	\$36,421.00
Peucker, Kristin	\$45,627.12
Ryan, Marlo J	\$77,820.07
Vining, Mary Ellen	\$28,136.99
Walsh, Anne T	\$73,367.90

STRATHAM MEMORIAL SCHOOL

Yearly District Report 2024

Stratham Memorial School continues to celebrate the remarkable learning journey of our students. We are incredibly proud of the growth and accomplishments of our young learners, and we extend our deepest appreciation to the entire community.

A Year of Growth and Discovery:

Academic Flourishing:

- With the development and implementation of a new schedule, students have time, each day, in both literacy and math, where they receive personalized learning that provides either practice or enhancement in alignment with their current achievement
- Students continue to wow the community with their learning during their Student Showcases, exhibiting their deep and complex learning.
- SMS researched and successfully implemented a new phonics curriculum aligned with current research and best practice.
- In the fall of 2024, we increased the screening tools we used to assess our students to include iReady Literacy, Acadience, and the Universal Screener for Number Sense providing the staff multiple student achievement data points.

Cultivating Well-rounded Individuals:

- SMS is in their second year of utilizing Purposeful People as our social emotional learning curriculum. Each month students explore various coping skills such as cooperation, critical thinking, and/or empathy. These essential skills are supporting both their academic and social development.
- More and more students are participating in After School Enrichment opportunities ranging from a school newspaper, to floor hockey, to hiking and more.
- The SMS Mentor/Mentee Program is in its second year. Many of the fourth and fifth graders are partnered with our youngest students for weekly visits.

A Thriving Learning Environment:

- SMS educators continue to engage in professional learning opportunities to enhance their practice and support student learning.
- The SMS Student Council remains committed to providing community events throughout the school year including: Spirit Weeks, Literary Idol, Earth Day, monthly assemblies, and more.
- This year's whole school read, "Empowered by the Human Design," by Katie Pagnotta has created a collective experience for the entire staff as we continue to build learning experiences that honor and support all our students and staff.

STRATHAM MEMORIAL SCHOOL
Yearly District Report 2024
(Continued)

Looking Ahead:
Embracing Innovation & Fostering a Love of Learning

- The Learning Commons program continues to expand as the classroom teachers and specialists collaborate - building integrated and innovative learning experiences for our students.
- We remain committed to creating a lifelong love of learning through experiences that are engaging, relevant, collaborative, and offer opportunities to celebrate and shine.

We extend our heartfelt thanks to our dedicated teachers, supportive staff, engaged families, and the entire Stratham community for making Stratham Memorial School a place where students thrive.

SMS Administration

STRATHAM SCHOOL DISTRICT MEETING
TUESDAY, MARCH 5, 2024
6:00 PM
STRATHAM MEMORIAL SCHOOL CAFETERIA

SCHOOL BOARD MEMBERS PRESENT: Sophie Saltonstall, Jennifer Scrafford, Kate Davis, Erik Herring, Ken Otto

INTRODUCTIONS: David Emmanuel introduced himself as the school district Moderator. Mr. Emmanuel introduced Beth Dupell, Assistant Moderator and Deborah Bakie, Stratham Town Clerk

School District Staff Introductions: Kate Lucas, SMS Principal; Dr. Christopher Andriski, Associate Superintendent; Mollie O'Keefe, Director of Finance and Operations; Raymond Pillsbury, SMS Director of Special Education; Kate Belanger, SMS Assistant Principal

David Emmanuel gave the floor to Jennifer Scrafford. Ms. Scrafford thanked Kate Davis for her time on the board and for her position as chair over the last few years. She was given a certificate and flowers for her service.

David Emmanuel, Moderator, reviewed the rules of conduct for the evening and how business will be conducted.

Mr. Emmanuel asked if anyone attending had issue with Ms. Lucas speaking during the meeting since she is not a registered voter of Stratham. There was no issue.

The first order of business introduced a budget presentation by Ms. Lucas and Ms. Davis.

Moderator. Emmanuel read the article

Article 01 Operating Budget

Shall the Stratham School District vote to raise and appropriate the amount of \$15,385,249 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district? This article does not include appropriations contained in special or individual articles addressed separately. The Stratham School Board recommends this appropriation. (Majority vote required)

Pat Abrami offered an amendment to Article 01 Operating Budget: The amendment reads: Replace "to raise and appropriate the amount of \$15,385,249" with "raise and appropriate the amount of \$15,221,286". Mr. Abrami stated this is a reduction of \$163,963. This motion was seconded by Connie O'Connell. Mr. Abrami continued to discuss his motion and the reasons for the reduction.

Heidi Hanson spoke in support of the current budget and discussed the process and the time and effort that went into preparing the budget and urged everyone to vote no to the amendment presented in Article 01.

Paul Pirino spoke in support of the amendment to Article 01 and discussed the budget increases over the last several years.

Pat Pirino spoke in support of the amendment to Article 01 and spoke about property tax increases and the effects on Stratham residents to include a large number of the 55+ community.

Mary Eide spoke in support of the amendment to Article 01. She spoke about ELA and Math scores and academic progress among other points regarding academics.

Connie O'Connell spoke in support of the amendment to Article 01. She summarized by stating that the biggest budget decrease would be not supporting the MTSS Coordinator position and shared data behind her reasoning.

Jan Teed commended the board for trying to get the budget in the right direction. She spoke in support of the amendment to Article 01. She stated that additional and further tax increases on Stratham residents is not sustainable.

Greg Richardson expressed disagreement with the amendment to Article 01. He shared that his student receives services provided by the school and feels there is a need to invest in the learning. He also spoke about the investment in students, schools, and community and housing. He stated the current budget as proposed in Article 01 is an increase of only pennies on the dollar and is in support of this article.

