

306th
Annual Town Report



*For the Year Ending
December 31, 2022*

GENERAL INFORMATION FOR THE TOWN OF STRATHAM

TELEPHONE NUMBERS: (* denotes an emergency number)

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

COMMUNITY INFORMATION: [**www.strathamnh.gov**](http://www.strathamnh.gov)

TOWN OFFICE HOURS: (closed holidays)

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

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

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

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

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

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

STRATHAM TRANSFER STATION HOURS:

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

TRASH & RECYCLING COLLECTION: Tuesday through Friday curbside by 7:00 am

See Back Cover for Meetings & Schedules

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

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

DECEMBER 31, 2022

WITH THE

**VITAL STATISTICS
FOR 2022**

Printed and Bound By:

Kase Printing, Inc.
Hudson, NH
2022

DEDICATION

JUNE ELIZABETH SCAMMAN SAWYER

June Elizabeth Scamman Sawyer is somewhat of a Stratham history maven, with ancestral roots that date back to the founders of the town. She is also an advanced EMT, a pioneer in her field, an educator, mentor, volunteer, mother, grandmother, and friend to many.



June was born October 17, 1946 to Barbara and Richard Scamman. She and her brother Donald and sisters Linda and Shirley grew up at the family dairy farm, next to her grandparents, Walter and Elizabeth Scamman, on Willowbrook

Ave in Stratham, NH. She graduated from Exeter High school in 1964 and went on to earn a bachelor's degree in secondary education and a master's degree in accounting from Plymouth State University. June married her husband, Paul Sawyer in March 1967 and celebrated 52 years before Paul's passing in December of 2019. She has 2 sons, Paul, Jr. and Rick, and 4 grandchildren.

In 1951, June's father joined the organizational committee for the Stratham Fire Department and thus began June's relationship with the department at 5 years old. In the 1960's, June became certified in Advanced First Aid through the Office of Civil Defense and was sometimes called to assist with police and fire calls. Her supervisor, who was also a deputy chief at the Stratham Fire Department, decided that due to the nature of their work, it was in June's and the town's best interest to have her become part of the Fire Department so her work was covered by insurance. In 1972, June officially joined the SVFD and became its first female member. Not everyone on the department was ready for a female member, but June was never one to be deterred from her goals.

In 1971, the U.S. Dept. of Transportation published the National Curriculum for EMT's, the first national standard for the education of EMS professionals which was followed by the administration of the first basic NREMT-Ambulance exam. June Sawyer graduated in the second class offered in New Hampshire and was the first female to hold this licensure in New Hampshire.

June went on to earn her firefighter certification in 1974, her intermediate EMT certification in 1991 and her advanced EMT (AEMT) certification in 2015. She held the rank of EMS Captain at SVFD for 13 years, served on the emergency management team, and in 2022, she celebrated her 50th year of service to the Stratham Volunteer Fire Department. June is now the oldest living active responder to retain her certifications in New Hampshire.

She is also recognized for her association with Exeter Hospital where she served as an EMT on their first paramedic truck, providing advanced care to all towns in our region. In addition, she

taught EMT courses for the State of NH Fire Academy in Concord, and still administers the EMR and EMT tests.

In addition to her service to the Fire Department, June serves on the town's Budget Advisory Committee and the Curbside Collection Advisory Committee. She also served on the Ladies Auxiliary for decades, as a Cemetery Trustee for 15 years, from 2008 to 2022, on the Conservation Commission from 1993-96, and assisted in the planning and execution of the Stratham Fair since its inception in 1966. June was also instrumental in the reformation of Stratham Boy Scout Troop 185 in the early 1980s.

June Sawyer is the epitome of service before self and the town of Stratham owes her an enormous debt of gratitude for her service and dedication.



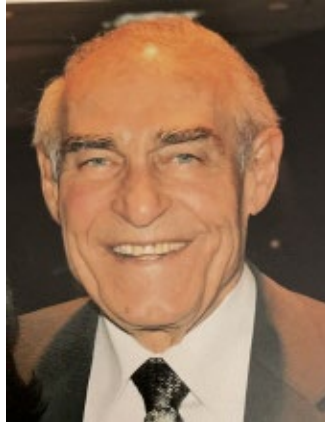
Captain June Sawyer receiving the keys to the new town ambulance on Sept. 12, 1984.



Captain June Sawyer with the Jaws of Life

IN MEMORIAM

KENNETH F. LANZILLO



Ken will be remembered for his willingness to serve his community, his country and for his devotion to family. Ken and his wife Fay moved to Stratham in 1957. Here they raised four children, Lynda, Leah, Leslie and Ken, Jr. Ken became an integral part of the Stratham community, organizing events such as the Memorial Day parade and serving as Admission Chairman for the Stratham Fair for 38 years. He was a Cemetery Trustee and for 42 years he served as the Town's Treasurer. Ken was generous in sharing his time and talents. For many years, he served as Cub Scout Master and Scout Master for Troop 185 in Stratham. He participated with his children in 4-H, sports and school events. He was an active member of St. Michael's Church and the Stratham Community Church where he hosted the Men's Breakfast on Sunday mornings.

Ken worked at the Portsmouth Naval Shipyard and rose through the ranks, retiring in 1985 as Chief Engineer and Assistant to the Commander. He is credited with developing the Production Line Concept for overhauling the Los Angeles Class Submarines. This resulted in construction of a facility at Dry Dock 2 which likely saved the Portsmouth Shipyard from closing. After retiring, he started his own engineering company, Ultratech Engineering. Not surprisingly, the shipyard called him back many times after his retirement to head up special projects.

His favorite activity has always been dancing. He and his wife Fay were active participants at the Rockingham Ballroom for Saturday night dance parties. He had a great sense of humor and was always happy to go for an ice cream cone!

Throughout his life Ken received many awards for his service to his community, country and family. Stratham is fortunate to have been the recipient of his time and talents.

IN MEMORIAM

BARBARA MANN



Many Stratham residents cannot think of Barbara without associating her with the Stratham Historical Society (SHS). Her profound impact benefitted many over her three plus decades with SHS, and her legacy lives on in programs that SHS is continued to be recognized by today.

Barbara and her husband Graeme moved to Stratham in 1980. Both became involved in community activities such as the Stratham Fair and the Historical Society. Graeme eventually served as President (as well as a Stratham Select Board member). Barbara succeeded him and oversaw the painstaking development of the Historical Society's museum, library and exhaustive collections.

In 1992, the Stratham Historical Society moved into 158 Portsmouth Avenue. By 1993, Stratham Historical Society President Barbara Mann succeeded in historically preserving SHS' new home with a designation on the National Register of Historic Places. As early American antique dealers, Graeme and Barbara thought to introduce Antique Appraisal Days, similar to PBS Antiques Road Shows, as fun fundraisers. That began over 30 years ago and are now held twice a year. Sharing local history and education became a staple during the Mann years. SHS offers 4-5 educational programs annually, and even more since COVID thanks to Zoom events produced in cooperation with the Wiggin Memorial Library. Under Barbara's leadership, the Stratham Historical Society embraced software that would help the Society manage its sometimes overwhelming gifts and collections. Perhaps most meaningfully, Barbara befriended SHS neighbor Winfield Foote. Mr. Foote lived alone and periodically visited Barbara at SHS from his historic house two doors away. His family bought the former Christian Church parsonage in 1930, which he subsequently bequeathed along with personal property to the Stratham Historical Society. During Barbara's administration, her kindness and the sale of Mr. Foote's house the following year secured SHS' financial future and is the basis for scholarships given to Stratham residents each year. To date, SHS has given over \$120,000 in scholarships and grants to over 100 recipients. The scholarship program continues today, and it is one of the Stratham Historical Society's most gratifying activities. Barbara wrote her last annual summary for the Stratham Historical Society in the Town Report for 2006 before relocating to be with family in Frederick, Maryland.

Stratham is grateful for Barbara's everlasting contributions to the Stratham Historical Society.

SELECT BOARD

As the Town's Select Board we have a unique view and special appreciation for the many accomplishments and successes the Town staff, volunteers, boards, and commissions make possible throughout the year. The network of employees and volunteers serving in many different capacities not only make the work of government possible but make the outcomes meaningful. This year, we would like to use this space to highlight the many meaningful accomplishments from the year 2022.

- Thanks to the efforts of the Stratham Volunteer Fire Association and our Fire, Police, and Parks & Recreation Departments, our community celebrated Summerfest, a wonderful new summertime event that was enthusiastically received by our community members.
- Our Energy Commission led the way in achieving further energy savings through a regional aggregation effort, promoted resources to assist residents in shopping energy suppliers, and its members have begun the process of bringing community power to Stratham.
- Our Heritage Commission continues to offer high quality programming such as "Stratham Then and Now: Revisiting the King's Great Highway," and continues to raise awareness of the phenomenal amount of remaining architectural resources and cultural landscapes that make up Stratham.
- Our Trails Management Advisory Committee harnessed the stewardship and passion of our Recreation Commission, Stratham Hill Park Association, and Conservation Commission and has begun the process of implementing their 2022 report recommendations.
- Our Planning Board, Heritage District Advisory Committee, and Planning Department staff implemented the first Heritage District in the state of New Hampshire, which promotes new uses along the Route 33 corridor to encourage investment in the route's many historic properties.
- Our Finance Office made tremendous strides in modernizing our accounting practices, simplifying our banking arrangements, increasing security in our payment processing, and promoting the use of our new health insurance products to achieve cost savings for our staff and their dependents as well as the Town.
- The Town was awarded a \$350,000 grant to defray costs incurred in response to PFAS contamination in Town Center. The Town has an ongoing challenge in responding to this contamination; we also made progress in exploring long-term alternatives to meeting our obligations in Town Center.
- This year we enthusiastically supported the NH Department of Environmental Services private well testing program in our community. This initiative, currently underway, promotes awareness of the value of testing our private wells for manmade and natural contaminants that could be harmful. Water quantity and water quality will be important issues for our community now and in the future and we encourage everyone to test their water.
- The spirit of cooperation was once again on display with the Stratham First Responder Golf Tournament, coordinated by the Association and our Fire and Police Departments. A portion of the proceeds were used this year to purchase and deploy our Police Department's body-worn cameras.

We celebrate that spirit of volunteerism in our 2023 Town Report Dedication to June Scamman Sawyer and we encourage you to read about June and her contributions to Stratham (and the State!) in the Dedication as well as the remembrances of Barbara Mann and Ken Lanzillo. Truly, Stratham has been fortunate in the past and today with dedicated public servants.

Michael Houghton, Chair

Allison Knab, Vice Chair

Joseph Anderson

TABLE OF CONTENTS

Dedication	
In Memoriam	
Select Board's Report	
How to Stay Informed.....	

Town Government and Financial Reports

Town Officers	
Minutes of Town Meeting 2022	
Town Warrant, 2023	
Town Budget, 2023.....	
Capital Improvements Program	
Town Clerk's Report.....	
Tax Collector's Report.....	
Summary of Tax Lien Accounts	
Town Treasurer's Report	
Summary Inventory of Valuation	
Statement of Appropriations & Revenues	
Tax Rate Computation	
Yearly Earnings for Town Employees, 2022.....	
Financial Report.....	
Trustees of the Trust Funds Report.....	
Town Audit Report	
Vital Statistics	

Department Reports

Assessing.....	
Code Enforcement / Building Inspection.....	
Fire	
Parks & Recreation	
Planning / Planning Board	
Police.....	
Public Works.....	
Town Clerk / Tax Collector	
Wiggin Memorial Library.....	

Boards, Commissions and Other Reports

Cemetery Trustees	
Conservation Commission	
Emergency Management	
Energy Commission.....	

