

**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, 2025

WITH THE

**VITAL STATISTICS
FOR 2025**

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2025

DEDICATION
JEFFREY DENTON



Chief Jeff Denton’s career has been defined by an unwavering commitment to service—whether in the air, in uniform, or on the front lines of public safety here in Stratham. His passion for helping others has guided him for more than four decades, and our community is profoundly better for it.

When Exeter Hospital announced the closure of its ALS Paramedic Intercept Program in 2024, Chief Denton did not wait for others to find a solution. Instead, he built a Stratham Paramedic Program from the ground up—hiring an experienced full-time Paramedic Coordinator, assembling a per-diem paramedic team, and leading the department through the rigorous certification process required to operate at the paramedic level. Many contributed to this effort, but it was his leadership, initiative, and determination that made advanced life support in Stratham a reality. It stands as his most transformative accomplishment.

Chief Denton’s impact reaches far beyond this milestone. He implemented the Rescue Task Force model, strengthening coordinated response between EMS, fire, and law enforcement during critical incidents. He established part-time fire inspector and administrative positions, enabling volunteer officers to focus on operations. He oversaw the build and delivery of a new engine and ambulance, advanced efforts to improve the Town’s ISO rating, and consistently advocated for increased day-crew staffing and robust department-wide training—all while preserving the volunteer spirit that defines the Stratham Fire Department.

His leadership also strengthened regional partnerships through active engagement with mutual-aid towns and Seacoast Chiefs organizations. Within the station, he fostered a professional, welcoming environment where members felt valued, supported, and proud to serve.

Chief Denton’s dedication to Stratham is rooted in a lifetime of service. From his early years as a firefighter and EMT at Manchester-Boston Regional Airport, to 21 years at Pease Air National Guard Base as an aircraft commander, instructor pilot, and evaluator pilot, to his continued career as a JetBlue pilot, he has always answered the call to serve. He brought that same commitment to

Stratham when he joined the all-volunteer department in 2012, rising through the ranks to become Chief. His motivation has always been simple and sincere: to take care of people—both the residents he serves and the volunteers who serve alongside him.

Through every challenge and every accomplishment, Chief Denton has embodied integrity, humility, and a deep sense of duty. His leadership has strengthened the department, elevated the level of care available to our community, and inspired all who have had the privilege of working with him.

Stratham is safer, stronger, and better because of Chief Jeff Denton. His legacy of service will continue to guide the department and the community for years to come.

IN MEMORIAM

FLORENCE “FLOSSY” CHISHOLM WIGGIN

October 23, 1932 – February 14, 2025



Florence “Flossy” Wiggin devoted a lifetime to serving the Town of Stratham. A resident since 1940, she poured her energy, creativity, and community spirit into countless volunteer roles that strengthened the fabric of the town for generations.

While raising her family, she organized PTA bake sales and founded the Hemming Hermits 4-H sewing club. As a member of the Unity Club, she led the creation of the *Unity Club Cookbook*, whose proceeds funded the first instructional computer at Stratham Memorial School—an early example of her ability to turn community effort into lasting benefit.

Flossy played a major role in Stratham’s 250th anniversary celebration in 1966, work that helped inspire the founding of the Stratham Fair. She went on to volunteer for many years with the SVFD Ladies Auxiliary and at the Fair

Her dedication continued with Stratham’s 300th celebration, for which she worked nearly daily over five years. A passionate steward of local history, she served on the Heritage Commission, contributing deep knowledge of the town’s families, places, and traditions. She was also active with the Stratham Historical Society, and served many years as a Supervisor of the Checklist. She was also a longtime member and secretary of the Stratham ’76ers.

Flossy’s service extended to the Stratham Community Church, where she sang in the choir and supported numerous charitable efforts. Her contributions were recognized in 2012 with the Granite State Beacon Award for outstanding community service.

Flossy embodied the spirit of volunteerism. Her warmth, dedication, and love for Stratham enriched the community in ways that will be felt for decades. She leaves behind a legacy of service that will continue to inspire all who follow.

SELECT BOARD

While 2025 saw many staffing changes within the town, we are thrilled with the several new employees who have begun working for Stratham and are proud of all that we have achieved. Our accomplishments and successes are made hand in hand with Town staff, volunteers, boards, and commissions. This year, we would like to use this space to highlight the many meaningful accomplishments from the year 2025.

- Welcomed several tremendous new department heads: Town Planner Vanessa Price, Town Administrator Tim Roache, and Finance Administrator Lori Ruest; we were also pleased to promote Seth Hickey to Assistant Town Administrator alongside his role as Recreation Director. We commend Trevor Batchelder for his promotion to the Department of Public Works Director.
- Accepted the generous donation of the Lane Property – also known as the Stratham Circle buildings – from the Lane Family.
- Joined the Southeast New Hampshire Regional Intercept Program, based out of Plaistow, and began a paramedic program within Stratham in response to the end of Exeter Hospital’s paramedic intercept program. We are grateful to the hard work of Fire Chief Jeff Denton and EMS Director Peggy Crosby to make these programs possible.
- Launched an updated town website, a years-long process that involved many town representatives to ensure the website is useful and streamlined for residents and staff.
- Supported the launch of Stratham’s Community Garden on town property adjacent to Town Hall, managed by an ad-hoc committee with the help of numerous town staff.
- Celebrated the arrival of the Fire Engine 1 replacement.
- In 2025 after the Town Election, the Town retired its ballot counting devices after decades of dependable service dating back to the late 1980s. The Select Board is pleased to announce that new ballot counting devices from Voting Works will be introduced beginning with the March 2026 Town Election.
- Continued work on finalizing and adopting Stratham’s Open Space Plan, which will guide town decisions around conservation, connectivity, pedestrian and biking improvements, etc.
- Adopted new road naming policy for the town, including input from the Heritage and Conservation Commissions; adopted a new policy around town room rentals.
- Launched an indoor ice-skating rink in the 4H barn at Stratham Hill Park, made possible by the Recreation Department, Stratham Hill Park Association, and Department of Public Works.
- Celebrated the fourth annual Summerfest festival, a wonderful community event and a source of support for our Parks and Recreation, Fire, and Police Departments.
- Completed work renovating the bathrooms in Wiggin Memorial Library Completed the replacement of the roof on the Scale house at Stratham Hill Park.
- Our Trails Management Advisory Committee continued its work to steward and advise on trail usage, including the installation of new kiosks at various entries to the park and new signage within the park.

- Continued to advocate with the State Department of Transportation for a new traffic signal along Portsmouth Avenue at Bunker Hill Avenue.
- Celebrated the fifth annual Stratham First Responder Golf Tournament put on by the Golf Committee and our Fire and Police Departments. A portion of the proceeds were used this year for patrol room renovations, and ambulance retrofitting needs.
- Continued planning and design for updates to Steven's Park, including a new pavilion, bathroom facilities, and reconfigured parking. Celebrated new signage for Steven's Park, which was generously funded by the Stevens Family.
- Through last year's Town Meeting, increased the veteran's tax credit and elderly exemptions, and adopted tax exemptions for the disabled, blind, and deaf.

We remain grateful to the community for its support and engagement, for our dedicated employees, and for the many volunteers who make so much possible.

Sincerely,

Mike Houghton

Allison Knab

Joe Anderson

TABLE OF CONTENTS

| | |
|---|-----|
| Dedication | 3 |
| In Memoriam | 5 |
| Select Board's Report | 7 |
| How to Stay Informed..... | 11 |
| Town Government and Financial Reports | |
| Town Officers | 12 |
| Minutes of Town Meeting 2025 | 17 |
| Town Warrant, 2026 | 31 |
| Town Budget, 2026..... | 60 |
| Capital Improvements Program | 69 |
| Town Clerk's Report..... | 70 |
| Tax Collector's Report..... | 71 |
| Summary of Tax Lien Accounts | 72 |
| Town Treasurer's Report | 73 |
| Summary Inventory of Valuation | 77 |
| Statement of Appropriations & Revenues | 79 |
| Tax Rate Computation | 81 |
| Yearly Earnings for Town Employees, 2025..... | 82 |
| Financial Report..... | 86 |
| Trustees of the Trust Funds Report..... | 89 |
| Town Audit Report | 90 |
| Vital Statistics | 144 |
| Department Reports | |
| Assessing..... | 148 |
| Fire | 149 |
| Parks & Recreation | 151 |
| Planning & Building, including ZBA and Planning Board | 152 |
| Police..... | 157 |
| Public Works..... | 159 |
| Town Clerk / Tax Collector | 160 |
| Wiggin Memorial Library..... | 161 |
| Boards, Commissions and Other Reports | |
| Cemetery Trustees | 162 |
| Conservation Commission | 163 |
| Emergency Management | 165 |
| Energy Commission..... | 166 |

TABLE OF CONTENTS
(continued)

Boards, Commissions and Other Reports (continued)

| | |
|--|-----|
| Exeter-Squamscott River Local Advisory Committee | 167 |
| Heritage Commission..... | 168 |
| Historical Society..... | 169 |
| Mosquito Control..... | 170 |
| Stratham Hill Park Association Report..... | 171 |
| Summerfest Committee | 172 |
| Trail Management Advisory Committee | 174 |

School Reports

| | |
|---|-----|
| Stratham School District Reports | 175 |
| Exeter Region Cooperative School District Reports | 200 |
| SAU 16 Report of Administration | 227 |

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 our website StrathamNH.gov and on this page:

To sign-up for the Select Board Newsletter, email krichard@strathamnh.gov and request to be added to the list.

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](#)

2025 TOWN OFFICERS

ELECTED POSITIONS

SELECT BOARD

| | |
|--------------------------|-------------------|
| Mike Houghton, Chair | term expires 2026 |
| Allison Knab, Vice Chair | term expires 2027 |
| Joe Anderson | term expires 2028 |

MODERATOR

| | |
|-----------------------------------|-------------------|
| David Emanuel | term expires 2027 |
| Beth Dupell (appointed assistant) | |

TOWN CLERK/TAX COLLECTOR

| | |
|--|-------------------|
| Deborah Bakie, Town Clerk / Tax Collector | term expires 2026 |
| James Joseph, Deputy (appointed) | |
| Lisa Dudek, Office Assistant (appointed) | |
| Bettina Landgraf, Office Assistant (appointed) | |

SUPERVISORS OF THE CHECKLIST

| | |
|--------------------|-------------------|
| Cathy Warner | term expires 2026 |
| Melanie McGrail | term expires 2028 |
| Connie Aubin-Adams | term expires 2030 |

TRUSTEES OF THE TRUST FUNDS

| | |
|------------------------|-------------------|
| Mikki Deschaine, Chair | term expires 2026 |
| Eileen Herrington | term expires 2027 |
| Mark Ralabate | term expires 2028 |

LIBRARY TRUSTEES

| | |
|------------------------------------|-------------------|
| Gale Lyon, Chair | term expires 2028 |
| Sara Rosenthal | term expires 2027 |
| Sarah Bedingfield | term expires 2028 |
| Heather Harvey | term expires 2027 |
| Kathleen Bower, Alternate | term expires 2025 |
| Michele McMann-Corti, Alternate | term expires 2025 |
| Terri Grijalva, Alternate | term expires 2026 |
| Steve Butzel, Director (appointed) | |

CEMETERY TRUSTEES

| | |
|-----------------|-------------------|
| June Sawyer | term expires 2027 |
| Lucy Cushman | term expires 2028 |
| Melanie McGrail | term expires 2026 |

APPOINTED POSITIONS

TOWN ADMINISTRATION

David Moore, Town Administrator – Jan. – June
Tim Roache, Town Administrator – Oct.
Rebecca Tremblay, Treasurer
Tracy Abbott, Deputy Treasurer
Lori Ruest, Finance Administrator – Oct.
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

Jason Durrance, Code Enforcement Officer/Building Inspector/Health Officer
Michael Lamb, Building/CEO Coordinator

FIRE DEPARTMENT

| | |
|---------------------------------|--|
| Chief Jeffrey Denton | |
| Assistant Chief – Vacant | Paramedic Program Coordinator Hearshell VanLuven |
| Deputy Chief Josh Crow | Fire Lt. John Dardani |
| Captain Bryan Crosby | Fire Lt. Chris Heal |
| Captain Tim Slager | Fire Lt. Ben Hochschwender |
| Fire Inspector – Matthew Newton | Fire Lt. - Vacant |
| EMS – Captain Peggy Crosby | |
| EMS – Lt. Andrew Vanderslice | |

HEALTH OFFICER

Jason Durrance, Code Enforcement Officer/Building Inspector
Jeffrey Denton, Fire Chief

PARKS & RECREATION

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

PLANNING

Vanessa Price, Director of Planning and Building
Susan Connors, Planning Project Assistant

POLICE DEPARTMENT

| | | |
|--------------------------|---------------------|-----------------------|
| Chief Anthony King | | |
| Lt. David Pierce | Off. Brian Holbrook | Off. Colton Robertson |
| Det. Sgt. Steven Janvrin | Off. Patrick Storie | Off. Matthew Poole |
| Sgt. Kenneth Gauthier | Off. Eric Knight | Off. Jonathan Ballard |
| Sgt. Michael Doucette | Off. Kayla Cote | |

Officer Wellness Consultant, Stacie Lucius
 Chelsea Flynn, Prosecutor
 Support Staff: Jenn Schaaff, Administrative Assistant

DEPARTMENT OF PUBLIC WORKS

| | |
|------------------------------------|----------------------------------|
| Tim Stevens, Public Works Director | Dennis Carignan |
| Trevor Batchelder | John Pucel |
| Charles Perkins | Michael Blake |
| John Dodge | Blain Greenhalgh |
| Jason Pond | Kenneth Lundberg |
| Doreen Coughlin | Britt Fowle, Dept. Admin. Coord. |

BOARD OF ADJUSTMENT

| | |
|----------------------------|-------------------|
| Drew Pierce, Chair | term expires 2026 |
| Brent Eastwood, Vice Chair | term expires 2027 |
| Donna Jensen | term expires 2028 |
| Vacant . | term expires 2026 |
| Lucy Cushman | term expires 2027 |
| Vacant, Alternate | term expires 2025 |
| Vacant, Alternate | term expires 2026 |

BUDGET ADVISORY COMMITTEE 2025

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

CONSERVATION COMMISSION

| | |
|--------------------------------|-------------------|
| Bruce Cote | term expires 2027 |
| Ryan Olsen | term expires 2028 |
| Allison Knab, Select Board Rep | |
| Brad Jones | term expires 2026 |
| Robert Keating | term expires 2026 |
| Dan McAuliffe | term expires 2026 |
| Chris West, Chair | term expires 2026 |
| Tim Copeland, Alternate | term expires 2027 |
| Vacant, Alternate | term expires 2025 |

OFFICE OF EMERGENCY MANAGEMENT

Vacant, Director
Mike Lamb, 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 2028 |
| David Canada, Planning Board Rep | term expires 2026 |
| Mike Houghton, Select Board Rep | |
| Lucy Cushman, Alternate | term expires 2028 |
| Vacant, 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 | |
| Chris Zarembo | term expires 2026 |
| John Kunowski | term expires 2028 |
| Nathan Allison, Alternate | term expires 2026 |
| Drew Bedard, Alternate | term expires 2027 |
| Vanessa Price, Planning & Building Director | |

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 |
| Donna Onacki | term expires 2027 |
| Vacant | term expires 2028 |
| Allison Knab, Select Board Rep | |

ROCKINGHAM PLANNING COMMISSION

Lucy Cushman
Joseph Johnson

STRATHAM SUMMERFEST COMMITTEE

| | |
|---|------------------|
| Dan Crow | Lt. David Pierce |
| John Cushing | Les Barker |
| June Sawyer | Caitlin Wollack |
| Seth Hickey, Parks & Recreation Director | |
| Zach Cherry, Parks & Recreation Program Coordinator | |

TRAIL MANAGEMENT ADVISORY COMMITTEE

| | |
|--|------------------|
| Kate Dardinski, Chair | Gregg Blood |
| Eddie Barker | Robert Keating |
| Patricia (Trish) Weideman | William McCarthy |
| Seth Hickey, Parks & Recreation Director | John Singleton |

MARCH 11, 2025, 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 seasonably warmer day with an occasional rain shower welcomed in the 2025 Town Election with 1,408 official election day ballots cast, with 102 of those being absentee ballots. There were 9 new voters registered, making the total number of voters on the Checklist 6,250. Voter turnout for this election was 22%.

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

Cooperative School Board, for Brentwood for three years: *Brian Duffy 825. Cooperative School Board, for Exeter for three years: *Neil Bleicken 825. Cooperative School Board, for Kensington for three years: *Joseph “Joe” Pace 854. Exeter Cooperative School District Moderator for one year: *Katherine B. Miller 823. Cooperative School District Budget Committee, Exeter for three years: *Paul W. Royal 801. Cooperative School District Budget Committee, Newfields for three years: Mary Belanger 359; *Michael Mackey 368. Cooperative School District Budget Committee, Stratham for three years: *Cameron Orr 940.

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

Article 1: ERCSD Operating Budget

Yes: 756 No: 378

Article 2: Collective Bargaining Agreement

Yes: 875 No: 418

Article 3: Capital Reserve Fund

Yes: 1054 No: 232

Article 4: CRF for Synthetic Turf Replacement

Yes: 901 No: 372

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

School District Moderator for three years, vote for one: *David Emanuel 1203. School Board Member for three years, vote for one: *Cameron Orr 803; Tanya Scales 588. School District Treasurer for three years, vote for one: Sean Dempsey 331; *Sarah Jewell 848.

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

Select Board for three years, vote for one: *Joe Anderson 1015. Cemetery Trustee for three years, vote for one: *Lucy Cushman 1014. Trustee of the Trust Funds for three years: *Mark Ralabate 921. Library Trustee for one year, voter for one: *Terri Grijalva 923. Library Trustee for three years, vote for two: *Sarah Beddingfield 789; *Gale Lyon 695.

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.

The Planning Board recommends this article by unanimous vote.

Yes: 1003 No: 214

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*, Subsections 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%.

The Planning Board recommends this article by unanimous vote.

Yes: 961 No: 256

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.

The Planning Board recommends this article by unanimous vote.

Yes: 923 No: 309

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.

The Planning Board recommends this article by unanimous vote.

Yes: 939 No: 278

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.

Yes: 920 No: 230

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.

The Planning Board recommends this article by unanimous vote.

Yes: 952 No: 201

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.

The Planning Board recommends this article by unanimous vote.

Yes: 921 No: 254

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.

The Planning Board recommends this article by unanimous vote.

Yes: 921 No: 230

The remaining Town of Stratham articles will be voted on March 15, 2025, at the Stratham Memorial School at 9:00 am.

Town Moderator David Emanuel declared the meeting to come to order at 9:06. 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, Joe Anderson; Select Board Member, was absent due to illness. Mr. Emanuel also invited other officials and department heads to introduce themselves, they included: Beth Dupell; Deputy Town Moderator, Cordell Johnston; Town Counsel, Tim Stevens; Director of Public Works, Stephen Butzel; Library Director, 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 called attention to State Senator Debra Altschiller and State Representative Zoe Manos, who both received a warm welcome. Mr. Emanuel asked for a moment of silence with respect for those serving in the Armed Forces, and for those lives lost in the last year. Mr. Emanuel then invited Graham Emanuel to read the Town Report dedication. This year the report was dedicated to John and Lorraine Stuart Merrill. William Rich and Michael Wade then read the Memorial Page in memory of Stratham’s oldest resident passing at the age of 105, Dorothy Pease Clemons and prominent resident Bruce Kerr, President of the Stratham Historical Society. Mr. Emanuel read the results from the Town Election held on Tuesday, March 11, 2025, and reviewed the Rules of Procedure for Town Meeting. The meeting then proceeded as follows:

ARTICLE 10: 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 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. Selectboard Chair Michael Houghton spoke to the Article.

The following residents posed questions or provided input: Nancy Hunter, John Baker, Fire Chief Jeff Denton and Pat Abrami.

Motion Passes for Article 10.

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 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.

The following residents posed questions or provided input: Roger Stephenson, Pat Abrami and Glen Woss.

Motion Passes for Article 11.

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 recommends this Article by unanimous vote.

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

No residents posed questions or provided input to this Article.

Motion Passes for Article 12.

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 supports this Article by unanimous vote

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

The following residents posed questions or provided input: Mark Cleary and Stacey Hall.

A paper ballot was conducted as required. The results were as follows: Yes: 107 No: 3

Motion Passes for Article 13.

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 13 (typo in the Warrant, originally referred to 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 | <u>\$4,500</u> |
| Total | \$43,500 |

No additional funds from general taxation are to be used.

The Select Board recommends this Article by unanimous vote.

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

No residents posed questions or provided input to this Article.

Motion Passes for Article 14.

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 Paramedic Training | <i>\$14,000</i> |
| 2025 ALS Services Contract | \$5,000 |
| Total | \$46,500 |

No additional funds from general taxation are to be used.

The Select Board supports this Article by unanimous vote

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

*Matt Bartel requested the Article be amended by \$14,000 for paramedic training, seconded by June Sawyer. Town Administrator David Moore verified that there are monies available to support this requested amendment.

The following residents posed questions or provided input: Mark Rabalate, Mark Cotreau, Fire Chief Jeff Denton, Kyle Saltonstall, Ted Tramaloni, Lucy Cushman, Glen Woss, Sophie Saltonstall, Bruce Chevalier, and Pat Abrami.

**Motion Passes, to amending the Article by \$14,000 for paramedic training.
Motion Passes for Article 15 with an increase from \$46,500 to a total of \$60,500 as amended.*

ARTICLE 16: EMS Special Revenue Fund – SVFD Equipment

To see if the Town will vote to raise and appropriate the sum of seventy-two thousand dollars (\$72,000) (the words to describe the amount in the warrant say “forty-seven” and does not reflect the correct number, the numbers are correct) 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 supports this Article by unanimous vote.

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

The following residents posed questions or provided input: Alan Choiniere, James Brown and James Cushman.

Motion Passes for Article 16.

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.

Motion to support Article, James Brown and seconded by James Cushman.

Selectboard Vice-Chair Allison Knab spoke to the Article adding that the selectboard does support the Article and there are currently 330 veterans that receive the credit and this would be an increase in \$50,000 additional tax credits.

No residents posed questions or provided input to this Article.

Motion Passes for Article 17.

ARTICLE 18: Modification to Elderly Exemptions RSA 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 supports this Article by unanimous vote.

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

The following residents posed questions or provided input: Glen Woss, Pete Conly, Victoria Duffy, Paul Piraino, Delores Benevento and Vincent Benevento.

The Town Administrator provided a better understanding of the modification to the exemption.

Motion Passes for Article 18.

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 supports this Article by unanimous vote.

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

No residents posed questions or provided input to this Article.

Motion Passes for Article 19.

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?

The Select Board supports this Article by unanimous vote

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

No residents posed questions or provided input to this Article.

Motion Passes for Article 20.

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 I 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 supports this Article by unanimous vote

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

No residents posed questions or provided input to this Article.

Motion Passes for Article 21.

Jeremy Riecks moved to restrict reconsideration for Article 10. Ted Tramaloni seconded the motion.

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 supports this Article by unanimous vote

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

The following residents posed questions or provided input: Roger Stephenson.

Motion Passes for Article 22.

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 (\$625,000) (in the warrant, this figure does not match the \$625,000 in the first sentence, it says \$650,000, it should say \$625,000 it is corrected above).* 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 supports this Article by unanimous vote.

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

Selectboard Chair Mike Houghton invited Seth Hickey, Director of Parks and Recreation, to present further information on future improvements and enhancements.

The following residents posed questions or provided input: Pat Abrami, Ted Tramaloni, Nancy Hunter, Bruce Chevalier, Roger Stephenson.

Motion Passes for Article 23.

ARTICLE 24: Other Business

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

Glen Woss recommended better communication to get the word out such as mail outs for individuals that do not have access to online notification. Selectboard Chair Michael Houghton recognized the town employees in the room and the outstanding job that they do and the residents for their engagement, participation and insight.

Seeing no other business was presented, Moderator Emanuel adjourned the Town Meeting at 11:52 AM.

Respectfully submitted,



Deborah L. Bakie
Stratham Town Clerk



2026
WARRANT

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 10, 2026
 Time: 7:00 a.m. to 7:00 p.m.
 Location: Stratham Memorial School (39 Gifford Farm Road) Stratham, NH

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

Date: Saturday, March 14, 2026
 Time: 9:00 a.m.
 Location: Stratham Memorial School (39 Gifford Farm Road) Stratham, NH

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 10th, 2026 a true and attested copy of this document was posted at the place of meeting and at the Municipal Center, 10 Bunker Hill Avenue, Stratham, NH, and that an original was delivered to the Town Clerk.

| Name | Position | Signature |
|------------------|--------------------------|-----------|
| Michael Houghton | Chair, Select Board | |
| Allison Knab | Vice Chair, Select Board | |
| Joseph Anderson | Member, Select Board | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

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 tenth day of March 2026, 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?

Amend Section III, *Establishment of Districts and Uses* to add Route 33 Legacy Highway Heritage District; and substantially amend *Section 3.10 Route 33 Legacy Highway Heritage District, updating 4.1.5; 4.2 the Table of Uses; and 4.3 Explanatory Notes.*

3.1 ESTABLISHMENT OF DISTRICTS

For the purpose of this Ordinance, the Town of Stratham is hereby divided into the following districts:

| <u>District Name:</u> | <u>Abbreviation</u> |
|--|---------------------|
| Route 33 Legacy Highway Heritage District (Adopted 3/22)..... | LHHD |

3.4 DISTRICT PURPOSES

The following purposes are hereby established for each of the districts:

3.4.15 Route 33 Legacy Highway Heritage District: The intent of this district is to recognize and preserve the uniquely historic character of the Portsmouth Avenue/Route 33 corridor, and to encourage the adaptive re-use of structures in a manner compatible with that character. The development of this area is subject to both the Planning Board and the Heritage District Advisory Committee.

3.10.2 Applicability:

- a. This Ordinance shall establish the **Route 33 Legacy Highway Heritage District** (the "Heritage District"). The boundaries of the Heritage District, which includes properties with frontages along the NH Route 33 corridor from the Town Center District to the Greenland town line, are 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 the Heritage District shall be mandatory for development projects within the Heritage District as stipulated under Section 3.10.5 Activities Subject to Review. Development projects submitted for approval under this zoning district shall

be subject to applicable requirements of the Subdivision and Site Plan Review Regulations of Stratham.

- c. When in conflict, the provisions of the Heritage District shall take precedence over those of other ordinances, regulations, and standards except the Local Health and Safety Ordinances and Building Codes.
- ~~d. Section 3.8.10 Definitions of Terms contains regulatory language that is integral to the Heritage District. Those terms not defined in Section 3.8.10 or in Section II of the Zoning Ordinance shall be accorded their commonly accepted meanings. In the event of conflicts between definitions in the Zoning Ordinance and the Heritage District, those of the Heritage District shall take precedence.~~
- ~~e. d.~~ The requirements of Section ~~3.10.8 Development Standards and Tables~~ **3.10.6 Site Design Standards and 3.10.7 Standards for signage** are an integral part of the Heritage District and are legally binding. Unless otherwise noted, other diagrams and illustrations that accompany this ordinance are provided for guidance purposes and as recommended examples.
- e. Any land use application that requires site plan approval or subdivision approval, and includes one or more historic structures on the property, shall be required to cooperate with the Heritage Commission to complete a State of New Hampshire Inventory Form for the historic resource(s) present. For purposes of this requirement, a structure is presumed to be historic if it is over 100 square feet in area and is at least 50 years old.**

3.10.5 Activities Subject to and Exempt from Review

- viii. The siting of ground-mounted solar energy facilities shall be subject to review and approval unless such facilities meet the criteria outlined below, in which case such facilities shall be exempt from review and approval.
 - 1. Views of the solar facilities must be screened from the public right-of-way.
 - 2. The solar facilities must be a small-sized array as defined under the Solar Energy Ordinance. ~~Medium- and Large-scale~~ arrays shall require review by the Advisory Committee, approval by the Planning Board, and meet all requirements of Solar Energy Ordinance.

3.10.6 Site Design Standards:

- c. Dimensional Requirements:

i. Refer to Section 4.2 Table of Dimensional Requirements.

- ~~i. Structures shall be sited such that their front setbacks are generally consistent with structures on abutting properties located on the same side of the road. Therefore, the front setback shall be determined by calculating the existing setbacks of the primary structures of the abutting properties located on the same side of the street. The permitted front setback shall be within 10 feet of the average of the existing setbacks of the abutting properties. However, in no case shall the front setback be required to be more than 35 feet.~~
- ~~ii. Side and rear setbacks shall be a minimum of 20 feet.~~

- ~~iii. No structure shall exceed a height of 35 feet.~~
- ~~iv. No structure shall exceed a gross building footprint size of 10,000 square feet.~~
- v. **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.

3.10.9 Land Uses:

- a. Permitted Uses: The Heritage District shall permit residential and agricultural uses and limited commercial uses that do not detract from the residential and rural character of the corridor. Permitted and non-permitted uses, and those permitted only by Conditional Use Permit or Special Exception, are outlined in **Table 3.6 Table of Uses**. Mixed-use properties, particularly those where a business proprietor maintains his/her or their residence on the same property, are permitted and encouraged.

In order to ensure that commercial uses do not detract from the residential and rural character, the following criteria are required for all properties where commercial uses are proposed within the Heritage District:

- i. All commercial uses, except for those explicitly exempt under this section, shall not exceed a gross interior floor area 2,500 square-feet of any ~~property structure~~ in the Heritage District, unless the Planning Board determines that such a use is consistent with the residential and rural character of the Heritage District and if either of the following three criteria are met:
 1. If the total square-footage of the ~~property structure~~ exceeds 4,200 square-feet, the Planning Board may permit commercial uses on a property to exceed 2,500 square-feet provided the use is part of a mixed-use development and residential or agricultural uses make up at least 40 percent of the total floor area of the ~~property structure~~.
 2. If the commercial use is located primarily within a structure that is at least 50 years old and the Planning Board determines that the application includes a substantial investment to adaptively reuse the structure, the Board may waive this requirement.
 3. The following uses are exempt from this requirement: Bed & Breakfasts, Community Centers, and Performing Arts Venues. Outdoor accessory uses, including outdoor dining, shall not be counted toward the 2,500 square-foot maximum.
 - 4. Retail Uses shall be limited to a maximum of 2,000 square feet of interior space.**
- ii. For commercial uses located in the Heritage District, the hours of operation where members of the public are invited to visit the premises shall be limited to no more than 40 hours per week and shall not occur between the hours of 9 pm and 7 am. Bed and Breakfasts shall be exempt from this requirement. The Planning Board shall be empowered to waive this requirement only if the Board determines that the use will not disturb abutting property owners or alter the residential and agricultural character of the corridor.

- b. Multi-Family Housing: Multi-Family and Workforce Housing is permitted in the Heritage District by Conditional Use Permit. Multi-Family and Workforce Housing shall be designed such that these uses, as viewed from the Route 33 right-of-way, are indiscernible from the single-family housing and agricultural uses that characterize the Corridor.
 - i. Multi-family housing development shall not exceed a density of three units per **two** acres. **The density applies only in full two-acre increments; partial acreage shall not count towards the allowance of additional dwelling units, and rounding up is prohibited.** In a multi-family development of five or more units, a minimum of 20 percent of the units must be set aside as workforce housing units.

4.1.5 Primary dwellings in residential districts

~~Unless permitted as part of a condominium or mobile home park form of development, only one~~ **Only one** primary dwelling or duplex shall be permitted on individual parcels within the Residential/Agricultural, ~~Manufactured Housing,~~ and Route 33 Legacy Highway Heritage Districts. Parcels where agriculture is the primary use shall be exempt from this requirement. (Rev. 3/25)

4.2 TABLE OF DIMENSIONAL REQUIREMENTS

The Table of Dimensional Requirements [on the ensuing page] shall apply for all lots, uses of land, and developments within the various districts, unless modified by other sections of this ordinance. This section shall not regulate any Gateway (Central or Outer) or Town Center Zoning which are regulated under Section 3.8 and Section 3.9 respectively of this Ordinance (Rev. 3/18). 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.e~~ of the Ordinance, respectively. (Added 3/25)

| | |
|---|---|
| DIMENSIONAL REQUIREMENT: | Route 33 Legacy Highway Heritage District (LHHD) |
| AREA: | 2 acres (c) |
| CONTINUOUS FRONTAGE: | 150' (c) |
| DEPTH: | 150' |
| FRONT: | (i) |
| SIDE: | 20' |
| REAR: | 20' |
| MAXIMUM HEIGHT OF STRUCTURE: | 35' |
| MAXIMUM % BUILDING COVER/LOT: | 10% |
| MAXIMUM BUILDING FOOTPRINT: (Adopted 3/00) | See: 4.3(j) explanatory notes |
| MINIMUM % OPEN SPACE/LOT: | N/A |
| FRONT OPEN SPACE SETBACK: | N/A |
| SIDE/REAR OPEN SPACE SETBACK: | N/A |

4.3 EXPLANATORY NOTES

- (i) Structures shall be sited such that their front setbacks are generally consistent with structures on abutting properties located on the same side of the road. Therefore, the front setback shall be determined by calculating the existing setbacks of the primary structures of the abutting properties located on the same side of the street. The permitted front setback shall be within 10 feet of the average of the existing setbacks of the abutting properties. However, in no case shall the front setback be required to be more than 35 feet.
- (j) The footprint of a single-family residential building, including accessory structures (excluding pools), must not exceed 3,000 square feet, while the footprint of a duplex and multi-family residential building must not exceed 5,000 square feet, including accessory structures (excluding pools). For non-residential building footprint sizes, refer to section 3.10.9.a.

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?

Amend Section 4.2 *Table of Dimensional Requirements* and 4.3 *Explanatory Notes* for the removal of (a); add a footnote placed in the section header; define the lot size for all districts; and renumber the Section accordingly.

4.2 TABLE OF DIMENSIONAL REQUIREMENTS(h):

| |
|---|
| <p>MINIMUM Lot Dimensions: (a)</p> |
| <p>MINIMUM Yard Dimensions: (a)</p> |

4.3 EXPLANATORY NOTES

The following explanatory notes shall provide further definitions for the footnoted items in Table 4.2.

~~(a) All measurements are in feet unless otherwise noted. The minimum lot size shall be increased depending on the soil classification as defined by the Natural Resources Conservation Service. (Rev. 3/98)~~

(h)(i) For all districts, aAn approved lot must be able to accommodate ~~created where a square, with each side measuring 75% of the required frontage specified by the Zoning District, is placed such that one side is aligned with and parallel to the front setback line required for by the property base zone.~~ The placement must not cause any portion of the square to cross a proposed lot line or 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 4: Are you in favor of the following amendment to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

Amend Section 5.13.3 *Use Regulations* for Solar Energy Systems and update *Table 1* to add Route 33 Legacy Highway Heritage District solar uses.

5.13 SOLAR ENERGY SYSTEMS

5.13.3 Use Regulations (Table 1):

This table states the uses that are permitted by right, are permitted by a conditional use permit, or are prohibited. Permitted uses are designated in the Table with a P; uses that require a conditional use permit from the Planning Board are designated with a C; and prohibited uses are designated with an X.

Those solar energy systems that require a Conditional Use Permit shall obtain a Conditional Use Permit from the Planning Board, subject to Section 3.6 Additional Notes. The Conditional Use Permit is meant to provide flexibility, minimize adverse impacts, and allow the Board to participate jointly with the applicant to prepare a

development that is consistent with this ordinance, regulations, and the Master Plan for the Town of Stratham.

The Conditional Use Permit shall clearly set forth all conditions of approval and shall clearly list all plans, drawings, and other submittals that are part of the approved use. Everything shown or otherwise indicated on a plan or submittal that is listed on the Conditional Use Permit shall be considered to be a condition of approval. Construction shall not deviate from the stated conditions without approval of the modification by the Planning Board.

| Table 1 | Residential Zones (R/A, MH, RPC, FMU) | Commercial Zones (GCBD, CLIO, PRE, TC) | Industrial Zone (IND) | Route 33 Legacy Highway Heritage District (33HD) |
|---|---|--|--------------------------|---|
| PRINCIPLE USE | | | | |
| Medium-Scale Ground-Mounted Solar Energy System | C | P | P | C |
| Large-Scale Ground- Mounted Solar Energy System | X | C | C | X |
| ACCESSORY USE | | | | |
| Roof-Mounted Solar Energy System | P | P | P | P |
| Small-Scale Ground- Mounted Solar Energy System | P/C ¹ | P/C ¹ | P/C ¹ | P/C ¹ |
| Medium-Scale Ground-Mounted Solar Energy System | C | C | C | C |

P = Permitted; C = Conditional Use Permit; X= **Not Permitted**

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?

The creation of a Technical Review Committee for all Planning Board major site plan and subdivision applications.

SECTION VI: TECHNICAL REVIEW COMMITTEE

6.1 PURPOSE:

The Technical Review Committee (TRC) is hereby established to assist the Planning Board in its review of major site plan and subdivision applications as defined by Stratham’s Subdivision and Site Plan Regulations.

The TRC reviews proposals to ensure compliance with all applicable regulations and

further evaluates the need for technical aspects of the proposal, including (but not limited to) traffic impacts, public and life safety, stormwater management, utility infrastructure, and building design. Condominium conversions are subject to review by the TRC. Depending on the complexity of the proposal, the TRC may also review additional Planning Board applications as necessary, including (but not limited to) minor site developments, minor subdivisions, and conditional use permits.

6.2 MEMBERS:

The Technical Review Committee (TRC) shall be comprised of the Director of Planning & Building (who shall act as the Chair), the Police Chief (or their designee), the Fire Chief (or their designee), the Code Enforcement Officer, the Director of the Public Works Department (or their designee), a Conservation Commission member, a Heritage Commission member and a Planning Board member. Other Town departments, commissions, committee members, or Subject Matter Experts of the community may participate as needed.

6.3 PROCEDURE:

- a. Upon receipt of a major site plan or subdivision application, the Director of Planning and Building (or their designee) will conduct an initial review of the application to ensure all required information has been provided, after which a meeting of the TRC will be scheduled. Said meeting(s) shall serve to assist the applicant in preparing a development proposal that is technically sound and conforming to the regulations contained herein.
- b. Members of the public may attend meetings of the TRC but may not address the TRC members with any comments, questions, or concerns. Comments, questions, or concerns may be addressed by the public to the Planning Board at its scheduled meeting(s).
- c. Planning and Building Department staff shall inform the applicant (or its representative) not less than ten days prior to the scheduled TRC meeting date if said application requires such a postponement.
- d. Following the Technical Review Committee meeting, the Director of Planning and Building (or designee) will provide a written summary of TRC's feedback to the Planning Board.

6.4 AMENDMENT:

These procedures governing the Technical Review Committee (TRC) may be supplemented by the Planning Board as deemed necessary to improve the efficiency and effectiveness of the land use review process, by amendments to the Stratham Subdivision and Site Plan Regulations.

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?

Substantially amend Section VIII, Residential Open Space Cluster Development, including the renumbering of sections; strengthening the requirements for design criteria and the yield plan; preserve rural character, protecting historical structures, protecting ecological resources, create greenway networks, increasing requirements for open space to amend lot sizes and setbacks; limiting density and remove array and multi-family housing.

8.1 AUTHORITY

Pursuant to RSA 674:21, the Planning Board is hereby authorized to grant a Conditional Use Permit to allow for a Residential Open Space Cluster Development in accordance with the restrictions and requirements of this section. The Planning Board is further authorized to adopt amendments to the Subdivision Regulations in order to administer the requirements of this ordinance.

8.2 PURPOSE

The Residential Open Space Cluster ~~4~~-Development provisions provides applicants with an alternative development approach intended to promote flexibility and innovation in land planning that are not specifically permitted in the current zoning ordinance. The provisions are intended to encourage environmentally sound planning, conserve open space, retain and protect important natural and cultural features, and provide for efficient use of land and community services to advance the goals stated in the master plan.

Within this context, these regulations established are intended to be a minimum consideration of allowable impacts. Each tract of land possesses different, unique development characteristics and limitations, and the Residential Open Space Cluster Development uses allowed on any particular tract will be a function of innovative land planning and subdivision design interacting with the special characteristics and limitations of the site.

8.3 OBJECTIVES

The Planning Board shall consider the following objectives and balance them accordingly during the review of individual applications.