Patrick Quinn shared he has lived in Stratham for 20 years with increased taxes and increased home values. He shared his children went through SMS and his wife is employed there. He feels the tax increase is a good investment for the residents and is in support of Article 01.

Kim Kerr spoke in support of the amendment to Article 01.

Bruce Phillips spoke in support of the amendment to Article 01. He shared that he retired 14 years ago on a fixed income and that income has not increased in 14 years.

James Scammon urged in the future, adding a new administrative position should be added as a separate warrant article instead of building it into the budget.

Mort Schmidt shared his concerns that the budget has increased and student enrollment has decreased.

Jeff Chase shared they moved to Stratham for the schools. He spoke in support of the amendment to Article 01.

Debra Altschiller spoke to the Moderator with regard to the amendment and what the

purpose of the amendment was. She asked for clarification on the rules of the body of voters because it is her understanding that they are not to zero out line items on the budget or make those decisions. She asked what the difference in budget is from the current article to the amended article. She confirmed that the voting body can only ask to decrease the budget, not decide what they should be cutting.

Nancy Hunter called to question.

Jennifer Scrafford, School Board Member, spoke about the MTSS Coordinator position. She explained that one of the board goals was to increase student performance. She shared that the administration focuses on many data points for each student, in each grade, in each class. When the scores grow it is because of evaluations and data driven decisions.

Moderator Emmanual moved to vote on the amendment to Article 01 before the group. He read the motion again: "Replace to raise and appropriate the amount of \$15,385,249 with to raise and appropriate the amount of \$15,221,286".

A vote was taken to amend Article 01 and this amendment passed.

Moderator Emmanual offered the opportunity to the floor for questions again. There were no further questions or debate. Moderator Emmanual read the amended Article.

Moderator Emmanual read the Article as amended

Article 01 Operating Budget (as amended)

Shall the Stratham School District vote to raise and appropriate the amount of **\$15,221,286 as amended** for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district? This article does not include appropriations contained in special or individual articles addressed separately. The Stratham School Board recommends this appropriation. (Majority vote required)

Moderator Emmanual called a vote on article 01 as amended. Article 01 passed as amended by majority vote.

Mr. Abrami made a motion to restrict reconsideration for Article 01 as amended.

Mr. Dan Sheppard seconded the motion. Vote to restrict reconsideration on Article 01 passed.

Moderator Emmanual read the Article

Article 02 Maintenance Capital Reserve Fund

Shall the Stratham School District vote to raise and appropriate the sum of \$20,000 to be added to the Maintenance Capital Reserve Fund previously established in 2009. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The School Board recommends this appropriation. (Majority vote required)

Pat Abrami asked what the current fund balance is in the Maintenance Capital Reserve Fund. Ms. Davis responded that the balance is \$200,731. No further discussion followed.

Moderator Emmanual moved to vote on article 02. Article 02 passed by majority vote.

Moderator Emmanual read the Article

Article 03 Special Education Expendable Trust Fund

Shall the Stratham School District vote to raise and appropriate the sum of \$10,000 to be added to the Special Education Expendable Trust Fund previously established in 2009. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. (Majority vote required)

Ms. Davis spoke to the article and stated the current fund balance is \$488,300. There was no discussion about this article.

Moderator Emmanual moved to vote on Article 03. Article 03 passed by majority vote.

Moderator Emmanual read the Article

Article 04 Technology Trust Fund

Shall the Stratham School District vote to establish a Technology Capital Reserve Fund under the provisions of RSA 35:1 for unanticipated technology expenses and to raise and appropriate up to \$10,000 to be placed in this fund. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. Further, to name the Stratham School Board as agents to expend from the fund. The Stratham School Board recommends approval. (Majority vote required)

There was no discussion about this article.

Moderator Emmanual moved to vote on article 04. Article 04 passed by majority vote.

Article 05 Reports of Agents

To hear reports of Agents, Auditors, Committees, or Officers heretofore chosen and pass any vote relating thereto.

There was no discussion about this article and no vote needed.

Article 06 Transact business

To transact any other business which may legally come before this meeting.

No further business transacted for the evening.

Mr. Bill DaGiau made a motion to adjourn the meeting. Ms. Daniels seconded the motion.
Meeting adjourned at 6:29 pm.

Respectfully submitted


Erin Garcia de Paredes

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2024
For the Proposed 2025-2026 Budget

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

Esther Asbell, Ed.D.

Superintendent of Schools

(603) 775-8653

easbell@sau16.org

Christopher Andriski, Ed.D.

Associate Superintendent of Schools

(603) 775-8679

candriski@sau16.org

Renee Beauregard-Bennett, Ed.D.

Assistant Superintendent/Director of Student Services

(603) 775-8646

rbennett@sau16.org

Heather Murray, MPA, SHRM

Director of Human Resources

(603) 775-8664

hmurray@sau16.org

Mollie O'Keefe, MPA, MSF

Executive Director of Finance and Operations

(603) 775-8669

mokeefe@sau16.org

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Bill Gauthier
TERM 2025

NAME	EXPIRES	TOWN
Bill Gauthier	2027	Exeter
Amy Ransom	2027	Newfields
Bob Hall	2025	Kensington
Melissa Lyons	2026	East Kingston
Tami Gunst	2027	Stratham
Scott Dennehy	2025	Brentwood
Kimberly Masucci	2025	Exeter
Dawn Bullens	2026	Exeter
Erin Garcia de Paredes	2026	Stratham

School District Website: www.sau16.org

Moderator: Kate Miller – 2025

School District Clerk: Susan EH Bendroth – Appointed

School District Treasurer: Michael Schwotzer – Appointed

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: Heidi Hanson
TERM 2025

NAME	EXPIRES	TOWN
Erin Steckler	2026	Brentwood
Jamie Saucier	2027	East Kingston
Margaret Batemen	2025	Exeter
Roy Morrisette	2026	Exeter
Ben Adams	2027	Exeter
Sarah Fetras	2026	Kensington
Patricia Cox	2025	Newfields
Heidi Hanson	2025	Stratham
Rachel Jefferson	2025	Stratham



Exeter Coop

The inhabitants of the Regional School District of Exeter Coop in the state of New Hampshire qualified to vote in Regional School District affairs are hereby notified that the Annual Regional School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session)

Date: Wednesday, February 5, 2025

Time: 6:30 pm

Location: Exeter High School

Details: 1 Blue Hawk Dr, Exeter, NH 03833

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 11, 2025

Time:

Location: See attached voting times and locations

Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 1/24/25, a true and attested copy of this document was posted at the place of meeting and at the SAU16 Office and that an original was delivered to the clerk.