TABLE OF CONTENTS
(continued)

Boards, Commissions and Other Reports (continued)

Exeter-Squamscott River Local Advisory Committee	
Heritage Commission.....	
Historical Society.....	
Mosquito Control.....	
Stratham Hill Park Association Report.....	
Summerfest Committee.....	
Trail Management Advisory Committee	

School Reports

Stratham School District Reports	
Exeter Region Cooperative School District Reports	
SAU 16 Report of Administration	

RESOURCES FOR KEEPING UP ON TOWN NEWS

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

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

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

StrathamNH.gov

Facebook: TownofStrathamNH

POLICE DEPARTMENT



Facebook: Stratham NH Police Department

Twitter: [Strathamnhpd](#)

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](#)

2022 TOWN OFFICERS

ELECTED POSITIONS

SELECT BOARD

Mike Houghton, Chair	term expires 2023
Allison Knab, Vice Chair	term expires 2024
Joe Anderson	term expires 2025

MODERATOR

David Emanuel	term expires 2024
Beth Dupell (appointed assistant)	

TOWN CLERK/TAX COLLECTOR

Deborah Bakie, Town Clerk / Tax Collector	term expires 2023
James Joseph, Deputy (appointed)	
Lisa Dudek, Office Assistant (appointed)	

SUPERVISORS OF THE CHECKLIST

Cathy Warner	term expires 2026
Melanie McGrail	term expires 2028
Connie Aubin-Adams	term expires 2024

TRUSTEES OF THE TRUST FUNDS

Mikki Deschaine, Chair	term expires 2023
Patricia Lovejoy	term expires 2024
Donna Marsh	term expires 2025

LIBRARY TRUSTEES

Susan Wilbur, Chair	term expires 2024
Connie Gilman	term expires 2025
Kate Kim	term expires 2023
Ana Makabali	term expires 2025
Adrianne Sherry	term expires 2024
Kathy Bower, Alternate	term expires 2023
Michele McMann-Corti, Alternate	term expires 2023
Michael Deutsch, Alternate through October	term expires 2023
Lesley Kimball, Director (appointed) (Jan. – June)	

CEMETERY TRUSTEES

Colin Lavery, Chair	term expires 2023
Jessica Kliskey	term expires 2024
Lucy Cushman	term expires 2025

APPOINTED POSITIONS

TOWN ADMINISTRATION

David S. Moore, Town Administrator
Tracy Abbott, Treasurer
Christiane McAllister, Finance Administrator
Shandy Supit, Accounting & Benefits Coordinator
Karen Richard, Executive Assistant/Welfare Administrator

ASSESSING DEPARTMENT

Chris Murdough, Town Assessor
James Joseph, Assessing Assistant

CODE ENFORCEMENT/BUILDING INSPECTION

James Marchese, Code Enforcement Officer/Building Inspector
Tara Madden, Building/CEO Coordinator

FIRE DEPARTMENT

Chief Jeffrey Denton	Lt. John Dardani
Deputy Chief Josh Crow	Lt. Chris Heal
Captain Bryan Crosby	
Captain Tim Slager	
EMS – Captain Peggy Crosby	
EMS – Lt. Collette Poisson	
EMS – Vacant Lt.	

HEALTH OFFICER

Jim Marchese, CEO/BI
Jeffrey Denton, Fire Chief

PARKS & RECREATION

Seth Hickey, Parks & Recreation Director
Cantrece Forest, Program Coordinator (Jan. – June)
James Schaaf, Program Coordinator

PLANNING

Mark Connors, Town Planner
Susan Connors, Planning Project Assistant

POLICE DEPARTMENT

Chief Anthony King

Lt. David Pierce

Det. Sgt. Steven Janvrin

Sgt. James “Chris” Call

Sgt. John Emerson

Off. Amanda Bibeau

Off. Michael Doucette

Off. Ken Gauthier

Off. Charles Law

Off. Brian Holbrook

Off. Matthew Poole

Off. Corey Wynn

Off. Jonathan Wood

Support Staff:

Katelyn Drago, Admin. Asst.

William Hart, Prosecutor

DEPARTMENT OF PUBLIC WORKS

Nathaniel Mears, Public Works Director

Alan Williams, Foreman

Jason Pond, Maintenance Supervisor

Doreen Coughlin, Assistant Custodian

Timothy Slager

Charles Perkins

Robert Jackson

Trevor Batchelder

Garrett Pietz

Jason Warren

BOARD OF ADJUSTMENT

Drew Pierce, Chair

Amber Dagata, Vice Chair

Charles “Erik” Herring

Richard Goulet

Bruno Federico

Phil Caparso, Alternate

Brent Eastwood, Alternate

term expires 2023

term expires 2024

term expires 2022

term expires 2023

term expires 2024

term expires 2023

term expires 2022

BUDGET ADVISORY COMMITTEE 2022

Connie Aubin-Adams

Rachel Jefferson, School Board Rep.

June Sawyer

Tedd Tramaloni

Wayne Young

Ben Zaines

CONSERVATION COMMISSION

William Kenny, Chair

Kyle Saltonstall, Alternate, Vice Chair

Ana Egana, Secretary

Allison Knab, Select Board

Brad Jones

Robert Keating

Dan McAuliffe

Tim Copeland, Alternate

William McCarthy

term expires 2025

term expires 2025

term expires 2023

term expires 2023

term expires 2023

term expires 2023

term expires 2025

term expires 2024

OFFICE OF EMERGENCY MANAGEMENT

David Barr, Director

David Emanuel, Deputy Director

ENERGY COMMISSION

Michael Welty, Chair	term expires 2024
Charles Case	term expires 2024
Matt O'Keefe	term expires 2023
Joe Van Gombos	term expires 2022
Mike Ream	term expires 2023
Vacant, Alternate	term expires 2022
Joe Anderson, Select Board	

EXETER-SQUAMSCOTT RIVER LOCAL ADVISORY COMMITTEE

Eric Bahr
Nathan Merrill

HERITAGE COMMISSION

Nathan Merrill, Chair	term expires 2023
Forrest Barker, Treasurer	term expires 2023
Tammy Hathaway, Alternate, Secretary	term expires 2024
David Canada, Planning Board Rep	term expires 2023
Mike Houghton, Select Board	
Rebecca Mitchell	term expires 2025
Jeffrey Hyland, Alternate	term expires 2024
Vacant, Alternate	term expires 2022

LAMPREY REGIONAL COOPERATIVE

Paul R. Deschaine

PLANNING BOARD

Tom House, Chair	term expires 2022
David Canada, Vice Chair	term expires 2023
Michael Houghton, Select Board	
Chris Zaremba	term expires 2023
Pamela Hollasch	term expires 2022
Vacant, Alternate	term expires 2023
John Kunowski, Alternate	term expires 2024
Mark Connors, Town Planner	

RECREATION COMMISSION

Tracy-Lynn Abbott, Chair and Secretary	term expires 2023
Allison Knab, Select Board	
Kate Dardinski, Treasurer	term expires 2024
Sean Kotkowski	term expires 2023
Vacant	term expires 2023
Vacant	term expires 2024
Vacant	term expires 2024
Vacant	term expires 2025
Vacant	term expires 2025

ROCKINGHAM PLANNING COMMISSION

Lucy Cushman
Joseph Johnson

STRATHAM SUMMERFEST COMMITTEE

Dan Crow
John Cushing
June Sawyer

TRAIL MANAGEMENT ADVISORY COMMITTEE

Kate Dardinski, Chair
Edie Barker
Greg Blood
William McCarthy
Kevin O'Brien
Patricia (Trish) Weideman
Seth Hickey, Parks & Recreation Director

MARCH 8, 2022 ELECTION AND TOWN MEETING MINUTES

All Ballot Clerks and Election Workers were sworn in at 6:45 am and 12:45 pm. Present were Moderator David Emanuel, Assistant Moderator Beth Dupell, Town Clerk/Tax Collector Deb Bakie, Deputy Town Clerk/Deputy Tax Collector Jim Joseph, Assistant to the Town Clerk Tara Madden and Select Board Members Joe Lovejoy, Michael Houghton, and Allison Knab. Supervisors of the Checklist present were Connie Aubin-Adams, Cathy Warner, and Melanie McGrail. Ballot Clerks for the day were: Susan Canada, Nancy Hunter, Michael Hunter, Christina Tischler, Gale Lyon, Johanna Greenlaw, Liz Chisholm, Patricia Hughes, Karen Cushing, Joan Gough, June Sawyer, Veronique Ludington, Karen Richard and Cantrece Forest. Lia Joseph, Denise Lemire and Seth Hickey were also present assisting with voter assistance when arriving at the Polls. It was a steady day at the Polls with 1,430 official Election Day ballots cast, with 117 of those being absentee ballots. There were 43 new voters registered on Election Day, making the total number of voters on the Checklist 5,958. This made it a 24% turnout for this election.

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

Cooperative School Board, for Exeter for three years: *Kimberly Meyer 640; Joseph Cahill 629. Cooperative School Board, for Brentwood for three years: *Melissa A Litchfield 510; Scott Dennehy 490; Melissa Hanlon 29. Cooperative School Board, for East Kingston for three years: *Kimberly Casey 656; E.A."Ted" Lloyd 618. Cooperative School Board, for Kensington for three years: *Jennifer Marr 661; Robert Hall 593. For Exeter Cooperative School District Moderator, for three year, vote for one: *Katherine Miller 817. Cooperative School District Budget Committee, for Exeter for three years: *Margaret (Meg) Bateman 702; Robert Delorie 462. Cooperative School District Budget Committee, for Newfields for three years: *Patricia Cox 593; Donald A. Cardinale 561. Cooperative School District Budget Committee, for Stratham for three years: *Patrick Gillis 678; Heidi Hanson 622.

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

Article 1: ERCSD Operating Budget

Yes: 688 No: 499

Article 2: ERSCD Collective Bargaining Agreement- Administrator

Yes: 782 No: 548

Article 3: ERSCD Collective Bargaining Agreement- Paraprofessional

Yes: 1154 No: 200

Article 4: ERSCD Collective Bargaining Agreement- Teacher

Yes: 1119 No: 235

Stratham Memorial School District Ballot results as follows:

(*Denotes the Winner)

School Board Member for three years, vote for one: *Kenneth Otto 1040. School Board Member for two years, vote for one: *Jennifer Scrafford 740; James Bolton 638. School Board Member for one year, vote for one: *Erik Herring 724, Rachel Jefferson 654. School District Moderator for three years, vote for one: *David Emanuel 1118. School District Treasurer: write-in, *Amber Dagata 113.

Annual Town of Stratham Ballot results as follows:

(*Denotes the Winner)

Select Board for three years, vote for one: *Joseph Anderson 1048. Town Clerk for one year, vote for one: *Deborah Bakie 1112. Town Moderator for two years, vote for one: *David Emanuel 1134. Cemetery Trustee for three years, vote for one: *Lucy Cushman 1074. Trustee of the Trust Funds for three years, write-in: *Donna Marsh 20. Library Trustee for three years, vote for two: *Ana Makabali 462, Denise Bowdidge-Katz 339, *Connie Gilman 540, Thomas Jarvela 295. Supervisors of the Checklist for six years, vote for not more than one: *Melanie McGrail 1025.

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

To amend the Zoning Ordinance, by deleting Section XV *Growth Management & Innovative Land Control* and renumbering subsequent sections of the Ordinance. This is a housekeeping amendment as Section XV of the Ordinance includes a sunset provision to expire in March 2014 and is therefore no longer enforceable.

The Planning Board recommends this article by unanimous vote.

Yes: 1098 No: 149

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 III, by deleting Sub-Section 3.7 *Flexible/Mixed Use Development District* in its entirety and to replace it with a revised Sub-Section 3.7 *Flexible/Mixed Use Development District*. The purpose of this amendment is to better clarify permitted and prohibited land uses and other land use requirements in the district, which is limited to the parcel housing the former New Hampshire Technical College.

The Planning Board recommends this article by unanimous vote.

Yes: 1101 No: 136

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, Sub-Section 5.4 *Accessory Dwelling Units* in its entirety and to replace with a revised Sub-Section 5.4 *Accessory Dwelling Units* to clarify the requirements associated with accessory dwelling units and to enact additional requirements for detached accessory dwelling units to ensure that such uses do not create the appearance of two primary residences on a single lot.

The Planning Board recommends this article by unanimous vote.

Yes: 984 No: 257

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 V, Sub-Section 5.14.4.2 *Setbacks for Solar Energy Systems* in its entirety and replace with a revised Sub-Section 5.14.4.2 in order to require all ground-mounted solar energy systems meet the minimum property setbacks of the applicable zoning district and to require medium- and large-scale systems be set back a minimum of 60 (sixty) feet from the front property boundary.

The Planning Board recommends this article by unanimous vote.

Yes: 980 No: 258

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

To amend the Zoning Ordinance, Section III, to establish a new zoning district, the *Route 33 Legacy Highway Heritage District*, codified as Section 3.10, for parcels with frontages along the Route 33 corridor from the Town Center District to the Greenland town line. The intent of the District is to encourage historic preservation and adaptive re-use of structures through both greater regulation of demolitions and major building alterations as well as through greater flexibility in land uses.

The Planning Board recommends this article by unanimous vote.