- a. Maintain and preserve the rural character of the Town of Stratham by allowing an alternative residential development option which preserves large areas of open space, provides for visual buffers from existing roads and residential development, and permits farming opportunities on parcels of open space.
- b. **To permit active and passive recreational use of open space by residents of the proposed development and/or by the general public.**
- c. **To promote the preservation of large blocks or corridors of protected open space by “linking” together smaller individual open space areas on adjoining parcels.**
- d. ~~To create a contiguous network of open spaces or “greenways” throughout the Town by linking the common open spaces within the subdivision, to open space on adjoining lands wherever possible, and as particularly found in the Stratham Master Plan designated and~~

~~referred to as the Stratham 'S' on Map FLU-2.~~

- ~~e-~~ **d.** To provide for connected corridors of open land throughout Town for preservation of habitat, environmental resources, and public enjoyment.
- ~~f-~~ **e.** To preserve those areas of the site that have the highest ecological value, including, for example, wildlife habitat, e.g., large unfragmented blocks of undeveloped land, areas of highest condition identified based on NH Fish and Game's Wildlife Action Plan, and water resources, e.g., drinking water supply areas and watersheds, wetlands, streams and rivers.
- ~~g-~~ ~~Provide for a diversity of housing types, opportunities, and styles.~~
- g.** To locate buildings and structures on those portions of the site that are the most appropriate for development and avoiding developing in areas ill-suited for development, including, for example, areas with poor soil conditions, a high water table, that are subject to frequent flooding or that have excessively steep slopes.
- ~~h-~~ ~~g-~~ Encourage flexible road design that will contribute to and enhance a rural atmosphere and maintain minimal safety design.
- ~~h-~~ ~~As part of an alternative for residential development, to require the clustering of homes in a manner that includes proximity in physical location while minimizing confusion over issues of property ownership.~~
- h.** **To reduce erosion and sedimentation by the retention of existing vegetation and the minimization of development on steep slopes.**
- i.** **To permit various means of owning open space and for protecting it from development in perpetuity.**
- j.** **To implement the objectives of the Stratham Master Plan.**

8.4 DEFINITIONS

The following definitions specifically apply to this Section of the Zoning Ordinance:

- ~~a-~~ **Area Median Income (AMI). The median income of the greater region, the HUD Fair Market Rent Area to which Stratham belongs, as is established and updated annually by the US Department of Housing and Urban Development. Income considers both wage income and assets.**
- ~~b-~~ **Buffer: Land area within which adequate vegetation is maintained or provided to visibly separate or screen one use from another and/or to minimize potentially negative impacts on surrounding areas, e.g., shield or block noise, light or other nuisances, reduce water pollution. Also known as a "vegetated buffer."**
- ~~e-~~ **Buildable Area. Land area of a parcel excluding non-buildable area.**
- ~~d-~~ **Buildable Lot. The smallest lot area established by the zoning ordinance on which a use or structure may be located in a particular district.**
- ~~e-~~ **Cluster Subdivision Design. Grouping—or "clustering"— dwellings units on a portion of a development parcel to preserve the remainder of the parcel as open space.**
- ~~f-~~ **Common Area. Any parcel or area of land and/or area of water set aside as a result of a**

residential open space cluster plan. The common area is designed for the benefit and enjoyment of the residents of a residential open space cluster development. These areas may contain accessory structures and improvements necessary and appropriate for the educational, recreational, cultural, social or other noncommercial/ nonresidential / non-industrial uses, plus any utility services utilized by the owners of the common area.

- g. Conservation Land. Land given to a public body dedicated to conservation of forests, park land, etc., or to a private conservation trust, with the intent of preserving in its original ecological condition, safeguarding water supplies, or diminishing flood danger.
- h. 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. (Adopted 3/25)
- i. Mandatory Home Association. A private non-profit corporation, association, or other nonprofit legal entity established by the developer for the benefit and enjoyment of the residents of the Cluster Development. Membership in said association shall be mandatory for property owners and made a required covenant in any deed issued or passed. It shall provide voting and use rights in the common area when applicable and may charge dues to cover expenses, which may include tax liabilities of the common area, recreational or utility facilities. Articles of Association or Incorporation must be acceptable to the Planning Board and by the Town Counsel and any other municipal, county, state agency, body, commission or department required by law to approve of the same.
- j. 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 other restriction. (Rev. 3/25)
- k. Open Space Cluster Subdivision. An alternative form of residential development where, instead of subdividing an entire tract into lots of conventional size, a similar number of housing units are arranged on lots of reduced dimensions, with the remaining area of the parcel permanently protected as designated open space. Also referred to as “conservation subdivision.”
- l. Open Space Easement. Land whose development rights have been legally restricted, either by deed or by public purchase of those rights. The easement may be so worded as to permit or restrict public access, to allow or disallow recreational development, and similar provisions. Easements are tied to the title of the land, regardless of its subsequent ownership.
- m. Public Open Land. Land purchased by or given to the Town of Stratham for parks, playgrounds, or an undeveloped open space, generally with the intention of making it accessible for public use.
- n. **Workforce Residential Open Space Cluster Development. Provides rental or ownership housing opportunities to households based on the following standards: (1) workforce rental housing is defined as a housing unit that has a monthly rent not**

exceeding 30 percent of the gross income of a household earning no more than 60 percent of the Area Median Income for a 3-person household for the Portsmouth-Rochester Fair Market Rent Area as published annually by the United States Department of Housing and Urban Development consistent with RSA 674:58 II; (2) workforce ownership housing is defined as housing that can be purchased at a price, including the combination of mortgage loan debt service, property taxes and insurance, that does not exceed 30 percent of the gross income of a household earning no more than 100 percent of the Area Median Income for a 4- person household for the Portsmouth-Rochester Fair Market Rent Area as published annually by the United States Department of Housing and Urban Development consistent with RSA 674:58 II.

- ⊖ 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. (Adopted 3/25)

8.5 ~~STRICT ADHERANCE~~ ADHERENCE

~~To †~~ These provisions shall not be construed as establishing a legal right to a conditional use permit for a cluster development. Those who wish to pursue their “development rights” to a certain use or development of land should consider developing their land with the permitted, conventional subdivision approaches, or through the variance procedure as provided for by New Hampshire law.

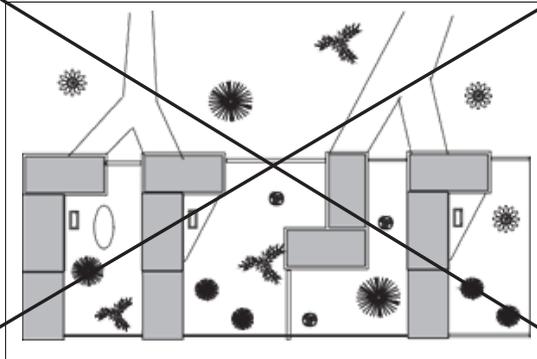
8.7 APPLICATION AND REVIEW PROCEDURE

- a. A Residential Open Space Cluster Development shall be initiated by filing with the Planning Board for an application for a Conditional Use Permit.
- b. The completed application and fee as set by the ~~Board of Selectmen~~ **Select Board** shall be submitted to the Planning Department. Said fee is nonrefundable.
- c. The Planning Board shall consider the application at its next regular meeting following the public notice process.
- d. Where development approval for the Conditional Use Permit includes subdivision or site plan approval by the Planning Board, the application and review procedure for the Conditional Use Permit shall be made concurrently and in accordance with the procedures specified in the Subdivision Regulations or Site Plan Regulations as applicable to the particular development.

8.8 USES

- a. **Primary Uses: Only residential uses shall be permitted in the Residential Open Space Cluster Developments. These include single-family detached dwelling units and single-family attached dwelling units (duplexes).**

- ~~a. Only residential uses shall be permitted in the Residential Open Space Cluster Developments.~~
- ~~b. Single family detached homes are permitted.~~
- ~~e. Multi family Units: Shall be permitted up to a unit count of four (4) per building or structure. For the purpose of elderly affordable and workforce housing developments, multi family means a building or structure containing five (5) or more dwelling units, each designed for occupancy by an individual household. These are units that are structural joined and share walls with no yard between units. (Rev. 3/10)~~
- ~~d. Joined Array Units: Single family units that are attached by and share a common yard and/or fence as part of a tightly constructed joined array, not to exceed four joined units, shall be considered single family units for setbacks to other arrays or detached units but shall not require setbacks from each other provided that yard space at least twenty (20) feet wide is available for individual use between units. In no case shall structures be less than ten (10) feet apart (example below).~~



- ~~e. b. Home occupations are not permitted in Residential Open Space Cluster Developments.~~
- ~~f. If a parcel proposed for a Cluster Open Space Cluster Development includes a historic structure(s) regulated under Section 16.5 *Historic Demolition Review* or a historic landscape or feature, or a scenic vista, the structure(s) and/or feature shall be preserved and incorporated into the development whenever feasible. In cases where there is disagreement regarding the feasibility of the preservation of a historic resource, the Demolition Review Committee shall provide an advisory opinion, and the Planning Board shall make a final determination. The Planning Board may also seek an advisory opinion by a historic preservation expert, the costs of which shall be borne by the applicant, before making such a determination. (Adopted 3/24)~~

8.9 SUBDIVISION PROCEDURES

- a. Residential Open Space Cluster Development shall follow the subdivision procedures and be subject to the granting of a major subdivision approval pursuant to the regulations contained herein. Preliminary Conceptual Consultation and Design Review applications are required to be submitted prior to an applicant's formal application and Conditional Use Permit for a Residential Open Space Cluster**

Development. The Design Review meeting with the Planning Board shall include a review of the yield plan and a review of a conceptual plan of the cluster subdivision. The purpose of the Design Review process is to approve or deny the yield plan and review the conceptual plan.

- b. The number of dwelling units permitted in a Residential Open Space Cluster Development shall be no greater than the number of units that would be possible if the parent parcel were wholly subdivided in a conventional manner (i.e., without an open-space set-aside) meeting all applicable requirements of the Zoning Ordinance and Subdivision Regulations. In order to arrive at this number, the applicant shall submit a conceptual yield plan showing how the parcel could be subdivided in a conventional manner. At a minimum, the conceptual yield plan shall:**
 - i. Include all topography required by the Subdivision Regulations along with the location of all wetland and floodplain areas.**
 - ii. Proposed conceptual lots shall clearly show the location of all wetlands, buffers, leach field areas, test pits (Include at least one test pit meeting local and state requirements), steep slopes, very steep slopes, setbacks, and any other information necessary to demonstrate that the conceptual lot adheres to all local land use requirements.**
 - iii. Conceptual lots shall adhere to all frontage requirements and demonstrate compliance with the road standards.**
 - iv. The conceptual plan shall outline the location of all conceptual roadways.**
- c. If necessary, the Planning Board may request additional information from the applicant to support the viability, realistic, and feasibility of the yield plan.**
- d. During the Design Review process, the Planning Board, at its discretion, may require a study and/or third-party engineering review to confirm the financial and technical feasibility, under current market conditions, of any presented yield plan or section of a yield plan. These costs shall be borne by the applicant.**
- e. After the approval of a yield plan, the Planning Board will review a conceptual plan of the cluster subdivision as part of the design review process. The conceptual plan should include the following:**
 - i. Identifying Conservation Areas:**
 - 1. Primary Conservation Areas: Consist of wetlands, floodplains, and shorelines regulated by local, state, or federal law.**
 - 2. Secondary Conservation Areas: Consist of other significant natural resources and unique site features, such as wildlife habitat, steep slopes (greater than 25%), mature woodlands, agricultural lands, scenic views, and historic or archaeological sites.**
 - ii. Locating Residential Uses:**

Identify the approximate locations of residential structures within the proposed development. This should include delineating private yards and shared amenities to reflect a cohesive residential community. Residential units should be grouped

in small clusters, with vegetated areas between them.

iii. **Designing and Locating Streets and Trails:**

Streets and trails should be designed and located to provide access to house lots or units while preserving the natural topography, significant landmarks, and trees. Additionally, the design should minimize site disruption through cutting and filling. New trails are encouraged to create internal and external connections to existing and/or potential future streets, sidewalks, and trails.

iv. **Conceptually Configure Lot Lines and Clarify Ownership:**

This step includes identifying the land designated for each unit, common land, and any convertible land.

8.10 REGULATION COMPLIANCE:

All Residential Open Space Cluster Developments shall, in addition to the requirements of this Ordinance, comply with applicable standards contained in the Stratham Subdivision and Site Review Regulations, as well as all other applicable town and state regulations and policies.

8.11 HISTORIC DEMOLITION REVIEW:

If a parcel proposed for a Open Space Cluster Development includes a historic structure(s) regulated under Section 16.5 *Historic Demolition Review* or a historic landscape or feature, or a scenic vista, the structure(s) and/or feature shall be preserved and incorporated into the development whenever feasible. In cases where there is disagreement regarding the feasibility of the preservation of a historic resource, the Demolition Review Committee shall provide an advisory opinion, and the Planning Board shall make a final determination. The Planning Board may also seek an advisory opinion by a historic preservation expert, the costs of which shall be borne by the applicant, before making such a determination.

8.912 DIMENSIONAL REQUIREMENTS & SETBACKS

a. Residential Open Space Cluster Development:

- i. Lot Size Requirement. Unless specifically stated herein, the minimum lot size for a Residential Open Space Cluster Development is 20 acres.
- ii. Frontage Requirements.
 1. The minimum frontage for the development shall be a contiguous 100 feet and of sufficient length to provide safe access for a right-of-way of at least 60 feet.
 2. At least one access shall be within the minimum frontage.
 3. The minimum frontage and access shall be within the Town of Stratham. If, however, the subject parcel has only 50 feet of frontage and was legally created prior to the date of adoption of this ordinance under ordinances and regulations that required at least a 50 feet minimum right-of-way, 50 feet shall be the minimum required frontage for such pre-existing lots.
 4. Frontage lands on roads existing at the time of application shall be preserved as

buffers to the maximum extent possible in addition to all required setbacks.

5. After the passage of this ordinance, any parcel that subdivides more than 50% of the frontage away from the parent parcel shall not be eligible for a Residential Open Space Cluster Development for a period of 4 years from the date of the subdivision approval.
6. Merging the required parcels with the parent parcel to achieve the 50% original required frontage shall nullify this restriction.

iii. Buffer Area: (Rev. 3/13, 3/17, 3/24)

1. A vegetated buffer strip of at least fifty (50) feet shall be maintained along the external perimeter or property line of the Residential Open Space Cluster Development to minimize potential impacts on abutting properties. The natural vegetation shall be retained or, if required, vegetation of a type and amount as deemed appropriate by the Planning Board shall be planted and maintained. No dwelling, accessory structure, street or parking area shall be permitted within the designated buffer area. The vegetated buffer strip shall be located solely on open space parcels, including on common land, conservation land, and/or public open land, and shall not encumber individual residential parcels. Streets that serve as access to the development, walls, underground utilities, and drainage structures may be located within this buffer. Said buffer strip shall not be included in the calculation of open space for the development.
2. If the subdivision abuts a water body or wetland, the width and treatment of the buffer shall be consistent with the requirements of the Wetland Conservation Overlay District and/or Shoreland Protection Overlay District.
3. Appropriate legal mechanisms shall be established by the subdivider, subject to the approval of the Planning Board, to assure that the buffer area will be permanently protected and maintained.
4. The Planning Board may grant a waiver to the Wetland Conservation Overlay District and/or Shoreland Protection Overlay District through the issuance of a Conditional Use Permit at such time as the Town has adopted regulations establishing criteria for such a reduction in buffer dimensionality. (Rev. 3/17)

iv. Residential Open Space Cluster Developments can be established as:

- a. Individual house lots for detached, single-family dwellings AND/OR
- b. Single-family attached dwelling units (Duplexes).

b. Residential Open Space Cluster Lot-Unit:

- i. **Single-family detached dwelling units or Single-family attached dwelling units (Duplexes) can be situated on individual lots in a Residential Open Space Cluster Development. The Dimensional Standards for Single-Family Dwellings and Duplexes on Individual Lots are in Table 1: Dimensional Standards.**

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.~~

- ii. All single-family lots shall include a minimum of 12,500 square feet of contiguous upland buildable area.
 - ~~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.~~
- iii. Vehicular access to upland buildable areas, from the road serving the lot, shall not require any direct wetland disturbance. (Rev. 3/25).
- ~~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. iv. 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. (Adopted 3/25)
- ii. v. All developments shall contain some form of lot delineation or lines that designate a reasonable amount of land attributable to each particular structure.

The following setbacks shall apply to all residential structures within the development:
- vi. **Any land designated as dedicated open space for public use must be subdivided into a separate parcel for all development options.**
 - ~~1. Setbacks from exterior property lines of the entire parcel shall be fifty (50) feet for single family detached units, with an additional fifteen (15) feet per unit for multi-unit structures (e.g. 4 unit attached = 130').~~
 - ~~2. Thirty (30) foot setback from the edge of pavement for roadways within, and part of, the development.~~
 - ~~3. Forty (40) foot structural separation for all single family unit structures within the development.~~
 - ~~4. Fifty (50) foot structural setback for multi-family units from all other structures.~~
 - ~~5. Ten (10) foot structural setback from all lot lines.~~

vii. Dimensional Standards for Single-Family Dwellings and Duplexes on Individual Lots.

| Table 1. Dimensional Standards | |
|--|------------------------------------|
| Lot Size | 43,560 square feet (1 acre) |
| Lot Width (at front building setback) for single-family dwellings | 100 feet |
| Lot Width (at front building setback) for duplexes | 100 feet |
| Front Setback (from interior roads) | 30 feet |
| Side Setback | 10 feet |
| Rear Setback | 10 feet |

8.103 MINIMUM OPEN SPACE REQUIREMENTS (Rev. 3/13)

In addition to the requirements of this section, the Planning Board shall adopt regulations that prescribe additional criteria for open space parcels.

- a. The parcel must contain a minimum of ~~35%~~ **40%** of the total land in the parcel dedicated as open space. The fifty foot (50') vegetated buffer as described in Section 8.9.a.iii, shall not be used in the calculation of said minimum.
- b. For purpose of this Section, the minimum open space requirements shall be established in accordance with Section 4.6.6 of the Subdivision Regulations.
- c. No less than 75% of the dedicated usable open space shall be contiguous. No more than 30% of the open space shall be made up of wetlands. (Rev. 3/24, 3/25)
- d. Such land shall be preserved in perpetuity through deed restriction or conservation easement, and designated on the approved and recorded plat. Such restriction shall be approved by the Planning Board and Town Counsel.
- e. The minimum required open space is land unbuilt upon, which must be permanently kept in that condition, and cannot be subjected to current use taxation or discretionary easements. However, actively operated farmland, classified as "prime" or "unique" by the Rockingham County Conservation District, will be entitled to current use taxation or discretionary easements.
- f. The open space and/or common area within a cluster development shall be owned by and bound by one or more of the following:
 - i. Mandatory Homeowners Association: Which may use it for common recreational facilities or may designate it as Open Space, or may grant a public body an Open Space Easement.
 - ii. A Public Body: Which shall use it as Conservation Land or Public Open Land.
 - iii. Such Designation must be made prior to approval of the subdivision application by the Planning Board; such lands shall be held in such type of legal entity as the Planning Board deems appropriate.

- g. **Common open space may not be used for:**
 - i. **Private lot areas.**
 - ii. **Street rights-of-way.**
 - iii. **Parking areas.**
 - iv. **Individual or community water and sewerage systems required to service the proposed development.**
- h. **Safe and convenient pedestrian access and access for maintenance shall be provided to common open space areas.**

8.144 MAXIMUM DEVELOPMENT DENSITY (Rev. 3/13, 3/18)

a. Density.

The maximum density for a Residential Open Space Cluster Development shall be determined by use of a yield plan. The purpose of a yield plan is to show the density that is reasonably achievable under a conventional subdivision in accordance with the requirements of the zoning ordinance and subdivision regulations. The Planning Board shall adopt regulations that provide for the generation of a yield plan in accordance with this section.

The permitted density of lots for a Residential Open Space Cluster Development shall not exceed the density of lots permitted in a conventional subdivision within the proposed zoning district.

b. Density Bonus:

The Planning Board may award a development an additional number of lots or units as a density bonus, if the required criteria as performance standards are met. Additional density allowances are based on the number of lots or units achievable under the yield plan baseline. The allowances are cumulative and may be allowed based on the performance standards stated below. In no instance shall the density bonuses awarded exceed 50% of the maximum number of lots or units achievable under the yield plan.

~~i. The minimum density bonus, regardless of other frontage or innovative protection bonuses achieved, shall be one lot.~~

~~ii. A density bonus of up to 1 lot may be awarded for the preservation of each potential frontage lot as open space.~~

~~iii. If required criteria as set forth in the Stratham Subdivision Regulations for preservation of unique land and environmental features and/or facilities are met, the Stratham Planning Board may award the development an additional density bonus of up to 10%.~~

~~iv.~~ **i. For innovative layout and design of the project to encourage a village or community type environment with such amenities as village greens and parks, community view sheds and/or integration into existing protected farm activities or existing recreational opportunities, the Stratham Planning Board may award the development additional density bonus of up to 10%.**

v. **ii.** For the development of new recreational facilities such as parks, playgrounds, bicycle or pedestrian trails, and/or community centers, are made available to the general public the board may grant an additional density bonus of up to 5%. (Rev. 3/18)

vi. **iii.** Elderly Affordable ~~and Workforce~~ Housing.

To encourage the development of diverse and affordable housing, the following bonuses for elderly housing, may be granted as follows:

1. If the project is developed as an Elderly Housing Development and no less than 20% of the units are provided as elderly affordable, a density bonus of 10% shall be awarded. If 50% or more of the units are offered as affordable, a 25% density bonus shall be granted.
 - a. Any elderly housing developed under this section must be established and maintained in compliance with the Fair Housing Act, as amended, 42 U.S.C. Sec. 3601 et esq. and NH Human Rights Commission Regulations Hum 302.02 62 or Over Housing, 302.03 55 or Over Housing as may be amended.
 - b. Any applicant seeking approval of a development that is intended to qualify as elderly affordable housing under this section shall adhere to requirements stated in Section 5.7.
 - c. Housing for adults aged 55 and older shall at a minimum provide that at least 80% of the units shall be occupied by at least one person 55 years of age or older per unit.
 - ~~d. Within a residential open space cluster development, elderly affordable multi-family units, as defined under section 8.8.c, may be permitted to be increased up to a unit count of 6 per building or structure.~~

iv. Workforce Housing

- ~~2.~~ To encourage the development of diverse workforce housing opportunities, the Planning Board may allow a density bonus and/or reduction to the minimum required acreage if certain conditions are met.
 - a. For developments consisting of twenty (20) acres or greater, the Planning Board shall grant a density bonus of 15% if the project designates at least 20% of the units as workforce **housing, affordable as defined in 5.7.3.e.**
 - b. The Planning Board may allow a reduction of the minimum open-space cluster development acreage to ten (10) acres for a plan which guarantees a designated percentage of units reserved for workforce housing as set forth below:

| Percentage of Workforce Units in the Development | Density Bonus Units |
|--|---------------------|
| 40% | 30% |
| 25% | 25% |
| 20% | 15% |

- ~~e.~~ Within a residential open space cluster development, workforce multi-family units, as defined under section 8.8.c, may be permitted to be increased up to a unit count of 6 per building or structure.
- ~~d.~~ c. Any applicant seeking approval of a development that is intended to qualify as workforce housing under this section shall adhere to the requirements, standards, and administration of workforce housing as stated in Section 5.7. Where conflict arises in other sections of the Ordinance, Section VIII. shall supersede.
- ~~vii.~~ v. Every development seeking such bonuses shall provide the Planning Board with easements, covenants, or deed restrictions, which shall provide for the perpetual continuation of the performance standards, which are used in the granting of any bonus. Said easements, covenants, or deed restrictions shall be reviewed by qualified legal counsel on behalf of the town (at the developer's expense) and approved by the Planning Board prior to the issuance of any final approval.
- ~~viii.~~ vi. Where a final number is greater than ~~0.5~~ **0.9**, the density number may be rounded up to the next whole number.
- ~~ix.~~ vii. Performance standards and/or subdivision design elements shall not be used to satisfy more than one density bonus.
- ~~x.~~ viii. In no event shall the total density bonus awarded exceed the soil-based carrying capacity for the entire parcel. The Planning Board may adopt additional regulations that provide for density bonuses in accordance with this section.

~~8.12~~ **8.13** APPROVAL AND GRANTING OF PERMITS

~~8.13~~ **8.14** UTILITIES

All utilities serving the development shall be underground. The Planning Board may waive the requirement for underground utilities along lengthy entrance roads that are visually separated from the clustered housing units. The Planning Board may not waive this requirement within the network of the development.

Subdivisions constructed under Section VIII may employ either individual wells or community water systems, and individual or community septic systems. All such systems shall be constructed in compliance with the standards prescribed by the New Hampshire Department of Environmental Services.

~~8.14~~ **8.15** OTHER REGULATIONS APPLICABLE

~~8.15~~ **8.16** EXPIRATION

8.17 REQUIREMENT FOR HOMEOWNERS ASSOCIATION (HOA):

As a condition of approval, the applicant for a Residential Open Space Cluster Development shall be required to provide for the establishment of a Homeowners Association, or similar entity, to manage in perpetuity all land and improvements within the subdivision that are to be owned in common. Specific requirements for the

establishment of such an association are defined in the town's Subdivision Regulations.

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

Amend Section II to update and add definitions for accessory dwelling unit; attached unit; detached unit; lot, corner; lot coverage, lot depth; non-buildable area; principal use; setback line; historic structure; and renumber the Section accordingly.

Accessory Dwelling Unit: means a residential living unit that is ~~within a detached~~ **located on a lot containing a single-family dwelling that provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking, and sanitation, on the same parcel of land as the principal dwelling unit it accompanies, or within an existing attached or detached garage,** and meets the requirements set forth in Section 5.4. **Accessory dwelling units may be constructed at the same time as the principal dwelling unit.**

Attached Unit: means an accessory dwelling unit that is within or physically connected to the principal dwelling unit, or completely contained within a preexisting detached structure.

Detached Unit: means an accessory dwelling unit that is neither within nor physically connected to the principal dwelling unit, nor completely contained within a preexisting detached structure.

Historic Structure: referring to a structure that is over 100 square feet in area and is at least 50 years old.

Lot, Corner: A lot abutting two or more streets at their intersection. Corner lots have a front yard for each street that it abuts.

Lot, Coverage: That portion of the lot covered by buildings and structures and all other man-made improvements on the ground surface which are more impervious than the natural surface, such as paving, driveways, etc. In instances where a building is elevated and parking is placed under the building both the parking area and building footprint area are included in the total lot coverage calculation.

Lot, Depth: The shortest horizontal distance between the front lot line and a line drawn parallel to the front lot line through the midpoint of the rear lot line, provided that in triangular lots having no rear lot line, the distance shall be measured to the midpoint of a line parallel to the front lot line, which shall be not less than 10 feet in length measured between its intersections with the side lot lines.

Non-buildable Area: Land area that cannot be counted toward the minimum lot size under a conventional subdivision includes, but is not necessarily limited to, 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 restriction.

Principal Use: Only one principal building and use with its customary accessory building(s) may be erected on any lot, except that multiple buildings may be erected on a single lot as permitted by use and district regulations.

Setback Line: The line that is the required minimum distance from any lot line and that establishes the area within which the structure must be erected or placed.

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?

Amend Section XXI, *Amendments*, to add a new subsection 21.2, authorizing the Planning Board to assign and modify Section numbers and make other technical corrections to the zoning ordinance, provided that no substantive changes may be made.

21.2 TECHNICAL CORRECTIONS

The Planning Board has the authority to assign and modify section numbers and make other technical corrections to the Zoning Ordinance, provided that no substantive changes to the Ordinance shall occur as a result of the changes.

The Planning Board recommends this article by unanimous vote.



Article 01 Choose All Necessary Town Officers

To choose all necessary Town Officers for the following year.

| | | |
|------------------------------|---------------|-------------|
| One Select Board Member | One Position | 3 Year Term |
| One Town Clerk | One Position | 3 Year Term |
| One Supervisors of Checklist | One Position | 6 Year Term |
| One Trustees of Trust Funds | One Position | 3 Year Term |
| One Cemetery Trustee | One Position | 3 Year Term |
| Two Library Trustees | Two Positions | 3 Year Term |
| One Library Trustee | One Position | 1 Year Term |

NOTE: The full text of all zoning amendments is on file at the Town Clerk's office and on the Town website and will be available at the polling place on election day.

Article 02 Zoning Amendment #1

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

Amend Section III, Establishment of Districts and Uses to add Route 33 Legacy Highway Heritage District; and substantially amend Section 3.10 Route 33 Legacy Highway Heritage District, updating 4.1.5; 4.2 the Table of Uses; and 4.3 Explanatory Notes.

The Planning Board recommends this article by unanimous vote.

Article 03 Zoning Amendment #2

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

Amend Section 4.2 Table of Dimensional Requirements and 4.3 Explanatory Notes for the removal of (a); add a footnote placed in the section header; define the lot size for all districts; and renumber the Section accordingly.

The Planning Board recommends this article by unanimous vote.

Article 04 Zoning Amendment #3

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

Amend Section 5.13.3 Use Regulations for Solar Energy Systems and update Table 1 to add Route 33 Legacy Highway Heritage District solar uses.

The Planning Board recommends this article by unanimous vote.



Article 05 Zoning Amendment #4

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

The creation of a Technical Review Committee for all Planning Board major site plan and subdivision applications.

The Planning Board recommends this article by unanimous vote.

Article 06 Zoning Amendment #5

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

Substantially amend Section VIII, Residential Open Space Cluster Development, including the renumbering of sections; strengthening the requirements for design criteria and the yield plan; preserve rural character, protecting historical structures, protecting ecological resources, create greenway networks, increasing requirements for open space to amend lot sizes and setbacks; limiting density and remove array and multi-family housing.

The Planning Board recommends this article by unanimous vote.

Article 07 Zoning Amendment #6

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

Amend Section II to update and add definitions for accessory dwelling unit; attached unit; detached unit; lot, corner; lot coverage, lot depth; non-buildable area; principal use; setback line; historic structure; and renumber the Section accordingly.

The Planning Board recommends this article by unanimous vote.

Article 08 Zoning Amendment #7

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

Amend Section XXI, Amendments, to add a new subsection 21.2 authorizing the Planning Board to assign and modify section numbers and make other technical corrections to the Zoning Ordinance, provided that no substantive changes may be made.

The Planning Board recommends this article by unanimous vote.



Article 09 2026 Operating Budget

To see if the town will vote to raise and appropriate the sum of nine million, thirty-two thousand, six hundred sixty-two dollars (\$9,032,662) 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.

(Majority vote required)

Article 10 Capital Improvements Program

To see if the Town will vote to raise and appropriate the sum of six hundred sixty-six thousand dollars (\$666,000) for the purpose of implementing the Capital Improvements Program for 2026 as presented in the Town Report. This is a special warrant article, per RSA 32:3 VI (d) and RSA 32:7 VI, which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than December 31, 2031.

The Select Board unanimously supports this article.

(Majority vote required)

Article 11 Appropriate Funds to Capital Reserve Funds

To see if the Town will vote to raise and appropriate the sum of four hundred thousand dollars (\$400,000) to be added to the following Capital Reserve Funds previously established with one hundred fifty thousand dollars (\$150,000) to come from unassigned fund balance and two hundred fifty thousand dollars (\$250,000) to be raised through general taxation.

- \$150,000 Fire Department Capital Reserve
- \$150,000 Highway Vehicle Capital Reserve
- \$100,000 Town Buildings and Grounds Capital Reserve
- \$400,000 TOTAL**

The Select Board unanimously supports this article.

(Majority vote required.)

Article 12 EMS Special Revenue Fund Ambulance Operating Expenses

To see if the Town will vote to raise and appropriate the sum of one hundred eight thousand five hundred dollars (\$108,500) in accordance with Warrant Article 13/2025 for the purposes of supplies, training, billing contracts, ambulance vehicle equipment and ambulance repairs and upgrades, gas and oil, and uniforms with said funds to come from the Stratham Fire Department EMS Special Revenue Fund.

The Select Board unanimously supports this article.

(Majority vote required)



Article 13 Municipal Buildings Keyless Access Systems

To see if the town will vote to raise and appropriate the sum of one hundred seventy-five thousand dollars (\$175,000) for the purpose of purchasing and installing keyless access systems at the municipal center, fire department, police department and public works department. This amount to come from unassigned fund balance. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2031, whichever is sooner.

The Select Board unanimously supports this article.

(Majority vote required)

Article 14 Maintenance and Improvements Fire Tower

To see if the town will vote to raise and appropriate the sum of two hundred fifty thousand dollars (\$250,000) for the purpose of maintaining and improving the fire tower located at Stratham Hill Park. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the maintenance and improvement work is completed or by December 31, 2031, whichever is sooner.

The Select Board unanimously supports this article.

(Majority vote required)

Article 15 Distribution of Funds Received from the Sale of Cemetery Lots

To see if the Town will vote to establish a Cemetery Maintenance Expendable Trust Fund pursuant to RSA 31:19-a and RSA 289:2-a, to be funded by future proceeds received from the sale of cemetery lots in Stratham cemeteries, with the Trust principal and any interest gained thereon to be used for the maintenance of cemeteries; and, further to name the Trustees of the Trust Funds to manage these funds and name the Cemetery Trustees as agents to expend from this Trust Fund.

The Select Board unanimously supports this article.

(Majority vote required.)

Article 16 Discontinue Right of Way

To see if the town will vote to completely discontinue the portion of the right-of-way formerly known as State Route 101 from its intersection with the center line of Blue Ridge Circle to the Greenland town line. The road was discontinued as a state highway in 1961 when Route 101 was relocated. Upon its discontinuance as a state highway, it reverted to the town as a Class V road under RSA 230:57. Although legally a Class V road, it has never been used as such, but is vacant land that abuts the north side of Route 33 (Portsmouth Avenue), and the town has no use for the land. This action will not affect Route 33 (Portsmouth Avenue) or the town's right-of-way associated with that road. Further, to authorize the Select Board to convey by quitclaim deed any rights in the property underlying the former Route 101 right-of-way to the abutting landowners.

The Select Board unanimously supports this article.



(Majority vote required)

Article 17 Modify Optional Veterans Tax Credit

To see if the Town will vote to modify the existing provisions of RSA 72:35, optional Tax Credit for Service-Connected Total Disability from property tax in the Town of Stratham to four thousand, seven hundred fifty dollars (\$4,750) to offset the Legislative change set forth in HB 99, adopted in 2025, that now prohibits combining veteran credits. This modification will allow these veterans to receive the same credit amount as previously, as the new \$4,750 credit amount would equal the sum of the previous combined credits.

The Select Board unanimously supports this article.