Name	Position	Signature
Robert L. Hore	School Board	Robert L. Hore
Kimberly Masucci	School Board	Kimberly Masucci
Melissa Lyons	School Board	Melissa Lyons
WILLIAM GAUTHIER	School Board - Chair	William Gauthier
Dawn Bullens	School Board	Dawn Bullens
Eric Garcia de Rivas	School Board	
Amy R. Ransom	School Board	

0	Voting Location	Voting Address	Voting Hours
Brentwood	Swasey Central School	355 Middle Road, Brentwood, NH 03833	7:00 am - 7:00 pm
East Kingston	East Kingston Elementary School	5 Andrews Lane, East Kingston, NH 03827	8:00 am - 7:00 pm
Exeter	Talbot Gymnasium	30 Linden Street, Exeter, NH 03833	7:00 am - 8:00 pm
Kensington	Kensington Elementary School	122 Amesbury Road, Kensington, NH 03833	8:00 am - 7:30 pm
Newfields	Newfields Town Hall	65 Main Street, Newfields, NH 03856	8:00 am - 7:00 pm
Stratham	Stratham Memorial School	39 Gifford Farm Road, Stratham, NH 03885	7:00 am - 7:00 pm



Article 01 Operating Budget

Shall the Exeter Regional Cooperative School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$71,266,195? Should this article be defeated, the operating budget shall be \$70,768,618 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Exeter Regional Cooperative School Board and Budget Advisory Committee recommend \$71,266,195 as set forth on said budget. (Majority vote required)

Article 02 Collective Bargaining Agreement – Teacher

Shall the school district vote to approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Educators Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year Estimated Increase:
2026: \$ 923,316
2027: \$1,186,152
2028: \$ 1,095,501

and further to raise and appropriate \$ 923,316 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The school board and budget advisory committee recommend \$ 923,316. (Majority vote required)

Article 03 Capital Reserve Fund

Shall the Exeter Regional Cooperative School District vote to raise and appropriate the sum of up to \$200,000 to be placed in the Capital Reserve Fund previously established in 1998 for the purpose of construction, reconstruction, or acquisition of school buildings and/or school ground site improvements including associated engineering and architectural fees, and further to name the school board as agents to expend this fund? This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Exeter Regional Cooperative School Board recommends this appropriation. (Majority vote required)

Article 04 CRF for Synthetic Turf Replacement

Shall the Exeter Regional Cooperative School District vote to raise and appropriate the sum of up to \$50,000 to be added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School? This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The Exeter Regional Cooperative School Board recommends this appropriation. (Majority vote required)

EXETER REGION COOPERATIVE SCHOOL DISTRICT WARRANT

To the inhabitants of the School Districts of the Towns of Exeter, East Kingston, Brentwood, Newfields, Stratham, and Kensington, County of Rockingham, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to meet at (see attached listing) **TUESDAY, THE ELEVENTH DAY OF MARCH, 2025**, at (see attached listing), to act upon the following subject:

1. To choose one (1) School Board member from Brentwood for the ensuing three (3) years.
2. To choose one (1) School Board member from Exeter for the ensuing three (3) years.
3. To choose one (1) School Board member from Kensington for the ensuing three (3) years.
4. One (1) School District Moderator from Brentwood/Exeter/East Kingston/Kensington/Newfields or Stratham for the ensuing one (1) year.

AND

Budget Advisory Committee (BAC) Member Seats Open

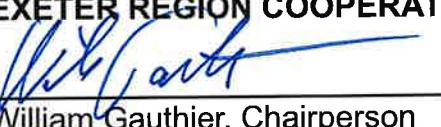
1. To choose one (1) BAC Member from Exeter for the ensuing three (3) years.
2. To choose one (1) BAC Member from Newfields for the ensuing three (3) years.
3. To choose one (1) BAC Member from Stratham for the ensuing three (3) years.

Given under our hands this 16 day of January 2025.

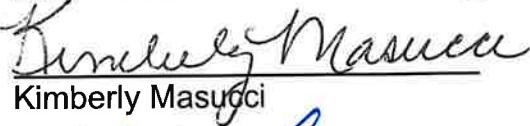
POSTED WITH THE WARRANT ON January 24, 2025.