Yes: 975 No: 251

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, by deleting Table 3.6 *Table of Uses* and *Footnotes to Table 3.6* in its entirety and to replace with a revised Section 3.6 *Table of Uses* and *Footnotes to Table 3.6* in order to better clarify permitted and prohibited land uses by zoning district. This amendment would also permit Personal Services in the Professional/Residential District and, if

passed, would account for land uses in the Route 33 Legacy Highway Heritage District.

The Planning Board recommends this article by unanimous vote.

Yes: 989 No: 203

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 II *Definitions*, to provide definitions for land uses included in Table 3.6 *Table of Uses* to better define and clarify the permitted nature and scope of land uses.

The Planning Board recommends this article by unanimous vote.

Yes: 1052 No: 143

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, Section 4.2 Table of Dimensional Requirements and Section 4.3 Explanatory Notes to clarify that ‘porkchop lots’ which do not meet the minimum frontage requirements are prohibited and to clarify that the minimum frontage requirement for parcels in the Professional/Residential District shall be 150-feet.

The Planning Board recommends this article by unanimous vote.

Yes: 981 No: 226

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

To amend the Zoning Ordinance, Section V, by deleting Section 5.7 *Affordable Senior Housing* and re-numbering subsequent sections of the Ordinance, because the Ordinance already provides for Elderly Affordable Housing and this section is duplicative. This is a housekeeping amendment to eliminate inconsistencies related to the land use in the Ordinance.

The Planning Board recommends this article by unanimous vote.

Yes: 1107 No: 102

Article 11: Are you in favor of the following amendment to the Town of Stratham Building Ordinance as proposed by the Planning Board?

To amend the Building Ordinance, Article XVI, by amending Section 16.2.1 in order to prohibit the issuance of building permits for a property if existing un-inspected or expired permits have been outstanding for a period of one year or more. This amendment would require property owners to address any outstanding safety issues related to previously issued building permits and allow for necessary inspections before a new building permit for the same property could be issued.

The Planning Board recommends this article by unanimous vote.

Yes: 964 No: 256

The remaining Town of Stratham articles will be voted on March 12, 2022 at the Exeter Cooperative Middle School at 9:00 am.

Town Moderator David Emanuel declared the meeting come to order. Boy Scouts Pack and Troop 185 presented colors with Pledge of Allegiance. Moderator David Emanuel introduced the panel: Dave Emanuel; Town Moderator, David Moore; Town Administrator, Michael Houghton; Select Board Chair, Joseph Lovejoy; Select Board Vice Chair, Allison Knab; Select Board, and Joe Anderson; Select Board Elect. He also invited other officials and department heads to introduce themselves, they included Assistant Moderator, Beth Dupell; Abby Karoutas, Town Counsel; Nate Mears, Director of Public Works; Mark Connors, Town Planner; Leslie Kimball; Library Director, Christiane McAllister; Finance Administrator, Jim Marchese; Building Inspector, Tony King; Chief of Police, Deborah Bakie; Town Clerk and Jim Joseph; Deputy Town Clerk. Mr. Emanuel asked for a moment of silence in respect for those serving in the Armed Forces, and for those lives lost in the last year due to the Covid-19 pandemic. He then invited Nate Merrell to read the Town Report dedication. This year the report was dedicated to Florence "Flossie" Chisholm Wiggin. Patty Lovejoy then read the Memorial Page dedicated to Bob O'Sullivan. Mr. Emanuel read the results from the Town Election held on Tuesday, March 8, 2022. He reviewed the Rules of Procedure for Town Meeting. He also introduced the supervisors of the checklist, Melanie McGrail, Connie Aubin-Adams and Cathy Warner.

ARTICLE 12: 2022 Operating Budget

To see if the Town will vote to raise and appropriate the sum of eight million fifty thousand one hundred and eighty-five dollars (\$8,050,185) to defray general town charges for the ensuing year. This article does not include appropriations contained in special or individual articles addressed separately. The Select Board recommends this article by unanimous vote. Mr. Houghton moved to accept the article as read. Mr. Lovejoy seconded the motion. Mr. Houghton spoke to the motion. Mr. Houghton outlined the goals of the operating budget which ensures that the Town's operations can continue, the Town can make progress on its master plan and other goals. He explained that the benefit of the American Rescue Plan Act funds. These funds are to be deployed in a way that strengthens the Town's financial position over the long term. Details associated with the budget can be found in the 2021 town report on page 69 and published on the Town's website. Mr. Houghton spoke on the relationship between tax dollars and town services stating that .17 of every tax dollar goes to town services. Mr. Houghton then explained how the funds were allocated within the town and stated that the operating budget has remained stable. Mr. Houghton also spoke on the water quality challenges and issues as a long-term challenge. Richard Swett, a resident of 24 Vineyard Drive, spoke to the rising costs of arsenic mitigation for his association and reemphasized that arsenic also remains an issue partly due to more strict arsenic level regulations. Seeing there were no other questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 12 passed.

ARTICLE 13: Capital Improvements Program

To see if the Town will vote to raise and appropriate the sum of four hundred and seventy-three thousand dollars (\$473,000) to implement the Capital Improvements Program for 2022 as presented in the Town Report and recommended by the Planning Board. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than five (5) years from this appropriation per NH RSA 32:7 (VI).

The Select Board recommends this Article by unanimous vote. Ms. Knab moved to accept the article as read. Selectman Houghton seconded the motion. Ms. Knab spoke to the motion. Ms. Knab explained that the Town's Capital Improvement Program is a planning tool established by state law that allows towns to work toward the goals and priorities of the Master Plan. She further explained that it looks at investments over a 6 year timeline for items that are infrequent or non-reoccurring expenses, such as infrastructure projects, building maintenance, highway maintenance, conservation projects and rolling stock, referencing page 78 in the 2021 town report. Pat Abrami, a resident of 9 Tall Pines Drive, asked about a dedication sign for the Smyk property, which was deeded to the Town by Walt and Mary Smyk. He asked for an update on this sign. David Moore gave a status update and replied that in accordance with the terms of the bequest the Smyk's Trustees were responsible for the installation of a plaque at the site. He indicated that the Town reached out to the Trustees and offered to assist in managing this project. He said this has been done and the funding will be provided by the Smyk Trustees who are based in California. Larry Schmidt of 5 Jason Drive, asked for clarification of the totals on the PowerPoint slide noting a total appeared to be incorrect. Mr. Moore provided further clarification and that the total expenditure on the slide matched the warrant. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 13 passed.

ARTICLE 14: Appropriate Funds to Several Capital Reserve Funds

To see if the Town will vote to raise and appropriate the sum of two hundred and ninety thousand dollars (\$290,000) to be added to the following capital reserve funds previously established with One hundred fifty thousand dollars (\$150,000) to come from the unassigned fund balance and One hundred forty thousand dollars (\$140,000) to be raised through general taxation.

Fire Department Capital Reserve Fund	\$110,000
Radio Communications Capital Reserve Fund	\$5,000
Historic Preservation Capital Reserve Fund	\$50,000
Highway Vehicle/Equipment Capital Reserve Fund	<u>\$125,000</u>
Total	\$290,000

The Select Board recommends this Article by unanimous vote. Ms. Knab moved to accept the Article as read. Selectman Lovejoy seconded the motion. Ms. Knab spoke to the motion. Ms. Knab explained that the Capital Reserve Fund is another financial tool used to manage large expenses. She explained that investing in this tool avoids a tax hike in any given year when large expenses are incurred. The Town has six Capital Reserve Funds. Funding for the land conservation fund is not recommended this year as funds have come in from the land use change tax, nor are the funds recommended for the building and grounds maintenance because those funds have been covered by ARPA (American Rescue Plan Act) funds. Ms. Knab noted that the highway

department plans to replace a 6 wheel heavy duty truck in 2022 and the fire department is planning to replace engine one in 2023. The ARPA funds will be used to replace the roof at the salt shed, for road reconstruction projects and for online permitting and software equipment. Ms. Knab summarized, reiterating that the Capital Reserve Funds allow planning for future capital large scale expenditures, timely replacement without large hikes in the tax rate, and allows equipment to be replaced based on lifecycle and allows for consistent service. Pat Abrami, 9 Tall Pines Drive, asked for clarification of the total amount spent on the ARPA funds. Mr. Moore provided a summary of total ARPA funds received, used, and remaining. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 14 passed.

ARTICLE 15: Raise and Appropriate from the EMS Special Revenue Fund

To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) for the following purposes:

2022 EMS/EMT/First Responder Training	\$10,000
2022 ALS Services Contract	\$10,000

and to further authorize the withdrawal of twenty thousand dollars (\$20,000) from the Stratham Fire Department EMS Special Revenue Fund created for these purposes during the March 17, 2000 Annual Town Meeting and as amended during the March 11, 2005 Town Meeting. No additional funds from general taxation are to be used. The Select Board recommends this Article by unanimous vote. Mr. Lovejoy moved to accept the Article as read. Mr. Houghton seconded the motion. Mr. Lovejoy spoke to the motion. Funding is required annually for repeated training for EMS personnel to stay current and the proposed \$10,000 is to defray those costs. The ALS (Advance Life Support) services contract (\$10,000) cost is to defray the costs which occur in severe circumstances during transportation using the services of Advanced Life Support personnel. Mr. Lovejoy stated that the Town does not have advanced services to transport and uses the services of Exeter Hospital to provide the ALS personnel to accompany our ambulance drivers. Mr. Lovejoy stated that both Medicare and Medicaid require the transporting organization to bill for these services. In order to obtain these services and reimburse the hospital when their personnel is used, \$10,000 is set aside to pay for that. These funds will be recovered with no additional costs to the Town. Nancy Hunter, resident of 2 Brown Avenue, asked why we do not have our own paramedics. Mr. Lovejoy reiterated that it is a costly venture for the Town to absorb training personnel. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 15 passed.

ARTICLE 16: Raise and Appropriate from the EMS Special Revenue Fund: Equip.

To see if the Town will vote to raise and appropriate the sum of three hundred and fifty thousand dollars (\$350,000) for the following purposes:

Replacement of Ambulance #2	\$350,000
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and to further authorize the withdrawal of three hundred and fifty thousand dollars (\$350,000) from the Stratham Fire Department EMS Special Revenue Fund created for these purposes during the March 17, 2000 Annual Town Meeting and as amended during the March 11, 2005 Town Meeting. No additional funds from general taxation are to be used. The Select Board recommends this Article by unanimous vote. Mr. Lovejoy moved to accept the Article as read. Ms. Knab seconded the motion. Mr. Lovejoy spoke to the motion. Mr. Lovejoy described that a new ambulance will replace the current 2008 ambulance which is outdated and in need of constant repair. Mr. Lovejoy invited Peggy Crosby, EMS Captain, to speak in support of the new ambulance. Jeremy Riecks, a resident of 18 Doe Run Lane, asked if this ambulance will work with the traffic interrupters. Ms. Crosby responded. Tim Slager, resident of 4 Pheasant Run, spoke to the state of the equipment at intersections and how the traffic interrupters work. Pat Abrami, 9 Tall Pines Drive, asked if the state has ownership of the lights and ability to control the traffic interceptors efficiently. Dave Emanuel responded that it is typically a town issue, not a state issue. Mr. Moore pledged to follow up on the roles and responsibilities related to the interrupters and work with the Select Board on any appropriate actions on behalf of the Town. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 16 passed.

ARTICLE 17: To Raise the Service-Connected Total Disability Tax Credit

To see if the Town will vote to modify the Tax Credit for Service-Connected Total Disability in the Town of Stratham, in accordance with RSA 72:35 from its current tax credit of \$2,000 per year to \$4,000 per year.

The Select Board recommends this Article by unanimous vote. Ms. Knab moved to accept the Article as read. Mr. Lovejoy seconded the motion. Ms. Knab spoke to the motion. Ms. Knab stated that this Article is in response to a change in State Law which allows the credit to rise from \$2,000 (what it was previously) to a limit of \$4,000. 15 Stratham residents would continue to receive this credit based on past participation. Ms. Knab stated that this applies to service members who have been honorably separated from services in the United States Armed Forces and to those who have a total and permanent service-connected disability, or a double amputee, or a paraplegic, because of a service connected injury. The tax credit would raise the upper limit by \$2,000 and has a total tax impact of \$30,000. Seeing no questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 17 passed.