(Majority vote required)

Article 18 Other Business

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



New Hampshire
Department of
Revenue Administration

2026
MS-636

Proposed Budget

Stratham

For the period beginning January 1, 2026 and ending December 31, 2026

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: February 10th, 2026

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 |
|------------------|--------------------------|--|
| Michael Houghton | Chair, Select Board |  |
| Allison Knab | Vice Chair, Select Board |  |
| Joseph Anderson | Member, Select 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>



New Hampshire
 Department of
 Revenue Administration

2026
MS-636

Proposed Budget

| Account | Purpose | Article | Expenditures for period ending 12/31/2025 | Appropriations for period ending 12/31/2025 | Proposed Appropriations for period ending 12/31/2026 | |
|---|--|---------|---|---|---|-------------------|
| | | | | | (Recommended) | (Not Recommended) |
| General Government | | | | | | |
| 4130 | Executive | 09 | \$224,673 | \$256,790 | \$275,820 | \$0 |
| 4140 | Election, Registration, and Vital Statistics | 09 | \$9,532 | \$14,100 | \$25,400 | \$0 |
| 4150 | Financial Administration | 09 | \$590,374 | \$615,782 | \$626,580 | \$0 |
| 4152 | Property Assessment | | \$0 | \$0 | \$0 | \$0 |
| 4153 | Legal Expense | 09 | \$49,194 | \$40,000 | \$40,000 | \$0 |
| 4155 | Personnel Administration | 09 | \$1,247,162 | \$1,504,574 | \$1,596,637 | \$0 |
| 4191 | Planning and Zoning | 09 | \$253,581 | \$261,330 | \$279,542 | \$0 |
| 4194 | General Government Buildings | 09 | \$179,676 | \$187,068 | \$229,143 | \$0 |
| 4195 | Cemeteries | 09 | \$36,850 | \$59,250 | \$15,350 | \$0 |
| 4196 | Insurance Not Otherwise Allocated | 09 | \$149,097 | \$149,097 | \$191,780 | \$0 |
| 4197 | Advertising and Regional Associations | | \$0 | \$0 | \$0 | \$0 |
| 4198 | Contingency | | \$0 | \$0 | \$0 | \$0 |
| 4199 | Other General Government | 09 | \$36,968 | \$5,000 | \$1,000 | \$0 |
| General Government Subtotal | | | \$2,777,107 | \$3,092,991 | \$3,281,252 | \$0 |
| Public Safety | | | | | | |
| 4210 | Police | 09 | \$1,422,052 | \$1,448,966 | \$1,442,170 | \$0 |
| 4215 | Ambulances | | \$0 | \$176,000 | \$0 | \$0 |
| 4220 | Fire | 09 | \$695,159 | \$810,375 | \$812,500 | \$0 |
| 4240 | Building Inspection | | \$0 | \$0 | \$0 | \$0 |
| 4290 | Emergency Management | 09 | \$3,627 | \$9,500 | \$8,500 | \$0 |
| 4299 | Other Public Safety | 09 | \$2,719 | \$3,000 | \$3,600 | \$0 |
| Public Safety Subtotal | | | \$2,123,557 | \$2,447,841 | \$2,266,770 | \$0 |
| Airport/Aviation Center | | | | | | |
| 4301 | Airport Administration | | \$0 | \$0 | \$0 | \$0 |
| 4302 | Airport Operations | | \$0 | \$0 | \$0 | \$0 |
| 4309 | Other Airport | | \$0 | \$0 | \$0 | \$0 |
| Airport/Aviation Center Subtotal | | | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets | | | | | | |
| 4311 | Highway Administration | | \$0 | \$0 | \$0 | \$0 |
| 4312 | Highways and Streets | 09 | \$735,251 | \$727,450 | \$774,300 | \$0 |
| 4313 | Bridges | | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | 09 | \$7,989 | \$10,000 | \$9,000 | \$0 |
| 4319 | Other Highway, Streets, and Bridges | | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets Subtotal | | | \$743,240 | \$737,450 | \$783,300 | \$0 |
| Sanitation | | | | | | |



Proposed Budget

| | | | | | | |
|----------------------------|---------------------------------|----|--------------------|--------------------|--------------------|------------|
| 4321 | Sanitation Administration | | \$0 | \$76,500 | \$0 | \$0 |
| 4323 | Solid Waste Collection | 09 | \$1,109,791 | \$1,020,000 | \$1,158,100 | \$0 |
| 4324 | Solid Waste Disposal | | \$0 | \$0 | \$0 | \$0 |
| 4325 | Solid Waste Facilities Clean-Up | | \$0 | \$0 | \$0 | \$0 |
| 4326 | Sewage Collection and Disposal | | \$0 | \$0 | \$0 | \$0 |
| 4329 | Other Sanitation | | \$0 | \$0 | \$0 | \$0 |
| Sanitation Subtotal | | | \$1,109,791 | \$1,096,500 | \$1,158,100 | \$0 |

Water Distribution and Treatment

| | | | | | | |
|--|----------------------|----|------------|------------|------------|------------|
| 4331 | Water Administration | | \$0 | \$1 | \$0 | \$0 |
| 4332 | Water Services | | \$0 | \$0 | \$0 | \$0 |
| 4335 | Water Treatment | | \$0 | \$0 | \$0 | \$0 |
| 4338 | Water Conservation | | \$0 | \$0 | \$0 | \$0 |
| 4339 | Other Water | 09 | \$0 | \$0 | \$1 | \$0 |
| Water Distribution and Treatment Subtotal | | | \$0 | \$1 | \$1 | \$0 |

Electric

| | | | | | | |
|--------------------------|--------------------------------|--|------------|------------|------------|------------|
| 4351 | Electric Administration | | \$0 | \$0 | \$0 | \$0 |
| 4352 | Generation | | \$0 | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | | \$0 | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | | \$0 | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | | \$0 | \$0 | \$0 | \$0 |
| Electric Subtotal | | | \$0 | \$0 | \$0 | \$0 |

Health

| | | | | | | |
|------------------------|-------------------------------|----|-----------------|-----------------|-----------------|------------|
| 4411 | Health Administration | | \$0 | \$600 | \$0 | \$0 |
| 4414 | Pest Control | 09 | \$50,600 | \$50,000 | \$50,700 | \$0 |
| 4415 | Health Agencies and Hospitals | 09 | \$38,400 | \$39,200 | \$38,400 | \$0 |
| 4419 | Other Health | | \$0 | \$0 | \$0 | \$0 |
| Health Subtotal | | | \$89,000 | \$89,800 | \$89,100 | \$0 |

Welfare

| | | | | | | |
|-------------------------|------------------------------------|----|-----------------|----------------|-----------------|------------|
| 4441 | Welfare Administration | | \$17,017 | \$9,500 | \$0 | \$0 |
| 4442 | Direct Assistance | | \$0 | \$0 | \$0 | \$0 |
| 4444 | Intergovernmental Welfare Payments | | \$0 | \$0 | \$0 | \$0 |
| 4445 | Vendor Payments | 09 | \$0 | \$0 | \$10,800 | \$0 |
| 4449 | Other Welfare | | \$0 | \$0 | \$0 | \$0 |
| Welfare Subtotal | | | \$17,017 | \$9,500 | \$10,800 | \$0 |

Culture and Recreation

| | | | | | | |
|------|----------------------|----|-----------|-----------|-----------|-----|
| 4520 | Parks and Recreation | 09 | \$409,338 | \$384,155 | \$424,650 | \$0 |
| 4550 | Library | 09 | \$559,560 | \$604,544 | \$616,160 | \$0 |
| 4583 | Patriotic Purposes | 09 | \$2,142 | \$2,700 | \$17,700 | \$0 |



New Hampshire
 Department of
 Revenue Administration

**2026
 MS-636**

Proposed Budget

| | | | | | | |
|--|--|----|------------------|--------------------|--------------------|------------|
| 4589 | Other Culture and Recreation | | \$0 | \$0 | \$0 | \$0 |
| | Culture and Recreation Subtotal | | \$971,040 | \$991,399 | \$1,058,510 | \$0 |
| Conservation and Development | | | | | | |
| 4611 | Conservation Administration | 09 | \$938 | \$5,000 | \$1,000 | \$0 |
| 4612 | Purchase of Natural Resources | | \$0 | \$0 | \$0 | \$0 |
| 4619 | Other Conservation | 09 | \$3,808 | \$5,700 | \$4,700 | \$0 |
| 4631 | Redevelopment and Housing Administration | | \$0 | \$0 | \$0 | \$0 |
| 4632 | Other Redevelopment and Housing | | \$0 | \$0 | \$0 | \$0 |
| 4651 | Economic Development Administration | | \$0 | \$0 | \$0 | \$0 |
| 4652 | Economic Development | | \$0 | \$0 | \$0 | \$0 |
| 4659 | Other Economic Development | 09 | \$300 | \$1,200 | \$700 | \$0 |
| | Conservation and Development Subtotal | | \$5,046 | \$11,900 | \$6,400 | \$0 |
| Debt Service | | | | | | |
| 4711 | Principal - Long Term Bonds, Notes, and Other Debt | 09 | \$325,000 | \$325,000 | \$325,000 | \$0 |
| 4721 | Interest - Long Term Bonds, Notes, and Other Debt | 09 | \$66,478 | \$66,803 | \$53,429 | \$0 |
| 4723 | Interest on Tax and Revenue Anticipation Notes | | \$0 | \$0 | \$0 | \$0 |
| 4790 | Other Debt Service Charges | | \$0 | \$0 | \$0 | \$0 |
| | Debt Service Subtotal | | \$391,478 | \$391,803 | \$378,429 | \$0 |
| Capital Outlay | | | | | | |
| 4901 | Land | | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | \$41,801 | \$65,000 | \$0 | \$0 |
| 4903 | Buildings | | \$47,373 | \$50,000 | \$0 | \$0 |
| 4909 | Improvements Other than Buildings | | \$459,746 | \$1,237,000 | \$0 | \$0 |
| | Capital Outlay Subtotal | | \$548,920 | \$1,352,000 | \$0 | \$0 |
| Operating Transfers Out | | | | | | |
| 4911 | To Revolving Funds | | \$0 | \$0 | \$0 | \$0 |
| 4912 | To Special Revenue Funds | | \$0 | \$0 | \$0 | \$0 |
| 4913 | To Capital Projects Funds | | \$0 | \$0 | \$0 | \$0 |
| 4914A | To Airport Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4914E | To Electric Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4914O | To Other Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4914S | To Sewer Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4914W | To Water Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Fiduciary Funds | | \$0 | \$0 | \$0 | \$0 |
| | Operating Transfers Out Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Total Operating Budget Appropriations | | | | | \$9,032,662 | \$0 |



2026
MS-636

Proposed Budget

| Account | Purpose | Article | Proposed Appropriations for period ending 12/31/2026 | |
|--|------------------------------------|---|--|-------------------|
| | | | (Recommended) | (Not Recommended) |
| 4215 | Ambulances | 12 | \$108,500 | \$0 |
| | | <i>Purpose: EMS Special Revenue Fund Ambulance Operating Expenses</i> | | |
| 4902 | Machinery, Vehicles, and Equipment | 10 | \$30,000 | \$0 |
| | | <i>Purpose: Capital Improvements Program</i> | | |
| 4903 | Buildings | 10 | \$55,000 | \$0 |
| | | <i>Purpose: Capital Improvements Program</i> | | |
| 4903 | Buildings | 13 | \$175,000 | \$0 |
| | | <i>Purpose: Municipal Buildings Keyless Access Systems</i> | | |
| 4909 | Improvements Other than Buildings | 10 | \$581,000 | \$0 |
| | | <i>Purpose: Capital Improvements Program</i> | | |
| 4909 | Improvements Other than Buildings | 14 | \$250,000 | \$0 |
| | | <i>Purpose: Maintenance and Improvements Fire Tower</i> | | |
| 4915 | To Capital Reserve Funds | 11 | \$400,000 | \$0 |
| | | <i>Purpose: Appropriate Funds to Capital Reserve Funds</i> | | |
| Total Proposed Special Articles | | | \$1,599,500 | \$0 |



New Hampshire
Department of
Revenue Administration

2026
MS-636

Proposed Budget

**Proposed Appropriations for period
 ending 12/31/2026**

| Account | Purpose | Article | Proposed Appropriations for period ending 12/31/2026 | |
|---|---------|---------|---|-------------------|
| | | | (Recommended) | (Not Recommended) |
| Total Proposed Individual Articles | | | \$0 | \$0 |



2026
MS-636

Proposed Budget

| Account | Source | Article | Actual Revenues for period ending 12/31/2025 | Estimated Revenues for period ending 12/31/2025 | Estimated Revenues for period ending 12/31/2026 |
|---|--|---------|--|---|---|
| Taxes | | | | | |
| 3120 | Land Use Change Taxes for General Fund | | \$0 | \$0 | \$0 |
| 3180 | Resident Taxes | | \$0 | \$0 | \$0 |
| 3185 | Yield Taxes | 09 | \$0 | \$500 | \$250 |
| 3186 | Payment in Lieu of Taxes | | \$0 | \$0 | \$0 |
| 3187 | Excavation Tax | | \$0 | \$0 | \$0 |
| 3189 | Other Taxes | 09 | \$593 | \$150 | \$150 |
| 3190 | Interest and Penalties on Delinquent Taxes | 09 | \$33,537 | \$40,250 | \$31,600 |
| Taxes Subtotal | | | \$34,130 | \$40,900 | \$32,000 |
| Licenses, Permits, and Fees | | | | | |
| 3210 | Business Licenses and Permits | 09 | \$51,545 | \$48,352 | \$44,860 |
| 3220 | Motor Vehicle Permit Fees | 09 | \$2,414,210 | \$2,156,000 | \$2,481,000 |
| 3230 | Building Permits | 09 | \$182,537 | \$155,000 | \$165,000 |
| 3290 | Other Licenses, Permits, and Fees | 09 | \$9,732 | \$10,200 | \$8,950 |
| Licenses, Permits, and Fees Subtotal | | | \$2,658,024 | \$2,369,552 | \$2,699,810 |
| 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 | 09 | \$778,621 | \$760,387 | \$761,000 |
| 3353 | Highway Block Grant | 09 | \$186,979 | \$181,572 | \$187,000 |
| 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 | 09 | \$4,250 | \$9,000 | \$8,500 |
| 3360 | Water Filtration Grants | | \$0 | \$0 | \$0 |
| 3361 | Landfill Closure Grants | | \$0 | \$0 | \$0 |
| 3369 | Other Intergovernmental Revenue from State of NH | | \$113,039 | \$0 | \$0 |
| 3379 | Intergovernmental Revenues - Other | | \$52,116 | \$0 | \$0 |
| State Sources Subtotal | | | \$1,135,005 | \$950,959 | \$956,500 |



Proposed Budget

Charges for Services

| | | | | | |
|--------------------------------------|-----------------------------|----|------------------|------------------|------------------|
| 3401 | Income from Departments | 09 | \$64,745 | \$66,050 | \$120,500 |
| 3402 | Water Supply System Charges | | \$0 | \$0 | \$0 |
| 3403 | Sewer User Charges | | \$0 | \$0 | \$0 |
| 3404 | Garbage-Refuse Charges | 09 | \$80,852 | \$73,625 | \$79,000 |
| 3405 | Electric User Charges | | \$0 | \$0 | \$0 |
| 3406 | Airport Fees | | \$0 | \$0 | \$0 |
| 3409 | Other Charges | 09 | \$141,382 | \$165,000 | \$140,000 |
| Charges for Services Subtotal | | | \$286,979 | \$304,675 | \$339,500 |

Miscellaneous Revenues

| | | | | | |
|--|--|----|------------------|------------------|------------------|
| 3500 | Special Assessments | | \$0 | \$0 | \$0 |
| 3501 | Sale of Municipal Property | 09 | \$21,866 | \$6,800 | \$6,850 |
| 3502 | Interest on Investments | 09 | \$236,319 | \$250,000 | \$275,000 |
| 3503 | Rents of Property | 09 | \$59,008 | \$59,700 | \$135,680 |
| 3504 | Fines and Forfeits | | \$0 | \$0 | \$0 |
| 3506 | Insurance Dividends and Reimbursements | | \$0 | \$0 | \$0 |
| 3508 | Contributions and Donations | | \$49,181 | \$0 | \$0 |
| 3509 | Revenue from Misc Sources Not Otherwise Classified | 09 | \$52,345 | \$3,250 | \$1,000 |
| Miscellaneous Revenues Subtotal | | | \$418,719 | \$319,750 | \$418,530 |

Interfund Operating Transfers In

| | | | | | |
|--|--------------------------------|----|-----------------|------------------|------------------|
| 3911 | From Revolving Funds | | \$0 | \$0 | \$0 |
| 3912 | From Special Revenue Funds | 12 | \$0 | \$176,000 | \$108,500 |
| 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 | 09 | \$25,500 | \$36,500 | \$27,500 |
| 3917 | From Conservation Funds | | \$0 | \$0 | \$0 |
| Interfund Operating Transfers In Subtotal | | | \$25,500 | \$212,500 | \$136,000 |

Other Financing Sources

| | | | | | |
|---|---|--------|------------|------------|------------------|
| 3934 | Proceeds from Long-Term Notes/Bonds/Other Sources | | \$0 | \$0 | \$0 |
| 9998 | Amount Voted from Fund Balance | 11, 13 | \$0 | \$0 | \$325,000 |
| 9999 | Fund Balance to Reduce Taxes | | \$0 | \$0 | \$0 |
| Other Financing Sources Subtotal | | | \$0 | \$0 | \$325,000 |

| | | | | | |
|---|--|--|--------------------|--------------------|--------------------|
| Total Estimated Revenues and Credits | | | \$4,558,357 | \$4,198,336 | \$4,907,340 |
|---|--|--|--------------------|--------------------|--------------------|



New Hampshire
Department of
Revenue Administration

2026
MS-636

Proposed Budget

| Item | Period ending 12/31/2026 |
|---|-------------------------------------|
| Operating Budget Appropriations | \$9,032,662 |
| Special Warrant Articles | \$1,599,500 |
| Individual Warrant Articles | \$0 |
| Total Appropriations | \$10,632,162 |
| Less Amount of Estimated Revenues & Credits | \$4,907,340 |
| Estimated Amount of Taxes to be Raised | \$5,724,822 |

| PROJECT CATEGORY & TITLE | 2025 CIP | 2026-2031 | | | | | Balance (2021-2025) est. as of 12-31-25 | Balance + Proposed 2026 | |
|---|-----------------|--------------|--------------|--------------|--------------|--------------|---|--|--------------------------------|
| | | 2026 | 2027 | 2028 | 2029 | 2030 | | | 2031 |
| EQUIPMENT & VEHICLES | | | | | | | | | |
| Town-wide Workstation Replacements | 15 | 0 | 11 | 11 | 12 | 12 | 12 | 12 | |
| Town-wide Technology and Website | 50 | 30 | 20 | 20 | 20 | 20 | 11 | 41 | |
| Online permitting software & electronic storage | 0 | 0 | 75 | 10 | 10 | 10 | 10 | 10 | |
| Traffic Control Program | 0 | 0 | 5 | 5 | 5 | 5 | 9 | 9 | |
| Police Cruiser Replacement Program | 0 | 0 | 47 | 49 | 51 | 53 | 25 | 25 | |
| <i>Total Equipment & Vehicles</i> | <i>65</i> | <i>30</i> | <i>158</i> | <i>95</i> | <i>98</i> | <i>100</i> | <i>96</i> | <i>126</i> | |
| BUILDINGS | | | | | | | | | |
| Municipal Center and Fire HVAC Replacements | 0 | 0 | 75 | 75 | 0 | 0 | 0 | 0 | |
| Municipal Center Improvements | 0 | 55 | 10 | 10 | 10 | 10 | 4 | 59 | |
| <i>Total Buildings</i> | <i>50</i> | <i>55</i> | <i>85</i> | <i>85</i> | <i>10</i> | <i>10</i> | <i>6</i> | <i>61</i> | |
| OTHER INFRASTRUCTURE | | | | | | | | | |
| Cemetery Improvements | 0 | 0 | 5 | 5 | 5 | 5 | 1 | 1 | |
| Town-wide Parks & Recreation Improvements (non-SHP) | 0 | 0 | 10 | 10 | 10 | 10 | 14 | 14 | |
| Stevens Park Pavilion & Facility Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 142 | 142 | |
| Parks Parking Lot & Roadway Imps. (non-SHP) | 0 | 0 | 40 | 0 | 0 | 40 | 0 | 0 | |
| Open Space & Connectivity Plan Implementation | 0 | 0 | 5 | 5 | 5 | 5 | 10 | 10 | |
| <i>Total Other Infrastructure</i> | <i>0</i> | <i>0</i> | <i>60</i> | <i>20</i> | <i>20</i> | <i>20</i> | <i>167</i> | <i>167</i> | |
| STRATHAM HILL PARK | | | | | | | | | |
| SHP Park-wide Facilities & Playing Field Improvements (SHP) | 0 | 0 | 10 | 10 | 10 | 10 | 47 | 47 | |
| Park Bathrooms | 20 | 61 | 0 | 0 | 0 | 0 | 0 | 61 | |
| Stratham Hill Park Area Plan & Implementation | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 50 | |
| <i>Total Stratham Hill Park</i> | <i>32</i> | <i>61</i> | <i>60</i> | <i>60</i> | <i>160</i> | <i>180</i> | <i>97</i> | <i>158</i> | |
| PROJECT CATEGORY & TITLE | 2025 CIP | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Balance (2021-2025) est. as of 12-31-25 | Balance + Proposed 2026 |
| TRANSPORTATION/ROADWAYS | | | | | | | | | |
| Road Reconstruction/Paving Program | 350 | 350 | 370 | 370 | 370 | 370 | 370 | 38 | 388 |
| Bike and Pedestrian Transportation System | 0 | 0 | 5 | 5 | 5 | 5 | 5 | 10 | 10 |
| State Roadway/Intersection Capital Projects Participation | 0 | 0 | 50 | 50 | 50 | 50 | 50 | 40 | 40 |
| <i>Total Transportation/Roadways</i> | <i>350</i> | <i>350</i> | <i>425</i> | <i>425</i> | <i>425</i> | <i>425</i> | <i>425</i> | <i>93</i> | <i>443</i> |
| ENVIRONMENTAL & PLANNING | | | | | | | | | |
| Stormwater Planning & Grant Match | 0 | 0 | 8 | 8 | 8 | 8 | 8 | 24 | 24 |
| PFAS Response and Remediation | 190 | 120 | 75 | 75 | 75 | 75 | 75 | 65 | 185 |
| Property Reevaluation Expenses | 35 | 45 | 35 | 35 | 35 | 35 | 35 | 51 | 96 |
| Master Plan Update & Related Studies | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 11 |
| <i>Total Environmental & Planning</i> | <i>230</i> | <i>170</i> | <i>123</i> | <i>123</i> | <i>123</i> | <i>123</i> | <i>123</i> | <i>146</i> | <i>316</i> |
| Total CIP Projects | 727 | 666 | 911 | 808 | 836 | 858 | 863 | 605 | 1,271 |
| CAPITAL FUND TRANSFERS | | | | | | | | | |
| Conservation Land Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Est. year end '25 | 947 |
| Heritage Preservation Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 275 | 275 |
| Fire Department Capital Reserve Fund | 125 | 150 | 125 | 125 | 125 | 125 | 125 | 348 | 498 |
| Radio Communications Capital Reserve Fund | 0 | 0 | 15 | 15 | 15 | 15 | 15 | 45 | 45 |
| Highway Department Capital Reserve Fund | 125 | 150 | 125 | 125 | 125 | 125 | 125 | 473 | 623 |
| Town Buildings & Grounds Maint. Exp. Trust Fund | 0 | 100 | 100 | 100 | 100 | 100 | 100 | 316 | 416 |
| <i>Total Capital Fund Transfers</i> | <i>250</i> | <i>400</i> | <i>365</i> | <i>365</i> | <i>365</i> | <i>365</i> | <i>365</i> | <i>2,404</i> | <i>2,804</i> |
| GRAND TOTAL CIP & CR | 977 | 1,066 | 1,276 | 1,173 | 1,201 | 1,223 | 1,228 | 3,009 | 4,075 |

TOWN CLERK'S REPORT
Year Ending December 31, 2025

| | |
|---|------------------------------|
| Beginning Cash Balance | \$450.00 |
| Motor Vehicle Fees - Town | \$2,413,189.83 |
| Municipal Agent Fees - Motor Vehicle | \$30,738.00 |
| Boat Fees - Town | \$6,486.20 |
| Municipal Agent Fees - Boats | \$1,725.00 |
| Municipal Agent Fees - Fish & Game | \$300.00 |
| Title Fees | \$3,660.00 |
| U.C.C. and Other Filing Fees | \$2,325.00 |
| Vital Records - Town | \$2,349.00 |
| Dog License Fees - Town | \$7,506.00 |
| Dog Fines | \$662.00 |
| Copies | \$216.00 |
| Online Mailing Fees | \$2,085.00 |
| Transportation Improvement Fund | \$42,635.00 |
| <u>Total Town Clerk Funds Collected:</u> | <u>\$2,513,877.03</u> |
| Collected For Other Departments | + \$91,325.00 |
| Total Remitted to Treasurer | <u>\$2,605,202.03</u> |
| Ending Cash Balance | \$600.00 |

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

Tax Collector's Report
For the Fiscal Year Ended December 31, 2025

| <i>DEBITS</i> | | |
|--|------------------------|---------------------|
| Uncollected Taxes - Beginning of Year | 2025 Levy | 2024 Levy |
| Property Taxes | \$0.00 | \$603,208.82 |
| Taxes Committed this year | | |
| Property Taxes | 34,514,337.00 | 0.00 |
| Land Use Change Taxes | 0.00 | 0.00 |
| Yield Taxes | 0.00 | 0.00 |
| Excavation Tax | 0.00 | |
| Overpayments | | |
| Overpayments/Credits Refunded | 32,103.18 | 0.00 |
| Interest Collected on Delinquent Taxes | 5,171.75 | 13,118.68 |
| Total Debits | \$34,551,611.93 | \$616,327.50 |

| <i>CREDITS</i> | | |
|--|------------------------|---------------------|
| Remitted to Treasurer | 2025 Levy | 2024 Levy |
| Property Taxes | \$33,885,728.22 | \$508,222.13 |
| Land Use Change Taxes | 0.00 | 0.00 |
| Yield Taxes | 0.00 | 0.00 |
| Interest | 5,171.75 | 12,245.18 |
| Penalties | 0.00 | 873.50 |
| Converted to liens (principal only) | 0.00 | 94,986.69 |
| Excavation Tax | 0.00 | |
| Abatements Made | | |
| Property Taxes | 9,788.00 | 0.00 |
| Land Use Change Taxes | 0.00 | 0.00 |
| Uncollected Taxes - End of Year | 650,923.96 | 0.00 |
| Total Credits | \$34,551,611.93 | \$616,327.50 |

**Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 2025**

| <i>DEBITS</i> | | | |
|---|---------------------|--------------------|--------------------|
| Balance of Unredeemed Liens | 2024 | 2023 | 2022 |
| Unredeemed Liens - Beginning of Year | \$0.00 | \$77,170.23 | \$36,722.98 |
| Liens Executed During Fiscal Year | 99,452.64 | 0.00 | 0.00 |
| Interest & Costs Collected (After lien execution) | 789.13 | 6,044.83 | 7,670.40 |
| Total Debits | \$100,241.77 | \$83,215.06 | \$44,393.38 |

| <i>CREDITS</i> | | | |
|---|---------------------|--------------------|--------------------|
| Remitted to the Treasurer | 2024 | 2023 | 2022 |
| Redemptions | \$29,621.79 | \$40,115.71 | \$36,722.98 |
| Interest & Costs Collected (After lien execution) | 789.13 | 6,044.83 | 7,670.40 |
| Abatements of Unredeemed Liens | | | |
| Unredeemed Liens - End of Year | 69,830.85 | 37,054.52 | 0.00 |
| Total Credits | \$100,241.77 | \$83,215.06 | \$44,393.38 |

TOWN TREASURER'S REPORT 2025

RECEIVED FROM TAX COLLECTOR

| | |
|---------------------------------------|-----------------|
| 2025 Property Tax & Interest | \$33,875,940.22 |
| 2024 Property Tax & Interest | \$508,222.13 |
| Prior Year Tax Redemptions & Interest | \$29,621.79 |
| Current Use Land Change & Interest | \$0.00 |
| Railroad Tax | \$0.00 |
| Interest & Penalties on Taxes | \$33,536.78 |
| Yield Tax & Interest (Timber Cutting) | \$592.72 |

Subtotal \$34,447,913.64

RECEIVED FROM TOWN CLERK

| | |
|----------------------------|----------------|
| Motor Vehicle Permits | \$2,407,668.39 |
| Municipal Agent Fees | \$33,123.20 |
| Boat Fees | \$6,541.81 |
| Titles | \$5,187.00 |
| Vital Records | \$2,313.00 |
| UCC Filings & Certificates | \$5,407.00 |
| Dog Licenses & Fines | \$8,177.00 |
| Mailing Fees | \$2,240.00 |

Subtotal \$2,470,657.40

RECEIVED FROM INTERGOVERNMENTAL SOURCES

| | |
|-------------------------|--------------|
| NH Shared Revenues | \$0.00 |
| NH Highway Block Grant | \$186,978.75 |
| NH Rooms & Meals Tax | \$778,620.89 |
| OEM Drill Reimbursement | \$4,250.00 |
| Misc. Revenue | \$165,154.79 |

Subtotal \$1,135,004.43

RECEIVED FROM OTHER SOURCES

| | |
|-----------------------------------|--------------|
| Interest Income | \$236,318.73 |
| Fines & Forfeitures | \$0.00 |
| Fire Department | \$3,477.00 |
| Building Permits | \$182,537.43 |
| Transfer Station Revenue | \$80,852.00 |
| Planning Board Fees | \$8,933.00 |
| Zoning Board of Adjustment Fees | \$4,123.00 |
| Police Department Revenue | \$4,902.75 |
| School Resource Officer | \$41,683.20 |
| Recreation Contribution | \$0.00 |
| Grave Excavation Fees | \$3,450.00 |
| Sale Town Property | \$14,770.00 |
| Sale of Cemetery & Cremation Lots | \$7,095.60 |
| Rent of Town Property | \$59,008.00 |

| | |
|------------------------------------|--------------|
| Cable TV Franchise | \$141,381.88 |
| Recycling Program | \$1,856.37 |
| Insurance Reimbursements | \$20,044.38 |
| Reimbursement for Plan Review | \$0.00 |
| Other Misc. Revenue/Reimbursements | \$81,481.55 |

Subtotal \$891,914.89

RECEIVED FROM SPECIAL REVENUE FUNDS

| | |
|---|-------------|
| Transfer from Cemetery Common Fund | \$25,500.33 |
| Transfer from Trustees of the Trust Funds | \$17,748.61 |

Subtotal \$43,248.94

TOTAL RECEIPTS FOR 2025

\$38,988,739.30

EXPENDITURES FOR 2025

| | |
|---|-----------------|
| Conservation Easement Principal & Interest | \$144,657.50 |
| Fire House & Conservation Bond Principal & Interest | \$246,820.00 |
| Paid on Selectmen's Orders | \$38,301,010.09 |
| Trustees of the Trust Funds | \$386,000.00 |

Subtotal \$39,078,487.59

EXPENDITURES FOR 2025

\$39,078,487.59

ASSETS IN HANDS OF TREASURER

| | |
|---|-----------------|
| General Fund | \$16,210,661.30 |
| Cash (Town Clerk Drawers/Finance Petty Cash) | \$800.00 |
| Cemetery Land Fund | \$11,080.16 |
| Cistern | \$38,122.57 |
| Conservation Fund | \$948,204.71 |
| Fire Department E.M.S. Fund | \$478,507.01 |
| Fire Protection Fund | \$51,886.33 |
| Foss Property Security Deposit | \$4,014.59 |
| Gifford House Security Deposit | \$2,318.73 |
| Heritage Fund | \$7,719.67 |
| Park Cottage Security Deposit | \$1,061.73 |
| Police Detail Account | \$126,164.69 |
| Recreation Revolving Fund | \$128,896.68 |
| Road & Other Bonds | \$123,504.36 |
| Stratham Hill Park Revolving Fund | \$40,566.85 |
| Town of Stratham Public Deposit Investment Pool | \$60,546.80 |

TOTAL ALL ASSETS

\$18,234,056.18

SUMMARY OF FIRE HOUSE/CONSERVATION BONDED DEBT 18B

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

| <u>Fiscal Year</u> | | | <u>Outstanding Debt</u> |
|--------------------|--------------------------|-------------------------|-------------------------|
| <u>Ending Dec.</u> | <u>Principal Payment</u> | <u>Interest Payment</u> | <u>Balance</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

| <u>Fiscal Year</u> | | | <u>Outstanding Debt</u> |
|--------------------|--------------------------|-------------------------|-------------------------|
| <u>Ending Dec.</u> | <u>Principal Payment</u> | <u>Interest Payment</u> | <u>Balance</u> |
| <u>31st</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 |

SUMMARY OF CONSERVATION BOND DEBT 12D

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

| <u>Fiscal Year</u> <u>Ending Dec.</u> | | | <u>Outstanding Debt</u> |
|--|---------------------------------|--------------------------------|--------------------------------|
| <u>31st</u> | <u>Principal Payment</u> | <u>Interest Payment</u> | <u>Balance</u> |
| 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

**2025 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 | 2,330.01 | \$456,786 |
| Conservation | 47.53 | 1,585 |
| Discretionary Preservation Easements | 1.41 | 4,300 |
| Residential Land | 5,393.57 | 791,534,300 |
| Commercial/Industrial Land | 628.15 | 95,508,800 |
| Total of Taxable Land | 8,400.67 | \$887,505,771 |
| Tax Exempt and Non-Taxable Land | 908.16 | \$17,810,200 |
| Buildings Value Only | | Valuation |
| Residential | | \$1,473,850,321 |
| Manufactured Housing | | 7,015,200 |
| Commercial/Industrial | | 170,880,700 |
| Discretionary Preservation Easements | | 166,179 |
| Total of Taxable Buildings | | \$1,651,912,400 |
| Tax Exempt and Non-Taxable Buildings | | \$84,302,100 |
| Public Utilities | | Valuation |
| Gas | | \$13,123,508 |
| Electric | | 39,515,862 |
| Other (water) | | 1,370,833 |
| Total Utilities | | \$54,010,203 |
| Valuation before Exemption | | \$2,593,428,374 |
| Exemptions | | Valuation |
| Blind Exemption (count = 1) | | \$150,000 |
| Elderly Exemption (count = 49) | | 12,441,400 |
| Disabled Exemption (count = 1) | | 76,500 |
| Total Dollar Amount of Exemptions | | \$12,667,900 |
| Net Valuation on which the Tax Rate is computed | | \$2,580,760,474 |

**2025 Summary Inventory of Valuation
Town of Stratham**

| | |
|---|-----------------|
| Modified Assessed Value of All Properties | \$2,580,760,474 |
| Less Utilities | (54,010,203) |
| Net Valuation without Utilities (used for State Education tax computation) | \$2,526,750,271 |

| 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): | 21 | \$84,000 |
| Other war service credits (\$600.00): | 319 | \$239,250 |
| All Veterans Tax Credit | 41 | \$30,750 |
| | 381 | \$354,000 |

STATEMENT OF APPROPRIATIONS & REVENUES

Taxes Assessed for the Tax Year 2025

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 | \$256,790 |
| 4140-4149 | Election, Registration, and Vital Statistics | 14,100 |
| 4150-4151 | Financial Administration | 615,782 |
| 4153 | Legal Expense | 40,000 |
| 4155-4159 | Personnel Administration | 1,504,574 |
| 4191-4193 | Planning and Zoning | 261,330 |
| 4194 | General Government Buildings | 187,068 |
| 4195 | Cemeteries | 59,250 |
| 4196 | Insurance | 149,097 |
| 4199 | Other General Government | 5,000 |

Public Safety

| | | |
|-----------|----------------------------------|-----------|
| 4210-4214 | Police | 1,448,966 |
| 4215-4219 | Ambulance | 176,000 |
| 4220-4229 | Fire | 810,375 |
| 4290-4298 | Emergency Management | 9,500 |
| 4299 | Other (Including Communications) | 3,000 |

Highways and Streets

| | | |
|------|----------------------|---------|
| 4312 | Highways and Streets | 727,450 |
| 4316 | Street Lighting | 10,000 |

Sanitation

| | | |
|------|----------------------|-----------|
| 4321 | Administration | 76,500 |
| 4323 | Solid Waste Disposal | 1,020,000 |
| 4339 | Public Works Other | 1 |

Health

| | | |
|-----------|-----------------------------|--------|
| 4411 | Administration | 600 |
| 4414 | Pest Control | 50,000 |
| 4415-4419 | Health Agencies & Hospitals | 39,200 |

Welfare

| | | |
|-----------|--------------------------------------|-------|
| 4441-4442 | Administration and Direct Assistance | 9,500 |
|-----------|--------------------------------------|-------|

Culture and Recreation

| | | |
|-----------|-------------------------|---------|
| 4520-4529 | Parks and Recreation | 384,155 |
| 4550-4559 | Library | 604,544 |
| 4583 | Patriotic Purposes | 2,700 |
| 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 | 325,000 |
| 4721 | Long Term Bonds and Notes - Interest | 66,803 |

Capital Outlay

| | | |
|------|------------------------------------|-----------|
| 4902 | Machinery, Vehicles, and Equipment | 65,000 |
| 4903 | Buildings | 50,000 |
| 4909 | Improvements Other than Buildings | 1,237,000 |

Operating Transfers Out

| | | |
|------|--------------------------------------|---------|
| 4915 | To Capital Reserve Fund | 386,000 |
| 4916 | To Expendable Trusts/Fiduciary Funds | 0 |

Total Voted Appropriations**\$10,607,185****REVISED ESTIMATED REVENUES MS-434-R****Taxes**

| | | |
|------|--|--------|
| 3185 | Yield Tax | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | 30,250 |

Licenses, Permits, and Fees

| | | |
|------|-----------------------------------|-----------|
| 3210 | Business Licenses and Permits | 48,000 |
| 3220 | Motor Vehicle Permit Fees | 2,300,000 |
| 3230 | Building Permits | 140,000 |
| 3290 | Other Licenses, Permits, and Fees | 9,000 |

State Sources

| | | |
|------|------------------------------------|---------|
| 3351 | Shared Revenues | 0 |
| 3352 | Meals and Rooms Tax Distribution | 778,621 |
| 3353 | Highway Block Grant | 186,979 |
| 3359 | Other (Including Railroad Tax) | 593 |
| 3379 | Intergovernmental Revenues - Other | 8,500 |

Charges for Services

| | | |
|-----------|-------------------------|---------|
| 3401-3406 | Income from Departments | 275,000 |
|-----------|-------------------------|---------|

Miscellaneous Revenues

| | | |
|-----------|----------------------------|---------|
| 3501 | Sale of Municipal Property | 6,500 |
| 3502 | Interest on Investments | 225,000 |
| 3503-3509 | Other | 63,250 |

Interfund Operating Transfers In

| | | |
|------|--------------------------------|---------|
| 3912 | From Special Revenue Funds | 176,000 |
| 3916 | From Trust and Fiduciary Funds | 0 |

Subtotal Revenues

4,247,693

Other Financing Sources

| | |
|------------------------------|---------|
| Fund Balance to Reduce Taxes | 775,000 |
|------------------------------|---------|

Total Estimated Revenues and Credits**\$5,022,693**

| | |
|---------------------------------|---------------------------|
| Total Appropriations | \$10,607,185 |
| Less: Total Revenue and Credits | (5,022,693) |
| War Service Credits | 354,000 |
| Overlay | (60,000) |
| Net Local Tax Effort | <u>\$5,878,492</u> |

**Department of Revenue Administration
Municipal Services Division
2025 Tax Rate**

| Jurisdiction | Amount | Tax Rate | |
|--|---------------------|----------------|-------------------|
| Municipal | | | |
| Total Appropriation | \$10,607,185 | | |
| Net Revenues (Not Including Fund Balance) | (4,247,693) | | |
| Fund Balance Voted Surplus | (775,000) | | |
| Fund Balance to Reduce Taxes | (437,000) | | |
| War Service Credits | 354,000 | | |
| Special Adjustment | 0 | | |
| Actual Overlay Used | 34,830 | | |
| Net Required Local Tax Effort | \$5,536,322 | \$2.15 | |
| County | | | |
| Net County Apportionment | 1,530,906 | | |
| Net Required County Tax Effort | \$1,530,906 | \$0.59 | |
| Local & State Education | | | |
| Net Local School Appropriations | \$15,210,348 | | |
| Net Cooperative School Appropriations | 14,677,062 | | |
| Net Education Grant | (2,120,007) | | |
| Locally Retained State Education Tax | (2,670,500) | | |
| Net Required Local Education Tax Effort | \$25,096,903 | \$9.72 | |
| State Education Tax | \$2,670,500 | | |
| State Education Tax Not Retained | 0 | | |
| Net Required State Education Tax Effort | \$2,670,500 | \$1.06 | |
| Total Combined Tax Rate | \$34,834,631 | \$13.52 | |
| Tax Commitment Calculation | | | |
| Total Municipal Tax Effort | \$34,834,631 | | |
| War Service Credits | (354,000) | | |
| Village District Tax Effort | 0 | | |
| Total Property Tax Commitment | \$34,480,631 | | |
| Proof of Rate | Valuation | Rate | Assessment |
| State Education Tax (no utilities) | 2,526,750,271 | 1.06 | 2,670,500 |
| All other Taxes | 2,580,760,474 | 12.46 | 32,164,131 |
| | | 13.52 | 34,834,631 |

MS-1 Net valuation without utilities
MS-1 Net Valuation
Tax Rate Paperwork (Total Munic Tax Effort)

2025 Employee Compensation

| Employee Name | Base Compensation | Other Comp ** | Gross Earnings |
|----------------------|--------------------------|----------------------|-----------------------|
| Abbott, Tracy-Lynn | 1,000.00 | - | 1,000.00 |
| Almon, Dustin | 5,622.25 | - | 5,622.25 |
| Anderson, Joseph H | 4,000.00 | - | 4,000.00 |
| Bakie, Deborah L. | 76,318.67 | 6,841.32 | 83,159.99 |
| Ballard, Jonathan E | 8,061.20 | 1,709.71 | 9,770.91 |
| Barry, Andrew B | 4,106.50 | 400.00 | 4,506.50 |
| Bartel, Colleen E | 2,945.00 | 500.00 | 3,445.00 |
| Bartel, Matthew | 33,251.25 | 50.00 | 33,301.25 |
| Batchelder, Trevor | 67,006.99 | 7,627.76 | 74,634.75 |
| Bedingfield, Sarah S | 64.00 | - | 64.00 |
| Biron, Lauren G | 2,403.38 | - | 2,403.38 |
| Biron, Lilly R | 2,109.75 | - | 2,109.75 |
| Blake, Michael | 36,876.70 | 3,541.00 | 40,417.70 |
| Blood, Greg M | 304.00 | - | 304.00 |
| Blood, Tyler G | 230.00 | 400.00 | 630.00 |
| Burroughs, Heather | 59,508.81 | 7,494.40 | 67,003.21 |
| Burwell, Charlene P | 4,907.35 | - | 4,907.35 |
| Butzel, Steven | 89,999.98 | - | 89,999.98 |
| Cammarata, Ava J | 3,289.50 | - | 3,289.50 |
| Campbell, David | 47,162.64 | - | 47,162.64 |
| Carey, Deborah J | 2,169.28 | - | 2,169.28 |
| Carignan, Dennis H | 6,680.00 | - | 6,680.00 |
| Carter, Avery C | 2,066.25 | - | 2,066.25 |
| Chamberlain, David W | 80.50 | - | 80.50 |
| Cherry, Zachary | 58,207.50 | 17,353.85 | 75,561.35 |
| Choinere, Alan | 4,544.00 | - | 4,544.00 |
| Connors, Susan | 32,669.22 | 1,250.00 | 33,919.22 |
| Cote, Kayla M | 54,051.64 | 27,177.44 | 81,229.08 |
| Coughlin, Doreen | 20,526.20 | 60.00 | 20,586.20 |
| Crosby, Bryan | 7,976.00 | 250.00 | 8,226.00 |
| Crosby, Margaret | 20,338.00 | 662.50 | 21,000.50 |
| Crow, Joshua | 5,912.50 | - | 5,912.50 |
| Cunha, Rhonda J | 38,966.11 | 1,132.87 | 40,098.98 |
| Dalton, Jeffrey J | 529.00 | - | 529.00 |
| Dardani, John | 29,698.00 | - | 29,698.00 |
| Davis, Dante L | 4,594.50 | 1,505.25 | 6,099.75 |
| Delorie, Torie Ann | 1,344.00 | - | 1,344.00 |
| Denton, Jeffrey M. | 14,514.50 | - | 14,514.50 |
| Denton, Nicholas J | 15,716.25 | - | 15,716.25 |
| Dodge, John | 1,516.71 | - | 1,516.71 |
| Doucette, Michael E | 92,307.73 | 31,852.02 | 124,159.75 |
| Dow, Hilary A | 12,589.25 | - | 12,589.25 |
| Downing, Jessica A | 11,334.00 | 950.00 | 12,284.00 |
| Dudek, Lisa | 49,035.68 | 1,878.46 | 50,914.14 |
| Dupell, Beth | 400.00 | - | 400.00 |
| Durrance, Jason P | 56,538.53 | - | 56,538.53 |
| Emanuel, David | 500.00 | - | 500.00 |
| Emerson, John | 477.92 | 1,280.00 | 1,757.92 |
| Faust, Raymond J | 3,622.00 | - | 3,622.00 |