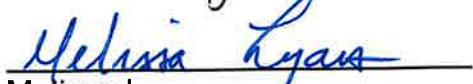
State of New Hampshire
True Copy of Warrant - Attest

EXETER REGION COOPERATIVE SCHOOL BOARD


William Gauthier, Chairperson


Amy Ransom


Kimberly Masucci


Melissa Lyons


Scott Dennehy


Erin Garcia de Paredes


Robert Hall


Dawn Bullens


Tami Gunst



Proposed Budget Exeter Coop

**Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2025 to June 30, 2026**

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 24, 2025

SCHOOL BOARD CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Robert L. Hall	School Board	Robert L. Hall
Kimberly Masueci	School Board	Kimberly Masueci
Melissa Lyons	School Board	Melissa Lyons
WILLIAM GARTHEN	SCHOOL BOARD CHAIR	William Garthen
Dawn Billens	School Board	Dawn Billens
EnGarcia Paredes	School Board	
Amie R. Ransom	School Board	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$16,133,886	\$16,445,078	\$15,738,467	\$0
1200-1299	Special Programs	01	\$9,820,941	\$10,266,398	\$12,576,082	\$0
1300-1399	Vocational Programs	01	\$2,163,656	\$2,303,353	\$2,236,560	\$0
1400-1499	Other Programs	01	\$970,167	\$1,074,500	\$1,072,850	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$182,563	\$246,904	\$305,787	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$29,271,213	\$30,336,233	\$31,929,746	\$0
Support Services						
2000-2199	Student Support Services	01	\$3,471,889	\$3,419,487	\$3,657,780	\$0
2200-2299	Instructional Staff Services	01	\$2,192,894	\$2,528,898	\$2,676,476	\$0
Support Services Subtotal			\$5,664,783	\$5,948,385	\$6,334,256	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$84,833	\$119,456	\$124,589	\$0
General Administration Subtotal			\$84,833	\$119,456	\$124,589	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$1,639,066	\$1,763,276	\$1,761,462	\$0
2320-2399	All Other Administration	01	\$357	\$400	\$380	\$0
2400-2499	School Administration Service	01	\$1,939,906	\$2,014,075	\$2,069,882	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,689,775	\$5,151,450	\$5,327,921	\$0
2700-2799	Student Transportation	01	\$3,313,097	\$3,448,135	\$3,990,891	\$0
2800-2999	Support Service, Central and Other	01	\$15,422,256	\$16,741,316	\$16,772,793	\$0
Executive Administration Subtotal			\$27,004,457	\$29,118,652	\$29,923,329	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$1,110,786	\$1,250,000	\$1,250,000	\$0
3200	Enterprise Operations	01	\$323,129	\$400,000	\$400,000	\$0
Non-Instructional Services Subtotal			\$1,433,915	\$1,650,000	\$1,650,000	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal				\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	01	\$2,110,652	\$805,000	\$805,000	\$0
5120	Debt Service - Interest	01	\$2,394,036	\$465,330	\$424,275	\$0
Other Outlays Subtotal				\$4,504,688	\$1,270,330	\$1,229,275
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	01	\$62,500	\$87,500	\$75,000	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal				\$62,500	\$87,500	\$75,000
Total Operating Budget Appropriations						\$71,266,195



Special Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for		
			period ending	period ending	
			6/30/2026	6/30/2026	
5251	To Capital Reserve Fund	03		\$200,000	\$0
		<i>Purpose: Capital Reserve Fund</i>			
5251	To Capital Reserve Fund	04		\$50,000	\$0
		<i>Purpose: CRF for Synthetic Turf Replacement</i>			
5251	To Capital Reserve Fund			\$0	\$0
5252	To Expendable Trust Fund			\$0	\$0
5253	To Non-Expendable Trust Fund			\$0	\$0
Total Proposed Special Articles				\$250,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for	
			period ending 6/30/2026	period ending 6/30/2026
			(Recommended)	(Not Recommended)
1100-1199	Regular Programs	02	\$462,339	\$0
		<i>Purpose: Collective Bargaining Agreement – Teacher</i>		
1200-1299	Special Programs	02	\$83,597	\$0
		<i>Purpose: Collective Bargaining Agreement – Teacher</i>		
1300-1399	Vocational Programs	02	\$51,869	\$0
		<i>Purpose: Collective Bargaining Agreement – Teacher</i>		
2000-2199	Student Support Services	02	\$106,155	\$0
		<i>Purpose: Collective Bargaining Agreement – Teacher</i>		
2200-2299	Instructional Staff Services	02	\$6,718	\$0
		<i>Purpose: Collective Bargaining Agreement – Teacher</i>		
2800-2999	Support Service, Central and Other	02	\$212,638	\$0
		<i>Purpose: Collective Bargaining Agreement – Teacher</i>		
Total Proposed Individual Articles			\$923,316	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Local Sources					
1300-1349	Tuition	01	\$1,371,274	\$1,000,000	\$1,000,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$286,531	\$50,000	\$50,000
1600-1699	Food Service Sales	01	\$654,411	\$850,000	\$850,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$534,177	\$250,000	\$250,000
Local Sources Subtotal			\$2,846,393	\$2,150,000	\$2,150,000
State Sources					
3210	School Building Aid		\$907,081	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$796,673	\$482,342	\$482,342
3240-3249	Vocational Aid	01	\$976,674	\$900,000	\$900,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$9,477	\$9,800	\$9,800
3270	Driver Education	01	\$0	\$0	\$4,182
3290-3299	Other State Sources		\$0	\$4,182	\$0
State Sources Subtotal			\$2,689,905	\$1,396,324	\$1,396,324
Federal Sources					
4100-4539	Federal Program Grants	01	\$57,065	\$50,000	\$50,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$264,315	\$350,000	\$350,000
4560	Child Nutrition	01	\$238,337	\$340,200	\$340,200
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$559,717	\$740,200	\$740,200



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04, 03	\$0	\$0	\$250,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal				\$0	\$250,000
Total Estimated Revenues and Credits				\$6,096,015	\$4,286,524
					\$4,536,524



Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$71,266,195
Special Warrant Articles	\$250,000
Individual Warrant Articles	\$923,316
Total Appropriations	\$72,439,511
Less Amount of Estimated Revenues & Credits	\$4,536,524
Less Amount of State Education Tax/Grant	\$5,988,371
Estimated Amount of Taxes to be Raised	\$61,914,616



Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2025 and ending June 30, 2026