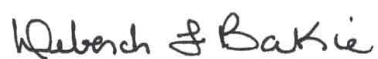
ARTICLE 18: Other Business

To transact any other business that may legally come before this meeting. Lucy Cushman, a resident of 159 Winnicutt Road, asked for clarification of the acronyms used during the meeting. David Moore clarified this information. Ms. Cushman also suggested (due to the Town's growth) that the Town, in conjunction with the Fire Department consider a full time fire department. Pat Abrami, a resident of 9 Tall Pines Road, spoke in regards to ARPA money allocations and distribution throughout the State of New Hampshire. Moderator Emanuel thanked Mr. Abrami for the information and then invited Select Board Chair Houghton to offer acknowledgements. Mr.

Houghton began by congratulating newly elected officials and asking them to stay for an oath administration following the Town Meeting. Mr. Houghton went on thanking the residents for their amazing support and the gracious way that they supported the Town Staff during the pandemic as the staff strived to continue to provide consistent and high quality services. He then recognized the Town Staff, thanking them for the amazing contributions they provide while serving the Town's needs to included Karen Richard; Executive Assistant to the Town Administrator and Denise Lemire; Land Use Department Coordinator. Mr. Houghton congratulated Florence "Flossie" Wiggin and thanked her for her years of service during her time with the Heritage Commission and the energy that she brings to the Town to make it a better place. He also thanked June Sawyer a long standing member of the fire department and budget advisory committee, for all of her work during her 15 years as a Cemetery Trustee, which is ending with this Town Meeting. Mr. Houghton continued by thanking Vice-Chair Joe Lovejoy for his dedication and service to the Select Board over the past 6 years. Mr. Houghton spoke to Mr. Lovejoy's engagement with the community and how it is something Mr. Lovejoy has cherished and acted upon. Mr. Houghton went on to explain the several different areas that Mr. Lovejoy has contributed to through his support and resulting in cost reductions. Mr. Houghton further stated that he was a trusted advisor to the DPW, fire department and recreation commission making himself available representing the Select Board and representing each department to the Select Board. Mr. Houghton then presented Mr. Lovejoy with a clock in appreciation of his dedication and support to the Town. In conclusion, Mr. Lovejoy spoke on how he enjoyed his 6 years while serving on the Select Board. He further went on to say that he hoped that Mr. Anderson enjoys the Select Board as much as he did. He then thanked Karen Richard, Administrative Assistant to the Town Administrator whom he fondly referred to as his own personal assistant. Mr. Lovejoy then thanked everyone he has encountered along the way and the wonderful support he received from the staff and hopes that they continue to offer the same support to his successor.

Moderator Emanuel asked if there was any further business to discuss. Seeing no other business before the floor, a motion was made to adjourn the meeting. Moderator Emanuel adjourned the meeting at 10:42 a.m.

Respectfully submitted,



Deborah L. Bakie
Stratham Town Clerk



**2023
WARRANT**

New Hampshire
Department of
Revenue Administration

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 14, 2023

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

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

Details:

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

Date: Saturday March 18, 2023

Time: 9:00 a.m.

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

Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before <February 27, 2023>, a true and attested copy of this document was posted at the place of meeting and at <Stratham Memorial School, (39 Gifford Farm Road)> and that an original was delivered to the Town Clerk.

Name	Position	Signature
MICHAEL HOUGHTON	SELECT BOARD	Michael Houghton
Joseph Anderson	Select Board	Joseph Anderson
ALISON KNAB	SELECT BOARD	ALISON KNAB

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.

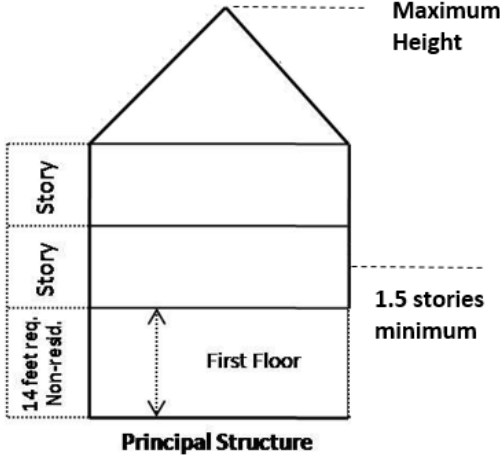
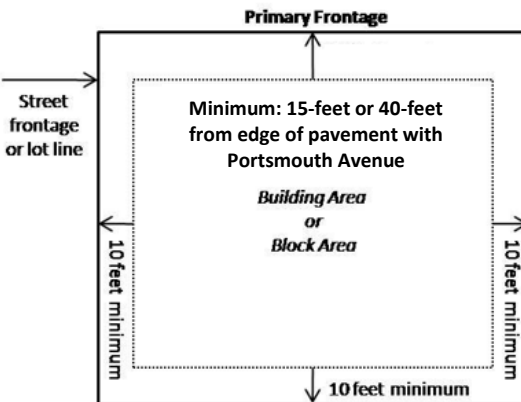
You are hereby notified and warned to meet at the Stratham Memorial School on Tuesday, on the fourteenth day of March, 2023, next at seven o'clock in the forenoon, to act upon the following subjects:

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

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

To amend the Zoning Ordinance, Section 3.8.8 *Gateway Commercial Business District*, Table 2 to increase the minimum front setback for developments in the Gateway Commercial Business District and to clarify how building height is measured in the District. The purpose of this amendment is to require greater front setbacks along Portsmouth Avenue to ensure the provision of landscaping and pedestrian facilities and to clarify that building height is measured to the highest point of the roofline.

TABLE 2.

Building Height		Setbacks – Principal All Structures	
Principal Structure ¹ (maximum)	3 stories 40 feet maximum height	Frontage (from street or lot line)	0' 15' minimum ² 15' 40' maximum ²
Principal Structure ¹ (minimum)	1.5 stories	Side or Secondary Frontage (from street or lot line)	10' minimum 0 feet if secondary frontage ²
¹ Principal Structures include: (1) uses served by single and multiple structures and (2) parking structures			
² The minimum building/structure front setback requirement for properties fronting Portsmouth Avenue shall be ten (10) feet fifteen (15) from the State Right-Of-Way or twenty (20) forty (40) feet from the edge of pavement with Portsmouth Avenue , whichever is greater.			
First Floor Height	14 feet minimum required for non-residential; 10 feet minimum required for residential	Rear (from street or lot line)	10 feet minimum 0 feet if secondary frontage
		Note: Individual buildings on a lot or block may be <u>connected</u> , with no separation between or setback from one another.	
			
Principal Structure		Minimum structure setback is 0 feet if secondary frontage	

The Planning Board recommends this article by unanimous vote.

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

To amend the Zoning Ordinance, Section 4.2 *Table of Dimensional Requirements* to reduce the front setback for properties in the Professional/Residential District that abut residential uses from 100-feet to 20-feet. The purpose of this amendment is to make the front setback more consistent with other zones in Stratham and to allow for the redevelopment of uses on small properties where the existing setback requirement makes redevelopment unfeasible.

- (b) When the footnoted professional/residential, commercial, office, or industrial uses abut residential uses or a residential district, the minimum ~~front side~~ and rear setbacks shall be ~~100~~ **30** feet ~~and the side setback shall be 50 feet.~~

The Planning Board recommends this article by unanimous vote.

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

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

Section 4.1. Driveway, Sidewalk, and Electric Vehicle Charging Station Standards:

The following standards shall apply to sites in the Gateway Commercial Business District and are supplemental to all requirements of the Site Plan Regulations. The Planning Board shall be empowered to waive any of the following requirements of this Section. For this Section, new development, redevelopment, or significant site improvements shall include any project where more than 2,500 square-feet of new additional interior space is proposed or any site improvement or redevelopment valued at \$500,000 or more. These regulations are enacted in order to support the Town's efforts to provide for a more pedestrian-friendly environment.

a. Driveways

- i. Properties with between 50 and 599 feet of frontage along Portsmouth Avenue shall be afforded one driveway curb cut on to Portsmouth Avenue. Properties with a minimum of 600-feet of frontage along the Portsmouth Avenue shall be afforded up to two driveway curb cuts provided the curb cut locations are spaced at least 400-feet apart.
- ii. No driveway curb cut for a commercial, multi-family residential or mixed use site shall be sited within 200 linear feet of an existing intersection or driveway curb cut on the same side of the street unless a waiver is granted by the Planning Board. Where a driveway is proposed within 200-feet of a proposed driveway location and a waiver is requested, the applicant shall make reasonable efforts to determine if a shared-use driveway between the properties is feasible before submitting a waiver request.
- iii. All non-residential and multi-family development shall be served by driveways having a minimum width of 20-feet and a maximum width of 30-feet. Wider driveways may be permitted if necessary for safe site circulation and Fire Department access. Vehicular turning lanes shall not be counted toward the maximum driveway width.
- iv. The angle of entry to new driveways shall be as close as ninety (90) degrees as is practicable.

b. Sidewalks/Pedestrian Facilities

i. On properties with frontage along Portsmouth Avenue where new development, redevelopment, or significant site improvements are proposed, sidewalk facilities shall be provided along the Portsmouth Avenue frontage. Sidewalks shall be subject to the following standards:

1. Sidewalks shall be constructed of concrete. Sidewalks shall not be constructed of gravel or asphalt.
2. Sidewalks on the west side of Portsmouth Avenue shall be a minimum of five-feet in width. Sidewalks on the east side of Portsmouth Avenue shall be a minimum of eight-feet in width.
3. Whenever practicable, sidewalks shall be fully separated from Portsmouth Avenue and situated a minimum of eight-feet from the edge of pavement of Portsmouth Avenue. A grassy or landscaped esplanade shall be provided between the sidewalk and the travel lanes.
4. When sidewalks are present on an abutting parcel on the same side of Portsmouth Avenue, the sidewalk shall be constructed to provide a seamless connection between the parcels.
5. Whenever practicable, pedestrian crossings across driveways shall be provided at the narrowest width of the driveway and within clearly designated crosswalks. If a pedestrian crossing at a driveway exceeds 35-feet in width, a curbed pedestrian refuge island shall be provided.

c. Electric Vehicle Charging Facilities

1. Where new development, redevelopment, or significant site improvements are proposed, at least one electric vehicle charging station facility shall be provided for parking lots with at least 20 parking spaces. A minimum of one electric vehicle charging facility shall be provided for every 20 parking spaces proposed.

The Planning Board recommends this article by unanimous vote.

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

To amend the Zoning Ordinance, Section 3.8.6 *Gateway Commercial Business District Conditional Use Permit* and Section 3.8.8.a *Gateway Commercial Business District Permitted Uses by Zone*. This is a housekeeping amendment to correct clerical errors and ensure consistency of terms and uses between this Section and Table 3.6, Table of Uses.

a. Permitted Uses ~~by Zone~~

Type of Use	Gateway Zone
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17- Places of worship shall be permitted subject to the requirements of Section 3.3 of the Site Plan Regulations.

The Planning Board recommends this article by unanimous vote.

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

To amend the Zoning Ordinance, Section IV *Dimensional Requirements* to establish maximum residential densities in Stratham's commercial districts and to clarify that only one primary dwelling shall be permitted on lots in the Residential/Agricultural and Manufactured Housing Districts. This requirement exempts agricultural properties and housing developments approved as part of condominium or mobile home park forms of development.

4.1.4 Maximum Residential Density

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

Gateway Commercial Business District: 5 units per acre

Town Center District 4 units per acre

Flexible Mixed Use District 4 units per acre

Professional/Residential District 3 units per acre

Route 33 Heritage District 3 units per acre

Special Commercial Districts 3 units per acre

4.1.5 Primary dwellings in residential districts

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

The Planning Board recommends this article by unanimous vote.

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

To amend the Zoning Ordinance by deleting Section VII *Signs* in its entirety and replacing with a revised Section VII *Signs* in order to incorporate legal amendments to the Town's Sign Ordinance necessitated by decisions of the United States Supreme Court which limits how municipalities may regulate sign content.