2025 Employee Compensation

| Employee Name | Base Compensation | Other Comp ** | Gross Earnings |
|--------------------------|--------------------------|----------------------|-----------------------|
| Fingerlow, Judith A. | 23,398.08 | - | 23,398.08 |
| Flynn, Chelsea | 16,860.50 | - | 16,860.50 |
| Fowle, Brittany S | 49,435.37 | 603.13 | 50,038.50 |
| Gahr, Conor J | 1,360.00 | - | 1,360.00 |
| Gahr, Seth L | 710.00 | - | 710.00 |
| Gauthier, Kenneth | 92,200.13 | 26,282.31 | 118,482.44 |
| Giorgi, Donald M | 1,230.00 | - | 1,230.00 |
| Greenhalgh, Blain | 51,640.45 | 11,502.89 | 63,143.34 |
| Guerette, Ryan D | 12,110.00 | - | 12,110.00 |
| Hall, Derrick | 46.00 | - | 46.00 |
| Hayden, Christopher | 705.00 | - | 705.00 |
| Heal, Christopher | 8,642.25 | 200.00 | 8,842.25 |
| Herring, Amelia M | 2,660.75 | - | 2,660.75 |
| Hersey, David R | 12,184.25 | - | 12,184.25 |
| Hickey, Seth | 97,355.68 | 4,250.00 | 101,605.68 |
| Hochschwender, Ben | 30,554.75 | 375.00 | 30,929.75 |
| Holbrook, Brian B | 82,623.41 | 21,037.59 | 103,661.00 |
| Houghton, Michael | 4,000.00 | - | 4,000.00 |
| Hutton, Fred A | 66.50 | - | 66.50 |
| Ireland, Caroline | 3,528.00 | - | 3,528.00 |
| Janvrin, Steven J. | 95,148.09 | 31,673.29 | 126,821.38 |
| Joseph, James | 60,787.20 | 2,351.50 | 63,138.70 |
| Joseph, Thalia | 3,393.00 | - | 3,393.00 |
| Kelley, Daniel | 7,544.00 | - | 7,544.00 |
| King, Anthony J. | 132,708.79 | 8,727.46 | 141,436.25 |
| Knab, Allison M | 4,000.00 | - | 4,000.00 |
| Knight, Eric | 57,095.12 | 8,572.99 | 65,668.11 |
| Lamb, Michael | 54,006.40 | 15,196.48 | 69,202.88 |
| Landgraf, Bettina G | 12,453.00 | - | 12,453.00 |
| Langille, Michael D | 880.00 | - | 880.00 |
| Laquer, Matthew T | 134.00 | - | 134.00 |
| LaRose, Dominic J | 5,332.50 | 101.25 | 5,433.75 |
| Lawton, Hunter C | 2,987.00 | - | 2,987.00 |
| Lee, Penelope | 12,128.81 | - | 12,128.81 |
| Lord, Lily A | 2,325.00 | - | 2,325.00 |
| Lundberg, Kenneth I | 24,562.00 | 426.00 | 24,988.00 |
| MacVicar, Ryan | 31,501.50 | 400.00 | 31,901.50 |
| Mann, Gregory | 2,899.75 | 100.00 | 2,999.75 |
| Marchand, Alyssa L | 5,915.00 | - | 5,915.00 |
| Markey, Jonathan J | 1,256.00 | - | 1,256.00 |
| Marsden, Marylouise A | 4,280.00 | - | 4,280.00 |
| McAllister, Christiane S | 31,637.47 | 2,500.00 | 34,137.47 |
| McDonald, Brady P | 2,728.00 | - | 2,728.00 |
| McDonald, Jackson S | 3,294.00 | - | 3,294.00 |
| McLaughlin, MaryEllen | 16,645.33 | - | 16,645.33 |
| McNamara, Kathleen R | 34,578.04 | - | 34,578.04 |
| McQueeney, Kathryn M | 2,702.00 | - | 2,702.00 |
| Migliore, Toni Marie | 26,613.87 | 8,399.24 | 35,013.11 |
| Moore, David | 62,815.01 | 4,000.00 | 66,815.01 |

2025 Employee Compensation

| Employee Name | Base Compensation | Other Comp ** | Gross Earnings |
|-----------------------|--------------------------|----------------------|-----------------------|
| Morgan, Brendan | 170.00 | - | 170.00 |
| Moriarty, Jonathan | 32,511.07 | 7,943.15 | 40,454.22 |
| Newton, Matthew J | 11,564.00 | - | 11,564.00 |
| Nudd, Greta A | 11,745.00 | 925.00 | 12,670.00 |
| Nunes, Peter M | 1,962.10 | - | 1,962.10 |
| O'Keefe, Ryan | 3,762.00 | - | 3,762.00 |
| Olson, Samuel R | 1,590.00 | - | 1,590.00 |
| Orlych, Stephen P | 8,486.50 | 33.00 | 8,519.50 |
| Ostrowski, Jason P | 445.00 | - | 445.00 |
| Outhouse, Hunter F | 783.00 | - | 783.00 |
| Perkins, Charles D | 44,908.55 | 11,021.01 | 55,929.56 |
| Pierce, David | 125,147.73 | 83,291.93 | 208,439.66 |
| Poisson, Collette | 46.00 | - | 46.00 |
| Pond, Jason M | 50,417.62 | - | 50,417.62 |
| Poole, Matthew | 68,781.29 | 21,157.01 | 89,938.30 |
| Price, Vanessa R | 52,672.96 | 5,975.32 | 58,648.28 |
| Pucel, John J | 21,077.00 | 462.00 | 21,539.00 |
| Pvirre, Keith | 103.50 | - | 103.50 |
| Richard, Karen A | 60,789.78 | 10,264.80 | 71,054.58 |
| Richard, Leah | 13,190.50 | 500.00 | 13,690.50 |
| Riley, Beau A | 4,250.00 | 750.00 | 5,000.00 |
| Rivers, Cindy | 27,051.00 | 500.00 | 27,551.00 |
| Roache, Timothy M | 27,884.60 | - | 27,884.60 |
| Robertson, Colton T | 60,320.90 | 6,517.85 | 66,838.75 |
| Rohloff, Jacob A | 2,697.00 | - | 2,697.00 |
| Rothfuss, Alyssa B | 3,170.50 | - | 3,170.50 |
| Rothfuss, Cooper A | 2,965.25 | - | 2,965.25 |
| Roy, William R | 36,538.44 | - | 36,538.44 |
| Ruest, Lori A | 24,138.49 | 1,561.85 | 25,700.34 |
| Ryan, Karen | 31,624.99 | 500.00 | 32,124.99 |
| Ryden, Patricia | 37,359.06 | 1,000.00 | 38,359.06 |
| Saltonstall, K Kyle | 3,086.00 | - | 3,086.00 |
| Sanborn, Julie A | 4,064.00 | - | 4,064.00 |
| Sawyer, June | 184.00 | - | 184.00 |
| Schaaff, Jennifer E | 47,891.10 | 10,471.17 | 58,362.27 |
| Scott, Lucas J | 3,100.00 | - | 3,100.00 |
| Siergiej, Maryjo | 47,027.32 | 66.36 | 47,093.68 |
| Simeone, Maya J | 3,374.50 | - | 3,374.50 |
| Slager, Timothy | 5,875.25 | - | 5,875.25 |
| Smith, Diane | 25,294.21 | 750.00 | 26,044.21 |
| Smith, Trevor | 22,072.25 | 162.50 | 22,234.75 |
| Stevens, Timothy | 76,477.41 | 26,190.59 | 102,668.00 |
| Storie , Patrick R | 55,956.41 | 6,423.60 | 62,380.01 |
| Swerchesky, Mia G | 1,645.75 | - | 1,645.75 |
| Tamulaites, Tristan Z | 5,000.00 | - | 5,000.00 |
| Tortoriello, Violet E | 2,878.25 | - | 2,878.25 |
| Tremblay, Rebecca | 6,500.00 | - | 6,500.00 |
| Vanderslice, Andrew | 17,645.00 | 675.00 | 18,320.00 |
| VanLuven, Hearshell J | 66,386.00 | 3,248.61 | 69,634.61 |

2025 Employee Compensation

| Employee Name | Base Compensation | Other Comp ** | Gross Earnings |
|----------------------|--------------------------|----------------------|-----------------------|
| Wade, Sophia | 28.00 | - | 28.00 |
| Walker, Patricia L. | 1,261.76 | - | 1,261.76 |
| Walmsley, Shawn M | 3,713.23 | 28,000.00 | 31,713.23 |
| Wason, Courtney | 1,437.50 | - | 1,437.50 |
| Wheeler, Emma | 6,100.00 | - | 6,100.00 |
| Williams, Mattigan S | 2,904.00 | - | 2,904.00 |
| Wish, Nathaniel | 92.00 | - | 92.00 |
| Yelle, Emily Lynn | 25,752.00 | - | 25,752.00 |
| Zagami, Frank | 2,906.25 | - | 2,906.25 |
| Zmijewski, Nathan J | 2,864.50 | - | 2,864.50 |

***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, 2025 to December 31, 2025

GENERAL FUND EXPENDITURES

| | Voted Appropriation | Unaudited Actual Expenditures |
|--|--------------------------------|--|
| General Government | | |
| Executive | \$256,790 | \$224,673 |
| Election, Reg. & Vital Statistics | 14,100 | \$9,532 |
| Financial Administration | 615,782 | \$586,374 |
| Legal Expense | 40,000 | \$49,194 |
| Personnel Administration | 1,504,574 | \$1,247,162 |
| Planning & Zoning | 261,330 | \$253,581 |
| General Government Buildings | 187,068 | \$179,676 |
| Cemeteries | 59,250 | \$36,850 |
| Insurance | 149,097 | \$149,097 |
| Other General Government Expense | 5,000 | \$36,968 |
| General Government Subtotal | \$3,092,991 | \$2,773,108 |
| Public Safety | | |
| Police | 1,448,966 | \$1,422,052 |
| Ambulance (Special Revenue Fund) | \$90,000 | \$93,147 |
| Fire | 810,375 | \$689,898 |
| Emergency Management | 9,500 | \$3,627 |
| Other (Communications) | 3,000 | \$2,719 |
| Public Safety Subtotal | \$2,361,841 | \$2,211,442 |
| Highways and Streets | | |
| Highway & Streets | 727,450 | \$726,626 |
| Street Lighting | 10,000 | \$7,963 |
| Highways and Streets Subtotal | \$737,450 | \$734,590 |
| Sanitation | | |
| Administration | 60,000 | \$54,580 |
| Solid Waste Disposal | 1,036,500 | \$1,050,309 |
| Sanitation Subtotal | \$1,096,500 | \$1,104,889 |
| Water Distribution and Treatment | | |
| Administration | \$1 | \$1 |
| Water Distribution and Treatment subtotal | \$1 | \$1 |

| | | |
|--|---------------------|---------------------|
| Health | | |
| Administration | 600 | \$0 |
| Pest Control | 50,000 | \$50,600 |
| Health Agencies, Hospice & Other | 39,200 | \$38,400 |
| Health Subtotal | \$89,800 | \$89,000 |
| Welfare | | |
| Administration & Direct Assistance | 9,500 | \$17,017 |
| Welfare Subtotal | \$9,500 | \$17,017 |
| Culture & Recreation | | |
| Parks & Recreation | 384,155 | \$409,150 |
| Library | 604,544 | \$559,560 |
| Patriotic Purposes | 2,700 | \$2,142 |
| Other Culture & Recreation | \$0 | \$0 |
| Culture & Recreation Subtotal | \$991,399 | \$970,852 |
| Conservation and Development | | |
| Admin. & Purchase of Natural Resources | \$5,000 | \$938 |
| Other Conservation (Heritage) | \$5,700 | \$3,808 |
| Energy Commission | \$1,200 | \$300 |
| Conservation and Development Subtotal | \$11,900 | \$5,046 |
| Debt Service | | |
| Debt Principal & Interest | \$391,803 | \$391,478 |
| Interest on Tax Anticipation Notes | \$0 | \$0 |
| Debt Service Subtotal | \$391,803 | \$391,478 |
| Capital Outlay | | |
| Ambulance (Special Revenue Fund) | \$72,000 | \$48,651 |
| Buildings | 0 | \$0 |
| Improvements Other than Buildings | 995,175 | \$515,595 |
| Machinery, Vehicles, & Equipment | 82,440 | \$70,967 |
| Capital Outlay Subtotal | \$19,864,222 | \$10,261,792 |
| Operating Transfers Out | | |
| To Capital Reserve Fund | \$386,000 | \$386,000 |
| To Expendable Trust Fund | \$0 | \$0 |
| Operating Transfers Out Subtotal | \$386,000 | \$386,000 |
| Total General Fund Expenditures | \$29,033,407 | \$18,945,216 |

GENERAL FUND REVENUES

| | Estimated Revenues | Unaudited Actual Revenues |
|--|---------------------------|----------------------------------|
| Taxes | | |
| Yield Taxes | \$500 | \$0 |
| Excavation Tax | \$0 | \$0 |
| Railroad Tax | \$150 | \$593 |
| Interest & Penalties on Delinquent Taxes | \$40,250 | \$33,537 |
| Taxes Subtotal | \$40,900 | \$34,130 |
| | | |
| Licenses, Permits and Fees | | |
| Business Licenses & Permits | 48,352 | \$51,464 |
| Motor Vehicle Permit Fees | 2,156,000 | \$2,409,738 |
| Building Permits | 155,000 | \$181,537 |
| Other Licenses, Permits, and Fees | 10,200 | \$8,562 |
| Licenses, Permits and Fees Subtotal | \$2,369,552 | \$2,651,302 |
| | | |
| Revenue from State of New Hampshire | | |
| Shared Revenue | 0 | \$52,116 |
| Meals and Rooms Tax Distribution | 760,387 | \$778,621 |
| Highway Block Grant | 181,572 | \$186,979 |
| Other (PD Grants & Public Safety) | 9,000 | \$117,289 |
| State of NH Revenue Subtotal | \$950,959 | \$1,135,004 |
| | | |
| Charges for Services | | |
| Income from Departments | 304,675 | \$286,969 |
| Other Charges | \$0 | \$0 |
| Charges for Services Subtotal | \$304,675 | \$286,969 |
| | | |
| Miscellaneous Revenues | | |
| Sale of Municipal Property | 6,800 | \$21,865 |
| Interest on Investments | 250,000 | \$236,319 |
| Other | 62,950 | \$160,534 |
| Miscellaneous Revenues Subtotal | \$319,750 | \$418,718 |
| | | |
| Interfund Operating Transfers In | | |
| From Trust & Fiduciary Funds | 0 | \$0 |
| From Special Revenue Funds | 36,500 | \$0 |
| Interfund Operating Transfers In Subtotal | \$36,500 | \$0 |
| | | |
| TOTAL GENERAL FUND REVENUES | \$4,022,336 | \$4,526,123 |

Town of Stratham
Report of Trustees of the Trust Funds
For the Calendar Year Ending December 31, 2025

| Date of Creation | Name of Fund | Purpose of Fund | How Invested | PRINCIPAL | | INCOME | | | TOTAL Principal & Income | Ending Market Value | |
|--|------------------------------------|-----------------------------------|-------------------|---------------------------|------------------------|---------------------------|----------------------|------------------------|--------------------------|------------------------|------------------------|
| | | | | Balance Beginning of Year | Balance End of Year | Balance Beginning of Year | Net Income | Expended During Year | | | Balance End of Year |
| CEMETERY FUNDS: | | | | | | | | | | | |
| 1913-2023 | Cemetery Funds | Cemetery/Perpetual Care | Common Investment | 534,043.55 | 569,972.37 | 35,928.82 | 19,694.33 | (25,500.33) | 128,145.67 | 866,466.39 | |
| TOTAL CEMETERY FUNDS: | | | | \$ 534,043.55 | \$ 569,972.37 | \$ 35,928.82 | \$ 19,694.33 | \$ (25,500.33) | \$ 128,145.67 | \$ 866,466.39 | |
| TRUST FUNDS: | | | | | | | | | | | |
| 1987 | Banker 4-H Scholarship | Scholarship | Common Investment | 5,217.64 | 5,564.18 | 346.54 | 192.49 | - | 2,701.28 | 9,953.52 | |
| 2025 | Community Garden Exp. Trust | Beautification | Common Investment | - | 2,693.37 | 2,693.37 | 31.16 | (1,533.43) | (1,502.27) | 1,194.98 | |
| 2003 | Debbie Greenburg Trust* | Educational Purposes | Common Investment | - | 4,907.72 | 4,907.72 | 147.04 | - | 147.04 | 5,054.83 | |
| 1924-1967 | Library Funds | Library | Common Investment | 123,593.74 | 8,208.20 | 131,801.94 | 4,861.02 | (4,861.02) | 4,559.58 | 136,363.41 | |
| 2018 | Mary & Walter Smyk Park Trust | Parks/Recreation | Common Investment | 329,460.30 | 351,340.70 | 21,880.40 | 12,154.32 | (10,000.00) | 42,399.05 | 499,185.83 | |
| 1989 | Scamman/Park Trust | Parks/Recreation | Common Investment | 1,069.77 | 1,140.80 | 71.03 | 39.48 | - | 593.14 | 2,050.13 | |
| 1989 | Scamman Scholarship | Scholarship | Common Investment | 4,021.59 | 4,288.68 | 267.09 | 2,666.01 | - | 2,814.36 | 7,103.11 | |
| 1932-1977 | Stratham Hill Park | Parks/Recreation | Common Investment | 44,259.13 | 47,198.52 | 2,939.39 | 1,632.80 | (91.23) | 38,156.82 | 85,356.00 | |
| 1966 | Stratham Hill Park Association | Parks/Recreation | Common Investment | 6,131.73 | 98,459.33 | 6,131.73 | 3,406.09 | - | 48,464.04 | 146,924.78 | |
| 2012 | SVFD J Hutton Fund* | Fire Department/Donation | Common Investment | 11,964.72 | 11,964.72 | - | 358.47 | - | 358.47 | 12,323.37 | |
| 2012 | SVFD R Wiggins Fund* | Fire Department/Donation | Common Investment | - | 13,476.82 | 13,476.82 | - | - | 403.79 | 13,880.61 | |
| 2012 | SVFD C Scamman Fund* | Fire Department/Donation | Common Investment | - | 7,281.82 | 7,281.82 | 218.21 | - | 218.21 | 7,500.13 | |
| 1997 | Winnicutt Grange Education Fund | Educational Purposes | Common Investment | 7,782.35 | 8,299.20 | 516.85 | 287.13 | - | 1,437.68 | 9,737.00 | |
| TOTAL TRUST FUNDS: | | | | \$ 1,141,775.87 | \$ 1,258,390.16 | \$ 116,614.49 | \$ 43,273.24 | \$ (41,986.01) | \$ 268,866.86 | \$ 1,526,320.46 | \$ 1,904,292.30 |
| CAPITAL RESERVES & OTHER FUNDS: | | | | | | | | | | | |
| 2007 | 350th Anniversary Trust | Celebration/Old Home Day | Common Investment | 3,956.52 | 3,942.55 | (13.97) | 172.47 | - | 172.47 | 4,114.76 | |
| 2013 | Debbie Greenburg Trust* | Educational Purposes | Common Investment | 4,628.25 | (4,628.25) | - | - | - | - | - | |
| 2010 | Employee Termination Trust | Capital Reserve (Other) | Common Investment | 68,370.78 | 68,129.38 | (241.40) | 2,980.30 | - | 2,980.30 | 71,105.19 | |
| 2014 | Heritage Preservation Trust | Discretionary/Benefit to the Town | Common Investment | 264,736.84 | 262,466.54 | (2,260.30) | 11,535.82 | - | 11,535.82 | 273,985.05 | |
| 2015 | Highway Vehicle Capital Reserve | Maintenance & Repair | Common Investment | 323,367.79 | 458,111.22 | 134,743.43 | 15,749.63 | - | 15,749.63 | 474,622.83 | |
| 2023 | Mun. Transportation Improvement | Transportation Improvements | Common Investment | 55,575.01 | 96,055.33 | 40,480.32 | 2,609.89 | - | 2,609.89 | 98,823.88 | |
| 2001 | Radio Communications Equipment | Maintenance & Repair | Common Investment | 43,670.86 | 43,516.66 | (154.20) | 1,903.60 | - | 1,903.60 | 45,493.30 | |
| 2009 | SMS Maintenance Trust | Maintenance & Repair | Common Investment | 232,522.38 | 251,672.81 | 19,150.43 | 10,503.33 | - | 10,503.33 | 262,597.72 | |
| 2009 | SMS Special Education Trust | Special Education | Common Investment | 1,859.00 | 524,652.07 | (1,859.00) | 22,950.49 | - | 22,950.49 | 547,567.96 | |
| 2012-2025 | Stratham Fair Capital Improvements | Fire Department/Donation | Common Investment | 16,271.50 | (688.92) | (16,960.42) | 663.16 | (16,908.07) | (16,244.91) | - | |
| 2012-2025 | Stratham Fair Operating | Fire Department/Donation | Common Investment | 66,762.44 | (69,589.10) | (2,826.66) | 2,720.96 | (69,374.34) | (66,653.38) | - | |
| 2012-2025 | Stratham Fair Rainy Day Fund | Fire Department/Donation | Common Investment | 16,403.06 | (894.49) | (17,097.55) | 668.52 | (17,044.78) | (16,376.26) | - | |
| 1998 | SVFD Capital Reserve | Fire Department/Donation | Common Investment | 189,961.36 | 339,164.59 | 149,202.63 | 10,104.73 | - | 10,104.73 | 349,247.25 | |
| 2012 | Stratham Fire Dept. Trust | Fire Department/Donation | Common Investment | 31,045.85 | (111.65) | (31,157.50) | 1,353.29 | - | 1,353.29 | 32,287.49 | |
| 2012 | SVFD J Hutton Fund* | Fire Department/Donation | Common Investment | 11,283.38 | (11,283.38) | - | - | - | - | - | |
| 2012 | SVFD R Wiggins Fund* | Fire Department/Donation | Common Investment | 12,709.38 | (12,709.38) | - | - | - | - | - | |
| 2012 | SVFD C Scamman Fund* | Fire Department/Donation | Common Investment | 6,867.16 | (6,867.16) | - | 625.08 | - | 625.08 | 20,730.58 | |
| 2024 | SMS Technology Fund | Educational Purposes | Common Investment | 10,122.26 | 20,072.22 | 9,949.96 | 10,246.08 | - | 10,246.08 | 31,542.32 | |
| 2012 | Town Buildings & Grounds | Maintenance & Repair | Common Investment | 207,423.81 | 302,315.99 | 94,892.18 | - | - | - | 32,287.49 | |
| TOTAL CAPITAL RESERVES & OTHER FUNDS: | | | | \$ 2,092,180.30 | \$ 3,044,643.19 | \$ 304,643.19 | \$ 94,787.35 | \$ (103,327.19) | \$ (6,539.84) | \$ 2,491,612.88 | \$ 4,400,069.37 |
| GRAND TOTAL: | | | | \$ 3,233,955.97 | \$ 4,212,577.68 | \$ 421,257.68 | \$ 138,060.69 | \$ (145,313.20) | \$ 260,327.02 | \$ 4,017,933.34 | \$ 4,400,069.37 |

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

FOOTNOTES:

- Four trust funds were reclassified as Donated Expendable Trust Funds due to fund category changes made by the NHDOJ Charitable Trusts Unit as of January 2025.
- Due to the permanent discontinuation of the Stratham Fair, a Non-Judicial Settlement Agreement directed the Trustees of the Trust Funds to distribute the Fair Capital Reserve Funds to the SVFD Association.

TOWN OF STRATHAM



TOWN OF STRATHAM, NEW HAMPSHIRE

Financial Statements

December 31, 2024

and

Independent Auditor's Report

**TOWN OF STRATHAM, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2024**

TABLE OF CONTENTS

| | <u>Page(s)</u> |
|--|----------------|
| INDEPENDENT AUDITOR’S REPORT | |
| MANAGEMENT’S DISCUSSION AND ANALYSIS | i-vi |
| BASIC FINANCIAL STATEMENTS | |
| EXHIBITS: | |
| A Statement of Net Position | 1 |
| B Statement of Activities | 2 |
| C Balance Sheet – Governmental Funds | 3 |
| C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position | 4 |
| D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | 5 |
| D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 6 |
| E Statement of Fiduciary Net Position – Fiduciary Funds | 7 |
| F Statement of Changes in Fiduciary Net Position – Fiduciary Funds | 8 |
| NOTES TO BASIC FINANCIAL STATEMENTS | 9-32 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| SCHEDULES: | |
| 1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund | 33 |
| 2 Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability | 34 |
| 3 Schedule of Town OPEB Contributions | 35 |
| 4 Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability | 36 |
| 5 Schedule of Town Pension Contributions | 37 |
| NOTES TO REQUIRED SUPPLEMENTARY INFORMATION | 38 |

**TOWN OF STRATHAM, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2024**

TABLE OF CONTENTS (continued)

| | <u>Page(s)</u> |
|---|----------------|
| SUPPLEMENTAL SCHEDULES | |
| SCHEDULES: | |
| A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds | 39-40 |
| B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds | 41-42 |

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, 2024, 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, 2024, 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, 2024, 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 Clukay & Company PC

Manchester, New Hampshire
January 6, 2026

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2024**

Presented here is the Management Discussion & Analysis Report for the Town of Stratham, NH, for the year ending December 31, 2024. 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, 2024**

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, 2024**

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of Stratham as of December 31, 2024 and 2023, is as follows:

| | <u>2024</u> | <u>2023</u> |
|--------------------------------------|----------------------|----------------------|
| Capital assets, net | \$ 28,040,750 | \$ 27,615,142 |
| Other assets | <u>11,038,466</u> | <u>11,295,723</u> |
| Total Assets | <u>39,079,216</u> | <u>38,910,865</u> |
| | | |
| Total Deferred Outflows of Resources | <u>494,659</u> | <u>814,183</u> |
| | | |
| Long-term liabilities | 6,705,598 | 8,080,019 |
| Other liabilities | <u>558,121</u> | <u>831,551</u> |
| Total Liabilities | <u>7,263,719</u> | <u>8,911,570</u> |
| | | |
| Total Deferred Inflows of Resources | <u>561,748</u> | <u>159,536</u> |
| | | |
| Net Position: | | |
| Net investment in capital assets | 26,093,378 | 25,037,793 |
| Restricted | 2,018,137 | 1,851,656 |
| Unrestricted | <u>3,636,893</u> | <u>3,764,493</u> |
| Total Net Position | <u>\$ 31,748,408</u> | <u>\$ 30,653,942</u> |

Statement of Activities

Changes in net position for the years ending December 31, 2024 and 2023, are as follows:

| | <u>2024</u> | <u>2023</u> |
|------------------------------------|-------------------|------------------|
| Revenues | | |
| Program Revenues: | | |
| Charges for services | \$ 800,635 | \$ 842,856 |
| Operating grants and contributions | 449,371 | 302,629 |
| Capital grants and contributions | 249,020 | |
| General Revenues: | | |
| Property and other taxes | 5,086,709 | 4,400,067 |
| Licenses and permits | 2,478,639 | 2,474,736 |
| Grants and contributions | 763,319 | 735,211 |
| Interest and investment earnings | 672,385 | 518,629 |
| Miscellaneous | <u>383,491</u> | <u>377,055</u> |
| Total Revenues | <u>10,883,569</u> | <u>9,651,183</u> |

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2024**

| | | |
|--|----------------------|----------------------|
| Expenses | | |
| General government | 3,117,365 | 2,903,683 |
| Public safety | 2,433,373 | 2,218,791 |
| Highways and streets | 1,423,707 | 1,334,043 |
| Sanitation | 1,144,688 | 1,301,059 |
| Health and welfare | 91,844 | 90,554 |
| Culture and recreation | 1,401,678 | 1,329,814 |
| Conservation | 12,605 | 9,431 |
| Interest and fiscal charges | 45,992 | 64,294 |
| Total Expenses | <u>9,671,252</u> | <u>9,251,669</u> |
| | | |
| Change in net position before gain on disposal of capital asset | 1,212,317 | 399,514 |
| | | |
| Gain on disposal of capital asset | <u>20,000</u> | <u>-</u> |
| | | |
| Change in Net Position | 1,232,317 | 403,864 |
| Net Position - beginning of year | <u>30,516,091</u> | <u>30,250,078</u> |
| Net Position - end of year | <u>\$ 31,748,408</u> | <u>\$ 30,653,942</u> |
| | | |
| Impact of restatement | | (137,851) |
| Net Position - end of year, as restated | | <u>\$ 30,516,091</u> |

Town of Stratham Activities

As shown in the above statement, there was an increase in the Town's total net position of \$1,232,317. 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 \$3,059,782 or 31% 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 \$61,220 from the prior year.

The fund balance of the Permanent Funds increased by a total of \$136,384 from the prior year..

The fund balances of the Nonmajor Governmental Funds decreased by a total of (\$173,005) from the prior year, primarily as a result of expenditures in the EMS fund in excess of the revenues.

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

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2024**

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 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 2024 appropriations budget by \$167,014 due to conservative spending across departments. Actual revenues and other financing sources exceeded the budget by \$197,713, 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.

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.

The total investment in capital assets for governmental activities at year end amounted to \$28,040,750 (net of accumulated depreciation), an increase of \$425,608 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 roof replacements of the Department of Public Works, Gifford Barn and the Fire Department, as well as the purchase of an Ambulance and an excavator, and the construction in progress related to the Town's HVAC replacement at the Police Department and the Municipal Center.

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 \$598,444 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 \$31,533 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 \$5,849 for the year ended December 31, 2024.

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2024**

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, 2024 is \$4,266,860.

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, 2024 is \$277,955.

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 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, 2024

| | Governmental <u>Activities</u> |
|---|-----------------------------------|
| ASSETS | |
| Current Assets: | |
| Cash and cash equivalents | \$ 7,269,176 |
| Investments | 3,171,991 |
| Taxes receivable | 234,351 |
| Accounts receivable, net | 362,948 |
| Total Current Assets | <u>11,038,466</u> |
| Noncurrent Assets: | |
| Capital assets: | |
| Non-depreciable capital assets | 12,699,531 |
| Depreciable capital assets, net | 15,341,219 |
| Total Noncurrent Assets | <u>28,040,750</u> |
| Total Assets | <u>39,079,216</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred outflows of resources related to OPEB | 16,038 |
| Deferred outflows of resources related to pension | 478,621 |
| Total Deferred Outflows of Resources | <u>494,659</u> |
| LIABILITIES | |
| Current Liabilities: | |
| Accounts payable | 343,978 |
| Accrued liabilities | 180,028 |
| Advances from grantors | 34,115 |
| Current portion of bonds payable | 325,000 |
| Total Current Liabilities | <u>883,121</u> |
| Noncurrent Liabilities: | |
| Bonds payable | 1,622,372 |
| Compensated absences payable | 213,411 |
| OPEB liability | 277,955 |
| Net pension liability | 4,266,860 |
| Total Noncurrent Liabilities | <u>6,380,598</u> |
| Total Liabilities | <u>7,263,719</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Deferred inflows of resources related to OPEB | 66 |
| Deferred inflows of resources related to pension | 561,682 |
| Total Deferred Inflows of Resources | <u>561,748</u> |
| NET POSITION | |
| Net investment in capital assets | 26,093,378 |
| Restricted | 2,018,137 |
| Unrestricted | 3,636,893 |
| Total Net Position | <u>\$ 31,748,408</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, 2024

| Functions/Programs | <u>Expenses</u> | <u>Program Revenues</u> | | | <u>Net (Expense) Revenue and Changes in Net Position</u> |
|---|---------------------|-----------------------------|---|---|--|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Governmental Activities</u> |
| Governmental Activities: | | | | | |
| General government | \$ 3,117,365 | \$ 12,738 | \$ 69,142 | \$ 77,718 | \$ (2,957,767) |
| Public safety | 2,433,373 | 420,622 | 86,461 | 111,302 | (1,814,988) |
| Highways and streets | 1,423,707 | | 188,402 | 60,000 | (1,175,305) |
| Sanitation | 1,144,688 | 78,875 | | | (1,065,813) |
| Health and welfare | 91,844 | | | | (91,844) |
| Culture and recreation | 1,401,678 | 288,400 | 14,391 | | (1,098,887) |
| Conservation | 12,605 | | 90,975 | | 78,370 |
| Interest and fiscal charges | 45,992 | | | | (45,992) |
| Total governmental activities | <u>\$ 9,671,252</u> | <u>\$ 800,635</u> | <u>\$ 449,371</u> | <u>\$ 249,020</u> | <u>(8,172,226)</u> |
| General revenues: | | | | | |
| Property and other taxes | | | | | 5,086,709 |
| Licenses and permits | | | | | 2,478,639 |
| Grants and contributions: | | | | | |
| Rooms and meals tax distribution | | | | | 763,319 |
| Interest and investment earnings | | | | | 672,385 |
| Miscellaneous | | | | | 383,491 |
| Net gain on disposal of capital assets | | | | | <u>20,000</u> |
| Total general revenues and gain on disposal of capital assets | | | | | <u>9,404,543</u> |
| Change in net position | | | | | <u>1,232,317</u> |
| Net Position at beginning of year, as previously reported | | | | | 30,653,942 |
| Restatement for correction of error | | | | | (137,851) |
| Net Position at beginning of year, as restated | | | | | <u>30,516,091</u> |
| Net Position at end of year | | | | | <u>\$ 31,748,408</u> |

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF STRATHAM, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2024

| | General <u>Fund</u> | Permanent <u>Funds</u> | Nonmajor Governmental <u>Funds</u> | Total Governmental <u>Funds</u> |
|---|------------------------|---------------------------|--|---------------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 5,585,687 | | \$ 1,683,489 | \$ 7,269,176 |
| Investments | 1,219,377 | \$ 1,677,680 | 274,934 | 3,171,991 |
| Taxes receivable | 234,351 | | | 234,351 |
| Accounts receivable, net | 206,277 | | 156,671 | 362,948 |
| Due from other funds | 66,988 | | 216,864 | 283,852 |
| Total Assets | <u>7,312,680</u> | <u>1,677,680</u> | <u>2,331,958</u> | <u>11,322,318</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>\$ 7,312,680</u> | <u>\$ 1,677,680</u> | <u>\$ 2,331,958</u> | <u>\$ 11,322,318</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 333,420 | | \$ 10,558 | \$ 343,978 |
| Accrued liabilities | 152,897 | | 1,165 | 154,062 |
| Due to other funds | 216,864 | | 66,988 | 283,852 |
| Advances from grantors | 34,115 | | | 34,115 |
| Total Liabilities | <u>737,296</u> | <u>\$ -</u> | <u>78,711</u> | <u>816,007</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Uncollected property taxes | <u>149,638</u> | | | <u>149,638</u> |
| Total Deferred Inflows of Resources | <u>149,638</u> | <u>-</u> | <u>-</u> | <u>149,638</u> |
| FUND BALANCES | | | | |
| Nonspendable | | 1,416,426 | | 1,416,426 |
| Restricted | 177,888 | 261,254 | 162,569 | 601,711 |
| Committed | 2,277,806 | | 2,092,661 | 4,370,467 |
| Assigned | 910,270 | | | 910,270 |
| Unassigned (deficit) | 3,059,782 | | (1,983) | 3,057,799 |
| Total Fund Balances | <u>6,425,746</u> | <u>1,677,680</u> | <u>2,253,247</u> | <u>10,356,673</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 7,312,680</u> | <u>\$ 1,677,680</u> | <u>\$ 2,331,958</u> | <u>\$ 11,322,318</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, 2024

| | |
|---|----------------------|
| Total Fund Balances - Governmental Funds (Exhibit C) | \$ 10,356,673 |
| 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. | 28,040,750 |
| Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis. | 149,638 |
| 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 | 16,038 |
| Deferred outflows of resources related to net pension liability | 478,621 |
| Deferred inflows of resources related to OPEB liability | (66) |
| Deferred inflows of resources related to net pension liability | (561,682) |
| 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 | (1,947,372) |
| Accrued interest on long-term obligations | (25,966) |
| Compensated absences payable | (213,411) |
| OPEB liability | (277,955) |
| Net pension liability | <u>(4,266,860)</u> |
| Net Position of Governmental Activities (Exhibit A) | <u>\$ 31,748,408</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, 2024

| | General <u>Fund</u> | Permanent <u>Funds</u> | Nonmajor Governmental <u>Funds</u> | Total Governmental <u>Funds</u> |
|---|------------------------|---------------------------|--|---------------------------------------|
| Revenues: | | | | |
| Taxes | \$ 5,103,946 | | | \$ 5,103,946 |
| Licenses and permits | 2,436,416 | | \$ 42,223 | 2,478,639 |
| Intergovernmental | 1,365,972 | | 95,738 | 1,461,710 |
| Charges for services | 151,094 | | 649,541 | 800,635 |
| Interest and investment income | 411,760 | \$ 187,808 | 72,817 | 672,385 |
| Miscellaneous | 359,233 | | 24,258 | 383,491 |
| Total Revenues | <u>9,828,421</u> | <u>187,808</u> | <u>884,577</u> | <u>10,900,806</u> |
| Expenditures: | | | | |
| Current operations: | | | | |
| General government | 3,365,727 | 24,886 | | 3,390,613 |
| Public safety | 1,963,718 | | 537,167 | 2,500,885 |
| Highways and streets | 936,238 | | 85 | 936,323 |
| Sanitation | 1,103,928 | | | 1,103,928 |
| Health and welfare | 91,844 | | | 91,844 |
| Culture and recreation | 977,081 | 22,189 | 352,041 | 1,351,311 |
| Conservation | 10,921 | | 18,289 | 29,210 |
| Capital outlay | 668,846 | | 150,000 | 818,846 |
| Debt service: | | | | |
| Principal retirement | 570,000 | | | 570,000 |
| Interest and fiscal charges | 84,510 | | | 84,510 |
| Total Expenditures | <u>9,772,813</u> | <u>47,075</u> | <u>1,057,582</u> | <u>10,877,470</u> |
| Excess revenues over (under) expenditures | <u>55,608</u> | <u>140,733</u> | <u>(173,005)</u> | <u>23,336</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 4,349 | | | 4,349 |
| Transfers out | | (4,349) | | (4,349) |
| Total Other financing sources (uses) | <u>4,349</u> | <u>(4,349)</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 59,957 | 136,384 | (173,005) | 23,336 |
| Fund Balances at beginning of year | <u>6,365,789</u> | <u>1,541,296</u> | <u>2,426,252</u> | <u>10,333,337</u> |
| Fund Balances at end of year | <u>\$ 6,425,746</u> | <u>\$ 1,677,680</u> | <u>\$ 2,253,247</u> | <u>\$ 10,356,673</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, 2024

| | |
|---|---------------------|
| Net Change in Fund Balances - Governmental Funds (Exhibit D) | \$ 23,336 |
| 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 | 1,255,485 |
| Depreciation expense | (849,877) |
| Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the net gain of disposed capital assets reduced by the actual proceeds received from the sale of capital assets. | |
| Net gain on disposal | 20,000 |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | |
| Property taxes | (17,237) |
| 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 | 31,533 |
| 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 | 28,444 |
| In the statement of activities, interest is accrued on long-term obligations, whereas in governmental funds, an interest expenditure is reported when due. | |
| | 10,074 |
| 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 | 5,849 |
| 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 | 43,204 |
| Net changes in pension | <u>111,506</u> |
| Change in Net Position of Governmental Activities (Exhibit B) | <u>\$ 1,232,317</u> |

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF STRATHAM, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

| | Private- Purpose <u>Trust Funds</u> | Custodial <u>Funds</u> |
|--|---|---------------------------|
| ASSETS | | |
| Cash and cash equivalents | | \$ 12,859,292 |
| Investments | \$ 28,260 | 774,272 |
| Taxes receivable | | <u>482,751</u> |
| Total Assets | <u>28,260</u> | <u>14,116,315</u> |
| LIABILITIES | | |
| Accounts payable | | 205,827 |
| Due to other governments | | <u>12,850,300</u> |
| Total Liabilities | <u>-</u> | <u>13,056,127</u> |
| NET POSITION | | |
| Restricted for: | | |
| Individuals, organizations and other governments | <u>28,260</u> | <u>1,060,188</u> |
| Total Net Position | <u>\$ 28,260</u> | <u>\$ 1,060,188</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, 2024

| | Private- Purpose <u>Trust Funds</u> | Custodial <u>Funds</u> |
|---|---|---------------------------|
| ADDITIONS: | | |
| Contributions: | | |
| Miscellaneous | | \$ 40,000 |
| Total Contributions | <u>\$ -</u> | <u>40,000</u> |
| Investment earnings: | | |
| Investment income | \$ 3,050 | 52,592 |
| Total Investment earnings | <u>3,050</u> | <u>52,592</u> |
| Property tax collections for other governments | | 28,327,975 |
| Motor vehicle fee collections for other governments | | 586,162 |
| Total Additions | <u>3,050</u> | <u>29,006,729</u> |
| DEDUCTIONS: | | |
| Beneficiary payments to others | 211 | 11,029 |
| Payments of property tax to other governments | | 28,327,975 |
| Payments of motor vehicle fees to other governments | | 586,162 |
| Total Deductions | <u>211</u> | <u>28,925,166</u> |
| Change in net position | 2,839 | 81,563 |
| Net Position at the beginning of year | <u>25,421</u> | <u>978,625</u> |
| Net Position at the end of year | <u>\$ 28,260</u> | <u>\$ 1,060,188</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, 2024

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, 2024**

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, 2024

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, 2024**

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, 2024, the Town applied \$125,000 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, 2024 are recorded as receivables net of reserves for estimated uncollectibles of \$27,292 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, 2024

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 | 10-39 |
| Infrastructure | 20-50 |
| Land improvements | 8-25 |
| 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, 2024**

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, 2024, 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, 2024

- *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

Other Postemployment Benefits

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, 2024**

Deficit Fund Balance

At December 31, 2024, the DARE Fund, a Nonmajor Governmental Fund, had a deficit fund balance of (\$1,983).