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 24, 2025

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Robert L. Kree	School Board	Robert L. Kree
Kimberly Masucci	School Board	Kimberly Masucci
Melissa Lyons	School Board	Melissa Lyons
Will Gant	ca m - school Board	Will Gant
Dawn Bellens	School Board	Dawn Bellens
Franca de Paula	School Board	
Amy R. Hanson	School Board	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$16,445,078	(\$806,914)	\$0	\$15,638,164
1200-1299	Special Programs	\$10,266,398	\$2,309,684	\$0	\$12,576,082
1300-1399	Vocational Programs	\$2,303,353	(\$2,683)	\$0	\$2,300,670
1400-1499	Other Programs	\$1,074,500	(\$37,635)	\$0	\$1,036,865
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$246,904	\$0	\$0	\$246,904
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$30,336,233	\$1,462,452	\$0	\$31,798,685
Support Services					
2000-2199	Student Support Services	\$3,419,487	\$58,736	\$0	\$3,478,223
2200-2299	Instructional Staff Services	\$2,528,898	\$227,119	\$0	\$2,756,017
Support Services Subtotal		\$5,948,385	\$285,855	\$0	\$6,234,240
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$119,456	\$0	\$0	\$119,456
General Administration Subtotal		\$119,456	\$0	\$0	\$119,456
Executive Administration					
2320 (310)	SAU Management Services	\$1,763,276	(\$1,814)	\$0	\$1,761,462
2320-2399	All Other Administration	\$400	\$0	\$0	\$400
2400-2499	School Administration Service	\$2,014,075	\$36,976	\$0	\$2,051,051
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$5,151,450	\$0	\$0	\$5,151,450
2700-2799	Student Transportation	\$3,448,135	\$533,144	\$0	\$3,981,279
2800-2999	Support Service, Central and Other	\$16,741,316	(\$37,496)	\$0	\$16,703,820
Executive Administration Subtotal		\$29,118,652	\$530,810	\$0	\$29,649,462
Non-Instructional Services					
3100	Food Service Operations	\$1,250,000	\$0	\$0	\$1,250,000
3200	Enterprise Operations	\$400,000	\$0	\$0	\$400,000
Non-Instructional Services Subtotal		\$1,650,000	\$0	\$0	\$1,650,000



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$805,000	\$0	\$0	\$805,000
5120	Debt Service - Interest	\$465,330	(\$41,055)	\$0	\$424,275
Other Outlays Subtotal		\$1,270,330	(\$41,055)	\$0	\$1,229,275
Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$87,500	\$0	\$0	\$87,500
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$87,500	\$0	\$0	\$87,500
Total Operating Budget Appropriations		\$68,530,556	\$2,238,062	\$0	\$70,768,618



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
5120	Change in bond schedule
2200-2299	Position move between functions
1400-1499	1 time expense in FY25
1100-1199	Decrease in positions
2320 (310)	SAU Assessment
2400-2499	Active Admin CBA
1200-1299	Special Ed - Required & Position move between functions
2000-2199	CBA Required
2700-2799	Special Ed - Required
2800-2999	Decrease in positions
1300-1399	Employee Turnover

**EXETER REGION COOPERATIVE SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUES**

<u>SPECIAL EDUCATION EXPENSES</u>	<u>2022-2023</u>	<u>2023-2024</u>
1200/1230 Special Programs	7,579,660	9,077,447
1430 Summer School	171,001	160,626
2140 Psychological Services	336,165	349,304
2150 Speech and Audiology	490,744	523,570
2162 Physical Therapy	74,152	76,377
2163 Occupational Therapy	171,052	159,961
2332 Administration Costs	574,526	582,868
2722 Special Transportation	1,429,115	1,688,428
 TOTAL EXPENSES	 10,826,414	 12,618,581
 <u>SPECIAL EDUCATION REVENUES</u>		
3110 Special Ed Portion Adequacy Funds	846,954	871,352
3240 Special Education Aid (CAT Aid)	729,360	569,346
4580 Medicaid	94,521	57,065
 TOTAL REVENUES	 1,670,836	 1,497,763
 ACTUAL DISTRICT COST FOR SPECIAL EDUCATION	 <u>9,155,578</u>	 <u>11,120,818</u>

Minutes of the Exeter Region Cooperative School District
First Session of the 2024 Annual Meeting
Deliberative Session – Thursday, February 8, 2024 7:00PM
Exeter High School Arthur Hanson III Center

ERCS Board Members Present:

Bill Gauthier, Chair – Exeter	Melissa Lyons, Vice Chair – East Kingston
Paul Bauer, Newfields	Dawn Bullens, Exeter
Scott Dennehy, Brentwood	Erin Garcia de Paredes, Stratham
Robert Hall, Kensington	Kimberly Masucci, Exeter
Travis Thompson, Stratham	

Administration: Esther Asbell, Superintendent

Mollie O'Keefe, Executive Director of Finances and Operations
Michelle Larson, Assistant Director of Finance and Operations

Others: Katherine Miller, Moderator

Gordon Graham, Counsel for the School District
Susan Bendroth, ERCS Clerk

Moderator Miller called the meeting to order at 7:00 PM.

Sawyer Camlin, student representative to the school board, led everyone in the Pledge of Allegiance. Bill Gauthier, Chair of the ERCS School Board, thanked all voters for coming out. He extended his appreciation to all board members, administration, budget advisory committee members and support staff for their time in putting together the warrant articles. He acknowledged retiring faculty and school board members.

Moderator Miller reviewed the rules and procedures of the meeting and requested permission for Esther Asbell and to speak and Gordon Graham to speak at the meeting. Permission was granted.

Moderator Miller read the article.

Article 01: Operating Budget

Shall the Exeter Region Cooperative School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$68,530,556? Should this article be defeated, the operating budget shall be \$67,321,190 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. The Exeter Region Cooperative School Board and Budget Advisory Committee recommend \$68,530,556 as set forth on said budget. (Majority vote required)

Bill Gauthier, Exeter, introduced the article by explaining how the budget is developed.