7.2 DEFINITIONS

g. ~~Sign, Banner:~~ A temporary sign of lightweight material (paper, plastic or fabric) hung either with or without frame(s). ~~Flags and insignias containing markings of any government, corporation or business are not considered banners, and are defined as Flags. (Adopted 03/11)~~

i. Sign, Contractor's / Development Sign: A temporary sign advertising the contractor or development firm actively engaged in developing the site or parcel on which the sign is located. (Rev. 3/07) **displayed on a parcel with an active building permit for a major renovation project or new development.**

y. Sign, Real Estate: A temporary non-electrical ground or wall sign that either:

i. ~~Advertises the on-site sale, rental or lease of the premises or a portion thereof; or~~

ii. ~~The off-site advertising (including balloons) of an open house. (Adopted 03/11)~~

z. Sign, Snipe: An informal off-premises sign which is tacked or otherwise attached to a tree, pole, stake, fence, other sign structure, or other structure advertising an organization or activity or displaying a message which is not applicable to the present use of the site upon which the snipe sign is attached. (Adopted 03/07)

7.5 EXEMPT SIGNS

a. ~~Flags, of no more than 15 square feet in size and solely containing one word such as "open", "antiques", "food", or "restaurant". To be exempt from the sign permit requirements, Properties are limited to one of these Flags unless the property is located on a corner and has two (2) sides on a public way in which case the property may use two of these (2) Flags, one on each side.~~

b. ~~Agricultural Signs are exempt from the sign permit requirements of this Article so long as on-site signs are limited to directional signs (one roadside, no limit if unseen from the public right of way) and signs listing agricultural or horticultural products grown or produced by the resident seller, in season, for such operations as farm stands or Christmas tree sales. (Rev. 3/16)~~

c. **Wall or window Signs no greater than two (2) square feet in area provided that such signage is limited to no more than six signs per use.** ~~and containing messages such as Open, Closed, Vacancy, No Vacancy and credit card, telephone, restroom, gasoline prices, and other similar informational messages.~~

d. ~~Not For Profit Fundraising/Non-Taxable Entity event signs which may be permitted on the same site as a permitted event, or off-premise on private property, with owner's permission, subject to the same time limits as the permitted event, and where such sign may not exceed sixteen (16) square feet in surface area (Rev. 3/18).~~

e. ~~Temporary Signs not covered in the foregoing categories, provided that such signs meet the following restrictions:~~

i. ~~Not more than one (1) such sign may be located on any lot;~~

ii. ~~No such sign may exceed six (6) square feet in surface area; and,~~

iii. ~~The maximum sign height shall be six (6) feet above grade to the top of the sign and its supporting structure.~~

- ~~iv. Such a sign may not be displayed for longer than seven (7) consecutive days or no more than fourteen (14) days out of any one (1) year period.~~
- ~~v. The Code Enforcement Officer is authorized to mark temporary signs in any reasonable way that does not interfere with the content of the temporary sign so as to ensure compliance with this Article.~~

Sign, Temporary: A ground-mounted sign or banner affixed to the façade of a structure, without a permanent foundation, ~~any sign~~ established for any period of less than ~~six~~ 120 days. A Temporary sign shall not include Contractor's/Development signs, signs located on parcels that are for sale or lease, or political signage.

7.6 PROHIBITED SIGNS

- a. Consistent with existing current federal caselaw and constitutional protections, the Town will not regulate sign content, with the exception of obscene speech. Signage shall not include obscene speech. Obscene speech is defined as content that appeals to the prurient interests in sex, which describes, represents or portrays sexual conduct in a patently offensive way, and when the signage, viewed as a whole, does not include any serious literary, artistic, political, or scientific value.

7.8 GENERAL STANDARDS AND CRITERIA FOR SIGNS

iv. Lettering:

- ~~1. No more than two (2) lettering styles shall be permitted per sign.~~
- ~~2. Letters may be attached to the building facade.~~
- ~~3. Light colored letters on a dark background are preferred. Dark letters on a light background shall only be permitted if it complements the building's color composition.~~
- 4. 1. Lettering and signboards shall be located so as not to obstruct architectural detailing on the building face.
- ~~5. Product trademarks are discouraged; however, trade signs (e.g., a shoe for a cobbler, a mortar and pestle for a druggist) are preferred.~~
- ~~6. Letter styles shall be limited to the classic genre, i.e., Copper plate Gothic, Times, Franklin Gothic, Benton, Clarendon, Haas Helvetica, Folio Caravelle Medium, Windsor, and Times Roman.~~
- ~~7. The size of the lettering shall be in proportion to both the sign configuration and the building.~~

v. Color:

- ~~1. No more than three (3) colors are preferred, including black/white. Lettering shall preferably be one (1) color.~~
- ~~2. Colors used in signage should relate to the color composition of the building material and be compatible with them.~~

- ~~3. The determination of sign color must relate to the degree of contrast between the sign lettering and sign background.~~

7.9 GENERAL REGULATIONS

ii. Real estate, contractor, and development signage: ~~Contractor's Sign: Shall be required to obtain a permit and comply with the conditions listed below:~~

- ~~1. Contractor signs may not be placed on the property prior to fourteen (14) days before the expected start of construction or upon issuance of a building permit (whichever is later) nor maintained on the property beyond fourteen (14) days after completion of work or upon issuance of a Certificate of Occupancy (whichever is earlier). On properties that are currently listed for sale or for lease, one additional temporary sign may be permitted, in addition to any temporary sign permitted under Section 7.9.viii of the Ordinance, for the duration that the property is listed for sale or for lease. Signage of this nature shall not be illuminated.~~
- 2. On properties that are actively under land development, one temporary sign not to exceed 24 square-feet in area shall be permitted. Signage of this nature shall not be illuminated. No more than one sign per contractor may be placed on the site and the total area of all contractors' signage shall not exceed thirty-two (32) S.F.**
- ~~3. Contractor signs shall be located outside of the public right-of-way.~~
- ~~4. Contractor signs shall not exceed a maximum height of ten (10) feet.~~
- ~~5. Contractor signs shall not be illuminated.~~
- ~~6. Signs, which advertise for a contractor who does continual maintenance or service of a site, shall not be allowed.~~

iii. Development signs:

- ~~1. Development signs shall require a permit and may not be placed on the property prior to fourteen (14) days before the expected start of development activity nor maintained on the property beyond fourteen (14) days after issuance of the final certificate of occupancy or four (4) years from the original date of issue. The Code Enforcement Officer may issue additional sign permits on an annual basis only beyond the original permit, if he finds that significant sales activity is taking place on the site. Significant sales activity may be determined to be a staffed sales office, regular on-site sales staff hours for lots or new units or continued new unit construction activities.~~
- ~~2. Development signs shall be located outside of the public right-of-way.~~
- ~~3. Development signs shall not exceed a maximum height of ten (10) feet.~~
- ~~4. Development signs shall not be illuminated.~~

vii. Institutional Signs:

- ~~1. Signs setting forth the name of any simple announcement for any public, charitable, educational or religious institution located entirely within the premise of that institution, up to an area of 24 square feet. Such signs may be illuminated in accordance with the regulations contained herein. If building mounted, these signs shall be flat wall signs and shall not project above the roofline. If ground mounted, the top shall be no more than eight (8) feet above ground level.~~
 - ~~2. Signs erected by community, social, religious, and fraternal organizations, shall not be displayed for longer than seven (7) consecutive days or no more than fourteen (14) days out of any one (1) year period for a fund raising or community event. The sign shall not be larger than six (6) square feet and be a maximum height of six (6) feet above grade to the top of the sign and its supporting structure.) Such sign shall be placed only on the premises where the event is to be held or conducted.~~
 - ~~3. Signs shall be located outside of the public right of way.~~
- ~~viii. Real Estate Signs: Signs four (4) S.F. or smaller in size do not need to obtain a permit as long as they comply with the conditions listed below. Any sign in excess of four (4) S.F. shall require a permit.~~
- ~~1. Real estate signs may only advertise the property on which they are situated.~~
 - ~~2. Real estate signs may not be illuminated.~~
 - ~~3. There may be no more than one sign per street frontage.~~
 - ~~4. The signs must be removed within thirty (30) days of consummation of the sale or lease.~~
 - ~~5. A portable real estate open house sign not to exceed two (2) square feet may be placed off-site only on the day of the open house and no longer than one (1) hour before and thirty (30) minutes after the open house is taking place.~~
- ~~ix. Service/Civic Association Signs:~~
- ~~Service and civic associations, defined as organizations established by local citizens and which have non-profit tax status, may apply to the Board of Adjustment for a special exception to erect signs in the municipality providing that the following conditions are met:~~
- ~~1. An individual sign is no larger than six (6) square feet;~~
 - ~~2. The organization has written permission for placement of the sign from the landowner; and~~
 - ~~3. The sign will not cause a safety hazard or have a visual effect on the surroundings.~~
- ~~x. Yard Sale Signs:~~
- ~~Do not need to obtain a permit as long as they comply with the conditions listed below.~~

- ~~1. Yard sale signs may not be placed prior to three (3) days before the sale and must be removed within 1 day after the sale.~~
- ~~2. They may not exceed six (6) square feet and may not be illuminated.~~
- ~~3. The signs may be placed off premises for noncommercial sales related to a single residential dwelling unit (or informal joint sales among neighbors) only provided they are not placed on utility poles and are not a distraction to traffic.~~

The Planning Board recommends this article by unanimous vote.

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

To amend the Zoning Ordinance, Section VII *Signs* in order to both incorporate legal amendments to the Ordinance and to amend regulations on signage, limiting the size, height, and illumination of signage in order to control visual clutter along roadways, reduce distractions caused by signage to motorists, and to improve the aesthetics of commercial corridors in Stratham.

7.1 **PURPOSE & INTENT**

The purpose of this Section is to establish uniform regulations for the installation and use of signs in the Town of Stratham and to protect and improve the livability and quality of life in Stratham through sign regulations that:

- a. Encourage the effective use of signs as a means of communication in Stratham;
- b. Protect the health, safety, and welfare of the public, with a specific focus on improving pedestrian and traffic safety **by reducing distractions to motorists and limiting the visual impacts of signage along roadways;**
- c. Maintain and enhance the appearance and aesthetic environment of Stratham, **including of the community's commercial corridors;**
- d. Maintain and **enhance** ~~promote~~ the rural, agricultural, and historical character of Stratham;
- e. Control visual clutter **along roadways and on buildings** and encourage high-quality professional standards in sign design and display.
- f. Promote signs that are harmonious in color, material and lighting with the buildings and surroundings to which they relate, while minimizing the adverse effects of signs on nearby public and private property; and
- g. Retain and enhance the Town's ability to attract and encourage economic development and ~~growth~~ **community vitality.**
- h. To reduce light pollution and glare associated with exterior lighting sources and to preserve and enhance the visibility of night-time skies in all areas of Stratham.**

7.2 **DEFINITIONS**

The following words and phrases shall have the meaning described herein for all purposes associated with the construction and interpretation of the Sign Ordinance.

- a. Flag: A piece of cloth or similar material, typically oblong or square, attachable by one edge to a pole or rope and used as the symbol or emblem of a country or institution; a decoration during public festivities; or displayed outside a business and solely containing one word such as “open”, “antiques”, “food”, or “restaurant”.
- b. Lineal Building Frontage: The length of a ground level straight line or lines parallel to and equaling the length of the building front that includes the main public entrance(s) or the side of the building fronting on the principal roadway. In the case of a multi-unit development the frontage of each separate building is additive for the purpose of determining permissible sign area.
- c. Sign: Any name, identification, description, display, illustration or device which is affixed to or represented directly or indirectly upon a building, structure or land in view of the general public, and which directs attention to a product, place, activity, person, institution or business. A sign shall include writing, representation, or other figure of similar character within a building only when illuminated and located in a window.
- d. Sign, Agricultural, Temporary / Seasonal: A temporary sign advertising or providing direction to a Farm Stand or farm/agricultural sales activity. The sign shall be seasonal or temporary in nature, may be located off-site, and within a public right-of-way. (Adopted 03/07)
- e. Sign, Attached: A sign, which is attached to a building wall and which extends eighteen (18) inches or less from the face of such wall.
- f. Sign, Awning: A sign painted on or attached flat or flush against the surface of the awning, but not extending above, below or beyond the awning or attached to the underside. The copy area on awnings is computed as all or a portion of the allowed wall sign area. (Adopted 03/11)
- ~~g. Sign, Banner: A temporary sign of lightweight material (paper, plastic or fabric) hung either with or without frame(s). Flags and insignias containing markings of any government, corporation or business are not considered banners, and are defined as Flags. (Adopted 03/11)~~
- h. Sign, Canopy or Marquee: Any sign attached to or part of a canopy or marquee. The copy area on such signs is computed as all or a portion of the allowed wall sign area. (Adopted 03/11)
- i. Sign, Contractor's / Development Sign: A temporary sign ~~advertising the contractor or development firm actively engaged in developing the site or parcel on which the sign is located. (Rev. 3/07)~~ **displayed on a parcel with an active building permit for a major renovation project or new development.**
- j. Sign, Directional: Signage necessary for on-site public safety and convenience. (Adopted 03/11)
- k. Sign, Directory: Signs which are necessary to identify and locate occupants of a building, including office buildings, residences, and church directories. (Adopted 03/11)