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2024 are classified in the accompanying financial statements as follows:

| | |
|--------------------------------------|----------------------|
| Statement of Net Position: | |
| Cash and cash equivalents | \$ 7,269,176 |
| Investments | 3,171,991 |
| Statement of Fiduciary Net Position: | |
| Cash and cash equivalents | 12,859,292 |
| Investments | <u>802,532</u> |
| | <u>\$ 24,102,991</u> |

Deposits and investments at December 31, 2024 consist of the following:

| | |
|--------------------------------------|----------------------|
| Cash on hand | \$ 650 |
| Deposits with financial institutions | 20,244,996 |
| Investments | <u>3,857,345</u> |
| | <u>\$ 24,102,991</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.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

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:

| <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 | \$ 862,997 | \$ 248,670 | \$ 614,327 | |
| Brokered certificates of deposit | 1,226,056 | 1,226,056 | | |
| Bond mutual funds | 50,556 | 33,823 | | \$ 16,733 |
| Corporate bonds | 202,367 | | 172,090 | 30,277 |
| | <u>\$ 2,341,976</u> | <u>\$ 1,508,549</u> | <u>\$ 786,417</u> | <u>\$ 47,010</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, 2024, for each investment type:

| <u>Investment Type</u> | <u>Rating as of Year End</u> | | | | | <u>Fair Value</u> |
|----------------------------------|------------------------------|------------------|------------------|------------------|---------------------|---------------------|
| | <u>Aaa</u> | <u>Aa3</u> | <u>A1-A3</u> | <u>Baa1</u> | <u>Not Rated</u> | |
| State investment pool | \$ 58,022 | | | | | \$ 58,022 |
| Corporate bonds | 46,208 | \$ 34,879 | \$ 91,003 | \$ 30,277 | | 202,367 |
| Brokered certificates of deposit | | | | | \$ 1,226,056 | 1,226,056 |
| Bond mutual funds | | | | | 50,556 | 50,556 |
| Money market mutual funds | | | | | 412,030 | 412,030 |
| | <u>\$ 104,230</u> | <u>\$ 34,879</u> | <u>\$ 91,003</u> | <u>\$ 30,277</u> | <u>\$ 1,688,642</u> | <u>\$ 1,949,031</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, \$19,974,005 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, 2024, 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, 2024**

| | <u>Investment Type</u> | <u>Amount</u> |
|----------------------------------|------------------------|---------------------|
| US Treasury notes | | \$ 862,997 |
| Corporate bonds | | 202,367 |
| Brokered certificates of deposit | | 1,226,056 |
| Equity securities | | 1,045,317 |
| Bond mutual funds | | 50,556 |
| | | <u>\$ 3,387,293</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, 2024, the Town’s investments measured at fair value, by type, were as follows:

| <u>Investment Type</u> | <u>Fair Value Measurements Using:</u> | | | <u>Total</u> |
|----------------------------------|---------------------------------------|---------------------------|---------------------------|---------------------|
| | <u>Level 1 Inputs</u> | <u>Level 2 Inputs</u> | <u>Level 3 Inputs</u> | |
| US Treasury notes | | \$ 862,997 | | \$ 862,997 |
| Corporate bonds | | 202,367 | | 202,367 |
| Brokered certificates of deposit | | 1,226,056 | | 1,226,056 |
| Equity securities | \$ 1,045,317 | | | 1,045,317 |
| Bond mutual funds | 50,556 | | | 50,556 |
| | <u>\$ 1,095,873</u> | <u>\$ 2,291,420</u> | <u>\$ -</u> | <u>\$ 3,387,293</u> |

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

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>1/1/2024</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>12/31/2024</u> |
|---|-----------------------------------|-------------------|-------------------|-------------------------------------|
| Governmental activities: | | | | |
| Capital assets not depreciated: | | | | |
| Land and easements | \$ 12,484,208 | | | \$ 12,484,208 |
| Construction in progress | | \$ 160,798 | | 160,798 |
| Other intangibles | <u>54,525</u> | | | <u>54,525</u> |
| Total capital assets not being depreciated | <u>12,538,733</u> | <u>160,798</u> | <u>\$ -</u> | <u>12,699,531</u> |
| Other capital assets: | | | | |
| Buildings and improvements | 11,365,803 | 412,692 | | 11,778,495 |
| Infrastructure | 10,849,649 | | | 10,849,649 |
| Land improvements | 618,929 | | | 618,929 |
| Vehicles and equipment | <u>4,004,959</u> | <u>701,995</u> | <u>(21,505)</u> | <u>4,685,449</u> |
| Total other capital assets at historical cost | <u>26,839,340</u> | <u>1,114,687</u> | <u>(21,505)</u> | <u>27,932,522</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (4,912,064) | (324,145) | | (5,236,209) |
| Construction in progress | | (1,340) | | (1,340) |
| Infrastructure | (3,619,676) | (265,908) | | (3,885,584) |
| Land improvements | (353,127) | (35,117) | | (388,244) |
| Vehicles and equipment | <u>(2,878,064)</u> | <u>(223,367)</u> | <u>21,505</u> | <u>(3,079,926)</u> |
| Total accumulated depreciation | <u>(11,762,931)</u> | <u>(849,877)</u> | <u>21,505</u> | <u>(12,591,303)</u> |
| Total other capital assets, net | <u>15,076,409</u> | <u>264,810</u> | <u>-</u> | <u>15,341,219</u> |
| Total capital assets, net | <u>\$ 27,615,142</u> | <u>\$ 425,608</u> | <u>\$ -</u> | <u>\$ 28,040,750</u> |

Depreciation expense was charged to governmental functions as follows:

| | |
|--|-------------------|
| General government | \$ 96,216 |
| Public safety | 297,812 |
| Highways and streets | 357,711 |
| Sanitation | 40,760 |
| Conservation | 1,683 |
| Culture and recreation | <u>55,695</u> |
| Total governmental activities depreciation expense | <u>\$ 849,877</u> |

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

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, 2024 are as follows:

| | (As restated) | | | Balance | Due Within |
|--------------------------------------|---------------------|------------------|---------------------|---------------------|-------------------|
| | Balance | | | 12/31/2024 | One Year |
| | <u>1/1/2024</u> | <u>Additions</u> | <u>Reductions</u> | | |
| Governmental activities: | | | | | |
| Bonds payable | \$ 2,445,000 | | \$ (570,000) | \$ 1,875,000 | \$ 570,000 |
| Unamortized bond premiums | <u>100,816</u> | | <u>(28,444)</u> | <u>72,372</u> | <u>-</u> |
| Total Bonds payable | 2,545,816 | \$ - | (598,444) | 1,947,372 | 570,000 |
| Financed purchase obligation payable | 31,533 | | (31,533) | - | - |
| Compensated absences payable | <u>219,260</u> | <u>48,939</u> | <u>(54,788)</u> | <u>213,411</u> | <u>-</u> |
| Total governmental activities | <u>\$ 2,796,609</u> | <u>\$ 48,939</u> | <u>\$ (684,765)</u> | <u>\$ 2,160,783</u> | <u>\$ 570,000</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, 2024 is comprised of the following individual issues:

| | Interest | Final | Balance at |
|------------------------------|-------------|---------------------------------------|---------------------|
| | <u>Rate</u> | <u>Maturity</u> | <u>12/31/2024</u> |
| 2018 Series B Refunding Bond | 2.74% | August 2028 | \$ 820,000 |
| 2012 Conservation Bond | 2.38% | February 2033 | <u>1,055,000</u> |
| | | Sub-total Bonds payable | 1,875,000 |
| | | Add: <i>Unamortized bond premiums</i> | <u>72,372</u> |
| | | Total Bonds payable | <u>\$ 1,947,372</u> |

Debt service requirements to retire general obligation bonds outstanding for governmental activities at December 31, 2024 are as follows:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

| <u>Year Ending</u> <u>December 31,</u> | <u>Principal</u> | <u>Interest</u> | <u>Totals</u> |
|---|---------------------|-------------------|---------------------|
| 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 | 115,000 | 13,886 | 128,886 |
| 2030-2033 | <u>460,000</u> | <u>25,932</u> | <u>485,932</u> |
| Sub-total Bonds payable | 1,875,000 | 227,140 | 2,102,140 |
| Add: <i>Unamortized bond premiums</i> | <u>72,372</u> | | <u>72,372</u> |
| Total Bonds payable | <u>\$ 1,947,372</u> | <u>\$ 227,140</u> | <u>\$ 2,174,512</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.

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.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

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 0.26% and 2.60%, respectively, for the year ended December 31, 2024. Contributions to the OPEB plan for the Town were \$31,587 for the year ended December 31, 2024. 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, 2024, the Town reported a liability of \$277,955 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, 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, 2023. 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, 2024, the Town’s proportion was approximately 0.0894 percent, which was a decrease of approximately 0.0047 percentage points from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the Town recognized negative OPEB expense of (\$11,619). At December 31, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of <u>Resources</u> | Deferred Inflows of <u>Resources</u> |
|---|---|--|
| Net difference between projected and actual earnings on OPEB plan investments | | \$ 66 |
| Town contributions subsequent to the measurement date | <u>\$ 16,038</u> | |
| Totals | <u>\$ 16,038</u> | <u>\$ 66</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 \$15,972. The Town reported \$16,038 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, 2025. 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:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

| <u>June 30.</u> | |
|-----------------|---------------|
| 2025 | \$ (587) |
| 2026 | 869 |
| 2027 | (24) |
| 2028 | <u>(124)</u> |
| | <u>\$ 134</u> |

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---------------------------|--|
| Inflation | 2.25% |
| Wage inflation | 3.00% (2.50% for teachers) |
| Salary increases | 6.00%, 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-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.25% for Teachers)
- Increased price inflation from 2.00% to 2.25%
- Updated demographic assumptions in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-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 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:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Weighted Average Long-Term Expected Real Rate of Return</u> |
|-----------------------|--------------------------|--|
| Public Equity | 40% | 5.40-5.65% |
| Private Market Equity | 20% | 4.00-6.65% |
| Private Debt | 10% | 5.05% |
| Fixed Income | 25% | 2.15% |
| Infrastructure | 5% | 4.35% |
| Total | <u>100%</u> | |

The discount rate used to measure the collective total OPEB liability as of June 30, 2024 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 | \$ 304,708 | \$ 277,955 | \$ 259,906 |

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.

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.

**TOWN OF STRATHAM, NEW HAMPSHIRE
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2024**

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 28.68% and 13.27%, respectively, for the year ended December 31, 2024. 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, 2024 were \$502,296.

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

At December 31, 2024, the Town reported a liability of \$4,266,860 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2023. 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 employers or NHRS. At June 30, 2024, the Town's proportion was approximately 0.0822 percent, which was a decrease of approximately 0.0088 percentage points from its proportion measured as of June 30, 2023.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

For the year ended December 31, 2024, the Town recognized pension expense of \$390,688. At December 31, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 94,987 | \$ 858 |
| Change in assumptions | | 49,938 |
| Net difference between projected and actual investment earnings on pension plan investments | | 59,563 |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | 131,751 | 451,323 |
| Town contributions subsequent to the measurement date | <u>251,883</u> | |
| Totals | <u>\$ 478,621</u> | <u>\$ 561,682</u> |

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as a decrease to unrestricted net position in the amount of \$83,061. The Town reported \$251,883 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, 2025. 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> | |
|--------------------------------|---------------------|
| 2025 | \$ (216,109) |
| 2026 | 152,668 |
| 2027 | (155,318) |
| 2028 | <u>(119,185)</u> |
| | <u>\$ (337,944)</u> |

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions:

| | |
|---------------------------|--|
| Inflation | 2.25% |
| Wage inflation | 3.00% (2.50% for teachers) |
| Salary increases | 6.00%, average, including inflation |
| Investment rate of return | 6.75%, net of pension plan investment expense, including inflation |

**TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024**

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-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.25% for Teachers)
- Increased price inflation from 2.00% to 2.25%
- Updated demographic assumptions in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-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 | 40% | 5.40-5.65% |
| Private market equity | 20% | 4.00-6.65% |
| Private debt | 10% | 5.05% |
| Fixed income | 25% | 2.15% |
| Infrastructure | <u>5%</u> | 4.35% |
| Total | <u>100%</u> | |

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2024 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

**TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024**

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 pension liability | \$ 5,965,554 | \$ 4,266,860 | \$ 2,851,796 |

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, 2024 are as follows:

| | | Due from | | |
|--------|-----------------------------|-------------------|------------------|-------------------|
| | | Nonmajor | | |
| | | General | Governmental | |
| | | <u>Fund</u> | <u>Funds</u> | <u>Totals</u> |
| Due to | General Fund | | \$ 66,988 | \$ 66,988 |
| | Nonmajor Governmental Funds | \$ 216,864 | | 216,864 |
| | | <u>\$ 216,864</u> | <u>\$ 66,988</u> | <u>\$ 283,852</u> |

During the year, interfund transactions occurred between funds. The Permanent Funds transferred \$4,349 to the General Fund to distribute income earned on investments to support the Town’s programs.

NOTE 9—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2024 as follows:

| | |
|----------------------------------|---------------------|
| Permanent Funds - Principal | \$ 1,416,426 |
| Permanent Funds - Income | 261,254 |
| Library | 177,888 |
| Lindt Offsite Improvements | 1,268 |
| Volunteer Fire Department Trusts | 61,799 |
| Stratham Fair Trusts | <u>99,502</u> |
| | <u>\$ 2,018,137</u> |

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town’s fund balance for its governmental funds at December 31, 2024 are as follows:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

| <u>Fund Balances</u> | <u>General</u> <u>Fund</u> | <u>Permanent</u> <u>Funds</u> | <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u> | <u>Total</u> <u>Governmental</u> <u>Funds</u> |
|-----------------------------------|-------------------------------|----------------------------------|--|---|
| <i>Nonspendable:</i> | | | | |
| Permanent Funds - Principal | | \$ 1,416,426 | | \$ 1,416,426 |
| <i>Restricted for:</i> | | | | |
| Library Funds | \$ 177,888 | | | 177,888 |
| Permanent Funds - Income | | 261,254 | | 261,254 |
| Lindt Offsite Improvements | | | \$ 1,268 | 1,268 |
| Volunteer Fire Department Trusts | | | 61,799 | 61,799 |
| Stratham Fair Trusts | | | 99,502 | 99,502 |
| <i>Committed for:</i> | | | | |
| Expendable Trust Funds | 1,100,374 | | | 1,100,374 |
| Carryforward appropriations | 1,177,432 | | | 1,177,432 |
| Recreation Fund | | | 51,452 | 51,452 |
| Police Details Fund | | | 95,319 | 95,319 |
| Heritage Commission Fund | | | 7,518 | 7,518 |
| Land Conservation Fund | | | 929,554 | 929,554 |
| Cemetery Land Fund | | | 10,803 | 10,803 |
| Fire Protection Fund | | | 47,599 | 47,599 |
| Stratham Hill Park Revolving Fund | | | 61,492 | 61,492 |
| Municipal Transportation Fund | | | 56,845 | 56,845 |
| EMS Ambulance Fund | | | 832,079 | 832,079 |
| <i>Assigned for:</i> | | | | |
| Subsequent year appropriation | 775,000 | | | 775,000 |
| Encumbrances | 56,930 | | | 56,930 |
| Police donations | 78,340 | | | 78,340 |
| <i>Unassigned:</i> | | | | |
| DARE (Deficit) | | | (1,983) | (1,983) |
| Unassigned - General operations | <u>3,059,782</u> | | | <u>3,059,782</u> |
| | <u>\$ 6,425,746</u> | <u>\$ 1,677,680</u> | <u>\$ 2,253,247</u> | <u>\$ 10,356,673</u> |

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1st (\$2,569,061,486 as of April 1, 2024) and are due in two installments on July 1, 2024 and December 1, 2024. 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, 2024

which are remitted directly to the school districts. Total taxes appropriated during the year were \$13,259,088, \$13,672,405, and \$1,396,482 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, 2024, the Town has provided one tax abatement through this program. For the year ending December 31, 2024, 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, 2024, 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, 2024.

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, 2024**

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—RELATED PARTY TRANSACTION

During the year, the Town entered into a contract with a company for the replacement and upgrading of HVAC systems to the police department, library and municipal center building in the amount of \$160,798. In addition, the company was utilized for various maintenance and repairs during the year. The company is owned by a member of the board of selectmen. Transactions between the Town and the company totaled \$183,547 for the year ended December 31, 2024.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

NOTE 17—CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement No. 100 – Accounting Changes and Error Corrections

During the year ended December 31, 2024, the Town implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. Under GASB Statement No. 100, the accounting and financial reporting for each type of accounting change and error correction is outlined. The Statement requires that the aggregate adjustments to beginning net position or beginning fund balance be presented on the face of the financial statements. Additionally, disclosures in the notes to the financial statements are to provide descriptive information about the accounting changes and error corrections, including the financial statement line items.

GASB Statement No. 101 – Compensated Absences

During the year ended December 31, 2024, the Town implemented GASB Statement No. 101, *Compensated Absences*. Under GASB Statement No. 101, a liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash. However, salary-related payments related to defined benefit pensions or defined benefit OPEB should not be included in the measurement of liabilities for compensated absences. Management has determined that the effect of implementing GASB Statement No. 101 is immaterial to its financial statements.

NOTE 18—RESTATEMENT OF EQUITY

During the year ended December 31, 2024, it was determined that compensated absences were understated as previously reported.

Net position as of December 31, 2023, has been restated as follows:

| | 12/31/2023 As Previously Reported | Error Correction | 12/31/2023 As Restated |
|---------------------------------|---|---------------------|---------------------------|
| Government-Wide: | | | |
| Governmental Activities | \$ 30,653,942 | \$ (137,851) | \$ 30,516,091 |
| Total Primary Government | <u>\$ 30,653,942</u> | <u>\$ (137,851)</u> | <u>\$ 30,516,091</u> |

The above error correction decreased the change in net position by \$137,851 for the prior year and had no impact on the current year change in net position.

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, 2024

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Favorable (Unfavorable) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 5,044,824 | \$ 5,044,824 | \$ 5,086,709 | \$ 41,885 |
| Licenses and permits | 2,374,652 | 2,374,652 | 2,436,416 | 61,764 |
| Intergovernmental | 950,959 | 1,321,869 | 1,365,972 | 44,103 |
| Charges for services | 176,775 | 176,775 | 151,094 | (25,681) |
| Interest income | 320,000 | 320,000 | 339,914 | 19,914 |
| Miscellaneous | 237,950 | 273,911 | 339,639 | 65,728 |
| Total Revenues | <u>9,105,160</u> | <u>9,512,031</u> | <u>9,719,744</u> | <u>207,713</u> |
| Expenditures: | | | | |
| Current operations: | | | | |
| General government | 2,996,983 | 3,366,843 | 3,265,281 | 101,562 |
| Public safety | 2,019,522 | 1,977,143 | 1,914,612 | 62,531 |
| Highways and streets | 769,112 | 769,112 | 737,210 | 31,902 |
| Sanitation | 1,061,200 | 1,061,200 | 1,103,928 | (42,728) |
| Health and welfare | 99,300 | 99,300 | 91,844 | 7,456 |
| Culture and recreation | 822,160 | 822,160 | 848,617 | (26,457) |
| Conservation | 11,900 | 11,900 | 9,546 | 2,354 |
| Capital outlay | 2,125,622 | 699,240 | 668,846 | 30,394 |
| Debt service: | | | | |
| Principal retirement | 570,000 | 570,000 | 570,000 | - |
| Interest and fiscal charges | 84,510 | 84,510 | 84,510 | - |
| Total Expenditures | <u>10,560,309</u> | <u>9,461,408</u> | <u>9,294,394</u> | <u>167,014</u> |
| Excess revenues over (under) expenditures | <u>(1,455,149)</u> | <u>50,623</u> | <u>425,350</u> | <u>374,727</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 280,000 | 30,000 | - | (30,000) |
| Transfers out | (364,130) | (364,130) | (364,130) | - |
| Total Other financing sources (uses) | <u>(84,130)</u> | <u>(334,130)</u> | <u>(364,130)</u> | <u>(30,000)</u> |
| Net change in fund balance | (1,539,279) | (283,507) | 61,220 | 344,727 |
| Fund Balance at beginning of year | | | | |
| - Budgetary Basis | <u>5,178,972</u> | <u>5,178,972</u> | <u>5,178,972</u> | <u>-</u> |
| Fund Balance at end of year | | | | |
| - Budgetary Basis | <u>\$ 3,639,693</u> | <u>\$ 4,895,465</u> | <u>\$ 5,240,192</u> | <u>\$ 344,727</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, 2024

| Measurement <u>Period Ended</u> | Cost-Sharing Multiple Employer Plan Information Only | | | | |
|------------------------------------|---|---|-------------------------------------|--|--|
| | Town's Proportion of the Net OPEB <u>Liability</u> | Town's Proportionate Share of the Net OPEB <u>Liability</u> | Town's Covered <u>Payroll</u> | Town's Proportionate Share of the Net OPEB Liability as a Percentage of <u>Covered Payroll</u> | Plan Fiduciary Net Position as a Percentage of the Total <u>OPEB Liability</u> |
| June 30, 2024 | 0.08941495% | \$ 277,955 | \$ 2,484,351 | 11.19% | 14.01% |
| 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 | * | * | * | * | * |

* 10 Year schedule, historical information not available

| Measurement <u>Periods</u> | Significant Actuarial Assumptions | | | | |
|-------------------------------|--|-----------------------------|---|----------------------------|----------------------------|
| | <u>Inflation</u> | <u>Salary Increases</u> | Investment <u>Rate of Return</u> | <u>Mortality Table</u> | <u>Mortality Scale</u> |
| June 30, 2024 | 2.25% | 6.00% | 6.75% | Pub-2010 | MP-2021 |
| 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, 2024

| Cost-Sharing Multiple Employer Plan Information Only | | | | | |
|---|--|---|---|---------------------------------------|---|
| <u>Year Ended</u> | <u>Contractually Required Contribution</u> | <u>Contributions in Relation to the 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, 2024 | \$ 31,587 | \$ (31,587) | \$ - | \$ 2,546,152 | 1.24% |
| 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 | * | * | * | * | * |

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

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, 2024

| <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, 2024 | 0.08228390% | \$ 4,266,860 | \$ 2,484,351 | 171.75% | 70.33% |
| 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% |

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, 2024 | 2.25% | 6.00% | 6.75% | Pub-2010 | MP-2021 |
| 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, 2024

| <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, 2024 | \$ 502,296 | \$ (502,296) | \$ - | \$ 2,546,152 | 19.73% |
| 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% |

See accompanying notes to the required supplementary information

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2024

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 out as follows:

| | Revenues and Other Financing <u>Sources</u> | Expenditures and Other Financing <u>Uses</u> |
|---|--|---|
| Per Exhibit D | \$ 9,832,770 | \$ 9,772,813 |
| Difference in property taxes meeting susceptible to accrual criteria | (17,237) | |
| Encumbrances - December 31, 2023 | | (50,616) |
| Encumbrances - December 31, 2024 | | 56,930 |
| Non-budgetary revenues and expenditures | (91,440) | (484,733) |
| Non-budgetary transfers in | (4,349) | |
| Budgetary transfers out | | <u>364,130</u> |
| Per Schedule 1 | <u>\$ 9,719,744</u> | <u>\$ 9,658,524</u> |

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2024

| | Special Revenue Funds | | | | | | |
|--|-----------------------|---------------------------|--------------------------------|------------------------------|--------------------------|----------------------------|--|
| ASSETS | Recreation Fund | Police Details Fund | Heritage Commission Fund | Land Conservation Fund | Cemetery Land Fund | Fire Protection Fund | Stratham Hill Park Revolving Fund |
| Cash and cash equivalents | \$ 122,048 | | | \$ 927,554 | | | |
| Investments | | | | | | | |
| Accounts receivable, net | 1,498 | \$ 13,032 | \$ 7,518 | 2,000 | \$ 10,803 | \$ 47,599 | \$ 61,492 |
| Due from other funds | 123,546 | 96,484 | 7,518 | 929,554 | 10,803 | 47,599 | 61,492 |
| Total Assets | | | | | | | |
| | | | | | | | |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | | |
| Total Deferred Outflows of Resources | | | | | | | |
| Total Assets and Deferred Outflows of Resources | \$ 123,546 | \$ 96,484 | \$ 7,518 | \$ 929,554 | \$ 10,803 | \$ 47,599 | \$ 61,492 |
| | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 7,089 | | | | | | |
| Accrued liabilities | | \$ 1,165 | | | | | |
| Due to other funds | 65,005 | | | | | | |
| Total Liabilities | 72,094 | 1,165 | | | | | |
| | | | | | | | |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Total Deferred Inflows of Resources | | | | | | | |
| FUND BALANCES | | | | | | | |
| Restricted | | | | | | | |
| Committed | 51,452 | 95,319 | 7,518 | 929,554 | 10,803 | 47,599 | 61,492 |
| Unassigned (deficit) | | | | | | | |
| Total Fund Balances | 51,452 | 95,319 | 7,518 | 929,554 | 10,803 | 47,599 | 61,492 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$ 123,546 | \$ 96,484 | \$ 7,518 | \$ 929,554 | \$ 10,803 | \$ 47,599 | \$ 61,492 |

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds (Continued)
December 31, 2024

| | Special Revenue Funds | | | | | | |
|--|---|---|-----------------------------------|----------------|--------------------------|-------------------------------------|-----------------------------------|
| | Lindt Offsite Improvement Fund | Stratham Volunteer Fire Department Trust Funds | Stratham Fair Trust Fund | DARE Fund | EMS Ambulance Fund | Municipal Transportation Fund | Total Special Revenue Funds |
| ASSETS | | | | | | | |
| Cash and cash equivalents | | | | | \$ 633,887 | \$ 55,611 | \$ 1,683,489 |
| Investments | | \$ 61,799 | \$ 99,502 | | 58,022 | | 274,934 |
| Accounts receivable, net | | | | | 143,639 | | 156,671 |
| Due from other funds | \$ 1,268 | | | | | 1,234 | 216,864 |
| Total Assets | <u>1,268</u> | <u>61,799</u> | <u>99,502</u> | <u>\$ -</u> | <u>835,548</u> | <u>56,845</u> | <u>2,331,958</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | | |
| Total Deferred Outflows of Resources | | | | | | | |
| Total Assets and Deferred Outflows of Resources | <u>\$ 1,268</u> | <u>\$ 61,799</u> | <u>\$ 99,502</u> | <u>\$ -</u> | <u>\$ 835,548</u> | <u>\$ 56,845</u> | <u>\$ 2,331,958</u> |
| LIABILITIES | | | | | | | |
| Accounts payable | | | | | \$ 3,469 | | \$ 10,558 |
| Accrued liabilities | | | | | | | 1,165 |
| Due to other funds | | | | \$ 1,983 | | | 66,988 |
| Total Liabilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>1,983</u> | <u>3,469</u> | <u>\$ -</u> | <u>78,711</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Total Deferred Inflows of Resources | | | | | | | |
| FUND BALANCES | | | | | | | |
| Restricted | 1,268 | 61,799 | 99,502 | | | | 162,569 |
| Committed | | | | | | 56,845 | 2,092,661 |
| Unassigned (deficit) | | | | (1,983) | 832,079 | | (1,983) |
| Total Fund Balances | <u>1,268</u> | <u>61,799</u> | <u>99,502</u> | <u>(1,983)</u> | <u>832,079</u> | <u>56,845</u> | <u>2,253,247</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 1,268</u> | <u>\$ 61,799</u> | <u>\$ 99,502</u> | <u>\$ -</u> | <u>\$ 835,548</u> | <u>\$ 56,845</u> | <u>\$ 2,331,958</u> |

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, 2024

| | Special Revenue Funds | | | | | | |
|------------------------------------|-----------------------|---------------------------|--------------------------------|------------------------------|--------------------------|----------------------------|--|
| | Recreation Fund | Police Details Fund | Heritage Commission Fund | Land Conservation Fund | Cemetery Land Fund | Fire Protection Fund | Stratham Hill Park Revolving Fund |
| Revenues: | | | | | | | |
| Licenses and permits | \$ 4,763 | | | \$ 90,975 | | | \$ 7,808 |
| Intergovernmental | 260,592 | \$ 178,590 | | | | | 1,489 |
| Charges for services | 2,439 | 3,576 | \$ 230 | 39,501 | \$ 330 | | |
| Interest and investment income | 24,258 | | | | | | |
| Miscellaneous | 292,052 | 182,166 | 230 | 130,476 | 330 | | 9,297 |
| Total Revenues | | | | | | | |
| Expenditures: | | | | | | | |
| Current operations: | | | | | | | |
| Public safety | | 150,460 | | | | | |
| Highways and streets | | | | | | | |
| Culture and recreation | 331,852 | | | | | | 19,837 |
| Conservation | | | | 18,289 | | | |
| Capital outlay | | | | 150,000 | | | |
| Total Expenditures | 331,852 | 150,460 | - | 168,289 | - | - | 19,837 |
| Net change in fund balances | (39,800) | 31,706 | 230 | (37,813) | 330 | - | (10,540) |
| Fund Balances at beginning of year | 91,252 | 63,613 | 7,288 | 967,367 | 10,473 | 47,599 | 72,032 |
| Fund Balances at end of year | \$ 51,452 | \$ 95,319 | \$ 7,518 | \$ 929,554 | \$ 10,803 | \$ 47,599 | \$ 61,492 |

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, 2024

| | Special Revenue Funds | | | | | | | |
|--|---|---|-----------------------------------|--------------|--------------------------|-------------------------------------|-----------------------------------|--|
| | Lindt Offsite Improvement Fund | Stratham Volunteer Fire Department Trust Funds | Stratham Fair Trust Fund | DARE Fund | EMS Ambulance Fund | Municipal Transportation Fund | Total Special Revenue Funds | |
| Revenues: | | | | | | | | |
| Licenses and permits | | | | | | \$ 42,223 | \$ 42,223 | |
| Intergovernmental | | | | | | | 95,738 | |
| Charges for services | | \$ 3,479 | \$ 5,649 | \$ 74 | \$ 202,551 | 1,148 | 649,541 | |
| Interest and investment income | | | | | 14,902 | | 72,817 | |
| Miscellaneous | | | | | | | 24,258 | |
| Total Revenues | \$ - | <u>3,479</u> | <u>5,649</u> | <u>74</u> | <u>217,453</u> | <u>43,371</u> | <u>884,577</u> | |
| Expenditures: | | | | | | | | |
| Current operations: | | | | | | | | |
| Public safety | | 218 | | 2,229 | 384,260 | 85 | 537,167 | |
| Highways and streets | | | | | | | 85 | |
| Culture and recreation | | | 352 | | | | 352,041 | |
| Conservation | | | | | | | 18,289 | |
| Capital outlay | | | | | | | 150,000 | |
| Total Expenditures | | <u>218</u> | <u>352</u> | <u>2,229</u> | <u>384,260</u> | <u>85</u> | <u>1,057,582</u> | |
| Net change in fund balances | - | 3,261 | 5,297 | (2,155) | (166,807) | 43,286 | (173,005) | |
| Fund Balances at beginning of year | 1,268 | 58,538 | 94,205 | 172 | 998,886 | 13,559 | 2,426,252 | |
| Fund Balances (deficit) at end of year | \$ 1,268 | \$ 61,799 | \$ 99,502 | \$ (1,983) | \$ 832,079 | \$ 56,845 | \$ 2,253,247 | |



VITAL STATISTICS

BIRTHS REGISTERED IN STRATHAM FOR YEAR ENDING DECEMBER 31, 2025

| CHILD'S NAME | BIRTH DATE | BIRTH PLACE (NH) | PARENT'S NAME | PARENT'S NAME |
|----------------------------------|-------------------|-------------------------|------------------------------|----------------------------------|
| HUGHES SANTIZ LOPEZ, MICAH PERCY | 1/10/2025 | EXETER, NH | SANTIZ LOPEZ, BENITO | HUGHES, ABIGAIL - LEIGH MARIE |
| CRAWFORD, HARPER JUNE | 1/29/2025 | DOVER, NH | CRAWFORD, MACKENZIE GARRETT | VERA, CAITLYN MARIE |
| ROCHE, RIVER WILLIAM | 2/5/2025 | DOVER, NH | ROCHE, STEPHEN EDWARD | HARMON, CARRIE ANNE |
| WOODMAN, GAVIN JAMES | 2/6/2025 | EXETER, NH | WOODMAN, ADAM HILL | WOODMAN, EMILEE ANNE |
| WISNIEWSKI, PAULINA JULES | 2/11/2025 | DOVER, NH | WISNIEWSKI, MICHAEL BROWN | WISNIEWSKI, STEFANIE ALEXANDRA |
| WEINREBE, EVELYN MARIE | 2/16/2025 | DOVER, NH | WEINREBE, RICHARD DAVID | BOLSTER, ELISE MARIE |
| VAN GOMBOS, GEORGE EDWARD | 3/16/2025 | DOVER, NH | VAN GOMBOS, JOSEPH EARL | VAN GOMBOS, MICHELLE ALEXANDRA |
| HODGDON, WESLEY PATRICK | 3/26/2025 | EXETER, NH | HODGDON, TAYLOR SCOTT | HODGDON, KATHERYNE MERRILL |
| BARRETT, RAFAEL | 3/28/2025 | EXETER, NH | BARRETT, NICHOLAS PAUL | BARRETT, GABRIELA |
| UPTON, LILY JANE | 4/18/2025 | EXETER, NH | UPTON, TIMOTHY EDWARD | UPTON, LEAH REVKIN |
| COCOZZIELLO, TRAVIS CADE | 4/18/2025 | EXETER, NH | COCOZZIELLO, BRIAN TRAVIS | COCOZZIELLO, JESSICA LINDSEY |
| NICHOLS, SCARLETT ROSE | 4/28/2025 | EXETER, NH | NICHOLS, DAVID FRANCIS | NICHOLS, VALERIE MARGARET |
| PRESTON, VIVIAN ISLA | 4/30/2025 | DOVER, NH | VONA, JEFFREY MICHAEL | MCGREEVY VONA, CAITLIN ELIZABETH |
| ORDEMANN, EVELYN GRACE | 5/6/2025 | DOVER, NH | PRESTON, MATTHEW RAYMOND | PRESTON, CAITLIN ELAINE |
| STETSUYUK, EVANGELINE GLORIA | 5/8/2025 | DOVER, NH | ORDEMANN, RICHARD STEPHEN | ORDEMANN, AMANDA RUETZ |
| CUDDY, CAITLYN JEAN | 5/13/2025 | NASHUA, NH | STETSUYUK, PAUL | STETSUYUK, LESIA |
| SCULLY, THEODORE ALEXANDER | 5/20/2025 | PORTSMOUTH, NH | CUDDY, DANIEL GRAF | CUDDY, NICOLE LYN |
| GARCIA, CARSON NICHOLAS | 5/26/2025 | PORTSMOUTH, NH | SCULLY, JAMES FRANCIS | SCULLY, ALEXANDRA O'SULLIVAN |
| LEONARD, ADRIENNE RENEE | 5/28/2025 | DOVER, NH | GARCIA, NICHOLAS EDWARD | GARCIA, KIMBERLY MARIE |
| HAIDER, TARIQ | 6/13/2025 | EXETER, NH | LEONARD, SHANE MITCHELL | PERKINS, CAITLIN RENEE |
| LEAHY, LYLE ANN | 6/27/2025 | PORTSMOUTH, NH | HAIDER, IMRAN | HAIDER, KAREN |
| ALAIMO, BENJAMIN PAUL | 7/3/2025 | EXETER, NH | LEAHY, SEAN ANDREW | LEAHY, LINNIE ANN |
| GAMESTER, CARSON GIOVANNI | 7/17/2025 | PORTSMOUTH, NH | ALAIMO, PAUL THOMAS | ALAIMO, AMANDA JANE |
| GEIS, VAN MICHAEL | 7/26/2025 | MANCHESTER, NH | GAMESTER, JARROD CHAD | GAMESTER, SHELBY NICOLE |
| BARRY, MAEVE ELIZABETH | 8/8/2025 | PORTSMOUTH, NH | GEIS, TYLER MICHAEL | PORTER, BRITTANY ELIZABETH |
| GRANT, ISLA SKYE | 9/8/2025 | EXETER, NH | BARRY, ANDREW BRENDON | BARRY, STEPHANIE ELIZABETH |
| FORD, BENJAMIN MICHAEL | 9/23/2025 | DOVER, NH | GRANT, CAMERON PAUL | GRANT, MEGAN MARIE MACDONALD |
| BROWN, BEAU ROLLIE | 10/7/2025 | EXETER, NH | FORD, MATTISON RYAN | FORD, REBECCA ANN |
| LAKIN, MARGARET WILDEBLOOD | 10/9/2025 | EXETER, NH | BROWN, BRIAN MACKENZIE | BROWN, CHELSEY JORDAN |
| STREHLOW, MEARA JANE | 10/15/2025 | EXETER, NH | LAKIN, JAMES WHITNEY | DUCKETT, MARGARET ELIZABETH |
| BOBOLA, BROOKLYNN MAE | 10/29/2025 | DOVER, NH | STREHLOW, WILLIAM WELLINGTON | STREHLOW, MEGAN ELIZABETH |
| WALTER, ANNA KATHLEEN | 11/2/2025 | DOVER, NH | BOBOLA JR, ROBERT | KUNTZ, KIMBERLY JORDAN |
| ROBERTS, MABEL BLUE | 11/3/2025 | EXETER, NH | WALTER, AVERY CHRISTIAN | WALTER, AMY ANNE |
| FISH, MARIELLA SIANE | 11/13/2025 | EXETER, NH | ROBERTS, JARED ANTHONY | SKOVRON, ELISSA RAE |
| O'SHEA, GRIFFIN TAYLOR | 11/16/2025 | EXETER, NH | FISH, MICHAEL THOMAS | FISH, JENNIFER MARIE |
| SALAD, FINN WESTMAN | 12/1/2025 | DOVER, NH | O'SHEA, JOHN JOSEPH | O'SHEA, KERI LYNNE |
| ARTHURS, NORA ELIZABETH | 12/14/2025 | EXETER, NH | SALAD, TRAVIS JACOBSEN | SALAD, ANDREA RENEE |
| LESLIE, COHEN ROBERT | 12/20/2025 | EXETER, NH | ARTHURS, DYLAN MICHAEL | ARTHURS, LINDSEY ELIZABETH |
| GAUVIN, ROMAN JAY | 12/24/2025 | DOVER, NH | LESLIE, CORY KINGSTON | LESLIE, JAQUELINE PISANO |
| | 12/26/2025 | EXETER, NH | GAUVIN, JORDAN PAUL | GAUVIN, COLLEEN ELIZABETH |

DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2025

| DECEDENT'S NAME | DATE OF DEATH | PLACE OF DEATH | FATHER'S NAME | MOTHER'S NAME |
|----------------------------|----------------------|-----------------------|----------------------|----------------------|
| MCTEAGUE, NANO JO | 1/21/25 | STRATHAM | HYLAN, THOMAS | TULLY, NANO |
| BALL SR, DENNIS M | 1/31/25 | STRATHAM | BALL, ERNEST | GORVINE, ESTELLE |
| WIGGIN, FLORENCE E | 2/14/25 | EXETER | CHISHOLM, WILLIAM | BRASH, MARY |
| IZZO, PATRICIA ANN | 2/21/25 | PORTSMOUTH | FRASIER, STANLEY | JEFFERSON, GRACE |
| DAVIDSON, IRENE LUCILLE | 3/2/25 | STRATHAM | ARSENAULT, JAMES | DESCHENES, LUCILLE |
| MONAHAN, NORMA A | 3/16/25 | RYE | CHIERICHELLI, JOHN | BOLDRINI, PIERINA |
| GIANINO, ANN ELLA | 3/24/25 | STRATHAM | SAINATO, JOHN | O'NEIL, FRANCES |
| SIMPSON, JORDON LEE | 3/26/25 | STRATHAM | SIMPSON, MARK | MATTHEWS, CANDUS |
| SIPPEL, ROBERT F | 3/26/25 | EXETER | SIPPEL, OSWALD | OLIG, VERNA |
| SALAVA, ROGER F | 3/28/25 | EXETER | SALAVA, DR FRANK | LURQUIN, AGNES |
| ASHE, STEVEN MILTON | 3/29/25 | PORTSMOUTH | ASHE, FRANK | ROTH, ELSA |
| SCACCIA, JAMES M | 4/14/25 | HAMPTON | SCACCIA, JAMES | JACOBS, HELEN |
| RIELEY, SARAH FRANCES | 4/25/25 | STRATHAM | HAWKINS, JAMES | BEAMAN, FRANCES |
| CHAUDOIN, ANN C | 5/2/25 | EXETER | HORN, EDWIN | UNKNOWN, CAROL |
| CURTIN, SUSAN ELIZABETH | 5/3/25 | STRATHAM | SLATTERY, CHARLES | DOUCETTE, ARLENE |
| MCCOY, LOIS A | 5/7/25 | DOVER | BATCHELDER, RICHARD | DYER, MARION |
| BANGS JR, DAVID HINCKLEY | 5/14/25 | STRATHAM | BANGS SR, DAVID | EATON, ELIZABETH |
| LONGO SR, RUDOLPH JOSEPH | 5/18/25 | STRATHAM | LONGO, RALPH | PALUMBO, JENNIE |
| BURRELL, JEPHETH | 5/19/25 | EXETER | BURRELL, FREDERICK | CLARKE, JOSEPHINE |
| BOYNTON, DIANE JUNE | 6/4/25 | STRATHAM | JOHNSON, ANDREW | ZIMMERMAN, JUNE |
| EMOND, JAMES THOMAS | 6/20/25 | EXETER | EMOND, JOSEPH | SHEA, URSULA |
| RONDEAU, RACHEL | 6/28/25 | EXETER | DAIGLE, ARTHUR | HOULE, MURIEL |
| FROST JR, ALBERT R | 7/14/25 | HAMPTON | FROST SR, ALBERT | ROUFF, EDNA |
| HOGINSKI, WILLIAM GENE | 7/16/25 | DOVER | HOGINSKI, WILLIAM | BELCZYK, GENEVIEVE |
| BERGERON, CHRISTINE LOUISE | 7/28/25 | STRATHAM | COYLE, WILLIAM | YOUNG, SHIRLEY |
| HUNTER, ROBERT HAYWARD | 8/16/25 | STRATHAM | HUNTER, ROBERT | HAYWARD, GRACE |
| ROWE, NEIL FREDERICK | 9/30/25 | STRATHAM | ROWE, EARLE | SMITH, HELEN |
| DRISCOLL, TIMOTHY G | 10/24/25 | DURHAM | DRISCOLL, JOHN | BURGESS, BARBARA |
| CHAUNCEY, RICHARD JOSEPH | 12/29/25 | STRATHAM | CHAUNCEY, WESLEY | RAMSEN, COLLEEN |

MARRIAGES REPORTED FOR YEAR ENDING DECEMBER 31, 2025

| PERSON A'S NAME | PERSON A'S RESIDENCE | PERSON B'S NAME | PERSON B'S RESIDENCE | TOWN OF ISSUANCE | PLACE OF MARRIAGE | DATE OF MARRIAGE |
|----------------------------|---------------------------------|----------------------------|---------------------------------|-----------------------------|------------------------------|-----------------------------|
| TARDIFF | MATTHEW | RICHARD | STRATHAM | STRATHAM | STRATHAM | 7/12/2025 |
| SMITH | KELSEY | ANNE | STRATHAM | STRATHAM | STRATHAM | 8/2/2025 |
| SANTOS | KALEIGH | ALANNA | STRATHAM | SANDWICH | HOLDERNESS | 9/22/2025 |
| PRESHONG | ANDREW | ROBERT | STRATHAM | EXETER | EXETER | 9/27/2025 |
| FERRERA | DANIEL | PARKER | STRATHAM | STRATHAM | BARRINGTON | 9/27/2025 |
| GUILLEMETTE | RICHARD | OVILA | STRATHAM | STRATHAM | PORTSMOUTH | 10/3/2025 |
| COOK III | ROBERT | RAYMOND | STRATHAM | STRATHAM | DOVER | 10/3/2025 |
| ROGERS | JAMES | EDWARD | STRATHAM | STRATHAM | STRATHAM | 10/18/2025 |
| MORISSETTE | CODY | HODSDON | EXETER | STRATHAM | STRATHAM | 11/1/2025 |
| PAIGE | BRANDON | ERSKINE | STRATHAM | STRATHAM | STRATHAM | 11/14/2025 |
| BUCKLEY | JENNIFER | ANNE | STRATHAM | STRATHAM | STRATHAM | 11/25/2025 |

ASSESSING DEPARTMENT

As of January 1, 2024, Whitney Consulting Group (WCG), a New Hampshire-based firm with extensive experience, was contracted to conduct Stratham's general assessing services. Following is an overview of the Town's Assessing department for 2025. This year marked another strong period for home sales in Stratham, with 98 arm's length transactions thus far. The town completed a townwide Revaluation in 2024 and the assessing model continues to perform very well. The State of New Hampshire Department of Revenue (DRA) listed the Town's median equalization ratio at 97.2% for tax year 2024. The 2025 equalization rate will be determined by DRA in Spring 2025.

Our office oversees the assessment of all 3,441 parcels 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. This includes maintaining property record cards, defending assessed values, managing current use programs, overseeing tax exemptions and credits, and inquiries from taxpayers.

For 2026, our department is undertaking the task of inspecting every parcel in the Town. We started this inspection program in the Fall of 2025, and it will carry over into next year. This is being done to ensure accurate property data, a key principle for fair and equitable assessments. Property owners with questions are encouraged to contact our office for more information.

Since the Town 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 multiple roles as the Assessing Assistant while managing his Clerk and Tax Collector duties. Jim provides essential support to residents for all assessing inquiries, as well as being the face of the day-to-day operation.

Please visit our Assessing webpage at <https://www.strathamnh.gov/assessing-department> or email the Assessor at assessor@strathamnh.gov for more detailed information regarding Assessing.

We thank you for your continued engagement and support.

STRATHAM VOLUNTEER FIRE DEPARTMENT

In 2025, the Stratham Volunteer Fire Department experienced several pivotal changes, including the loss of paramedic services previously provided through Exeter Hospital. In response, the Town established its own paramedic program out of necessity. We now staff one Paramedic and three Firefighter/EMTs on duty from 7:00a.m. to 5:00p.m., seven days per week, with two stipend Firefighter/EMTs on call overnight from 5:00p.m. to 7:00a.m. In addition, we maintain approximately 40 call responders who augment staffing 24/7 as needed. We also utilize Plaistow Paramedic intercept services when additional support is required.

This year, the department took delivery of a new Engine 1 and continues to focus on replacing aging, less reliable apparatus with modern, state-of-the-art equipment as funding allows. Call volume continues to increase, with approximately 850 + calls annually, a trend we expect to continue.

I would like to sincerely thank the Stratham Fire Department's first responders for their professionalism and unwavering dedication to serving our community. Their commitment to our mission is the foundation of our department's success.

In addition to our operations members, we also rely heavily on the support of our FD Association and FD Auxiliary to support our mission and especially our first responders. Beyond our operational members, we rely heavily on the support of the Fire Department Association and Fire Department Auxiliary. The Auxiliary continued to expand its mission this year through fundraising and emergency response support. Members assisted at major incidents by providing food and hot beverages to Stratham and mutual aid crews and continued fundraising efforts through their food venue trailer, Big Red. Their contributions are greatly appreciated.

Community outreach continued to be very successful this year with the 4th Annual Summerfest, and the 5th annual Stratham Responder Fall Classic Golf Tournament, co-sponsored by Stratham Fire and Stratham Police Departments. Team Fire took home the softball trophy this year in a very competitive game. We thank everyone who contributed their time and effort to making these events successful.

While Lights 4 Lives paused its primary campaign this year, the department continued the tradition of the Santa Parade, spreading holiday cheer throughout town, and supported the annual Christmas Tree Bonfire at Stratham Hill Park.

Finally, I would like to extend special thanks to the families of our firefighters and EMS personnel. Their support and sacrifices, which often happen behind the scenes, make it possible for our members to train, attend meetings, and respond at all hours. A volunteer fire department is truly a family commitment.

The Stratham Fire Department is always seeking new members. There are many ways to get involved, not all of which require emergency response. Association meetings are held on the third

Tuesday of each month at 7:00 p.m. at the Fire Station in the A1C Peter Morgera Memorial Meeting Room. We welcome anyone interested in learning more about the SVFD.

Respectfully,

Jeff Denton
Fire Chief

PARKS AND RECREATION

The Stratham Parks and Recreation Department is pleased to share an overview of our work and accomplishments throughout 2025. This year was marked by growth, renewed community engagement, and meaningful progress in planning for the future of our parks and programs. Our mission remains centered on providing high-quality, inclusive recreation opportunities for residents of all ages while responsibly stewarding the parks, trails, and open spaces that define Stratham's character.

Throughout the year, the department continued to see strong participation in youth and adult programs. Youth sports once again drew significant enrollment, with soccer, baseball, basketball and softball all reaching or exceeding past participation levels. Summer camp attendance continued to grow, supported by expanded offerings and new themed activities. Adult and senior programs also remained active and in demand.

Community events played an important role in bringing residents together. The Thursday Nights in the Park enjoyed record attendance, transforming the park into a vibrant community gathering place on warm summer evenings. We also supported the Community Bonfire Night with strong support from the Stratham Fire Department, offering residents an opportunity to reconnect in a relaxed, family-friendly setting.

Stewardship of the Town's parks and open spaces continued to be a major focus. At Stratham Hill Park, we worked closely with volunteers and community groups to maintain trails, improve wayfinding, and ensure the park remained safe and accessible for the many residents and visitors who enjoy it year-round. Stevens Park saw continued planning related to facility needs, field conditions, and long-term investments, reflecting the growing demand placed on these heavily used athletic spaces. Across all park sites, regular maintenance, and seasonal improvements continued to be prioritized, along with early planning for future accessibility upgrades.

This year also included significant progress on longer-term planning efforts. The department began foundational work on a strategic assessment for Stratham Hill Park, exploring the condition of its aging infrastructure and identifying the improvements that will be needed in the years ahead. Early steps were taken toward broader master planning for parks and recreation, setting the stage for more comprehensive community discussions in the future.

The department's work is strengthened immeasurably by volunteers and community partners. From trail stewards and local sports organizations to town departments, school partners, and civic groups, the support we receive each year is essential to the success of our programs and the well-being of our parks.

Looking ahead to 2026, the department is preparing for an important year of planning, growth, and community engagement. Priorities include advancing long-term planning for Stratham Hill Park and Stevens Park, increasing program diversity—especially for teens and seniors- and continuing to address maintenance needs across all parks and facilities. We also look forward to strengthening partnerships, expanding volunteer involvement, and exploring opportunities to integrate new technologies into department operations.

DEPARTMENT OF PLANNING AND BUILDING

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 2025.

In 2025, the Planning and Building department welcomed Jason Durrance as Building Inspector/Code Enforcement/Health Officer in March and Vanessa Price as the Director of Planning & Building in May. The department currently maintains full staffing, consisting of three full-time and one part-time position. It is a privilege to work alongside a team that exemplifies dedication, professionalism, and positivity.

The Department of Planning and Building handles a wide range of planning and development responsibilities, including reviewing plans and permits, writing and managing grants, meeting with developers and engineers, and serving as the primary point of contact for inquiries regarding property and land use codes. We provide staff support to all land use boards, the Planning Board, the Zoning Board of Adjustment, and the Conservation Commission.

Staff participated in several virtual and in-person workshops, including NH Municipal Association-sponsored training and conferences, NH Office of Planning and Development Planning and Zoning trainings, and NH Planners Association Conference. The Director of Planning & Building actively participates as a member of the Rockingham Planning Commission Technical Advisory Committee, where efforts are placed on local transportation projects with a regional impact.

The Code Enforcement Officer attends monthly meetings and trainings hosted by the New Hampshire Building Officials Association to keep up to date with building code changes and related legislation. In addition to educational workshops the Code Enforcement/Health Officer attended the spring and fall New Hampshire Health Officers Association conferences to keep up to date with state-level health-related programs. He also attended a weeklong Lead Paint Inspector and Risk Assessor training hosted by New Department of Health and Human Services.

Planning, Vanessa Price, Director of Planning and Building

In 2025, the Planning Office completed several projects and initiatives.

- 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. 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.

DEPARTMENT OF PLANNING AND BUILDING
(Continued)

- The Town of Stratham has received the SolSmart Silver Designation for its Planning and Zoning regulations. This designation indicates that our regulations are designed to enhance opportunities and establish a vision for the community’s clean energy future. Additionally, the zoning codes will offer clear and transparent guidelines for the development and use of solar energy. Special thanks to the hard work of the Stratham Energy Committee and the Department of Planning and Building for obtaining this designation.
- The Town of Stratham conducted a Septic System Vulnerability Assessment with technical assistance from FB Environmental Associates (FBE) to inventory septic systems and identify at-risk areas. The project was funded by a grant from the Piscataqua Regional Estuaries Partnership (PREP). The results of the project were presented at a public outreach event held on September 18, 2025. A video of the presentation along with the Septic Risk Assessment Map Viewer are available on the Planning Department’s website.

Building, Jason Durrance, Building Inspector/Code Enforcement Officer/Health Officer

The building office 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.

NHDES Groundwater Reclassification Program

The Town of Stratham oversees a program designed to prevent drinking water resources from becoming contaminated. Once a well becomes contaminated, it is very costly and sometimes impossible to correct. This groundwater protection program is designed to protect current and future high-quality groundwater by confirming that no “regulated substances” (chemicals, solvents, oils, etc.) are released to the ground. This program is run by the Town every three years.

Certain land use activities can affect the quality of groundwater. Most people who have septic systems are aware that their septic system discharges to the ground and thus to groundwater. Similarly, any gasoline, motor oil, paint, chemicals, or other harmful substances that are spilled, sprayed, spread, or dumped onto the ground can make their way into groundwater. Activities on your property that affect groundwater can also affect your or your neighbor’s water supply.

Minimize the likelihood of groundwater contamination by following a few simple requirements already established under New Hampshire's Best Management Practices (BMP) Rules, Env-Wq 401 Best Management Practices for Groundwater Protection. These can be found online at www.des.nh.gov. Compliance with these rules is MANDATORY if you use, store, handle or dispose of “regulated substances” in containers that are equal to or greater than five-gallon containers. By complying with these rules and implementing best management practices (e.g., regulated substances must be stored on an impervious surface), you can help minimize the potential for groundwater contamination, your drinking water supply, and your property abutters’ drinking water supply.

DEPARTMENT OF PLANNING AND BUILDING

(Continued)

During 2025 and into 2026, the Town conducted numerous inspections and continues to inspect more Potential Contamination Sources to ensure they comply with the state regulations to avoid any potential groundwater contamination.

If you have any questions about the protection of groundwater and drinking water, please contact the Code Enforcement Officer/Health Officer at 603-772-7391 x182. You may also contact the Drinking Water and Groundwater Bureau at NHDES at 603-271-3906 for additional information.

Building Permits

The number of permits issued by the Building Department in 2025 was less than the previous three years. In 2025, building permits were issued for six (6) new single-family homes, three (3) accessory dwelling units, and one (1) triplex.

| Permitting Report | 2022 | 2023 | 2024 | 2025 |
|--------------------------|-------------|-------------|-------------|-------------|
| Residential Building | 288 | 332 | 306 | 198 |
| Commercial Building | 19 | 35 | 26 | 27 |
| Electrical | 243 | 262 | 267 | 246 |
| Plumbing | 69 | 68 | 85 | 79 |
| Mechanical/HVAC | 117 | 101 | 99 | 107 |
| Other | 248 | 178 | 266 | 249 |
| Total | 984 | 976 | 1049 | 917 |

In 2025, Stratham experienced significant construction activity. Key highlights included the new office building in the Mill Brook Office Park, which is now entering the stage of tenant fit ups. The extensive expansion of Lindt's facilities is still ongoing, which includes upgrades to the fire suppression and alarm systems across the entire campus, as well as alterations to several buildings. The Stratham Memorial School has started an expansion and will be a fully engaged project. Meanwhile, building staff diligently collaborated with numerous property owners to address code violations and ensure properties met rigorous zoning and building/life safety standards.

Planning Board, Tom House, Chair

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.

DEPARTMENT OF PLANNING AND BUILDING

(Continued)

The Planning Board is made up of five regular members, which include an ex-officio Select Board member and up to two alternate members. The Planning Board meets twice monthly, with meetings held on the first and third Wednesday of the month. The Planning Board met 27 times and reviewed 26 applications in 2025, including nine Preliminary Consultation applications, two Design Reviews, five Conditional Use Permit applications, two Site Plan Reviews, two Site Plan Reviews Amendments, three Route 33 Heritage District applications, and three Subdivision Applications. The largest land use applications conditionally approved in 2025 included a Residential Open Space Cluster Subdivision located at 80 and 80R Winnicutt Road containing 33 lots with 48 single-family homes, and the potential of a new Kia Car Dealership located at 41 Portsmouth Avenue.

Zoning and related regulations serve as legislative tools that allow local government to address the evolving and expanding needs of the community. During the past year, the Planning Board has undertaken a comprehensive review and update of the Town's Site Plan and Subdivision Regulations to ensure they reflect current best practices, comply with state statutes, and support sustainable development. The updated regulations are intended to clarify application procedures, promote orderly and sustainable development, safeguard natural resources, and preserve the character of the community, while providing clear and predictable guidance for applicants. Public hearings were held to solicit input from residents and stakeholders, ensuring that the final regulations reflect community priorities and concerns. The updated regulations are available online on the Town's official website and in hard copy at the Planning and Building Department for public review.

Each year the Planning Board works to address revisions to the Zoning Ordinance based on input from a variety of stakeholders. In 2025, all proposed zoning amendments submitted by the Planning Board were approved by voters at the March 2025 Town Election. The most extensive changes to the Ordinance include:

- To rezone a number of parcels that lie within both the Professional/Residential District and the Residential/Agricultural District. The boundary of the Professional/Residential District was originally created as a measured distance from Portsmouth Avenue which caused some parcels to be split-zoned, meaning a single parcel is required to follow different zoning requirements for different sections of the same parcel.
- Establishing a new section that establishes architectural and site design standards for projects in the Professional/Residential District (PRE). This District is located along Route 108/Portsmouth Avenue between the traffic circle and the Police Station shown in Blue on the slide. The purpose of the standards is to promote the District as a mixed-use environment that is consistent with a residential aesthetic character and provide for a visual transition between the commercially-oriented Gateway Commercial Business District and the Residential and Town Center Districts, all of which about this District.

DEPARTMENT OF PLANNING AND BUILDING
(Continued)

- Significantly amending the Wetlands Conservation Overlay District to align with recommendations from the New Hampshire Department of Environmental Services with respect to the definition of wetlands, building setbacks to wetlands, and permitted and prohibited uses.

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.

Zoning Board of Adjustment, Drew Pierce, Chair

The implementation of a Zoning Ordinance mandates the establishment of a Zoning Board of Adjustment (ZBA). Often referred to as the “constitutional safety valve,” the ZBA plays a critical role in ensuring that comprehensive land use and planning frameworks remain legally sound and are consistently upheld by the courts.

The board is made up of five regular members and up to three alternate members. The ZBA usually meets once per month, on the first Tuesday of the month, although under special circumstances, they will meet twice a month. In the event the Board does not have business before them, they are not required to meet.

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 the interpretation of zoning/land use requirements and building and fire codes. The Board met twice in 2025 and reviewed four applications, including three variance applications and one appeal of administrative decisions.

There is one vacancy for a full member and three vacancies for alternate member positions on the Board, and any interested Stratham residents are strongly encouraged to apply.

Our land use boards depend on dedicated volunteers who contribute diverse perspectives and a commitment to responsible community development. Their involvement ensures transparent decision-making, fosters public trust, and helps create a sustainable future for our town. We sincerely appreciate all the volunteers serving on our land use boards for their dedication, expertise, and commitment to guiding responsible community development.

**The reports from the Planning and Building Department, along with those from the Planning Board and the Zoning Board of Adjustment, are respectfully submitted by
Vanessa Price, Director of the Planning and Building Department.**

STRATHAM POLICE DEPARTMENT

As 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 2025. The past year presented both challenges and opportunities for the Police Department and like many smaller departments, we faced ongoing staffing limitations, increasing demands for service, and the need to balance proactive policing with available resources. Despite these challenges, our officers remained committed to providing consistent, reliable service to the community, often taking on additional responsibilities to ensure calls were answered and residents' concerns addressed.

Through communication, flexibility, teamwork, and strong support from Town leadership and other Town departments, the police department continued to meet the needs of the community in 2025. Officers worked collaboratively, adjusted schedules when necessary, and maintained a visible presence in town while prioritizing public safety and community engagement. This annual report reflects the dedication of our officers and the partnership we share with the residents we serve, whose understanding and support remain essential to the success of this agency.

2025 Highlights:

- We welcomed three (3) new full-time officers to the ranks of the PD. Officers Colton Robertson and Patrick Storie both graduated from the NHPSTC Full-Time Academy in 2025 and completed lengthy field training requirements. Officer Jonathan Ballard began field training and will look to graduate from the academy in April 2026.
- The PD was awarded NH State Law Enforcement Accreditation, confirming compliance with state and national standards designed to ensure professionalism, accountability and community confidence.
- The PD received the prestigious FBI Law Enforcement Executive Development Association's Agency Trilogy Award. This recognizes agencies whose entire command staff have completed this nationally approved leadership development series.
- Following a long lapse due to staffing shortages, the full-time School Resource Officer (SRO) position at CMS was refilled and started back at the beginning of the new school year.
- Throughout 2025 we continued to be involved with many community outreach programs which included our 6th annual Community Christmas Toy Drive; Stratham Summerfest; End 68 Hours of Hunger Food Drive; National Drug Take Back; Halloween Patrols; 5th Annual Stratham First Responder Golf Classic; Bike to School & SMS Wellness Walk; Santa Parade/Lights 4 Lives; and CRASE (Civilian Response to Active Shooter Event) Training to local business.
- In 2025, the PD was awarded over \$181,000 in funding related to various needs such as personnel, equipment and traffic safety enforcement initiatives.
- Officers for the PD received yearly training in the following: Firearms Training and qualifications, Legal Updates, Defensive Tactics, Use of Force, Taser, Ethics in Law Enforcement, Implicit Bias/Fair and Impartial Policing, Mental Illness Training, and Active Threat Response.

- The police department initiated a new Wellness Program which includes the contracting with a locally licensed wellness counselor who conducts annual check-ins with our officers.

Yearly Activity

| 2025 | Total Per Activi |
|---|------------------|
| Reportable Incidents (Cases) | 417 |
| MV Stops | 2,637 |
| Warnings | 2,147 |
| Summons/Citations | 490 |
| Arrests | 105 |
| Accidents | 192 |
| Assist Citizens | 378 |
| Animal Incidents | 265 |
| Neighborhood and Building Checks | 4,430 |
| Medical Aids | 517 |
| Traffic Monitoring | 1,373 |
| Alarm Activations | 274 |
| Well Being Checks | 128 |
| Mutual Aid | 28 |
| Total Calls For Service | 13,381 |

The Police Department’s annual activity statistics provide an overview of law enforcement services delivered to the community over the past year. The data presented in this table summarizes many of those calls for service such as traffic enforcement, investigations, arrests, and other public safety activities. These figures help illustrate workload trends, resource utilization, and the department’s ongoing efforts to maintain public safety and respond promptly to community needs. While year-to-year fluctuations may occur based on call volume and other circumstances such as staffing, the

statistics reflect the department’s commitment to professional, proactive and effective policing.

NOTE: Not included are those tasks such as paperwork service, building, vehicle and equipment maintenance, walk-ins to the PD, records requests, permitting and other administrative/clerical functions.

Serving this community is a responsibility your Police Department takes great pride in each and every day. Our officers are not only responding to calls and enforcing laws, but also checking on neighbors, assisting families, and working to address concerns before they become larger issues. We are grateful for the trust, cooperation, and countless acts of kindness shown by residents throughout the year, and for the strong relationships that make this town a special place to live and/or work in. On behalf of the entire department, thank you for your continued support as we remain committed to keeping our community safe.

Yours truly,



Anthony King
Chief of Police

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works experienced a year of transition, resilience, and continued progress in 2025. Despite staffing changes and shifting priorities, the department remained focused on maintaining Town infrastructure, public spaces, and essential services while positioning itself for future success.

The year began with a successful winter season, highlighted by the use of the Town's new salt brine truck. This improvement reduced overall salt usage by more than 166 tons while maintaining safe road conditions, reinforcing the department's commitment to efficient and environmentally responsible practices.

In March, DPW staff completed extensive hazard and structure pruning at Smyk Park to improve public safety and protect park infrastructure. Seasonal maintenance continued throughout the spring and summer across Town parks and properties. On May 21st, DPW hosted another successful Open House, providing residents with an opportunity to learn more about department operations, equipment, and staff.

Although road paving and maintenance began later than anticipated, the department completed more work than originally planned, setting the stage for continued improvements in 2026. Roof maintenance at several park facilities was also completed, helping preserve Town assets and reduce future capital needs.

In the spring, the department welcomed Ken Lundberg as Park Maintenance Lead, whose contributions were especially impactful at Stratham Hill Park. John Pucel joined the team during the summer, bringing valuable DPW experience from the Town of Franklin, Massachusetts. Operator/Laborers Mike Blake and Blain Greenhalgh continued to support daily operations, while Jason Pond and Doreen Coughlin provided custodial services across Town buildings and properties. At the end of the summer, Chuck Perkins retired after 11 years of service to the Town of Stratham. In September, DPW Director Tim Stevens departed the department. Trevor Batchelder, previously Crew Lead, assumed the Director role, bringing extensive operational experience and institutional knowledge to ensure continuity of services. Britt Fowle expanded her responsibilities during the year, becoming the Departmental Administrative Coordinator while also providing part-time administrative support to the Fire Department, improving coordination and efficiency across departments.

The Department of Public Works remains committed to adaptability, stewardship, and service, successfully navigating a year of change while continuing to meet the needs of the Stratham community.

Sincerely,
Trevor Batchelder
Director of Public Works

TOWN CLERK / TAX COLLECTOR

The Town Clerk/Tax Collector's Office continued to provide efficient, courteous, and dependable service to the residents of Stratham throughout 2025. The office processed motor vehicle registrations, vital records, dog licenses, tax payments and election needs while maintaining accurate records in compliance with state statutes and local requirements. Staff worked diligently to ensure timely service, respond to resident inquiries, and support other municipal departments and boards.

In May, the department was pleased to welcome Bettina Landgraf of Rye, NH as a new part-time member of the Town Clerk/Tax Collector's Office.

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 and we will get you set up.

We appreciate the continued support of the Select Board, Town Administrator, fellow town staff and residents throughout the year.

The Town of Stratham is a wonderful town to call home and we look forward to continuing to serve you, our residents.

Respectfully Submitted,

Deborah Bakie
Town Clerk/Tax Collector

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, community engagement and increased usage of library collections and services were among this year's most notable accomplishments.

294 new library cards were issued this year, while overall library circulation increased by 7.2% to 73,654 items, 64% of which were physical items. Downloadable and streaming services through Libby and Hoopla continued to be popular options accounting for 24,717 checkouts or downloads. Museum pass usage increased by 13% totaling 340 museum visits, while demand for our main meeting room and two study rooms was at a premium once again, with over 600 uses.

Hundreds of popular in-person and Zoom-based programs for all ages were offered including storytimes, book group discussions, travelog presentations, Cookbook Club gatherings, chair yoga classes, video gaming contests, Dungeons & Dragons campaigns and much, much more.

Throughout the year, we also offered drop-in individual technology assistance helping hundreds of people with their smartphones and laptops, as they learned how to use our downloadable services or troubleshoot other issues.

Our Youth Services staff completed a robust "Read to Bead" Summer Reading Program once again, and throughout the rest of the year, children and teens continued enjoying our popular ongoing Reading Dragons program.

A new offering this year was an Adult Summer Reading program featuring a Wiggin Murder Mystery, where each week, participants received new clues upon completing a range of library activities. Prizes were donated by local businesses and fun was had by all!

Also new this year was the library's participation in Stratham Summerfest. We enjoyed sharing information about library services and generally being part of a joyous community gathering.

The library also hosted many local artists in our hallway gallery including the Racial Unity Team's Art & Poetry Winners. We also participated in the community's Martin Luther King, Jr. Celebration, hosting discussions of youth and adult books.

On behalf of the library staff, I would like to express our appreciation to all who contribute to the Wiggin Memorial Library's success. Thanks to the Public Works Department for their continued maintenance of our building and for overseeing the renovation of our two bathrooms. We are very grateful as well 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 also to our dedicated and friendly staff and volunteers for their thoughtful service, and to our Library Trustees who helped steer the ship diligently and enthusiastically.

Respectfully submitted,
Steve Butzel, Library Director

CEMETERY TRUSTEES

The Cemetery Trustees are responsible for overseeing the care of our town cemeteries: Harmony Hill, Maple Lane and Greenwood. This year we continued with our planned tree maintenance and replacement. We have also identified a company that repairs tombstones – leaning and broken. Beginning in the spring, we will institute a plan to address the worst of the leaning stones.

The Trustees are working with the Trustees of the Trust Funds on a cy pres petition to free up some of the perpetual care funds. We also support the warrant article that would establish an expendable trust fund as a repository for those funds and the money from the sale of cemetery lots.

We would like to thank the former head of the DPW, Tim Stevens, and the new DPW Director, Trevor Batchelder, for their cooperation and support.

Lucy Cushman

Mel McGrail

June Sawyer

CONSERVATION COMMISSION

The mission of the Stratham Conservation Commission is to preserve local natural resources through land acquisition, stewardship, and education. The Commission acts as a steward for the town's natural resources and as an advisory group to the Select Board, Board of Adjustment, Planning Board, and Town staff. 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 on wetlands or other natural resources.

This year, the Commission coordinated with several town-wide projects, including an Eagle Scout project to replace a bridge in Stratham Hill Park, recommendations on the proposed development on the Gallant Property, and the acceptance of the Lane Property. Several members worked on a subcommittee of the Town's Open Space Plan, providing valuable input and goals for the Town's Plan.

In April, we had lovely weather for our annual clean-up day, which was well attended and resulted in dozens of bags of trash being picked up from our town roads. We were assisted by the Department of Public Works and are grateful for their support. The Commission encourages all residents to help out, so keep an eye out in 2026 on how you can contribute!

At the beginning of the summer, Members Chris West and Bob Keating were a part of the planning and construction of Stratham's first community garden, adjacent to the Municipal Center. In 2026, the community gardens will continue, and we are excited to see new faces from the community. Additionally, this summer, Commission members collaborated with town staff and the Stratham Hill Park Association for a site walk and discussion of the forest management plan for tree cutting for viewsheds and minimizing invasive species with has also been involved in discussing tree cutting in Stratham Hill Park.

Year-round, members of the Commission have been attending the Conservation Commission Roundtable, a group of conservation commission representatives from around the Seacoast who meet bimonthly to discuss topics such as wetland buffers, plastic pollution, and managing town conservation lands.

This year, Bill McCarthy stepped down from the Commission after many years of service; we were sorry to lose his experience and steady hand. The Commission was glad to have two new members join this year. Bruce Cote, who attended the Great Bay Changemakers program and was interested in getting more involved locally, and Ryan Olson, who has a background in biology and agriculture and a passion for the outdoors. With Mr. McCarthy's departure, Bob Keating took over as the Conservation Commission representative to the Trail Management Advisory Committee.

CONSERVATION COMMISSION

(Continued)

In 2026, the Conservation Commission will continue to act as a steward to protect, preserve, and enhance the community's natural resources while supporting responsible development and public engagement. This includes the continuation of the conservation of town open space and continuing to work on establishing an integrated network of open spaces that promotes connectivity, accessibility, and the conservation of lands.

There is one vacancy for an alternate membership on the Commission, and any interested Stratham residents are strongly encouraged to apply.

**The 2025 Conservation Commission report is respectfully submitted by:
Allison Knab, Select Board Ex-Officio**

OFFICE OF EMERGENCY MANAGEMENT

Training & Preparedness

In 2025, several Emergency Management team members successfully completed advanced training programs, further strengthening our ability to respond effectively to emergencies. These efforts ensure that our personnel remain well-prepared for a wide range of scenarios.

Tabletop Exercises

We conducted comprehensive tabletop exercises in collaboration with multiple agencies, including Stratham Police Department, Stratham Fire Department, SAU 16 staff, and NH Homeland Security. These exercises focused on various emergency scenarios at Stratham Memorial School and Cooperative Middle School, emphasizing improved coordination, communication, and response strategies. The insights gained from these sessions reinforce our commitment to the safety of students and staff.

Technology Upgrades

Significant technology enhancements were implemented in the Emergency Operations Center (EOC) during 2025. These upgrades include improved communication systems, advanced data management tools, and enhanced situational awareness platforms. Additionally, the Town transitioned to the Genasys Alert System, a more efficient platform that allows us to quickly notify the public during both emergency and non-emergency situations. These improvements ensure the EOC remains a state-of-the-art hub for emergency coordination.

Looking Ahead – 2026

We are preparing for this year's graded Seabrook Power Plant Drill, along with associated pre-drills, which will test and validate our emergency response capabilities. These exercises are critical for maintaining readiness and compliance with state and federal standards.

Get Involved

Emergency Management is a community effort, and we welcome volunteers to join us in strengthening Stratham's preparedness. If you are interested in volunteering, please contact Mike Lamb, Deputy Director, at 603-772-7391 x180.



ENERGY COMMISSION

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. 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. The Energy Commission advises the select board on its membership within the Coalition.

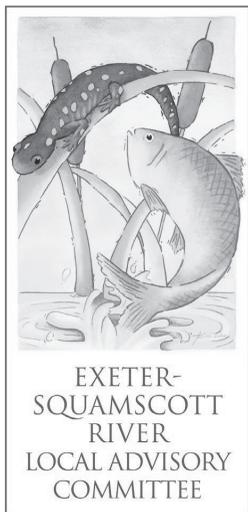
Residents and businesses can visit <https://CommunityPowerNH.gov/stratham> to learn more, see our rates, opt into or out of Stratham Community Power, and choose a cleaner energy option. For those residents ending existing competitive power supply contracts, visit the website to choose Stratham Community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

The Energy Commission worked with town staff to complete the outright purchase of our 40kW solar array on the Police Station in late 2024, allowing the town to save approximately \$7,500 per year in avoided electricity costs. This year the Commission worked with vendors to begin selling renewable energy certificates (RECs) to generate additional revenue from the system.

The Commission supported the town's capital improvement projects installing new HVAC equipment at the Muni Center and Police station, incorporating more energy efficient systems than what was replaced and coordinated participation in NHSaves, receiving utility incentives.

The Commission also supported the design and construction of the Stratham Memorial School to ensure efficient energy system design and participation in NHSaves program.

Lastly, the Commission became a municipal member with Clean Energy New Hampshire (CENH) to collaborate with other NH energy committees and support best practices. Stratham was recognized at the annual conference in October for its role in the Interstate Renewable Energy Council's SolSmart program, furthering the process to simplify solar installations for residential and commercial properties.



2025 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.

2025 marked ESRLAC’s 29th year of acting “for the good of the river”. With support from the Rockingham Planning Commission and the Piscataqua Region Estuaries Partnership, ESRLAC produced water quality protection guides for every town in the watershed, focusing on actions residents can take to protect water quality. The guides are available on ESRLAC’s website, www.exeterriver.org. ESRLAC met throughout the year to review and comment on DES wetland and shoreland permit applications and 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.

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**

| ESRLAC Representatives: | |
|-------------------------|----------------------------------|
| Brentwood: | Jessica Balukas Eric Turer |
| Chester: | Vacant |
| Danville: | Vacant |
| East Kingston: | Vacant |
| Exeter: | James Breeling Donald Clement |
| Fremont: | Ellen Douglas John Roderick |
| Kensington: | Vacant |
| Kingston: | Vacant |
| Newfields: | William Meserve |
| Raymond: | Vacant |
| Sandown: | Donald Picard |
| Stratham: | Eric Bahr Nathan Merrill |

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.”*

The Heritage Commission expresses our appreciation for the ongoing support of Stratham’s citizens and our town staff, which enabled us to complete a substantial list of accomplishments over the past year.

Our historic house and barn placard program, funded in partnership with the Stratham Historical Society, is off to a great start. Letters distributed to 125 owners of buildings constructed prior to 1900 yielded dozens of positive responses. A total of 60 signs have been ordered and installed so far, and we hope to add more in 2026. As you drive, walk or bike around town, take notice of the many old homes and barns that enhance our landscape and sense of place.

We completed another historic register nomination, this time for the Saltbox Farm on Portsmouth Avenue. The 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.

We also completed the first phase of a multi-year effort to build an interactive map of historic resources. With assistance from Rockingham Planning Commission staff, a GIS-based map is now live on our website. The digital map provides comprehensive data for Stratham’s old houses and barns by century of construction; along with locations of our old schoolhouse sites, family graveyards, former mill sites, early Stratham businesses, and much more.

We attracted a full house to our February 2025 program, which highlighted the art of famous American impressionist painter Childe Hassam that was produced in Stratham between 1900 and 1918. The program was co-presented by American art expert Monica Reuss and Heritage Commission chair Nathan Merrill, who shared contemporary photographs of the scenes that Hassam painted over 100 years ago. For those who could not attend, the program was recorded and is available on YouTube (see our website for direct links to all past programs).

The Heritage Commission continues to provide valuable support and guidance to Town staff and other municipal boards. Our advice has been sought regarding repairs at the Gifford Farm and Stratham Hill Park. We’ve provided counsel regarding code violations, and preservation of historic buildings that are impacted by new developments. We continue to work on zoning amendments that better protect our community’s vulnerable historical resources, particularly in the Town Center and Route 33 Neighborhood Heritage District zones. Local developers have sought our input to improve the architectural designs of their proposed new structures, while also working cooperatively with us to protect on-site historic buildings from demolition or neglect.

The biggest news of the year was a completely unexpected donation of real property to the Town. William Lane, a direct descendant of Dea. Samuel Lane, contacted us in June with a proposal to purchase the National Historic Register-listed Lane Homestead property (located in the traffic circle) and donate it to the Town of Stratham, along with a cash endowment to fund needed repairs and maintenance on the four historic buildings. More information about this remarkable \$2.8 million donation and a public event will be forthcoming in 2026.

Respectfully submitted,

Nathan Merrill, Chair

STRATHAM HISTORICAL SOCIETY

Our 2025 programming started in January with a Zoom presentation by New Hampshire Humanities speaker Glenn Knoblock titled *African American Soldiers & Sailors of New Hampshire during the American Revolution*. 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 on Ona Judge Staines, George and Martha Washington's escaped slave who lived out the rest of her life in Greenland. Then in March we had a program by Stratham's Peter Wiggin, 13th generation descendant of Stratham's first settler, Capt. Thomas Wiggin, titled *The Last Ten Years in the Life of Captain Thomas Wiggin (1655-1665)*. April had us again hosting our 34th Annual Spring Appraisal Day with appraisers Dan Olmstead, Greg Pruitt and Lionel Loveless. September offered a presentation by Portsmouth historian J. Dennis Robinson based on his book *1623: The Untold Story of New Hampshire's Founding Family* and in November we had New Hampshire Humanities speaker Mary Adams present *Redcoats and Rebels: New Hampshire and the American Revolution*.