A presentation via video was presented outlining and highlighting the changes.

Liz Faria, Brentwood offered an amendment to decrease the budget to \$66,400,000.

Ted Lloyd, East Kingston seconded the amendment.

Discussion supporting the amendment as well as discussion not supporting the amendment pursued with numerous community members expressing their opinions.

A paper ballot was requested by 7 voters.

Paul Royal, Exeter, made a motion to call the question.

Cynthia Young, Exeter, seconded the motion.

Result of paper ballot on the amendment: Yes 71 No 159 with a total of 230 voting out of 233 checked in voters.

Motion to amend Article #1 was defeated.

Debra Altschiller, Stratham, motioned to move to Article #5.

Heidi Hanson, Stratham, seconded the motion.

Motion passed.

Moderator Miller read the article.

Article 05 Election of Exeter Regional Cooperative School Board Members

To see if the Exeter Regional Cooperative School District will vote to amend the Articles of Agreement of the Exeter Regional Cooperative School District by deleting the following lines from Article 3, "All Board members shall be elected by the voters "at large." After the initial term, voting for Cooperative School Board members, who shall continue to be elected at large, shall be by the voters of each town at the elections held for town officers." These lines in Article 3, would be replaced as follows, "Each new or re-elected member of the Exeter Regional Cooperative School Board shall be elected at the conclusion of each existing member's term, by the voters from the corresponding district he/she represents and must be a resident of that corresponding district.

Melissa Litchfield spoke to the article.

Discussion followed supporting and not supporting the article raising concerns about fair representation by all towns and the legal ramifications of such an amendment.

Gordon Graham, SAU lawyer, weighed in saying that changing the wording could lead to litigation.

Paul Royal, Exeter offered the following amendment and Heidi Hanson, Stratham seconded.

"Shall the voters of the Cooperative School District express an advisory opinion that the District would like to preserve the current method of electing School Board members 'at large', as outlined in Article 3 of the school district's Articles of Agreement?"

Discussion about the amendment pursued and it was asked if it was ethical to change a citizen's petition.

Moderator Miller stated that according to the rules you can change the intent of an article but not the subject.

Travis Thompson, Stratham, asked to move the question.

Eric Turer, Brentwood, seconded the motion.

A vote was taken and motion to amend the article passed.

Travis Thompson, Stratham, moved to restrict reconsideration of the amendment and Steven Jones, Exeter seconded.

Vote to restrict reconsideration passed.

Moderator Miller declared Article #5 would appear on the ballot as amended.

[Back to Article 01: Operating Budget](#)

Shall the Exeter Region Cooperative School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$68,530,556? Should this article be defeated, the operating budget shall be \$67,321,190 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. The School Board and Budget Advisory Committee recommend \$68,530,556 as set forth on said budget. (Majority vote required)

Ted Lloyd, East Kingston offered an amendment to decrease the budget to \$67,321,190.

Laura Chamberlain, Stratham, seconded the amendment.

A short discussion followed offering support and non support for the amendment.

Dawn Bullens, Exeter motioned to move the question.

Nathan Lunney, Newfields, seconded.

Motion to pass the amendment was defeated.

Scott Dennehy, Brentwood, moved to restrict reconsideration on Article #1 and Bill Gauthier, Exeter, seconded.

Vote to restrict reconsideration passed and Moderator Miller declared Article #1 would appear on the ballot as originally written.

Moderator Miller read Article #2.

Article 02 Capital Reserve Fund

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sum of up to \$200,000 to be placed in the Capital Reserve Fund previously established in 1998 for the purpose of construction, reconstruction, or acquisition of school buildings and/or school ground site improvements including associated engineering and architectural fees, and further to name the school board as agents to expend this fund? This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation. (Majority vote required)

Travis Thompson, Stratham spoke to the article, questions were answered and Moderator Miller declared the article would appear on the ballot as written.

Bob Hall, Kensington, moved to restrict reconsideration on Article #2 and Dawn Bullens, Exeter seconded.

Vote to restrict reconsideration passed.

Moderator Miller read Article #3.

Article 03 CRF for Synthetic Turf Replacement

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sum of up to \$50,000 to be added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School? This sum to come from June 30 fund balance available for transfer on July 1. No amount to be

**raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation.
(Majority vote required)**

Bob Hall, Kensington, spoke to the article.

No discussion followed. Moderator Miller declared the article would appear on the ballot as written. Erin Garcia de Paredes, Stratham moved to restrict reconsideration of the article and Kimberly Masucci, Exeter, seconded.

Vote to restrict reconsideration passed.

Moderator Miller read the article.

Article 04 Investment Management of Trust Funds

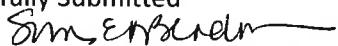
Shall the Exeter Region Cooperative School District vote, pursuant to RSA 35:9-a, III, to authorize the Trustees of the Trust Funds to pay for Capital reserve fund investment services, and any other expenses incurred, from capital reserve funds income? Such authority shall remain in effect until rescinded by vote of the region cooperative district meeting. No vote to rescind the authority shall occur within 5 years of the original adoption of this article. (Estimated Tax Impact: None. No amount to be raised by taxation). (Majority vote required) The Exeter Region Cooperative School Board recommends approval of this article.

Melissa Lyons, East Kingston, spoke to the article.

No discussion followed. Moderator Miller declared the article would appear on the ballot as written. Dawn Bullens, Exeter, moved to restrict reconsideration of the article and Travis Thompson seconded. Vote to restrict reconsideration passed.

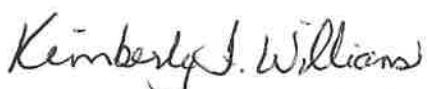
Amy Ransom, Newfields, motioned to adjourn the meeting and Nathan Lunney, Newfields seconded. Meeting was adjourned at 10:25.