- ~~l. Sign, Event Specific: A temporary sign used to announce an event such as a festival, dance, business opening, sale, meeting, fund raiser, parade or other event.~~
- m. Sign, Flashing: Any sign or signal light with continuously variable illumination, whether achieved electrically or mechanically.
- n. Sign, Freestanding / Monument: A sign established on a freestanding frame, mast or pole and not attached to any building. Where such signs are established back to back, the larger face shall be used for the calculation of allowable area. Also known as detached sign, freestanding sign, pole sign, ground sign or pylon sign. (Adopted 03/11)
- o. Sign, Height: The vertical distance measured from the adjacent undisturbed grade of the sign to the highest point of the sign. (Adopted 03/11)
- p. Sign, Historic Marker: A marker that identifies an historic place, person, event or date and is erected by a historical organization or by a government agency. (Adopted 03/11)
- q. Sign, Illuminated: Any sign which emanates light either by means of exposed tubing, electrical bulbs, fluorescent lights, neon tubes or lamps on its surface, or by means of illumination transmitted through the sign face(s). Any decorative lighting that is used expressly for the purpose of advertisement shall be construed as a sign. (Adopted 03/11)
- r. Sign, Landmark: An older sign of artistic or historic merit, uniqueness, or extraordinary significance, as identified by the local historical organization. The character of landmark signs warrants their preservation in original condition, or their restoration. (Adopted 03/11)
- s. Sign, Nonconforming: Any sign which was lawfully established prior to the date this Ordinance was adopted, and which fails to conform to the specifications of this Ordinance. (Adopted 03/11)
- ~~t. Sign, Parking: Signs that identify available spaces or areas for parking of vehicles. Parking signs are deemed "Directional Signs" for the purposes of this Ordinance. (Adopted 03/11)~~
- u. Sign, Permanent: A permanent sign is any sign established for a period of greater than six (6) months. (Adopted 03/11)
- v. Sign, Political: Signs that advertise a candidate, party, position or other political issue. The provisions of RSA Chapter 664 and any other applicable state laws relative to political advertising are incorporated herein by reference.
- ~~w. Sign, Portable: Any sign not permanently attached to the ground or a building. Also see "Contractor's/Development Sign," "Temporary Sign." (Adopted 03/11)~~
- x. Sign, Projecting: A sign attached to a building or other structure and extending in whole or in part more than fourteen (14) inches beyond the building. (Adopted 03/11)
- ~~y. Sign, Real Estate: A temporary non-electrical ground or wall sign that either:~~
- ~~iii. Advertises the on-site sale, rental or lease of the premises or a portion thereof; or~~
- ~~iv. The off-site advertising (including balloons) of an open house. (Adopted 03/11)~~

- ~~z. Sign, Snipe: An informal off-premises sign which is tacked or otherwise attached to a tree, pole, stake, fence, other sign structure, or other structure advertising an organization or activity or displaying a message which is not applicable to the present use of the site upon which the snipe sign is attached. (Adopted 03/07)~~
- aa. Sign Structure: Any framework, either freestanding or an integral part of the building, which supports or is capable of supporting any sign, including decorative cover. (Adopted 03/11)
- bb. Sign, Temporary: A **ground-mounted sign or banner affixed to the façade of a structure, without a permanent foundation**, ~~any sign~~ established for any period of less than ~~six~~ **120 days. A Temporary sign shall not include Contractor's/Development signs, signs located on parcels that are for sale or lease, or political signage. (6) months.** (Adopted 03/11)
- cc. Sign, Utility: These signs are noncommercial in nature and identify the location of gas lines, water lines or phone cables, often warning of the potential hazard of digging or excavation in the immediate area.
- ~~dd. Sign, Vehicle: A sign mounted onto, or otherwise affixed to (a) the body or window of a motor vehicle, or (b) any other device designed for transport on any public roads. (Adopted 03/07)~~
- ee. Sign, Wall/Building: Any sign attached parallel to the building wall or other surface to which it is mounted that does not extend more than fourteen (14) inches from said surface and has only one (1) sign face that is intended to be read parallel to the wall or other surface to which it is mounted. This sign also includes any sign established on any other part of a building provided that the sign is on a plane parallel to the wall of the building. Wall/Building signs may not project above the top of a parapet, wall or the roof line at the wall, whichever is highest. A wall/building sign is also a sign established on a false wall or false roof that does not vary more than thirty (30) degrees from the plane of the building's parallel wall. (Adopted 03/11)
- ff. Sign, Window: A sign that is applied to or attached to the exterior or interior of a window or located in such a manner within a building that is visible from the exterior of the building through a window, but excludes merchandise in a window display. (Adopted 03/11)

7.3 **ADMINISTRATION**

- a. The Administrator of this sign Ordinance shall be the Code Enforcement Officer. The Code Enforcement Officer shall have the responsibility and authority to administer and enforce all provisions of this Ordinance, other than those provisions with powers specifically reserved to the Board of Selectmen, Planning Board, ~~Technical Review Committee~~, or the Zoning Board of Adjustment.
- b. All signs shall be reviewed for compliance with the applicable state and federal building codes.
- c. **Site Plan Review – When proposed as part of a new development or redevelopment, the proposed signage, to the highest extent practicable, shall be included in the site**

plan application materials for review by the Planning Board. This information shall include the proposed dimensions and illumination sources of proposed signage.

- c. Relief – Any relief sought from the requirements of this sign ordinance may be brought before the Planning Board in the form of a Conditional Use Permit application. The Planning Board shall have the authority to grant or deny a request for a Conditional Use Permit, pursuant to the provisions of RSA 674:16 and RSA 674:21, after proper public notice and public hearing where the Planning Board finds that an application complies with standards i and ii below:

i. The application shall comply with all of the purpose statements of this Sign Ordinance as stipulated under Section 7.1.

ii. Deviations from this Sign Ordinance shall be to the smallest extent necessary to both comply with the purpose statements of this Ordinance and to fulfill the objectives of the applicant.

~~, having been denied by the Code Enforcement Officer, may be brought before the Zoning Board of Adjustment.~~

7.4 PERMIT PROCEDURES (REV. 3/18)

~~No sign, except as provided by Section 7.5 and Section 7.6 shall be erected, displayed, altered, relocated, or replaced until the Code Enforcement Officer issues a sign permit.~~

- a. **Permit Application:** The Code Enforcement Officer may adopt from time to time such application procedures as the Code Enforcement Officer may find efficient, provided that the procedures are consistent with the Sign Ordinance and other applicable law. Applications for sign permits shall be submitted on forms provided by the Town, completed as required; at a minimum, they shall have attached the following information, in either written or graphic form:

- ~~i. A completed sign permit application form.~~
- ~~ii. A certification from a registered engineer and/or licensed architect licensed to practice in New Hampshire upon request by the Code Enforcement Officer.~~
- ~~iii. A non-refundable application review fee in an amount to be set by the Board of Selectmen.~~
- ~~iv. An illustration of the proposed sign(s), drawn to scale, that includes the following information:~~
 - ~~1. The total area of the proposed sign(s) in square feet.~~
 - ~~2. The proposed support structure for the proposed sign(s).~~
 - ~~3. The proposed sign structure height.~~
 - ~~4. The setback(s) of the proposed sign(s).~~
 - ~~5. The location(s) of the proposed sign(s).~~
 - ~~6. The relationship of the proposed sign(s) to the property on which the proposed sign(s) is to be located and/or the buildings thereon.~~

- ~~7. A photograph of existing signage, including dimensions drawn onto the photograph; provided, however, for multi-unit properties, condominiums and the like, the applicant need only submit a photograph detailing existing signage for the Applicant's particular unit.~~
- ~~8. The material from which the proposed sign(s) is to be constructed.~~
- ~~9. Design information such as illumination, function, name and contact number for individual(s) responsible for the installed sign, and other essential characteristics of the proposed sign(s) (Rev. 3/18).~~

b. Permit Review and Action:

- ~~i. Completeness Review: The Code Enforcement Officer shall determine whether the sign permit application is complete within ten (10) calendar days after the application is filed.~~
- ~~ii. All new signage, related to any new development, which may require Site Plan Review and/or Conditional Use Permit and not exempted in Section 7.5 shall receive Planning Board approval prior to the issuance of any permit.~~
- ~~iii. Decision:~~
 - ~~1. The Code Enforcement Officer shall either approve or deny the sign permit application within the time periods specified below after the Code Enforcement Officer determines that the application is complete. Applications found to be incomplete shall be denied.~~
 - ~~2. Upon a finding by the Code Enforcement Officer that the sign permit application complies with the provisions of this Ordinance, the Code Enforcement Officer shall cause to be issued a sign permit for installation by the applicant. The sign permit shall be issued within ten (10) calendar days of the date on which the application was deemed complete.~~
 - ~~3. If the sign permit application is denied, the applicant shall be notified within ten (10) calendar days of the date on which the application was deemed complete. The notice of denial shall specifically explain any deficiencies in writing in the application and how the applicant may proceed under this Section.~~
 - ~~4. The Code Enforcement Officer shall not consider any sign permit application until the Code Enforcement Officer has determined that the application is complete.~~
 - ~~5. No sign permit shall be issued in any case of an incomplete sign permit application.~~
 - ~~6. No sign permit may be issued until all fees have been paid and other requirements of the Sign Ordinance have been satisfied.~~
- ~~iv. Approval Criteria: The Code Enforcement Officer shall issue the requested sign permit if the sign permit application complies with this Ordinance. Otherwise, the Code Enforcement Officer shall deny the sign permit application.~~

- ~~v. Photograph. When the sign has been completed, the Applicant shall photograph both sides of the completed sign and forward the photograph to the Code Enforcement Officer; the photo must show the responsible party's name and contact number displayed on the installed sign. The Code Enforcement Officer shall then inspect the sign. (Rev. 3/18)~~
- ~~vi. Inspection for Compliance. The Code Enforcement Officer, or a designee, shall perform a final inspection after installation of any approved sign.~~
- ~~vii. Discrepancies. Any discrepancies between any sign as approved and the sign as constructed shall be identified in writing by the Code Enforcement Officer and may result in the halt of construction and correction of the discrepancy.~~

7.5 EXEMPT SIGNS

The following signs are exempt from the permit requirements of this Article, but are otherwise subject to the standards contained herein. Any failure to comply with these standards and any other provisions of this Article shall be considered a violation of the Zoning Ordinance.

- a. Nameplate signs giving property identification names or numbers, or names of occupants.
- b. Signs on mailboxes or newspaper tubes.
- c. Signs posted on private property warning the public against trespassing, danger from animals, or restricting specific recreational activities which signs shall each be no greater than two (2) square feet in area.
- d. Signs erected by or on behalf of or pursuant to the authorization of a governmental body, including legal notices, identification and informational signs, and traffic, directional, or regulatory signs.
- e. Signs required by Town Ordinance.
- f. Historic marker signs, provided that said signs are no more than two (2) square feet.
- g. Utility Signs.
- h. Flags of any governmental organization when not displayed in connection with a commercial promotion or as an advertising device. No flag shall be flown from a pole that is more than fifty (50) feet in height.
- ~~i. Directional Signs that do not exceed four (4) square feet each and that bear no advertising matter; the total number of signs per location shall not exceed two (2) in number (Rev. 3/18).~~
- ~~j. Real Estate Signs if limited to one (1) per premises and four (4) square feet in area in residential zones and thirty two (32) square feet in all other zones. These signs shall be removed within thirty (30) days of settlement or lease of the property. (Rev. 3/17)~~
- ~~k. Construction Site Identification Signs / Permanent Subdivision Signs shall not exceed thirty two (32) square feet in area, and shall not be illuminated.~~