Also in September, the Stratham Historical Society and Stratham Select Board recognized Stratham's oldest resident in front of an overflow crowd of her family and friends. In a ceremony steeped in tradition, a certificate and the Boston Post Cane were presented to Ruth Paul. The tradition of the Boston Post Cane began in 1909 and Ruth Paul is Stratham's 18th recipient.

Our fourth annual Open House in December afforded the opportunity to display a few of our new acquisitions alongside many of our old ones. We had a curated exhibit of items and photos on Stratham's ties to the Squamscott River and Great Bay which included the recent donation of twelve-foot-long oyster tongs from Dan Crow. We also had, in a display case handcrafted by SHS volunteer and member Rick Beeler, the recent donation by John Wingate Seavey of two Wingate glass decanters and the Madeira glass from which George Washington drank during his November 4, 1789 visit to the Stratham homestead of Paine Wingate on his way from Portsmouth to Exeter. Thanks to the generosity of Bob and Sydney Law, we had on loan to us for the event the 18th century frying pan for which Frying Pan Lane was named.

2024-2025 investments for our Winfield L. Foote Endowment enabled scholarship awards of \$1,500 to seven SAU16 high school seniors, \$2,000 to one rising college junior/senior attending Bryn Mawr and a \$2,500 thesis/dissertation award, to one doctoral student in the UNH History Department. Since inception, SHS scholarship distributions have now exceeded \$150,000.

Phase 3 of a three-year restoration and preservation plan for the SHS building commenced and was completed in the fall. Major elements of the 2024 project included making the roof and its trim water-tight, a complete rehab of the entryway and repair of the front steps in keeping with the building's seat on the National Register of Historic Places. Elements completing the three-year plan included more roof and hearth work, window and interior trim repairs.

Respectfully Submitted, Andra Copeland, President

MOSQUITO CONTROL

This was a year without significant widespread mosquito borne disease. The NH Department of Health and Human Services confirmed sixteen batches of mosquitoes tested positive for Jamestown Canyon Virus in nine municipalities. There was one EEE batch of mosquitoes from Manchester and eleven batches of West Nile Virus infected mosquitoes from three municipalities. There were no reported cases of disease in humans or animals in NH.

Adult mosquitoes collected in Stratham were tested for disease every week. Mosquitoes were trapped throughout town; identified to species; and sent to the State Lab in Concord where they were tested for Eastern Equine Encephalitis, West Nile Virus and Jamestown Canyon Virus. None of the mosquitoes from Stratham tested positive for disease this year.

In 2025, Dragon crews:

- Checked freshwater wetlands for mosquito larvae and treated as needed with Bti
- Inspected salt marshes and treated mosquito larvae with Bti
- Trapped adult mosquitoes throughout Stratham from June to mid-October
- Identified over 4200 adult mosquitoes to species
- Sent 207 mosquito batches to the State Lab in Concord for disease testing
- Sprayed parks, athletic fields and municipal buildings to control adult mosquitoes
- Monitored catch basins for mosquito activity throughout the season
- Treated catch basins with Natular to control disease carrying mosquitoes
- Built new greenhead fly traps
- Set out greenhead traps on the salt marshes to control aggressive biting greenhead flies

Field work 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, birds, aquatic life or other insects. Dragon also used Natular, an organic biological product, to control disease carrying mosquitoes in catch basins.

Residents who own wetlands and don't want them treated 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 registered in 2025, then send us a quick email or phone call to reaffirm your request for 2026. Inquiries may be emailed to help@dragonmosquito.com or call the office at 603-734-4144.

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

STRATHAM HILL PARK ASSOCIATION

Once again, the Stratham Hill Park Association reports that Stratham Hill Park had a great year. SummerFest, Food Truck Thursdays, Field of Flags, and 4H Ice Rink, all returned, along with Rec Dept's many activities. Visitors agree, the Park is the "Jewel" of Stratham. The Winter Trail grooming crew has been very busy early this year. Despite the cold days on end, the Park continues to be quite busy. The park had 116,022 visitors pass through the Eco Counter at the Jack Rabbit parking lot. The daily average was 317 visitors with peak times on the weekends, with an average of 436 visitors per day.

The Association met several times throughout the year to address the funding challenges facing the park. For decades, the Stratham Fair maintained the park; when the Fair ended, the park was largely left without a sustainable support structure. As a result, both funding and volunteer participation have declined significantly.

Although a small group of dedicated individuals has continued to maintain the park, we have reached a point where additional financial support from the Town is necessary. The Association believes that a change in the park's financial structure is needed to ensure long-term sustainability.

Discussions have focused on the need for a formal budget plan to address infrastructure needs, as well as the establishment of clear guidelines regarding trails, buildings, and facilities. The Association feels strongly that we must advocate for stable funding to ensure the park remains available for future generations. The Park Association will be working with the Town to engage residents to formulate a plan for the park's future.

In spring 2026, the Town will hold community listening sessions focused on the future of the park. In collaboration with other committees, we aim to ensure broad participation and meaningful input. Questions of renovation, demand, and design must be thoughtfully addressed before any next steps—starting with the most important question: how do we want to use this space?

Respectfully Submitted,
Greg Blood, President – Dan Crow & Cole Emanuel, VP – Mel McGrail Secretary, Seth Hickey, Treasurer



SUMMERFEST

On July 19th, the *Stratham Volunteer Fire Department Association, Stratham Police, Stratham Parks & Recreation, Stratham DPW* together with our partners at *Rockingham 4H & Strafford County 4H* proudly presented the **4th annual Stratham Summerfest**, a community fun day experience at Stratham Hill Park.

FREE Gate Admission & FREE Parking were offered to all. It was another perfect July day. A brief Opening Ceremony was held at 9:00am, led by event organizers John Cushing, Dan Crow, and joined by Selectman Joe Anderson. Scout Troop 185 facilitated the raising of the colors and the Pledge of Allegiance. The 4H youth group followed by reciting the 4H Pledge.

Rockingham County 4H & Strafford County 4H organizations presented live animal barns & exhibits, a dog show, craft exhibitions, and various other activities.

Brandon Blood organized an *Antique Tractor display*, and the country stage was active with rolling entertainment sets from local musician *Dana Thurston and The Planet Z band*. Two interactive magic shows were presented by *Magic Fred*.

Old-fashioned Pie-Eating Contests were enthusiastically facilitated by Dick Swett and the Stratham 76ers organization.

At the *Grill Shack*, the Sawyer Family & friends cooked up breakfast (eggs donated by Wiggin Eggs of Stratham). The Perry Family & friends served a lunch grill menu. The SVFDA Auxiliary crew brought *Big Red* to serve sandwiches and other light fare. The Flagg family & friends operated the renovated *Ice Cream Shack*, where Stratham Troop 185 also sold their fresh lemonade.

Three helicopter landings on the ball field were arranged courtesy of the *NH State Police, LifeFlight of Maine*, and the *US Army National Guard* – who flew in a huge Blackhawk helicopter. After a coordinated landing, all of these amazing aircrafts were available for public viewing.

Stratham Fire Department operated a hands-on educational *Junior Firefighters Obstacle Course* for children. Several large commercial vehicles were all part of a popular *Touch-a-Truck* display for kids.

Scout Activity Trailers from 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 very generous product donation, and to Jim Cushman & crew for hosting a working antique log splitter display and offering a cord of fresh split firewood that was raffled off at the end of the event.

The day concluded with the *4th Annual Stratham First Responders Softball Game* at 4:00pm.

Play-by-play announcing was provided by Jeff Gallagher, with Derek Hall managing the audio equipment. Congratulations to *Stratham Fire* who won the game with a score of 7 to 4, taking possession of the Stratham First Responders Cup trophy for the first time in this annual Fire vs. Police softball challenge game.

My thanks to our committee and to the many volunteers who help us to organize, set-up, and run this event!

John Cushing, Event Chair
Stratham Summerfest Committee

TRAIL MANAGEMENT ADVISORY COMMITTEE

The Trail Management Advisory Committee continued its work in support of Stratham Hill Park during the past year, focusing on trail safety, infrastructure improvements, and public engagement around park use.

Over the course of the year, the Committee oversaw the installation of new trail signage throughout the park. These updates were intended to improve wayfinding, clarify trail use expectations, and enhance overall visitor safety and experience.

In addition, multiple trail bridges were replaced, addressing aging infrastructure and improving trail durability and accessibility. These replacements help ensure the long-term sustainability of the trail system while reducing maintenance and safety concerns.

Public input remained a key priority for the Committee. A public forum was held to address concerns related to dogs off leash at Stratham Hill Park, drawing attendance from more than one hundred community members. The forum provided an opportunity for residents to share perspectives, raise concerns, and engage in constructive dialogue regarding responsible park use and enforcement challenges.

The Committee also discussed the increasing use of e-bikes within the park. After reviewing safety considerations, trail impacts, and consistency with the park's intended use, the Committee proposed restrictions on e-bike usage for further consideration.

The Trail Management Advisory Committee extends its sincere appreciation to the TMAC volunteers for their time and dedication, the Conservation Commission for its partnership and guidance, and the Select Board for its continued support and oversight. The Committee also thanks the many residents who participated in discussions and provided valuable feedback. TMAC looks forward to continued collaboration in the coming year to support safe, sustainable, and shared use of Stratham Hill Park.

ANNUAL REPORTS

For the school year ending June 30, 2026
With the Proposed 2026-2027 Budgets

OF

STRATHAM SCHOOL DISTRICT
STRATHAM, NEW HAMPSHIRE

COOPERATIVE SCHOOL DISTRICT
(EXETER REGION / ERCSD)

AND

SCHOOL ADMINISTRATIVE UNIT #16
(SAU 16)

JANUARY 2026

STRATHAM MEMORIAL SCHOOL Pre-K through Grade 5

STRATHAM MEMORIAL SCHOOL

| | |
|----------------------|-------------------------------|
| Katherine Lucas | Principal |
| Katelyn Belanger | Assistant Principal |
| Brittany Thompson | 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 |
| Cameron Orr | | 2028 |
| Kathleen Peck (1 year term – expires 2026) | | 2027 (seat expires 2027) |
| | Treasurer | 2028 |
| David Emanuel | Moderator | 2028 |
| Open | 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 |
| Neil Bleicken – Exeter | | 2028 |
| Eric Miller – Kensington (1 year term) | | 2028 (seat expires 2028) |
| Brian Duffy – Brentwood | | 2028 |
| Amy Ransom – Newfields | | 2027 |
| Kate Miller | Moderator | 2026 |
| 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

| | |
|---------------------------------|--|
| Christopher Andriski, Ed.D. | Superintendent of Schools |
| Renee Beauregard-Bennett, Ed.D. | Assistant Superintendent/Chief Officer of Student Services |
| Alison Bryant, Ed.D. | Assistant Superintendent for Systems and Operations |
| Heather Murray, MPA, SHRM-CP | Chief Officer of Human Resources |
| Mollie O'Keefe | Chief Financial Officer |



2026
WARRANT

Article 01 Operating Budget

The average cost-per-pupil for the preceding year as calculated in accordance with RSA 189:75, I (a) is \$29,303. ELA Proficiency: 69%; Math Proficiency: 75%; Science Proficiency: 45%.

Shall the Stratham School District vote to raise and appropriate the amount of \$17,498,091 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 recommended by the Financial Advisory Committee 3 - 1. (Majority vote required)

Article 02 Collective Bargaining Agreement

Shall the Stratham school district vote to approve the cost items included in the collective bargaining agreement reached between the Stratham School Board and the Stratham Teachers' Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year Estimated Increase
2027: \$380,684
2028: \$307,993
2029: \$299,123
2030: \$323,565

and further to raise and appropriate \$380,684 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. This appropriation is recommended by the Stratham School Board. (Majority vote required)

Article 03 Open Enrollment

Shall the Stratham School District vote to adopt an open enrollment school program, designating Stratham Memorial School as open enrollment school pursuant to NH RSA 194-D, for the purpose of enabling the district to admit 0 non-resident students to Stratham Memorial School with 0 percent (0%) of its resident pupils permitted to attend open enrollment schools located outside of the District. Majority vote required. This article is recommended by the Stratham School Board.

Article 04 Technology Capital Reserve Fund

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 4 - 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 TENTH DAY OF MARCH, 2026, from 7:00 AM to 7:00 PM, to act upon the following subject:

1. To choose two (2) School Board members for the ensuing three (3) years.
2. To choose one (1) School Board member for the ensuing one (1) year.
3. To choose one (1) School District Clerk for the ensuing one (1) year.

Given under our hands this 20 day of January 2026.

POSTED WITH THE WARRANT ON February 17 2026.

State of New Hampshire
True Copy of Warrant - Attest

STRATHAM SCHOOL BOARD



Jennifer Scrafford, Chairperson



Cameron Orr



Sophie Saltonstall



Kathleen Peck



Erik Herring



**2026
MS-26**

Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2025 | Appropriations for period ending 6/30/2026 | Appropriations for | |
|--|---|---------|--|--|---|---|
| | | | | | period ending 6/30/2027 (Recommended) | period ending 6/30/2027 (Not Recommended) |
| Instruction | | | | | | |
| 1100-1199 | Regular Programs | 01 | \$4,682,849 | \$4,980,781 | \$4,923,684 | \$0 |
| 1200-1299 | Special Programs | 01 | \$2,273,048 | \$2,235,839 | \$2,304,420 | \$0 |
| 1300-1399 | Vocational Programs | | \$0 | \$0 | \$0 | \$0 |
| 1400-1499 | Other Programs | 01 | \$5,374 | \$10,000 | \$10,000 | \$0 |
| 1500-1599 | Non-Public Programs | 01 | \$0 | \$0 | \$0 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | 01 | \$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 | | | \$6,961,271 | \$7,226,620 | \$7,238,104 | \$0 |
| Support Services | | | | | | |
| 2000-2199 | Student Support Services | 01 | \$1,142,015 | \$1,097,685 | \$1,199,377 | \$0 |
| 2200-2299 | Instructional Staff Services | 01 | \$502,339 | \$497,824 | \$463,926 | \$0 |
| Support Services Subtotal | | | \$1,644,354 | \$1,595,509 | \$1,663,303 | \$0 |
| General Administration | | | | | | |
| 2310 (840) | School Board Contingency | | \$0 | \$0 | \$0 | \$0 |
| 2310-2319 | Other School Board | 01 | \$88,671 | \$61,000 | \$62,997 | \$0 |
| General Administration Subtotal | | | \$88,671 | \$61,000 | \$62,997 | \$0 |
| Executive Administration | | | | | | |
| 2320 (310) | SAU Management Services | 01 | \$382,965 | \$384,287 | \$404,947 | \$0 |
| 2320-2399 | All Other Administration | | \$0 | \$0 | \$0 | \$0 |
| 2400-2499 | School Administration Service | 01 | \$468,965 | \$547,284 | \$538,693 | \$0 |
| 2500-2599 | Business | 01 | \$0 | \$1 | \$1 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 01 | \$632,805 | \$748,073 | \$709,631 | \$0 |
| 2700-2799 | Student Transportation | 01 | \$468,007 | \$524,818 | \$658,888 | \$0 |
| 2800-2999 | Support Service, Central and Other | 01 | \$4,036,705 | \$4,167,270 | \$4,518,523 | \$0 |
| Executive Administration Subtotal | | | \$5,989,447 | \$6,371,733 | \$6,830,683 | \$0 |
| Non-Instructional Services | | | | | | |
| 3100 | Food Service Operations | 01 | \$289,910 | \$381,513 | \$360,853 | \$0 |
| 3200 | Enterprise Operations | 01 | \$0 | \$0 | \$221,698 | \$0 |
| Non-Instructional Services Subtotal | | | \$289,910 | \$381,513 | \$582,551 | \$0 |



**2026
MS-26**

Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2025 | Appropriations for period ending 6/30/2026 | Appropriations for period ending 6/30/2027 (Recommended) | Appropriations for period ending 6/30/2027 (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 | \$11,961,745 | \$0 | \$0 |
| Facilities Acquisition and Construction Subtotal | | | \$0 | \$11,961,745 | \$0 | \$0 |
| Other Outlays | | | | | | |
| 5110 | Debt Service - Principal | 01 | \$0 | \$299,044 | \$564,550 | \$0 |
| 5120 | Debt Service - Interest | 01 | \$0 | \$0 | \$555,903 | \$0 |
| Other Outlays Subtotal | | | \$0 | \$299,044 | \$1,120,453 | \$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 | | | | | \$17,498,091 | \$0 |



Special Warrant Articles

| Account | Purpose | Article | Appropriations for period ending 6/30/2027 (Recommended) | Appropriations for period ending 6/30/2027 (Not Recommended) |
|---|------------------------------|---------|---|---|
| 5251 | To Capital Reserve Fund | 04 | \$10,000 | \$0 |
| <i>Purpose: Technology Capital Reserve Fund</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 | | | \$10,000 | \$0 |



Individual Warrant Articles

| Account | Purpose | Article | Appropriations for period ending 6/30/2027 (Recommended) | Appropriations for period ending 6/30/2027 (Not Recommended) |
|---|------------------------------------|---|---|---|
| 1100-1199 | Regular Programs | 02 <i>Purpose: Collective Bargaining Agreement</i> | \$191,162 | \$0 |
| 1200-1299 | Special Programs | 02 <i>Purpose: Collective Bargaining Agreement</i> | \$44,591 | \$0 |
| 2000-2199 | Student Support Services | 02 <i>Purpose: Collective Bargaining Agreement</i> | \$59,336 | \$0 |
| 2200-2299 | Instructional Staff Services | 02 <i>Purpose: Collective Bargaining Agreement</i> | \$5,711 | \$0 |
| 2800-2999 | Support Service, Central and Other | 02 <i>Purpose: Collective Bargaining Agreement</i> | \$79,884 | \$0 |
| Total Proposed Individual Articles | | | \$380,684 | \$0 |



Revenues

| Account | Source | Article | Actual Revenues for Period ending 6/30/2025 | Revised Estimated Revenues for Period ending 6/30/2026 | Estimated Revenues for Period ending 6/30/2027 |
|---------------------------------|----------------------------------|---------|--|--|---|
| Local Sources | | | | | |
| 1300-1349 | Tuition | 01 | \$24,900 | \$18,000 | \$18,000 |
| 1400-1449 | Transportation Fees | | \$0 | \$0 | \$0 |
| 1500-1599 | Earnings on Investments | 01 | \$70,149 | \$40,000 | \$40,000 |
| 1600-1699 | Food Service Sales | 01 | \$218,859 | \$260,000 | \$260,000 |
| 1700-1799 | Student Activities | | \$0 | \$0 | \$0 |
| 1800-1899 | Community Services Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | | \$4,684 | \$0 | \$0 |
| Local Sources Subtotal | | | \$318,592 | \$318,000 | \$318,000 |
| 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 | 01 | \$52,633 | \$80,487 | \$80,487 |
| 3240-3249 | Vocational Aid | | \$0 | \$0 | \$0 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | 01 | \$4,545 | \$3,000 | \$3,000 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | | \$0 | \$6,404 | \$0 |
| State Sources Subtotal | | | \$57,178 | \$89,891 | \$83,487 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | 01 | \$0 | \$0 | \$221,698 |
| 4540 | Vocational Education | | \$0 | \$0 | \$0 |
| 4550 | Adult Education | | \$0 | \$0 | \$0 |
| 4560 | Child Nutrition | 01 | \$48,299 | \$55,000 | \$55,000 |
| 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 | | | \$48,299 | \$55,000 | \$276,698 |



Revenues

| Account | Source | Article | Actual Revenues for Period ending 6/30/2025 | Revised Estimated Revenues for Period ending 6/30/2026 | Estimated Revenues for Period ending 6/30/2027 |
|---|---|---------|--|--|---|
| Other Financing Sources | | | | | |
| 5110-5139 | Sale of Bonds or Notes | | \$0 | \$11,961,745 | \$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 | \$0 | \$0 | \$10,000 |
| 9999 | Fund Balance to Reduce Taxes | | \$0 | \$0 | \$0 |
| Other Financing Sources Subtotal | | | \$0 | \$11,961,745 | \$10,000 |
| Total Estimated Revenues and Credits | | | \$424,069 | \$12,424,636 | \$688,185 |



Budget Summary

| Item | Period ending 6/30/2027 |
|---|------------------------------------|
| Operating Budget Appropriations | \$17,498,091 |
| Special Warrant Articles | \$10,000 |
| Individual Warrant Articles | \$380,684 |
| Total Appropriations | \$17,888,775 |
| Less Amount of Estimated Revenues & Credits | \$688,185 |
| Less Amount of State Education Tax/Grant | \$1,001,975 |
| Estimated Amount of Taxes to be Raised | \$16,198,615 |

STRATHAM SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

| <u>SPECIAL EDUCATION EXPENSES</u> | | 2023-2024 | 2024-2025 |
|--|------------------------------|------------------|------------------|
| 1210 | Special Programs | 2,251,437 | 1,797,264 |
| 1430 | Summer School | 0 | 2,534 |
| 2140 | Psychological Services | 139,348 | 149,382 |
| 2140 | Vision / Hearing Svs | 0 | 0 |
| 2150 | Speech and Audiology | 311,721 | 323,925 |
| 2159 | Speech-Summer School | 0 | 0 |
| 2160 | OT/PT Services | 250,980 | 252,203 |
| 2722 | Special Transportation | 125,264 | 132,318 |
| 2729 | Summer School Transportation | 0 | 0 |
| Total Expenses | | 3,078,750 | 2,657,627 |

| <u>SPECIAL EDUCATION REVENUE</u> | | | |
|---|------------------------------------|----------------|----------------|
| 1950 | Services to other LEAs | 0 | 0 |
| 3110 | Special Ed. Portion Adequacy funds | 179,294 | 177,786 |
| 3110 | Foundation Aid | 69,034 | 53,584 |
| 3111 | Catastrophic Aid | 0 | 0 |
| 3190 | Medicaid | 3,221 | 3,438 |
| Total Revenues | | 251,549 | 234,808 |

| | | | |
|---|--|------------------|------------------|
| ACTUAL DISTRICT COST FOR SPECIAL EDUCATION | | 2,827,201 | 2,422,819 |
|---|--|------------------|------------------|

**STRATHAM PUPILS
TOTAL ENROLLMENT JANUARY 1, 2026**

| 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 |
| 2025-26 | 21 | 74 | 85 | 75 | 84 | 78 | 84 | 501 |

STRATHAM MEMORIAL SCHOOL SALARIES 2024 - 2025

| Employee | Position | Salary |
|-----------------------|----------------------------------|---------------|
| Abrams, Kendra N | Cafeteria Staff | \$14,507 |
| Agnello, Erin O | Educational Support Professional | \$17,875 |
| Ascani, Alexandra D | Occupational Therapist | \$88,000 |
| Autenrieth, Alex E | Educational Support Professional | \$28,025 |
| Batchelder, Laura | PE Teacher | \$108,650 |
| Beauchesne, Amy L | Kindergarten Teacher | \$101,137 |
| Beaulieu, Lorrie J | Cafeteria Staff | \$19,838 |
| Beherrell, Gretchen | Educational Support Professional | \$34,748 |
| Belanger, Katelyn M | Assistant Principal | \$119,395 |
| Bennion, Maggierose S | Grade 1 Teacher | \$85,370 |
| Bick, Lois | Speech Assistant | \$48,512 |
| Boucher, Teagan W | Educational Support Professional | \$29,458 |
| Brewer, Karla U | Special Education Teacher | \$95,750 |
| Caldwell, Jessica B | Counselor | \$99,910 |
| Carter, Sarah A | Cafeteria Staff | \$10,048 |
| Christie, Melissa L | Cafeteria Staff/Custodial | \$2,499 |
| Clark, Hayley E | 1 Year Teacher Contract | \$46,290 |
| Cordy, Katherine B | Grade 3 Teacher | \$59,022 |
| Costantini, David | Educational Support Professional | \$31,403 |
| Craig, Deborah A | Grade 2 Teacher | \$118,011 |
| Crimmins, Brie Ann | Educational Support Professional | \$35,077 |
| Curry, Julie A | Speech Language Pathologist | \$101,168 |
| Delello, Shannon B | Grade 4 Teacher | \$102,137 |
| Devlin, Danielle S | Educational Support Professional | \$36,474 |
| Dow, Katelynn | Art Teacher | \$86,883 |
| Downing, Nancy | Educational Support Professional | \$38,735 |
| Duclos, Kyle E | Psychologist | \$74,164 |
| Durant, Karen A | Special Education Teacher | \$100,910 |
| Evangelista, Giovanna | Math Tutor | \$36,580 |
| Feinman, Sarah G | Educational Support Professional | \$30,657 |
| Ferguson, Liliana | ESOL Teacher | \$9,936 |
| Fittro, Barbara | Educational Support Professional | \$39,436 |
| Fitzgerald, Cynthia L | Reading Specialist | \$100,070 |
| Fitzsimmons, Joanne B | Educational Support Professional | \$37,730 |
| Flaherty, Cyrena L | Educational Support Professional | \$26,972 |
| Forbes, Whitney K | Grade 3 Teacher | \$89,189 |
| Foss, Virginia L | Educational Support Professional | \$41,900 |
| Fremont Smith, Jean F | ESOL Tutor | \$1,125 |
| Gagnon, J Stephen | Makerspace Teacher | \$109,880 |
| Ganier, Caroline W | Grade 2 Teacher | \$92,819 |
| Gaynor, Christina | Grade 1 Teacher | \$99,493 |

STRATHAM MEMORIAL SCHOOL SALARIES 2024 - 2025

| Employee | Position | Salary |
|-----------------------|-------------------------------------|---------------|
| Gebo, Patricia M | Administrative Assistant | \$26,235 |
| Geddes, Lindsay E | Grade 3 Teacher | \$80,649 |
| Gleason, Eleanor | Special Education Teacher | \$90,958 |
| Golkowski, Jami E | Special Education Teacher | \$62,482 |
| Gorman, Jean M | Math Tutor | \$37,800 |
| Green, Kathryn H | Music Teacher | \$67,195 |
| Green, Tiffany J | Social Worker | \$92,870 |
| Greene, Karli E | BCBA | \$70,126 |
| Grimball, Nora H | Educational Support Professional | \$29,595 |
| Gullage, Sharon L | Central office | \$1,500 |
| Hackett, Jennifer K | Grade 2 Teacher | \$91,435 |
| Ham, Makayla B | Long Term Sub | \$14,155 |
| Harrigan, Meredith L | Grade 5 Teacher | \$89,355 |
| Harrington, Timothy J | Facilities Director (end Dec. 2024) | \$49,795 |
| Harrison, Gary J | Grade 5 Teacher | \$107,068 |
| Haskell, Jodi | Educational Support Professional | \$37,035 |
| Hazeltine, Mary Ann | Grade 4 Teacher | \$98,470 |
| Healey, Ashley J | Library Teacher | \$106,872 |
| Heinzman, Arthur C | Facilities Director (Jan 2025) | \$42,500 |
| Hersey, Wayne E | Custodial | \$44,767 |
| Horan, Sandra | Educational Support Professional | \$40,670 |
| Hume, Eryn Maizie | Behavior Interventionist | \$39,175 |
| Hummel, Sally F | Educational Support Professional | \$35,366 |
| Jagtap, Madhavi | Educational Support Professional | \$30,277 |
| Kangethe, Billie Jo | Zen Den Educational Support Profess | \$45,106 |
| Keiser, Meghan R | Occupational Therapist | \$76,500 |
| Kelley, Lottie Jo | Educational Support Professional | \$39,915 |
| Kondrat, Kelli T | Educational Support Professional | \$20,784 |
| Kopecky, Susan L | Reading Tutor | \$40,139 |
| Lacasse, Elizabeth R | Nurse | \$94,243 |

STRATHAM MEMORIAL SCHOOL SALARIES 2024 - 2025

| Employee | Position | Salary |
|---------------------------|----------------------------------|---------------|
| Lankler, Diana | Educational Support Professional | \$15,860 |
| Larkin, Elizabeth D | Math Tutor | \$17,999 |
| Lemay, Lynn N | Behavior Interventionist | \$40,087 |
| Leonard, Lori G | Educational Support Professional | \$31,093 |
| Lewald Ratta, Cindy J | Occupational Therapist | \$59,592 |
| Locke Barrett, Tiffany D | PE Teacher | \$102,460 |
| Lofaro, Devon M | Educational Support Professional | \$30,840 |
| Loh, Samantha M | Grade 5 Teacher | \$84,343 |
| Lowery, Laura J | Reading Tutor | \$47,811 |
| Lucas, Katherine A | Principal | \$136,815 |
| Lyster, Philip A | Grade 1 Teacher | \$79,803 |
| Macdougall, Rebecca T | RPT | \$300 |
| Maclean Smith, Cheryl A | Preschool Teacher | \$95,981 |
| Martin, Brianna F | MTSS Coordinator | \$106,086 |
| Martin, Justine E | Educational Support Professional | \$32,137 |
| Mastin, Melissa | Kindergarten Teacher | \$101,468 |
| Mcalpine, Amanda L | Administrative Assistant | \$53,244 |
| Mciver, Bethany M | Preschool Teacher | \$93,520 |
| Metz, Melanie J | Special Education Teacher | \$107,137 |
| Middaugh, Caitlin P | Secretary | \$37,298 |
| Mitchell, Amy C | Kindergarten Teacher | \$87,483 |
| Mitchell, Melissa J | Reading Specialist | \$103,001 |
| Morin, Bridget L | Custodial | \$40,325 |
| Morrissey, Casey E | Behavior Interventionist | \$41,342 |
| Murdock, Aislin I | Math Tutor/Long Term Sub | \$47,469 |
| Murphy, Megan E | Grade 1 Teacher | \$93,162 |
| Murray, Cheryl A | Educational Support Professional | \$5,775 |
| Nash, Margaret | Educational Support Professional | \$25,126 |
| Neal, Jennifer | Grade 4 Teacher | \$87,321 |
| Okane, Isabelle M | Grade 5 Teacher | \$72,347 |
| Ortolf Pringle, Jessica M | Grade 5 Teacher | \$86,375 |
| Page, Ashley M | Grade 2 Teacher | \$104,210 |
| Palmer, Kim M | Educational Support Professional | \$36,683 |
| Peucker, Kristin | Nurse Assistant | \$47,854 |
| Pillsbury, Raymond D | Director of Special Education | \$75,705 |
| Pinsonnault, Karen M | Grade 4 Teacher | \$102,537 |
| Piver, Elizabeth A | Special Education Teacher | \$98,994 |
| Plante, Sara B | Grade 1 Teacher | \$73,399 |
| Quinn, Kristin L | Reading Tutor | \$51,429 |
| Ranfoss, Kayden | Custodial | \$621 |
| Reppucci, Jacqueline A | Cafeteria Staff | \$21,899 |

STRATHAM MEMORIAL SCHOOL SALARIES 2024 - 2025

| Employee | Position | Salary |
|------------------------|----------------------------------|---------------|
| Rich, Kerry M | Cafereria Staff | \$1,569 |
| Rosenbleeth, Josie L | Educational Support Professional | \$26,901 |
| Rustici, Lisa M | Educational Support Professional | \$32,248 |
| Ryan, Marlo J | Administrative Assistant | \$81,605 |
| Saltus Iii, Edgar R | Grade 3 Teacher | \$107,737 |
| Saxton, Kim D | Educational Support Professional | \$25,901 |
| Shaw, Lisa A | Educational Support Professional | \$40,193 |
| Shoukimas, Susan M | Educational Support Professional | \$29,291 |
| Silvester, Kerry M | Kindergarten Teacher | \$101,968 |
| Simmons, Kathryn M | Educational Support Professional | \$31,897 |
| Smith, Bryan W | Educational Support Professional | \$18,479 |
| Spence, Jennifer S | Speech Language Pathologist | \$106,617 |
| Stalzer, Krista A | Math Specialist | \$84,854 |
| Sterritt, Gerald D Jr. | Special Education Teacher | \$86,165 |
| Sullivan, Kristen M | Kindergarten Teacher | \$101,968 |
| Sullivan, Marissa A | Educational Support Professional | \$43,603 |
| Therriault, Kathryn A | Grade 3 Teacher-1 year contract | \$63,648 |
| Titus, Patricia Anne | COTA | \$36,441 |
| Turner, Courtney A | Educational Support Professional | \$32,679 |
| Valli, Shannon R | Educational Support Professional | \$25,300 |
| Vandenberg, Rebecca G | Counselor | \$85,980 |
| Veinotte, Kristina M | Educational Support Professional | \$25,726 |
| Vining, Mary Ellen | Receptionist | \$29,992 |
| Walsh, Anne T | Cafeteria Manager | \$65,754 |
| Weeden, Kellie S | Grade 4 Teacher | \$96,748 |
| Wentworth, Jessica L | Grade 2 Teacher | \$100,910 |
| White, Nicole E | Educational Support Professional | \$30,991 |
| Yanakopoulos, Kayla J | Speech Language Pathologist | \$75,104 |
| Young, Katie Jean | Grade 3 Teacher | \$99,868 |
| Zyliak, Rebecca S | Educational Support Professional | \$32,079 |

STRATHAM MEMORIAL SCHOOL

2025-2026 Annual Report

It is a pleasure to present the annual report for Stratham Memorial School. This year has been defined by a commitment to progress—both in the physical environment of our school and in the comprehensive academic frameworks we provide for our students. Our focus remains steadfast on ensuring SMS is a place where every child is empowered, supported, and inspired.

Building for the Future: Renovation Update

The most visible sign of our progress this year is the ongoing building renovation. We are pleased to report that the project remains on schedule. These updates are more than just cosmetic; they are designed to improve safety, enhance energy efficiency, and create learning spaces that reflect 21st-century education. We extend our deepest gratitude to the community for your continued investment in the infrastructure of our children's education.

Academic Excellence: Mathematics Performance

We continue to take great pride in the academic achievements of our students. Results from the New Hampshire Statewide Assessment System (NH SAS) highlight Stratham Memorial School as a leader. Particularly in the area of Mathematics, our students have demonstrated significant growth and proficiency. This success is a testament to our educators' dedication to data-driven instruction and the curiosity of our students. By focusing on conceptual understanding and real-world problem-solving, SMS continues to exceed state averages, ensuring our students are well-prepared for the transition to middle school and beyond.

A Framework for Success: MTSS Implementation

This year marked the full implementation of a Multi-Tiered System of Support (MTSS). This framework serves as the backbone of our educational delivery, ensuring all students are provided with exactly what they need to flourish.

The MTSS model at SMS is built on five core pillars. Two of those pillars are worthy of highlighting:

- Universal Instruction (Tier 1): A strong, cohesive curriculum delivered to all students, ensuring high-quality primary instruction in every classroom.
- Targeted Intervention & Extension (Tiers 2 & 3): For students needing extra support or those ready for enhanced learning, MTSS provides data-informed sessions of highly targeted and personalized instruction. This ensures that every child receives exactly what they need, when they need it.

Community Engagement Celebrating Learning

At Stratham Memorial School, we believe that learning should not only be rigorous but also visible and celebrated. Each year, SMS places special emphasis on student agency and community connection through several key initiatives:

- Student-Led Conferences & Showcases: Moving beyond traditional meetings, our Student-Led Conferences empower children to take ownership of their academic journey. By presenting their own learning and reflecting on their progress, students develop vital communication skills. Our Student Showcases further invite families into

learning at SMS, turning our hallways into galleries of discovery. And, the chorus concerns highlight the bravery and talent of our young vocalists.

- Extracurricular Enrichment: Learning at SMS extends well beyond the final bell. Our students have excelled in diverse arenas, from the teamwork displayed on the cross-country trails to the logic and grit required for Coding Competitions. Our After-School Enrichment programs continue to provide a safe space for students to explore new passions. And, we are incredibly proud of "The Tea," our weekly student podcast. This initiative has become a community favorite, providing a unique platform for student voices to share news, interviews, and insights into school life.

The success of Stratham Memorial School is a reflection of the partnership between our dedicated staff, families, and a supportive community. We invite you to stay connected with our progress as we move into the final phases of our building project and continue to refine the educational experiences we provide for children.

Respectfully,

The Administration of Stratham Memorial School

**STRATHAM SCHOOL DISTRICT MEETING
TUESDAY, MARCH 4, 2025
6:00 PM
STRATHAM MEMORIAL SCHOOL GYMNASIUM**

SCHOOL BOARD MEMBERS PRESENT: Sophie Saltonstall, Jennifer Scrafford, Erik Herring, Paul Tuisini, Tanya Scales

Pledge of Allegiance.

INTRODUCTIONS: David Emmanuel introduced himself as the School District Moderator. All Stratham School board members introduced themselves. Dave Emmanuel introduced Kathleen Peck, School District Clerk.

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

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

- Heidi Hanson moved to address Article 2 first.
- Clarification from school lawyer that the bond needs to be addressed first per NH state law..

Moderator Emmanuel read the article.

Article 01 School Building Renovation

Shall the Stratham School District vote to raise and 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.

- Paul Tuisini made the motion to accept Article 1. Seconded by Sophie Saltonstall.
- Paul Tuisini presented information concerning Article 1.
- Nancy Hunter spoke against Article 1 and asked several questions.
 - Sophie Saltonstall answered her questions.
 - Paul Tuisini answered her additional questions.
- Jess Ryan spoke in support of Article 1.
- Chris Merrick spoke in support of Article 1.
- Paul Piraino spoke in support of Article 1.
- Sean Dempsey wanted a formal motion to reduce the budget for Article 1.
 - Seconded by Kendall Marks.
 - Clarified by lawyer that it needs to be an actual number.
 - Sean Dempsey says he wants the new budget for Article 1 to be decreased to 10 million.
- Paul Piriano spoke against a reduction in the Article 1 budget.
- David Zippin spoke on behalf of Article 1 without amendment.
- Mark Santos asked a question about the amendment.
- Greg Richardson spoke on behalf on Article 1 without amendment.
- Dennis Moffet spoke on behalf of Article 1 without amendment.
- Zach Chasen spoke on behalf of Article 1 without amendment.
- Caitlin Bassinger asked a question about the amendment.
- Matt Forest spoke in favor of the amendment to Article 1.
- The amendment did not pass by majority vote.
- Debate closed on Article 1.
- Ballot box open for 1 hour until 8:20 pm.
- Article 1 passed by majority vote.
 - Reconsideration restricted.

Moderator Emmanuel read the article.

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)

- Erik Herring made a motion to adopt. Seconded by Paul Tuisini.
- Principal Lucas shared a few words in support of the budget.
- Jennifer Scrafford explained the formation of the budget.
- Gayle Vardakis offered an amendment to the article. "Shall the Stratham School District vote to raise and appropriate the amount of \$15,636,375 for the support of schools with no further amendment to the article as written. The purpose of this amendment is to increase the budget by

\$110,000 and bring the budget back to the amount approved by the Financial Advisory Committee before 3 members of the school board voted to reduce the budget."

- Seconded by Heather MacNeill.
- Pat Abrami moved for a ballot vote for amendment.
- Cameron Orr spoke in favor of the amendment.
- Mary Adie spoke against the amendment.
- Lester Cuff spoke to his experience on the FAC.
- Glenn Wass spoke against the amendment.
- Peter Lessels spoke against the amendment.
- Kathleen Peck spoke in favor of the amendment.
- Tom Curtain spoke against the amendment.
- Pat Abrami spoke against the amendment.
- Greg Richardson spoke in favor of the amendment.
- Sophie Saltonstall spoke in favor of the amendment.
- Gayle Vardakis spoke in favor of the amendment.
- Jess Ryan spoke in favor of the amendment.
- Sally Stotty spoke against the amendment.
- Barbara Loan spoke in favor of the amendment.
- Lester Cuff spoke in favor of the amendment.
- Laura Gerster spoke in favor of the amendment.
- Jenny Cavaliere spoke in favor of the amendment.
- Pat Abrami spoke against the amendment.
- It was moved and seconded to close questions.
- Mr. Abrami conceded his request for a ballot vote if the voice vote was obvious to either side.
- The amendment passed by majority vote.

- John Baker asked a question about the state funding.
 - Mollie O'Keefe, Director of Finance and Operations, answered his questions.
- Pat Abrami asked a question about the budget.
 - Mollie O'Keefe, Director of Finance and Operations, answered his questions.
- Eileen Harrington reiterated what Mollie O'Keefe had previously stated.