Respectfully Submitted



Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk

February 8, 2024


2-11-2024

KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
July 19, 2028

Minutes of the Exeter Region Cooperative School District
Second Session of the 2024 Annual Meeting
Voting Session – March 12, 2024

The polls were open at the polling place at the hours below to choose the following District Officers: Cooperative School Board Member (Exeter – 3 year), Cooperative School Board Member (Newfields – 3 year), Cooperative School Board Member (Stratham – 3 year), Cooperative District Moderator (1 year), Cooperative Budget Committee Member (East Kingston – 3 year), Cooperative Budget Committee Member (Exeter, 3 year), Cooperative Budget Committee Member (Stratham – 3 year) and vote on ballot on Articles 1, 2, 3, 4 and 5.

Voters in Town of	Polling Place	Polling Hours
Brentwood	Swasey School	7:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gymnasium	7:00 AM to 8:00 PM
	Tuck Learning Campus	
Kensington	Kensington Elementary	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Memorial	7:00 AM to 7:00 PM

Results of the election of the Exeter Region Cooperative School District:

Exeter Cooperative School Board Member, term ending 2027 election:

William "Bill" Gauthier **3377**

Peggy Massicotte 1682

Newfields Cooperative School Board Member, term ending 2027 election:

Amy Ransom **2928**

Jacqueline "Jackie" Tassinari 1633

Stratham Cooperative School Board Member, term ending 2027 election:

Tami Gunst **4073**

Cooperative School District Moderator, term ending 2025 election:

Katherine B. Miller **4179**

East Kingston Cooperative Budget Committee Member, term ending 2027 election:

Jamie Saucier **961**

Exeter Cooperative Budget Committee Member, term ending 2027 election:

Ben Adams **1039**

Stratham Cooperative Budget Committee Member, term ending 2027 election:

Rachel Jefferson **1048**

Article 01: Operating Budget

Yes	3448
No	2036

Article 02: Capital Reserve Fund

Yes	4077
No	1847

Article 03: CRF for Synthetic Turf Replacement

Yes	3734
No	2180

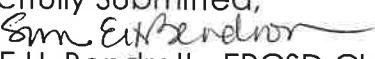
Article 04: Investment Management of Trust Funds

Yes	4386
No	1362

Article 05: Articles of Agreement of the Exeter Regional Coop

Yes	3914
No	1183

Respectfully Submitted,


Susan E.H. Bendoroth, ERCSD Clerk
March 12, 2024



KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
July 19, 2028

ERCSD - March 12, 2024

	Brentwood	East Kingston	Exeter	Kensington	Newfields	Stratham	Total
Exeter Board Bill Gauthier	487	177	1602	171	364	576	3377
Peggy Massicotte	279	126	507	94	229	447	1682
Newfields Board Amy Ransom	413	142	1291	125	388	569	2928
Jackie Tassinari	249	129	395	98	359	403	1633
Stratham Board Tami Gunst	628	244	1665	222	518	796	4073
Moderator Kate Miller	661	251	1755	230	533	749	4179
East Kingston BAC Jamie Saucier	149	39	444	23	62	244	961
Exeter BAC Ben Adams	29		497	26	60	281	1039
Stratham BAC Rachel Jefferson	149	28	447	27	60	337	1048

	Brentwood	East Kingston	Exeter	Kensington	Newfields	Stratham	Total
Art 1 Budget							
Yes	495	185	1568	166	461	573	3448
No	376	196	637	172	252	403	2036
Art 2 CRF							
Yes	590	199	1859	201	512	716	4077
No	354	215	500	155	240	383	1847
Art 3 Synthetic							
Yes	552	178	1720	157	442	685	3734
No	387	235	633	200	315	410	2180
Art 4 Investment							
Yes	635	232	1873	234	530	882	4386
No	280	169	416	113	194	190	1362
Art 5 Agreement							
Yes	627	245	1581	224	522	715	3914
No	258	135	336	85	159	210	1183



Annual Report of SAU 16

For the Year Ending June 30, 2024

For the Proposed 2025-2026 Budget

SAU 16 ANNUAL REPORT FOR THE YEAR ENDING 2024

SAU 16 represents the towns of Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham. Each town has an individual school board that governs their elementary schools. All students in grades six through twelve come together forming the Exeter Region Cooperative School District, which is governed by the Exeter Region Cooperative School Board. The SAU 16 Joint School Board is composed of all members of each one of the seven individual school boards to govern the office of the Superintendent.

Throughout the 2023-24 school year, educators at all levels continued to develop and implement multi-tiered support systems (MTSS) to meet the academic and social needs of our students. This is a critical framework that provides support at different levels in order to best meet the learning needs of our students. All schools throughout SAU 16 have implemented an MTSS system and students are receiving individualized support according to their academic and mental health needs.

Educators continued to grow, with many pursuing ongoing degrees and by participating in professional development that is highlighted in their individual digital portfolios. When a certified staff member is due for recertification from the New Hampshire Department of Education their portfolio of professional growth is presented to a member of the senior leadership team. During our annual March teacher in-service day, many educators present their learning to each other for peer to peer growth. This helps build a professional learning community within SAU 16 that impacts how students learn in the classroom.

Also during the 2023-24 school year, we continued to create a sense of belonging for all families, students, staff, and board members when we engaged with all stakeholders to review and consider adding language to the SAU 16 Vision. As a result of the work of over 100 stakeholders the SAU 16 Joint Board adopted the following vision statement: *Each graduate demonstrates engaged learning and global citizenship. Our graduates understand the identity of self and others to foster the ability to solve problems independently and collaboratively with perseverance, curiosity, and resilience, and communicate solutions with confidence and empathy. Graduates are reciprocal members of the community which cultivates equity, safety, and belonging for all.*

As I reflect upon my many years in SAU 16, I want to take this opportunity to thank each community in supporting our efforts in providing our students with learning environments that enact the SAU 16 Vision.