- The operating budget with amendment passed by majority vote
 - Further discussion was restricted.

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)

- Motion to support by Jennifer Scrafford. Seconded by Paul Tuisini.
- Article 3 passed by majority vote.
- Reconsideration restricted.

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)

- Motion to support by Jennifer Scrafford. Seconded by Tanya Scales.
- Article 4 passed by majority vote.
- Reconsideration restricted.

Article 05 Reports of Agents

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

- No reports from Stratham School district.

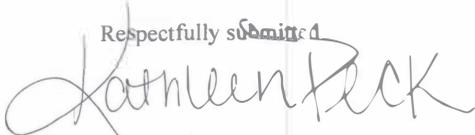
Article 06 Transact business

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

- No further business.

Meeting adjourned at: **8:47 PM**

Respectfully submitted



Kathleen Peck
School District Clerk

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2025
For the Proposed 2026-2027 Budget



SAU 16 SUPERINTENDENT'S OFFICE

Christopher Andriski, Ed.D.

Superintendent of Schools

(603) 775-8679

candriski@sau16.org

Renee Beauregard-Bennett, Ed.D.

Assistant Superintendent/Chief

Officer for Student Services

(603) 775-8646

rbennett@sau16.org

Alison Bryant, Ed.D.

Assistant Superintendent for

Systems and Operations

(603) 775-8672

abryant@sau16.org

Heather Murray, MPA, SHRM-CP

Chief Human Resources Officer

(603) 775-8664

hmurray@sau16.org

Mollie O'Keefe, MPA, MSF

Chief Financial Officer

(603) 775-8669

mokeefe@sau16.org

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Bill Gauthier

TERM 2027

| NAME | TERM | TOWN |
|------------------------|-------------|---------------|
| Bill Gauthier | 2027 | Exeter |
| Amy Ransom | 2027 | Newfields |
| Eric Miller | 2026 | Kensington |
| Melissa Lyons | 2026 | East Kingston |
| Tami Gunst | 2027 | Stratham |
| Brian Duffy | 2028 | Brentwood |
| Neil Bleicken | 2028 | Exeter |
| Dawn Bullens | 2026 | Exeter |
| Erin Garcia de Paredes | 2026 | Stratham |

School District Website: www.sau16.org

Moderator: Kate Miller – 2026

School District Clerk: Susan EH Bendroth – Appointed

School District Treasurer: Michael Schwotzer – Appointed

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: Paul Royal

TERM 2028

| NAME | TERM | TOWN |
|------------------|-------------|---------------|
| Erin Steckler | 2026 | Brentwood |
| Open | 2027 | East Kingston |
| Paul Royal | 2028 | Exeter |
| Roy Morrisette | 2026 | Exeter |
| Ben Adams | 2027 | Exeter |
| Sarah Fetras | 2026 | Kensington |
| Mary Belanger | 2028 | Newfields |
| Cameron Orr | 2028 | Stratham |
| Rachel Jefferson | 2027 | 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: February 4, 2026
Time: 6:30 PM
Location: Exeter High School (Auditorium)
Details: 1 Blue Hawk Dr, Exeter, NH 03833

Second Session of Annual Meeting (Official Ballot Voting)

Date:
Time: See Attached
Location:
Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 1/26/26, a true and attested copy of this document was posted at the place of meeting and at all elementary schools and that an original was delivered to the clerk.

| Name | Position | Signature |
|------------------------|--------------|--------------------|
| Erin Garcia de Paradey | Board | <i>[Signature]</i> |
| Dawn Bullens | Board | <i>[Signature]</i> |
| WILLIAM GAUTHIER | BOARD CHAIR | <i>[Signature]</i> |
| Neil G. B. Leiden | Board | <i>[Signature]</i> |
| <i>[Signature]</i> | Board | <i>[Signature]</i> |
| Amy R. Hanson | Board Member | <i>[Signature]</i> |
| Metissa Lyons | Board | <i>[Signature]</i> |
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**2026
WARRANT**

Article 01 Operating Budget

Middle School (Grades 6-8):

The average cost-per-pupil for the preceding year as calculated in accordance with RSA 189:75, I (a) is \$26,553. ELA Proficiency: 64%; Math Proficiency: 51%; Science Proficiency: 48%.

High School (Grades 9-12):

The average cost-per-pupil for the preceding year as calculated in accordance with RSA 189:75, I (a) is \$22,566. ELA Proficiency: 80%; Math Proficiency: 50%; Science Proficiency: 51%.

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 \$76,453,074? Should this article be defeated, the operating budget shall be \$75,711,645 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 \$76,453,074 as set forth on said budget. (Majority vote required)

Article 02 Collective Bargaining Agreement

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 Cooperative Paraprofessional Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year Estimated Increase:

2027: \$386,512

2028: \$274,314

2029: \$205,741

and further to raise and appropriate \$386,512 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 recommends \$386,512. (Majority vote required)

Article 03 Open Enrollment

Shall the Exeter Cooperative Regional School District vote to adopt an open enrollment school program, designating Cooperative Middle School and Exeter High School as open enrollment schools pursuant to NH RSA 194-D, for the purpose of enabling the district to admit 0 non-resident students to Cooperative Middle School and Exeter High School with 0 percent (0%) of its resident pupils permitted to attend open enrollment schools located outside of the District. Majority vote required. This is recommended by the Exeter Cooperative Regional School District.

Article 04 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 05 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)

Voting Locations

| | | | |
|----------------------|--|---|--------------------------|
| 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 |

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 TENTH DAY OF MARCH, 2026, at (see attached listing), to act upon the following subject:

1. To choose one (1) School Board member from East Kingston 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 two (2) years.
4. To choose one (1) School Board member from Stratham for the ensuing three (3) years.
5. 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)

1. To choose one (1) BAC Member from Brentwood for the ensuing three (3) years.
2. To choose one (1) BAC Member from Exeter for the ensuing three (3) years.
3. To choose one (1) BAC Member from Kensington for the ensuing three (3) years.
4. To choose one (1) BAC Member from East Kingston for the ensuing one (1) year.

Given under our hands this 23 day of January 2026.

POSTED WITH THE WARRANT ON January 26 2026.

State of New Hampshire
True Copy of Warrant - Attest

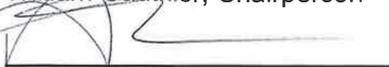
EXETER REGION COOPERATIVE SCHOOL BOARD



William Gauthier, Chairperson



Erin Garcia de Paredes



Amy Ransom



Eric Miller



Neil Bleicken



Dawn Bullens



Melissa Lyons



Tami Gunst



Brian Duffy



Proposed Budget
Exeter Coop

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2026 to June 30, 2027

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 26, 2026

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 |
|-----------------------|--------------|-----------|
| Fran Garcia de Parada | Board | |
| Dawn Bullens | Board | |
| WILLIAM GAUTHIER | BOARD CHAIR | |
| Met G. Blercken | Board | |
| Board DA | Board | |
| Amy B. Ransom | Board Member | |
| Melissa Lyons | Board | |
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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 | Article | Expenditures for period ending 6/30/2025 | Appropriations for period ending 6/30/2026 | Appropriations for period ending 6/30/2027 (Recommended) | Appropriations for period ending 6/30/2027 (Not Recommended) |
|--|---|---------|--|--|--|--|
| Instruction | | | | | | |
| 1100-1199 | Regular Programs | 01 | \$15,826,957 | \$16,200,806 | \$16,575,881 | \$0 |
| 1200-1299 | Special Programs | 01 | \$10,833,194 | \$12,659,679 | \$12,666,203 | \$0 |
| 1300-1399 | Vocational Programs | 01 | \$2,171,097 | \$2,288,429 | \$2,426,394 | \$0 |
| 1400-1499 | Other Programs | 01 | \$484,663 | \$1,072,850 | \$1,151,852 | \$0 |
| 1500-1599 | Non-Public Programs | 01 | \$0 | \$0 | \$0 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | 01 | \$221,526 | \$305,787 | \$311,197 | \$0 |
| 1700-1799 | Community/Junior College Education Programs | | \$0 | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Programs | | \$0 | \$0 | \$0 | \$0 |
| Instruction Subtotal | | | \$29,537,437 | \$32,527,551 | \$33,131,527 | \$0 |
| Support Services | | | | | | |
| 2000-2199 | Student Support Services | 01 | \$3,796,027 | \$3,763,935 | \$4,021,380 | \$0 |
| 2200-2299 | Instructional Staff Services | 01 | \$2,181,084 | \$2,683,194 | \$2,802,416 | \$0 |
| Support Services Subtotal | | | \$5,977,111 | \$6,447,129 | \$6,823,796 | \$0 |
| General Administration | | | | | | |
| 2310 (840) | School Board Contingency | | \$0 | \$0 | \$0 | \$0 |
| 2310-2319 | Other School Board | 01 | \$78,553 | \$124,589 | \$120,389 | \$0 |
| General Administration Subtotal | | | \$78,553 | \$124,589 | \$120,389 | \$0 |
| Executive Administration | | | | | | |
| 2320 (310) | SAU Management Services | 01 | \$1,763,276 | \$1,761,462 | \$1,745,427 | \$0 |
| 2320-2399 | All Other Administration | 01 | \$0 | \$380 | \$400 | \$0 |
| 2400-2499 | School Administration Service | 01 | \$2,072,049 | \$2,069,882 | \$2,030,109 | \$0 |
| 2500-2599 | Business | | \$0 | \$0 | \$0 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 01 | \$4,776,210 | \$5,327,921 | \$5,404,646 | \$0 |
| 2700-2799 | Student Transportation | 01 | \$3,546,031 | \$3,990,891 | \$4,007,216 | \$0 |
| 2800-2999 | Support Service, Central and Other | 01 | \$15,847,746 | \$16,985,431 | \$18,598,794 | \$0 |
| Executive Administration Subtotal | | | \$28,005,312 | \$30,135,967 | \$31,786,592 | \$0 |
| Non-Instructional Services | | | | | | |
| 3100 | Food Service Operations | 01 | \$1,250,000 | \$1,250,000 | \$1,250,000 | \$0 |
| 3200 | Enterprise Operations | 01 | \$400,000 | \$400,000 | \$2,077,550 | \$0 |
| Non-Instructional Services Subtotal | | | \$1,650,000 | \$1,650,000 | \$3,327,550 | \$0 |



Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2025 | Appropriations for period ending 6/30/2026 | Appropriations for period ending 6/30/2027 (Recommended) | Appropriations for period ending 6/30/2027 (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 | 01 | \$805,000 | \$805,000 | \$805,000 | \$0 |
| 5120 | Debt Service - Interest | 01 | \$465,330 | \$424,275 | \$383,220 | \$0 |
| Other Outlays Subtotal | | | \$1,270,330 | \$1,229,275 | \$1,188,220 | \$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 | 01 | \$63,750 | \$75,000 | \$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 | | | \$63,750 | \$75,000 | \$75,000 | \$0 |
| Total Operating Budget Appropriations | | | | | \$76,453,074 | \$0 |



Special Warrant Articles

| Account | Purpose | Article | Appropriations for | |
|--|------------------------------|--|---|---|
| | | | period ending 6/30/2027 (Recommended) | period ending 6/30/2027 (Not Recommended) |
| 5251 | To Capital Reserve Fund | 04 | \$200,000 | \$0 |
| | | <i>Purpose: Capital Reserve Fund</i> | | |
| 5251 | To Capital Reserve Fund | 05 | \$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 | |
|---|------------------------------------|---|---|---|
| | | | period ending 6/30/2027 (Recommended) | period ending 6/30/2027 (Not Recommended) |
| 1100-1199 | Regular Programs | 02 | \$37,846 | \$0 |
| | | <i>Purpose: Collective Bargaining Agreement</i> | | |
| 1200-1299 | Special Programs | 02 | \$141,653 | \$0 |
| | | <i>Purpose: Collective Bargaining Agreement</i> | | |
| 2000-2199 | Student Support Services | 02 | \$14,178 | \$0 |
| | | <i>Purpose: Collective Bargaining Agreement</i> | | |
| 2200-2299 | Instructional Staff Services | 02 | \$5,634 | \$0 |
| | | <i>Purpose: Collective Bargaining Agreement</i> | | |
| 2800-2999 | Support Service, Central and Other | 02 | \$187,201 | \$0 |
| | | <i>Purpose: Collective Bargaining Agreement</i> | | |
| Total Proposed Individual Articles | | | \$386,512 | \$0 |



Revenues

| Account | Source | Article | Actual Revenues for Period ending 6/30/2025 | Revised Estimated Revenues for Period ending 6/30/2026 | Estimated Revenues for Period ending 6/30/2027 |
|---------------------------------|----------------------------------|---------|--|--|---|
| Local Sources | | | | | |
| 1300-1349 | Tuition | 01 | \$1,506,872 | \$1,350,000 | \$1,468,394 |
| 1400-1449 | Transportation Fees | | \$0 | \$0 | \$0 |
| 1500-1599 | Earnings on Investments | 01 | \$236,582 | \$125,000 | \$125,000 |
| 1600-1699 | Food Service Sales | 01 | \$687,991 | \$900,000 | \$900,000 |
| 1700-1799 | Student Activities | | \$0 | \$0 | \$0 |
| 1800-1899 | Community Services Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | 01 | \$622,647 | \$400,000 | \$400,000 |
| Local Sources Subtotal | | | \$3,054,092 | \$2,775,000 | \$2,893,394 |
| 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 | 01 | \$497,345 | \$807,699 | \$807,699 |
| 3240-3249 | Vocational Aid | 01 | \$957,809 | \$900,000 | \$900,000 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | 01 | \$9,153 | \$9,800 | \$9,800 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | 01 | \$59,116 | \$2,913 | \$2,913 |
| State Sources Subtotal | | | \$1,523,423 | \$1,720,412 | \$1,720,412 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | 01 | \$0 | \$50,000 | \$1,727,550 |
| 4540 | Vocational Education | | \$0 | \$0 | \$0 |
| 4550 | Adult Education | 01 | \$0 | \$350,000 | \$350,000 |
| 4560 | Child Nutrition | 01 | \$212,123 | \$340,200 | \$340,200 |
| 4570 | Disabilities Programs | | \$0 | \$0 | \$0 |
| 4580 | Medicaid Distribution | 01 | \$77,443 | \$25,000 | \$25,000 |
| 4590-4999 | Other Federal Sources (non-4810) | | \$0 | \$0 | \$0 |
| 4810 | Federal Forest Reserve | | \$0 | \$0 | \$0 |
| Federal Sources Subtotal | | | \$289,566 | \$765,200 | \$2,442,750 |



Revenues

| Account | Source | Article | Actual Revenues for Period ending 6/30/2025 | Revised Estimated Revenues for Period ending 6/30/2026 | Estimated Revenues for Period ending 6/30/2027 |
|---|---|---------|--|--|---|
| 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 | 05, 04 | \$0 | \$0 | \$250,000 |
| 9999 | Fund Balance to Reduce Taxes | | \$0 | \$0 | \$0 |
| Other Financing Sources Subtotal | | | \$0 | \$0 | \$250,000 |
| Total Estimated Revenues and Credits | | | \$4,867,081 | \$5,260,612 | \$7,306,556 |



Budget Summary

| Item | Period ending 6/30/2027 |
|---|------------------------------------|
| Operating Budget Appropriations | \$76,453,074 |
| Special Warrant Articles | \$250,000 |
| Individual Warrant Articles | \$386,512 |
| Total Appropriations | \$77,089,586 |
| Less Amount of Estimated Revenues & Credits | \$7,306,556 |
| Less Amount of State Education Tax/Grant | \$5,942,155 |
| Estimated Amount of Taxes to be Raised | \$63,840,875 |



Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2026 and ending June 30, 2027

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 26, 2026

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 |
|------------------------|--------------|-------------|
| Erin Garcia de Paredes | Board | [Signature] |
| Dawn Bullen | Board | [Signature] |
| Mike A. East | BOARD CHAIR | [Signature] |
| Neil G. Anderson | Board | [Signature] |
| Brian Dill | Board | [Signature] |
| Amy R. Hanson | Board Member | [Signature] |
| Melissa Lyons | Board | [Signature] |
| | | |
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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 | \$16,200,806 | \$332,774 | \$0 | \$16,533,580 |
| 1200-1299 | Special Programs | \$12,659,679 | \$6,524 | \$0 | \$12,666,203 |
| 1300-1399 | Vocational Programs | \$2,288,429 | \$33,885 | \$0 | \$2,322,314 |
| 1400-1499 | Other Programs | \$1,072,850 | \$66,534 | \$0 | \$1,139,384 |
| 1500-1599 | Non-Public Programs | \$0 | \$0 | \$0 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | \$305,787 | \$0 | \$0 | \$305,787 |
| 1700-1799 | Community/Junior College Education Programs | \$0 | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Programs | \$0 | \$0 | \$0 | \$0 |
| | Instruction Subtotal | \$32,527,551 | \$439,717 | \$0 | \$32,967,268 |
| Support Services | | | | | |
| 2000-2199 | Student Support Services | \$3,763,935 | \$205,095 | \$0 | \$3,969,030 |
| 2200-2299 | Instructional Staff Services | \$2,683,194 | \$8,003 | \$0 | \$2,691,197 |
| | Support Services Subtotal | \$6,447,129 | \$213,098 | \$0 | \$6,660,227 |
| General Administration | | | | | |
| 2310 (840) | School Board Contingency | \$0 | \$0 | \$0 | \$0 |
| 2310-2319 | Other School Board | \$124,589 | \$0 | \$0 | \$124,589 |
| | General Administration Subtotal | \$124,589 | \$0 | \$0 | \$124,589 |
| Executive Administration | | | | | |
| 2320 (310) | SAU Management Services | \$1,761,462 | (\$16,034) | \$0 | \$1,745,428 |
| 2320-2399 | All Other Administration | \$380 | \$0 | \$0 | \$380 |
| 2400-2499 | School Administration Service | \$2,069,882 | \$2,551 | \$0 | \$2,072,433 |
| 2500-2599 | Business | \$0 | \$0 | \$0 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | \$5,327,921 | \$0 | \$0 | \$5,327,921 |
| 2700-2799 | Student Transportation | \$3,990,891 | (\$898) | \$0 | \$3,989,993 |
| 2800-2999 | Support Service, Central and Other | \$16,985,431 | \$1,247,205 | \$0 | \$18,232,636 |
| | Executive Administration Subtotal | \$30,135,967 | \$1,232,824 | \$0 | \$31,368,791 |
| Non-Instructional Services | | | | | |
| 3100 | Food Service Operations | \$1,250,000 | \$0 | \$0 | \$1,250,000 |
| 3200 | Enterprise Operations | \$400,000 | \$1,677,550 | \$0 | \$2,077,550 |
| | Non-Instructional Services Subtotal | \$1,650,000 | \$1,677,550 | \$0 | \$3,327,550 |



**2026
MS-DSB**

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 | \$424,275 | (\$41,055) | \$0 | \$383,220 |
| Other Outlays Subtotal | | \$1,229,275 | (\$41,055) | \$0 | \$1,188,220 |
| 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 | \$75,000 | \$0 | \$0 | \$75,000 |
| 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 | | \$75,000 | \$0 | \$0 | \$75,000 |
| Total Operating Budget Appropriations | | \$72,189,511 | \$3,522,134 | \$0 | \$75,711,645 |



Reasons for Reductions/Increases & One-Time Appropriations

| Account | Explanation |
|----------------|--|
| 5120 | bond schedule |
| 3200 | Grants previously appropriated in SAU budget |
| 2200-2299 | active CBA |
| 1400-1499 | active CBA |
| 1100-1199 | active CBA |
| 2320 (310) | SAU Assessment |
| 2400-2499 | active CBA |
| 1200-1299 | special ed - required active CBA |
| 2000-2199 | active CBA |
| 2800-2999 | active CBA |
| 1300-1399 | active CBA |

**EXETER REGION COOPERATIVE SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUES**

| <u>SPECIAL EDUCATION EXPENSES</u> | <u>2023-2024</u> | <u>2024-2025</u> |
|---|-------------------------|-------------------------|
| 1200/1230 Special Programs | 9,077,447 | 9,988,768 |
| 1430 Summer School | 160,626 | 223,586 |
| 2140 Psychological Services | 349,304 | 363,066 |
| 2150 Speech and Audiology | 523,570 | 550,998 |
| 2162 Physical Therapy | 76,377 | 83,140 |
| 2163 Occupational Therapy | 159,961 | 165,700 |
| 2332 Administration Costs | 582,868 | 617,232 |
| 2722 Special Transportation | 1,688,428 | 1,904,041 |
| | 12,618,581 | 13,896,531 |
| TOTAL EXPENSES | 12,618,581 | 13,896,531 |
| | | |
| <u>SPECIAL EDUCATION REVENUES</u> | | |
| 3110 Special Ed Portion Adequacy Funds | 871,352 | 959,434 |
| 3240 Special Education Aid (CAT Aid) | 569,346 | 497,345 |
| 4580 Medicaid | 57,065 | 77,443 |
| | 1,497,763 | 1,534,222 |
| TOTAL REVENUES | 1,497,763 | 1,534,222 |
| | | |
| ACTUAL DISTRICT COST FOR SPECIAL EDUCATION | 11,120,818 | 12,362,309 |

Minutes of the Exeter Region Cooperative School District Bill
First Session of the 2025 Annual Meeting
Deliberative Sessin – Wednesday, February 5, 2025 6:30 PM
Exeter High School Arthur Hanson III Center

ERCSD Members Present:

Bill Gauthier, Chair – Exeter

Dawn Bullens, Exeter

Erin Garcia de Paredes, Stratham

Robert Hall, Kensington

Melissa Lyons, Vice Chair – East Kingston

Amy Ransom, Newfields

Administration: Esther Asbell, Superintendent

Mollie O’Keefe, Executive Director of Finance and Operations

Michelle Larson, Assistant Director of Finance and Operations

Renee Bennett, Assistant Superintendent, Director of Student Services

Others: Katherine Miller, Moderator

Barbara Loughman, Counsel for the School District

Susan Bendroth, ERCSD Clerk

Moderator Miller called the meeting to order at 6:30 and led everyone in the Pledge of Allegiance. Chair of the ERCSD Board, Bill Gauthier, thanked the voters for coming out. He extended his appreciation to all board members, administration, budget advisory committee members and support staff for their time putting together the warrant articles. He acknowledged retiring faculty, school staff and board members.

Moderator Miller reviewed the rules and procedures for the meeting and requested permission for Esther Asbell, Barbara Loughman and Renee Bennett 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 \$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 Region Cooperative School Board and Budget Advisory Committee recommend \$71,266,195 as set forth on said budget. (Majority vote required)

Bill Gauthier, Exeter, explained the development of the need-based budget that supports the students and is respectful to our taxpayers.

Mollie O’Keefe, Executive Director of Finance and Operations, presented the budget via video outlining and highlighting the changes.

Liz Faria, Brentwood, offered an amendment to decrease the budget to \$69,000,000.

Ted Floyd, East Kingston, seconded the amendment.

Discussion with voices expressing support and non-support of the amendment from numerous

community members followed.

Niko Papakonstantis, Exeter, motioned to call the question.

Cameron Orr, Stratham, seconded the motion.

Vote was taken.

Moderator Miller declared the amendment defeated.

No further discussion followed.

Julie Gilman, Exeter, motioned to restrict reconsideration of the warrant article.

Bob Hall, Kensington, seconded the motion.

Vote to restrict reconsideration passed.

Moderator Miller declared the article would appear as written on the ballot.

Moderator Miller read the article:

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)

Melissa Lyons, East Kingston, spoke to the article explaining the process.

A short question and answer pursued, discussion ended.

Moderator Miller declared the article would appear as written on the ballot.

Amy Ransom, Newfields, motioned to restrict reconsideration of the warrant article.

Melissa Lyons, East Kingston, seconded the motion.

Vote to restrict reconsideration passed.

Moderator Miller read the article:

Article 03 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)

Bill Gauthier, Exeter, explained the purpose of the article is to insure that if something unexpected comes up there is money available to pay for the repairs.

Moderator Miller declared the article would appear as written on the ballot.
Erin Garcia de Paredes, Stratham, motioned to restrict reconsideration of the warrant article.
Dawn Bullens, Exeter, seconded the motion.
Vote to restrict reconsideration passed.

Moderator Miller read the article:

Article 04 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)

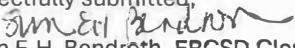
Bob Hall, Kensington, spoke to the article.

Moderator Miller declared the article would appear as written on the ballot.
Dawn Bullens, Exeter, motioned to restrict reconsideration of the warrant article.
Bob Hall, Kensington, seconded the motion.
Vote to restrict reconsideration passed.

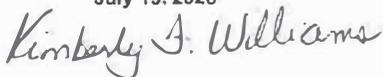
Liz Faria, Brentwood, reported the total number of voters present at the meeting was 201.

| | |
|-------------------|-----------------|
| Brentwood -47 | Kensington - 17 |
| East Kingston – 6 | Newfields - 13 |
| Exeter – 94 | Stratham –24 |

Bill Gauthier, Exeter, motioned to adjourn the meeting at 7:50.
Amy Ransom, Newfields, seconded the motion.

Respectfully submitted,

Susan E.H. Bendroth, ERCSD Clerk
February 5, 2025

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 2025 Annual Meeting
 Voting Session – March 11, 2025

The polls were open at the polling place at the hours below to choose the following District Officers: Cooperative School Board Member (Brentwood – 3 years), Cooperative School Board Member (Exeter – 3 years), Cooperative School Board Member (Kensington – 3 years), Cooperative District Moderator (1 year), Cooperative Budget Committee Member (Exeter – 3 years), Cooperative Budget Committee Member (Newfields – 3 years), Cooperative Budget Committee Member (Stratham – 3 years) and vote on ballot Articles 1, 2, 3 and 4.

| 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:

Brentwood Cooperative School Board Member, term ending 2028 election:

Brian Duffy **4295**

Exeter Cooperative School Board Member, term ending 2028 election:

Neil Bleicken **4267**

Kensington Cooperative School Board Member, term ending 2028 election:

Joseph "Joe" Pace **4352**

Cooperative School District Moderator, term ending 2026 election:

Katherine B. Miller **4087**

Exeter Cooperative Budget Committee Member, term ending 2028 election:

Paul W. Royal **4111**

Newfields Cooperative Budget Committee Member, term ending 2028 election:

Mary Belanger **2143**

Michael Mackey 1876

Stratham Cooperative Budget Committee Member, term ending 2028 election:

Cameron Orr **4082**

Article 01: Operating Budget

Yes **3586**

No 2228

Article 02: Collective Bargaining Agreement – Teacher

Yes **3949**

No 2117

Article 03: Capital Reserve Fund

Yes **4230**

No 1812

Article 04: CRF for Synthetic Turf Replacement

Yes

3732

No

2271

Respectfully Submitted,

Susan E.H. Bendroth
Susan E.H. Bendroth, ERCSD Clerk

March 11, 2025

Kimberly F. Williams
3-13-25

KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
July 19, 2028

ERCSD – March 11, 2025

| | Brentwood | East Kingston | Exeter | Kensington | Newfields | Stratham | Total |
|-----------------------------|-----------|---------------|--------|------------|-----------|----------|-------|
| Brentwood Board | | | | | | | |
| Brian Duffy | 972` | 222 | 1447 | 403 | 426 | 825 | 4295 |
| Exeter Board | | | | | | | |
| Neil Bleicken | 858 | 212 | 1569 | 394 | 409 | 825 | 4267 |
| Kensington Board | | | | | | | |
| Joseph Pace | 857 | 225 | 1492 | 507 | 417 | 854 | 4352 |
| Moderator | | | | | | | |
| Katherine B. Miller | 713 | 214 | 1563 | 406 | 368 | 823 | 4087 |
| Exeter BAC | | | | | | | |
| Paul W. Royal | 808 | 217 | 1507 | 381 | 397 | 801 | 4111 |
| Newfields BAC | | | | | | | |
| Mary Belanger | 374 | 152 | 768 | 235 | 255 | 359 | 2143 |
| Michael Mackey | 491 | 68 | 507 | 140 | 302 | 368 | 1876 |
| Stratham BAC | | | | | | | |
| Cameron Orr | 736 | 210 | 1403 | 389 | 404 | 940 | 4082 |
| Art 1: Budget | | | | | | | |
| Yes | 473 | 172 | 1475 | 357 | 353 | 756 | 3586 |
| No | 593 | 163 | 601 | 252 | 241 | 378 | 2228 |
| Art 2: Teacher Agree | | | | | | | |
| Yes | 609 | 198 | 1537 | 356 | 374 | 875 | 3949 |
| No | 587 | 160 | 501 | 239 | 212 | 418 | 2117 |
| Art 3: CRF | | | | | | | |
| Yes | 649 | 177 | 1563 | 390 | 397 | 1054 | 4230 |
| No | 547 | 179 | 463 | 202 | 189 | 232 | 1812 |
| Art 4: Synthetic | | | | | | | |
| Yes | 579 | 159 | 1417 | 345 | 331 | 901 | 3732 |
| No | 596 | 195 | 607 | 246 | 255 | 372 | 2271 |



Annual Report of SAU 16

For the Year Ending June 30, 2025

For the Proposed 2026-2027 Budget



CHRISTOPHER ANDRISKI, Ed.D.
Superintendent of Schools

RENEE BEAUREGARD-BENNETT, Ed.D.
Assistant Superintendent/Chief Officer of Student Services

ALISON BRYANT, Ed.D.
Assistant Superintendent for Systems and Operations

SAU 16 ANNUAL REPORT FOR THE YEAR ENDING 2025

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 2024-2025 school year, educators at all levels continued to develop and implement significant changes to both instructional and behavioral needs for all our students through our Multi-Tiered Systems of Support. Although this began close to five years ago, we brought together nearly 200 educators over the summer for a 2 day professional learning institute to focus on best practices and create systems consistency within all of our schools. Teams of teachers in all of our schools enhanced their skills with Universal Design for Learning, Professional Learning Communities and Assessment Strategies. Our goal was to create resources within all of our schools that can be transferred to all students to promote student success and identify the various barriers that our learners may encounter throughout their educational journey.

This work was best exemplified on April 9 and April 10, 2025 when SAU 16 had multiple staff and student presentations at the New Hampshire School Administrators Association Statewide Innovations Conference. Dr. Alison Roy, former Kensington School Board member, began the conference as the keynote speaker on student trauma. Dr. Roy's knowledge and expertise in dealing with student trauma and the behavior associated with significant trauma highlighted the work we are doing in our schools, but also offered an

understanding of the human side of our schools. On the second day of the conference, Exeter High School Senior, Sawyer Camlin, was the keynote speaker and spoke to staff and student audience members about the impact of following your dreams in school. Sawyer shared his story about creating a student leadership elective class at Exeter High School that provides high school students with real life opportunities to build upon their social, communication and leadership skills.

SAU 16 also had 3 other student presentations on the second day of the Innovations Conference. Members of the Exeter High School Hope Squad discussed how this student-run organization can help in identifying and assisting their classmates who are struggling with their own well being in school. The High School Roots and Wings Club presented information on how they have created a strong community bond with a partnership with residents at Riverwoods. They discussed how they have each shared presentations with one another about the impacts and complexities of living in a teen-age and senior citizen world. The final presentation was also from Exeter High School students who spoke about their 8th Grade Ed Talks and how they were allowed to research and present on a topic of their choice that deepens their thinking. Finally, the Cooperative Middle School Jazz Choir performed a number of songs during lunch to the entire attendance base. In typical SAU 16 fashion, all of the staff and student presentations were well received and I got enormous accolades from my colleagues about the work that is happening in our schools.

On March 27 through March 29, 2025 over 100 community and faculty members engaged in a Strategic Planning Summit. Through this three day summit the members were asked to define our district's strategic priorities as well as our core values and beliefs within all of our schools. The members engaged in comprehensive and collaborative conversations that continued to prioritize what education should look like in SAU 16 and ultimately, how we are going to measure and report out those measurements year after year to our schools and communities. The committee agreed that the five core values that should guide this work are: Equity, Academic Excellence, Well-Being, Growth Mindset and Belonging and Connection. The committee also agreed that the 4 strategic priorities that we will measure each year through various metrics are: Thriving Learners, Empowered and Supported Educators, Engaged Communities and Strong Partnerships and Future-Ready Learning Systems. A final presentation will be given to the SAU 16 Joint Board in January 2026 to approve the plan and accompanying metrics for each strategic priority.

As you can see by the number of things that are happening in SAU 16, we are committed to promoting well-being and academic excellence for both our staff and students. Over my

eight years in SAU 16, I can not think of a moment that I have not felt honored to be a part of this amazing organization. As a resident of Newfields and a parent of a student in our system, I am so proud of the extraordinary work that happens each and every day in our schools. I share my deepest and heartfelt gratitude for the staff, students and community members who support our schools and SAU 16 each and every day. Thank you for being an involved and engaged partner.

Christopher Andriski, Ed.D.
Superintendent of Schools

| | | | | | |
|--|--|--|--|---------------------|---------|
| | | | | | |
| SAU 16 | | | | | |
| SUPERINTENDENT SALARIES | | | | | |
| 2025-2026 | | | | | |
| | | | | | |
| SUPERINTENDENT PRORATED SALARY | | | | | |
| | | | | | |
| Brentwood | | | | \$10,993.94 | |
| East Kingston | | | | \$5,254.81 | |
| Exeter | | | | \$34,330.77 | |
| Exeter Region Cooperative | | | | \$101,368.15 | |
| Kensington | | | | \$6,243.52 | |
| Newfields | | | | \$4,693.95 | |
| Stratham | | | | \$22,114.85 | |
| | | | | \$185,000.00 | |
| | | | | | |
| ASSOCIATE AND ASSISTANT SUPERINTENDENT | | | | | |
| (Total 3 positions: \$150,000, \$148,000 and \$127,746) | | | | | |
| | | | | | |
| Brentwood | | | | \$25,300.69 | 5.94% |
| East Kingston | | | | \$12,093.05 | 2.84% |
| Exeter | | | | \$79,006.42 | 18.56% |
| Exeter Region Cooperative | | | | \$233,281.53 | 54.79% |
| Kensington | | | | \$14,368.41 | 3.37% |
| Newfields | | | | \$10,802.33 | 2.54% |
| Stratham | | | | \$50,893.56 | 11.95% |
| | | | | \$425,746.00 | 100.00% |
| | | | | | |

**SCHOOL ADMINISTRATIVE UNIT #16
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS, STRATHAM
2026-2027 APPROVED BUDGET**

| | FY2026 BUDGET | FY2027 APPROVED | CHANGE \$ | CHANGE % |
|-----------------------------------|--------------------------|----------------------------|----------------------|---------------------|
| EXECUTIVE ADMINISTRATIVE SALARIES | \$ 1,736,463.24 | \$ 1,621,234.52 | \$ (115,228.72) | -6.64% |
| BUSINESS OFFICE SERVICES | \$ 659,765.50 | \$ 680,544.38 | \$ 20,778.88 | 3.15% |
| TECHNOLOGY | \$ 21,000.00 | \$ 21,000.00 | \$ - | 0.00% |
| SUPPORT SERVICES | \$ 1,007,947.55 | \$ 1,102,397.39 | \$ 94,449.84 | 9.37% |
| TOTAL EXPENDITURES | \$ 3,425,176.29 | \$ 3,425,176.29 | \$ (0.00) | 0.00% |

SAU 16 ASSESSMENT INFORMATION

| | <u>FY 26 Assessment</u> | <u>FY 26 %</u> | <u>FY 27 %</u> | <u>FY 27 Assessment</u> | <u>Assessment Change \$</u> | <u>Assessment Change %</u> |
|---------------------|-------------------------|----------------|----------------|-------------------------|-----------------------------|----------------------------|
| Brentwood (SCS) | \$ 191,040 | 5.94% | 6.08% | \$ 195,373.24 | \$ 4,332.83 | 2.27% |
| East Kington (EKES) | \$ 91,312 | 2.84% | 2.59% | \$ 83,332.64 | \$ (7,979.58) | -8.74% |
| Exeter (ESD) | \$ 596,562 | 18.56% | 18.21% | \$ 585,541.47 | \$ (11,020.10) | -1.85% |
| Kensington (KES) | \$ 108,493 | 3.37% | 3.56% | \$ 114,396.79 | \$ 5,903.83 | 5.44% |
| Newfields (NES) | \$ 81,566 | 2.54% | 2.67% | \$ 85,703.23 | \$ 4,136.98 | 5.07% |
| Stratham (SMS) | \$ 384,287 | 11.95% | 12.60% | \$ 404,947.49 | \$ 20,660.49 | 5.38% |
| Exeter Coop (ERCSD) | \$ 1,761,462 | 54.79% | 54.29% | \$ 1,745,427.33 | \$ (16,034.46) | -0.91% |
| Total | \$ 3,214,722 | 100.00% | 100.00% | \$ 3,214,722 | \$ (0) | (0) |

SAU 16 2026-2027 ACADEMIC CALENDAR

| 1 5 | | | | | | | 19 20 | | | | | | | 20 21 | | | | | | |
|----------------------|----|----|----|----|----|----|-----------------------|----|----|----|----|----|----|---------------------|----|----|----|----|----|----|
| August 2026 | | | | | | | September 2026 | | | | | | | October 2026 | | | | | | |
| Su | M | Tu | W | Th | F | Sa | Su | M | Tu | W | Th | F | Sa | Su | M | Tu | W | Th | F | Sa |
| | | | | | | 1 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 27 | 28 | 29 | 30 | | | | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | | | | | | | | | | | | | | |
| 30 | 31 | | | | | | | | | | | | | | | | | | | |
| 16 17 | | | | | | | 17 17 | | | | | | | 19 19 | | | | | | |
| November 2026 | | | | | | | December 2026 | | | | | | | January 2027 | | | | | | |
| Su | M | Tu | W | Th | F | Sa | Su | M | Tu | W | Th | F | Sa | Su | M | Tu | W | Th | F | Sa |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 | 27 | 28 | 29 | 30 | 31 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 29 | 30 | | | | | | | | | | | | | 31 | | | | | | |
| 15 15 | | | | | | | 22 23 | | | | | | | 17 17 | | | | | | |
| February 2027 | | | | | | | March 2027 | | | | | | | April 2027 | | | | | | |
| Su | M | Tu | W | Th | F | Sa | Su | M | Tu | W | Th | F | Sa | Su | M | Tu | W | Th | F | Sa |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | 25 | 26 | 27 | 28 | 29 | 30 | |
| 28 | | | | | | | | | | | | | | | | | | | | |
| 20 20 | | | | | | | 9 12 | | | | | | | | | | | | | |
| May 2027 | | | | | | | June 2027 | | | | | | | | | | | | | |
| Su | M | Tu | W | Th | F | Sa | Su | M | Tu | W | Th | F | Sa | | | | | | | |
| | | | | | | 1 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | | | | |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | | | | | | | |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | | | | | | | |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 27 | 28 | 29 | 30 | | | | | | | | | | |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | | | | | | | | | | | | | | |
| 30 | 31 | | | | | | | | | | | | | | | | | | | |

- School Closed
- Teacher In-Service Day (No School)
- First and Last Day of School
- Early Release

175 Student Days

Important Dates

- Aug. 25-28 In-Service Days (Staff)
- Aug 31 First Day of School (Students)**
- Sept. 4 Labor Day Weekend - No School
- Sept. 7 Labor Day Observed - No School
- Sept. 8 In-Service Day (all schools) - NH Primary
- Oct. 9 In-Service Day
- Oct. 12 Columbus Day Observed - No School
- Nov. 3 In-Service Day (all schools) - Voting
- Nov. 11 Veteran's Day Observed - No School
- Nov. 25-27 Thanksgiving Break - No School
- Dec. 23 Early Release for students (all schools)
- Dec. 24-Jan. 1 Holiday Break
- Dec. 25 Christmas Day
- Jan. 1 Closed for New Year's Day
- Jan. 18 Martin Luther King Jr. Day/Civil Rights Day No School
- Feb. 22-26 Winter Break - No School
- Feb. 22 President's Day/Washington's Bday observed
- Mar 9 In-Service Day (all schools) - Town/Local Voting
- Apr. 26-April 30 Spring Break - No School
- May 31 Memorial Day - No School
- June 5 Graduation (pending approval)
- June 11 Last day of school (students)
- June 14-16 In service days - Teachers (district specific)