Respectfully,



Esther Asbell, Ed.D.
Superintendent of Schools

SAU 16		SUPERINTENDENT SALARIES	
		2024-2025	
SUPERINTENDENT PRORATED SALARY			
Brentwood		\$11,166.40	
East Kingston		\$5,444.59	
Exeter		\$33,209.31	
Exeter Region Cooperative		\$102,702.79	
Kensington		\$5,842.28	
Newfields		\$4,728.68	
Stratham		\$22,305.96	
		<u>\$185,400.00</u>	
ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES			
(Total 3 positions: \$164,800, \$140,080 and \$124,630)			
Brentwood		\$25,868.83	6.02%
East Kingston		\$12,613.31	2.94%
Exeter		\$76,934.90	17.91%
Exeter Region Cooperative		\$237,928.13	55.40%
Kensington		\$13,534.61	3.15%
Newfields		\$10,954.76	2.55%
Stratham		\$51,675.47	12.03%
		<u>\$429,510.00</u>	100.00%
			\$ 164,800.00
			\$ 140,080.00
			\$ 124,630.00
			<u>\$429,510.00</u>

SCHOOL ADMINISTRATIVE UNIT #16
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS, STRATHAM
2025-2026 APPROVED BUDGET

	FY2025 BUDGET	FY2026 APPROVED	CHANGE \$	CHANGE %
EXECUTIVE ADMINISTRATIVE SALARIES	\$ 1,613,797.00	\$ 1,735,747.10	\$ 121,950.10	7.56%
BUSINESS OFFICE SERVICES	\$ 629,837.00	\$ 659,766.50	\$ 29,929.50	4.75%
TECHNOLOGY	\$ 36,601.00	\$ 21,000.00	\$ (15,601.00)	-42.62%
SUPPORT SERVICES	\$ 997,846.55	\$ 1,008,662.56	\$ 10,816.01	1.08%
TOTAL EXPENDITURES	\$ 3,278,081.55	\$ 3,425,176.16	\$ 147,094.61	4.49%

SAU16
FY 2025-2026
Proposed Assessments

District	Assessment for FY25	Assessment for FY26	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$191,713	\$191,040	(\$672)	-0.35%
East Kingston	\$93,477	\$91,312	(\$2,165)	-2.32%
Exeter	\$570,161	\$596,562	\$26,400	4.63%
Kensington	\$100,304	\$108,493	\$8,189	8.16%
Newfields	\$81,185	\$81,566	\$381	0.47%
Stratham	\$382,965	\$384,287	\$1,322	0.35%
Coop	\$1,763,276	\$1,761,462	(\$1,814)	-0.10%
Total	\$3,183,082	\$3,214,722	\$31,641	0.99%

*ADM & EV numbers obtained directly from NH Department of Education

SAU 16 2025-2026 ACADEMIC CALENDAR

August 2025						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September 2025						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2025						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2025						
Su	M	Tu	W	Th	F	Sa
					1	
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December 2025						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January 2026						
Su	M	Tu	W	Th	F	Sa
					1	2
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 2026						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29						

March 2026						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2026						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2026						
Su	M	Tu	W	Th	F	Sa
			1	2		
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 2026						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				



School Closed



Teacher In-Service Day (No School)



First and Last Day of School

Important Dates

- Aug. 19-22 In-Service Day (All)
- Aug 25 First Day of School
- Aug. 29 Labor Day Weekend - No School
- Sept. 1 - Labor Day Observed - No School
- Oct. 10 In-Service Day (All Schools)
- Oct. 13 Columbus Day Observed No School
- Nov. 11 Veteran's Day - No School
- Nov. 26-28 Thanksgiving Break - No School
- Dec. 24-Jan. 2 Holiday Break
- Dec. 25 Closed for Christmas Holiday
- Jan. 1 Closed for New Year's Holiday
- Jan. 16 In-service Day (All Schools)
- Jan. 19 Martin Luther King Jr. Day/Civil Rights Day
- Feb. 23 (President's Day/Washington's Bday observed)
- Mar 10 In-Service Day (All Schools)
- Apr. 27-May 1 Spring Break - No School
- May 25 Memorial Day - No School
- June 6 Graduation (Pending Approval)

MEETINGS/SCHEDULES

Board of Adjustment:	1 st Tuesday of the month at 7:00 pm (as needed)
Conservation Commission:	4 th Wednesdays of the month at 7:00 pm
Energy Commission:	2 nd Tuesday of the month at 6:00 pm
Fire Department:	3 rd Tuesday 7:00 pm Business Meeting 2 nd (firefighter) & 4 th (EMS) Tues. Training 7:00 pm *
Heritage Commission:	2 nd Tuesday of the month at 7:00 pm
Library Trustees:	3 rd Monday of the month at 6:30 pm at the Library
Planning Board:	1 st & 3 rd Wed. of the month at 7:00 pm
Recreation Commission:	2 nd Tuesday of the month at 7:00 pm
Select Board Meetings:	1 st & 3 rd Mondays 7:00 pm (except legal holidays)
Stratham Hill Park Association:	Last Tuesday of the odd months at 6:00 pm
Trail Management Advisory Committee	3 rd Wed. of the month at 7:00 pm
Trustees of the Trust Funds:	Quarterly at 5:00 pm on the first Monday of February, May, August and November

*Note: Unless noted otherwise, all meetings are in the Municipal Center at 10 Bunker Hill Ave.
Fire Dept. meetings/trainings held in the Morgera Room at the Fire Station at 4 Winnicutt Rd