- l. Signs erected in connection with elections or political campaigns shall comply with all provisions of NH RSA 664:14-21. No such sign may exceed the sign area permitted for other signs within the zoning district in which it is located.
- ~~m. Signs indicating that a special event such as a grand opening, fair, carnival, circus, festival, or similar event is to take place on the lot where the sign is located. Such signs may be erected not sooner than fourteen (14) days before the event and must be removed not later than three (3) days after the event. Please see Section 7.10.b.vi. for number and area requirements.~~
- n. Directory Signs, **located at least 25 (twenty-five) feet from a right-of-way**, that do not exceed four (4) square feet in area.
- o. Landmark Signs or other signs that are located on, or are an integral part of, a property that has been placed on or determined eligible for the National Register of Historic Places, provided that such signs are recognized as contributing to the National Register status of the property.
- ~~p. Flags, of no more than 15 square feet in size and solely containing one word such as "open", "antiques", "food", or "restaurant". To be exempt from the sign permit requirements, Properties are limited to one of these Flags unless the property is located on a corner and has two (2) sides on a public way in which case the property may use two of these (2) Flags, one on each side.~~
- q. Agricultural Signs are exempt from the sign permit requirements of this Article so long as on-site signs are limited to directional signs (one roadside, no limit if unseen from the public right of way) and signs listing agricultural or horticultural products grown or produced by the resident seller, in season, for such operations as farm stands or Christmas tree sales. **(Rev. 3/16)**
- r. **Wall or window Signs no greater than two (2) square feet in area provided that such signage is limited to no more than six signs per use.** and containing messages such as Open, Closed, Vacancy, No Vacancy and credit card, telephone, restroom, gasoline prices, and other similar informational messages.
- ~~s. Not For Profit Fundraising/Non-Taxable Entity event signs which may be permitted on the same site as a permitted event, or off-premise on private property, with owner's permission, subject to the same time limits as the permitted event, and where such sign may not exceed sixteen (16) square feet in surface area **(Rev. 3/18)**.~~
- t. Temporary Signs not covered in the foregoing categories, provided that such signs meet the following restrictions:
 - i. ~~Not more than one (1) such sign may be located on any lot;~~
 - ii. ~~No such sign may exceed six (6) square feet in surface area; and,~~
 - iii. ~~The maximum sign height shall be six (6) feet above grade to the top of the sign and its supporting structure.~~
 - iv. ~~Such a sign may not be displayed for longer than seven (7) consecutive days or no more than fourteen (14) days out of any one (1) year period.~~

- ~~v. The Code Enforcement Officer is authorized to mark temporary signs in any reasonable way that does not interfere with the content of the temporary sign so as to ensure compliance with this Article.~~

7.6 **PROHIBITED SIGNS**

The following signs are prohibited:

- a. Any sign located within, on, or projecting over a property line which borders a public or private street, highway, alley, lane, parkway, avenue, road, sidewalk, or other right-of-way, except as provided in this Ordinance. The Code Enforcement Officer may cause to be removed any temporary or portable sign erected or displayed upon, or projecting into public property.
- b. Any flashing sign or other sign or lighting device, whether freestanding, on the exterior of the building, or on the inside of a window which is visible beyond the boundaries of the lot or parcel, or from any public right-of-way, with intermittent, animated, flashing, rotating, scintillating, blinking, or strobe light illumination, including a variable electronic message device, or the regulations applicable to a particular sign structure.
- c. Any sign which emits audible sound, odor, smoke, steam, laser or hologram lights, or other visible matter, including any sign that employs any stereopticon or motion picture projection.
- d. Signs, which by reason of location, size, color, or design interfere with public traffic or can be confused with or obstruct the view or effectiveness of any official traffic signal or traffic marking.
- e. Any sign with unshielded incandescent, metal halide, or fluorescent light bulbs.
- f. Any off-premises **permanent** sign or signs which are located off of the property that they are advertising, except as provided for herein.
- g. Signs located on the roof of any structure.
- h. Any rotating sign.
- i. Any banners, pennants or temporary signs, except as provided for herein.
- j. Any sign attached to any public utility pole or structure, streetlight, tree, fence, fire hydrant, bridge, curb, sidewalk, park bench, or other location on public property, also known as “snipe signs,” except as provided herein.
- k. Strings of light bulbs whether in conjunction with a sign or not except as conventionally used as part of a holiday celebration.
- l. Any sign which causes glare onto a public road or any neighboring property.
- m. Any inflatable sign and other similar permanent objects.
- n. Any sign including a mirror device.
- ~~o. Internally illuminated signs may be permitted only in the Gateway Commercial Business District, Commercial/Light Industry/Office, and Industrial Zoning districts (Rev. 3/96; Rev. 3/98, Rev. 3/11)~~

- p. Any sign which is placed so as to prevent or inhibit free ingress to or egress from any door, window, or exit way required by the Building Code or the Fire Code; and,
- q. Any sign mounted, attached or painted on a trailer, boat, or motor vehicle when parked, stored, or displayed conspicuously on the public right-of-way or private premises in a manner intended to attract attention of the public for business advertising purposes are considered portable signs within the context of this Ordinance and are prohibited. This provision expressly excludes business signs that are permanently painted on, or magnetically attached to motor vehicles or rolling stock that are regularly and consistently used to conduct normal business activities; where such vehicles or rolling stock are stored at their place of business in a manner to be screened from public ways (fence, garage, etc) or otherwise parked so as not to be visible as a freestanding sign. However, this section does not prohibit an individual, not engaged in business, to display a sign, mounted, attached or painted on a trailer, boat or motor vehicle, when it is parked for the purpose of a one-time sale of said trailer, boat or motor vehicle. (Amended 3/19)
- r. **Internally illuminated signage.**
- s. **Consistent with existing current federal caselaw and constitutional protections, the Town will not regulate sign content, with the exception of obscene speech. Signage shall not include obscene speech. Obscene speech is defined as content that appeals to the prurient interests in sex, which describes, represents or portrays sexual conduct in a patently offensive way, and when the signage, viewed as a whole, does not include any serious literary, artistic, political, or scientific value.**

7.7 **ENFORCEMENT AND VIOLATIONS**

- a. Any person, including, without limitation, an owner of real property, who violates, suffers a violation to occur or refuses to comply with any provision of this Ordinance may be subject to the penalty provisions as described in Section XXII of the Zoning Ordinance.
- b. In addition to the remedies provided in Section XXII, the Code Enforcement Officer may remove or cause to be removed any sign that does not comply with the provision of this Ordinance, at the expense of the owner of the property wherein the sign is located after written notification of the violation to the property owner.
- c. The Code Enforcement Officer may remove or cause to be removed any sign without notice that the Code Enforcement Officer reasonably concludes is impermissibly established in the public right-of-way or that otherwise constitutes a danger to public safety.
- d. The Code Enforcement Officer may remove or cause to be removed any sign not maintained in good repair for reasons of safety or aesthetics.

7.8 **GENERAL STANDARDS AND CRITERIA FOR SIGNS**

The regulations in this section specify the area and heights of signs that are allowed within the Town and which require a permit.

a. Measurement and Calculation of Area:

i. Area of Freestanding Signs:

1. Sign face area is calculated as the total area within the smallest square, circle, rectangle, triangle, or combination thereof that will encompass the extreme limits of the writing, representation, emblem, or other display together with any material or color forming an integral part of the background of the display or used to differentiate the sign from the backdrop, background or structure against which it is placed. Areas of supporting framework shall be excluded from this calculation up to the amount of 35% of the total area as calculated above. All supporting framework, bracing, or decoration in excess of the 35% limit shall be deemed part of computation of the maximum aggregate area.
2. The area of one side of a double-faced sign shall be regarded as the total area of the sign provided that such sign faces are either parallel or at an angle of thirty (30) degrees or less to each other. If the sides are of unequal area, the larger shall determine the area.

ii. Area of Wall/Building Signs:

1. The sign face area of signs attached or affixed to buildings or other structures shall include all lettering, designs, or symbols, together with the background, whether open or enclosed, upon which they are displayed. When signs are incorporated into canopies or awnings, the entire panel containing the sign copy is counted as the sign face area.
2. Where a sign consists of individual letters or symbols attached, painted or applied to a building, wall or window, without any distinguishing border, panel or background, the area shall be considered to be the smallest rectangle, triangle, or circle encompassing all the letters and symbols.
3. In no case can the additional surrounding background area exceed the area of the copy. For the purpose of this section, the permitted background area is the total area between the lintel bar and the parapet on a one (1) story building or between the lintel bar and the floor level of the floor above on a multi-story building

iii. Sign Height for Freestanding Signs:

The height of a freestanding sign shall be computed as the distance from the elevation of the nearest travel lane edge of pavement to the highest attached component of the sign.

b. Signage Standards.

Design, color, materials, size, and placement are all important in creating signs that are architecturally attractive and integrated into the overall site design. Signs that are compatible with the surroundings and effectively communicate a message will promote

a quality visual environment. The following design standards will be used as a basis for review of sign permits and the management of signs:

i. General Standards.

1. Design signs in harmony with the style and character of the development and as an integral design component of the building architecture, building materials, landscaping, and overall site development.
2. Signs should be clear, informative to the public and should weather well.
3. All signs shall be maintained in good repair, including the display surface, which shall be kept neatly painted or posted.
4. Sign letters and materials should be professionally designed and fabricated.
5. Exposed conduit and tubing is prohibited. All power supplies and other equipment shall be concealed.
6. The exposed back of all signs visible to the public shall be suitably finished and maintained.

ii. Placement:

1. Signs should be generally free of obstructions when viewed from different angles. However, trees or other landscaping that grows to a point that it obstructs the view of a sign or makes it illegible shall not be grounds for removal or trimming of the plant(s).
2. The physical placement of signs on a building shall be as important as the sign composition itself. To maximize the effectiveness of signs and a building's architecture, every sign located on a building shall be required to be an integral part of the building.
3. Signs shall be located with respect to the basic architectural framework of the building, so as not to obscure the primary elements (door and window openings and decorative facade treatments) of a building's framework.

iii. Sign composition.

The visual style of a sign is determined by the relationship of its lettering, colors, lighting, and material used. The design standards set forth herein constitute general design criteria to be followed when determining conformity with the Ordinance.

iv. Lettering:

- ~~1. No more than two (2) lettering styles shall be permitted per sign.~~
- ~~2. Letters may be attached to the building facade.~~
- ~~3. Light colored letters on a dark background are preferred. Dark letters on a light background shall only be permitted if it complements the building's color composition.~~
4. Lettering and signboards shall be located so as not to obstruct architectural detailing on the building face.

- ~~5. Product trademarks are discouraged; however, trade signs (e.g., a shoe for a cobbler, a mortar and pestle for a druggist) are preferred.~~
- ~~6. Letter styles shall be limited to the classic genre, i.e., Copper plate Gothic, Times, Franklin Gothic, Benton, Clarendon, Haas Helvetica, Folio Caravelle Medium, Windsor, and Times Roman.~~
- ~~7. The size of the lettering shall be in proportion to both the sign configuration and the building.~~

~~v. Color:~~

- ~~1. No more than three (3) colors are preferred, including black/white. Lettering shall preferably be one (1) color.~~
- ~~2. Colors used in signage should relate to the color composition of the building material and be compatible with them.~~
- ~~3. The determination of sign color must relate to the degree of contrast between the sign lettering and sign background.~~

vi. Material:

1. Traditional materials, such as wood, glass, brass, bronze, aluminum, or iron are preferred for the framework of a sign. The use of plastic, aluminum and vinyl will only be permitted if styled and composed to imitate wood or iron.
- ~~2. Wooden signs shall be constructed of dense, clear or finely grained wood that adapts to engraving/carving and paint or stain. Ordinary plywood will not withstand exposure; therefore, only overlay, exterior or marine plywood shall be permitted.~~

vii. Sign Illumination:

- ~~1. The light from an illuminated sign shall not be of an intensity or brightness that will create glare or other negative impact on residential properties in direct line of sight to the sign.~~
- ~~2. Whenever indirect lighting fixtures are used (fluorescent or incandescent), care shall be taken to properly shield the light source to prevent glare from spilling over into residential areas and any public right of way.~~
- ~~3. Internally illuminated plastic box "canned" signs are discouraged. Individually illuminated channel letters are preferred.~~
- ~~4. Signs shall not have blinking, flashing, or fluttering lights, or other illumination devices that have a changing light intensity, brightness, or color.~~
- ~~5. Light sources shall utilize energy efficient fixtures to the greatest extent possible.~~
- 1. Externally illuminated signage from a light source that is fully downcast is permitted.**
- 2. Internally illuminated or backlit signage is prohibited.**

7.9 GENERAL REGULATIONS

Any sign not specifically listed shall not be permitted unless otherwise exempted herein.

a. Signs Permitted in the Residential/Agricultural District, Manufactured Housing/Mobile Home District, Retirement Planned Community District:

- i. ~~Agricultural Sign, Temporary / Seasonal:~~ Signs on properties with a primary agricultural use shall be permitted signage subject to the following requirements:
 1. ~~Shall require a permit and may be placed off-site and within a Town right-of-way only with the permission of the Board of Selectmen, and a letter granting approval for the location from the owner of the property of which the sign is located in front of.~~ **On properties where agriculture is the primary use of property:**
 - a. **Wall signage shall be permitted subject to the requirements of Section 7.9.viii of the Ordinance.**
 - b. **One permanent freestanding sign not to exceed 32 square-feet in area and ten feet in height shall be permitted.**
 - c. **One Temporary Sign shall be permitted subject to the requirements of Section 7.9.viii except that signs may be permitted up to 50 square-feet in size and up to eight signs may be permitted in a single calendar year for a period not to exceed 180 days.**
 2. ~~Placement shall not exceed six (6) months continuously for a season with an additional 30 contiguous or non-contiguous days for the sale of agricultural products.~~ **On properties where agriculture is an accessory use of a property:**
 - a. **One wall sign not to exceed 10 square-feet in area shall be permitted.**
 - b. **One permanent freestanding sign not to exceed 20 square-feet in area and six-feet in height shall be permitted.**
 - c. **One Temporary Sign shall be permitted subject to the requirements of Section 7.12.**
 3. ~~If located within a Town right-of-way shall not exceed six (6) square feet.~~
 4. ~~If located on private property any sign shall be limited to twelve (12) square feet.~~
 5. ~~Sign shall not exceed a maximum height of ten (10) feet.~~
- ii. **Real estate, contractor, and development signage** ~~Contractor's Sign: Shall be required to obtain a permit and comply with the conditions listed below.~~
 1. ~~Contractor signs may not be placed on the property prior to fourteen (14) days before the expected start of construction or upon issuance of a building permit (whichever is later) nor maintained on the property beyond fourteen (14) days after completion of work or upon issuance of a Certificate of Occupancy (whichever is earlier).~~ **On properties that are currently listed for sale or for lease, one additional temporary sign may be permitted, in addition to any temporary sign permitted under Section 7.9.viii of the Ordinance, for the duration that**

the property is listed for sale or for lease. Signage of this nature shall not be illuminated.

2. On properties that are actively under land development, one temporary sign not to exceed 24 square-feet in area shall be permitted. Signage of this nature shall not be illuminated. ~~No more than one sign per contractor may be placed on the site and the total area of all contractors' signage shall not exceed thirty-two (32) S.F.~~
- ~~3. Contractor signs shall be located outside of the public right of way.~~
- ~~4. Contractor signs shall not exceed a maximum height of ten (10) feet.~~
- ~~5. Contractor signs shall not be illuminated.~~
- ~~6. Signs, which advertise for a contractor who does continual maintenance or service of a site, shall not be allowed.~~

iii. ~~Development signs:-~~

- ~~1. Development signs shall require a permit and may not be placed on the property prior to fourteen (14) days before the expected start of development activity nor maintained on the property beyond fourteen (14) days after issuance of the final certificate of occupancy or four (4) years from the original date of issue. The Code Enforcement Officer may issue additional sign permits on an annual basis only beyond the original permit, if he finds that significant sales activity is taking place on the site. Significant sales activity may be determined to be a staffed sales office, regular on-site sales staff hours for lots or new units or continued new unit construction activities.~~
- ~~2. Development signs shall be located outside of the public right of way.~~
- ~~3. Development signs shall not exceed a maximum height of ten (10) feet.~~
- ~~4. Development signs shall not be illuminated.~~

iv. Directional Signs:

In any zone, signs not exceeding two (2) square feet per sign in area and standing no more than four-feet in height to point direction to residences, businesses, other allowed uses or meeting places or for directing traffic into or out of a site are permitted. are permitted provided no more than two such signs are permitted per property unless otherwise permitted by the Planning Board.

v. Governmental Signs:

Signs erected by the municipal, State, or federal governments, which are required for the public safety and welfare shall be allowed.

vi. Home Occupation Signs:

Properties where an approved Home Occupation is actively in operation shall be permitted signage subject to the following regulations:

1. Not more than one free standing sign or other advertising device is to be displayed on the property and it shall not exceed a size of four (4) square feet.

2. Home Occupation signs shall be located outside of the public right-of-way.
3. The height of Home Occupation signs shall be a minimum of eight (8) feet in height and a maximum height of ten (10) feet.
4. Signs will not be lighted from within or by exterior spot lighting.
5. Vehicles displaying advertising for a Home Occupation shall be screened from public ways (fence, garage, etc) or otherwise parked so as not displayed as a freestanding sign. (Amended 3/19)

vii. Institutional Signs:

- ~~1. Signs setting forth the name of any simple announcement for any public, charitable, educational or religious institution located entirely within the premise of that institution, up to an area of 24 square feet. Such signs may be illuminated in accordance with the regulations contained herein. If building mounted, these signs shall be flat wall signs and shall not project above the roofline. If ground mounted, the top shall be no more than eight (8) feet above ground level.~~
- ~~2. Signs erected by community, social, religious, and fraternal organizations, shall not be displayed for longer than seven (7) consecutive days or no more than fourteen (14) days out of any one (1) year period for a fund raising or community event. The sign shall not be larger than six (6) square feet and be a maximum height of six (6) feet above grade to the top of the sign and its supporting structure.) Such sign shall be placed only on the premises where the event is to be held or conducted.~~
- ~~3. Signs shall be located outside of the public right-of-way.~~

viii. Real Estate Signs: Signs four (4) S.F. or smaller in size do not need to obtain a permit as long as they comply with the conditions listed below. Any sign in excess of four (4) S.F. shall require a permit.

- ~~1. Real estate signs may only advertise the property on which they are situated.~~
- ~~2. Real estate signs may not be illuminated.~~
- ~~3. There may be no more than one sign per street frontage.~~
- ~~4. The signs must be removed within thirty (30) days of consummation of the sale or lease.~~
- ~~5. A portable real estate open house sign not to exceed two (2) square feet may be placed off-site only on the day of the open house and no longer than one (1) hour before and thirty (30) minutes after the open house is taking place.~~

ix. Service/Civic Association Signs:-

~~Service and civic associations, defined as organizations established by local citizens and which have non-profit tax status, may apply to the Board of Adjustment for a special exception to erect signs in the municipality providing that the following conditions are met:-~~

- ~~1. An individual sign is no larger than six (6) square feet;~~

~~2. The organization has written permission for placement of the sign from the landowner; and~~

~~3. The sign will not cause a safety hazard or have a visual effect on the surroundings.~~

~~x. Yard Sale Signs:~~

~~Do not need to obtain a permit as long as they comply with the conditions listed below.~~

~~1. Yard sale signs may not be placed prior to three (3) days before the sale and must be removed within 1 day after the sale.~~

~~2. They may not exceed six (6) square feet and may not be illuminated.~~

~~3. The signs may be placed off premises for noncommercial sales related to a single residential dwelling unit (or informal joint sales among neighbors) only provided they are not placed on utility poles and are not a distraction to traffic.~~

b. Signs Permitted in commercial and/or industrial uses:

i. All signs permitted in the Residential / Agricultural District and Manufactured Housing / Mobile Home District, Retirement Planned Community District pursuant to Section 7.9.a.

ii. Awning/Canopies:

1. One sign with lettering per business shall be permitted on an awning or canopy, and logos shall be permitted on all awnings and canopies, provided that:

a. The letter and logo height does not exceed 50% of the diagonal portion of the awning or canopy.

b. The letter and logo height is located on the vertical flap and does not exceed eight inches.

c. The letter and logo area does not exceed 15% of the area of the diagonal portion of the awning or canopy.

d. The signage shall only be on first-floor awnings and canopies.

2. Awnings and canopies shall be aesthetically compatible with the building and consistent with each other.

3. Awnings and canopies shall be kept in good order and repair.

4. All awning and canopies shall be made of cloth or canvas.

5. A business cannot have a wall sign and awning/canopy with lettering.

iii. Directory Signage:

~~1. Permitted only for upper story non-residential uses.~~

~~2. Area shall be a maximum of twelve (12) square feet located by the main entrance to the upper floors.~~

~~3. Letter height shall not exceed four (4) inches.~~

iv. Free Standing Signage.

1. Flexible Mixed-Use District, Professional/Residential District, and Town Center District.
 - a. **Properties with one operation under a single proprietorship shall be permitted up to one freestanding sign not to exceed 30 square-feet in area. For each additional operation under different proprietorship, a maximum of 10 (ten) additional square-feet of signage shall be permitted up to 40 additional square-footage of signage for a maximum of 70 square-feet of signage. No freestanding sign in these districts shall exceed a height of 10-feet.**~~If there are one to two distinct operations under different ownership/proprietorship, the area the face shall not exceed 32 square feet and the top of such sign is no higher than twelve (12) feet above sidewalk or finish grade; or~~
 - b. ~~If there are three to four distinct operations under different ownership/proprietorship, the area of the face shall not exceed 48 square feet and the top of such sign is no higher than twelve (12) feet above sidewalk or finish grade; or~~
 - c. ~~If there are five or more such distinct operations under different proprietorship on the lot, the area of the face shall not exceed sixty five (65) square feet and the top of such sign does not exceed fifteen (15) feet above grade.~~
2. Gateway Commercial Business District, Special Commercial District, Commercial/Light Industrial District, and Industrial District.
 - a. **Properties with one operation under a single proprietorship shall be permitted up to one freestanding sign not to exceed 35 square-feet in area. For each additional operation under different proprietorship, a maximum of 15 additional square-feet of signage shall be permitted up to a maximum of 95 square-feet of signage. No freestanding sign in these districts shall exceed a height of 12-feet.**~~If there are one to two distinct operations under different proprietorship, the area of the face shall not exceed 48 square feet and the top of such sign is no higher than twenty (20) feet above sidewalk or finish grade; or~~
 - b. ~~If there are three to four distinct operations under different proprietorship, the area of the face shall not exceed seventy five (75) square feet and the top of such sign is no higher than thirty (30) feet above sidewalk or finish grade; or~~
 - c. ~~If there are five or more such distinct operations under different proprietorship on the lot, the area of the face shall not exceed one hundred thirty (130) square feet and the top of such sign does not exceed thirty (30) feet above grade.~~
3. A lot with front lot line of ~~300~~ **600** feet or more may have two freestanding signs. However, said signs shall be separated by a minimum of ~~200~~ **300** feet. **The second sign shall not exceed an area of 24 square-feet or a height of 8 (eight) feet.**
4. One (1) freestanding sign shall be permitted for each street or limited access highway, which abuts a lot, **up to a maximum of two freestanding signs provided that the secondary freestanding sign is clearly oriented to the secondary right-of-way and frontage.** The area of the sign located on the primary lot frontage

(determined by the applicant) shall be the maximum permitted in the district. The area of sign located on the secondary lot frontage shall be 50% of maximum permitted **area** in the district **and shall not exceed a height of six-feet.**

5. When a lot abuts more than one street or limited access highway and qualifies for an additional freestanding sign, the minimum separation between freestanding signs on the lot, regardless of the orientation of the freestanding signs, shall be ~~one~~ **two** hundred (200) feet.
6. Minimum front yard setback, side yard setback and rear yard setback. Unless otherwise stated in the Ordinance, there shall be no minimum required front, side, or rear setback for freestanding signs, provided, however, such signs shall not encroach into any public right-of-way or any clear sight area **and be located a minimum of 6 (six) feet from the edge of pavement for the right-of-way.**

v. Projecting Signs.

Projecting signs and displays attached to individual buildings or units shall be allowed in addition to the permitted freestanding signs and displays, subject to the following:

1. There is no more than one such sign for each entrance door to a business establishment.
2. The permitted area of projecting signs shall be one (1) square foot for each five (5) linear feet of building or unit front facade to which it is attached, not to exceed ~~thirty-two~~ **twenty-five (25)** square feet.
3. The base of all projecting signs shall be no less than eight (8) feet above the ground or sidewalk.
4. Projecting signs shall not be located or erected on the roof area of any building, shall be located only on the building walls, and may not project above the building roof line or roof ridge.
5. Projecting signs shall not project from the exterior wall of a building more than five (5) feet.
6. Projecting signs shall not project into any public or private street travel way.
7. There are no exposed guy wires or turnbuckles.
8. In the case of a building located on a corner lot, a projecting building sign may be located at the corner of the building oriented toward the intersection of two or more streets, provided, however, that no other projecting building identification signs shall be located on the same building within one-hundred (100) feet of a corner projecting building identification sign, regardless of orientation

~~vi. Promotional Event Signs.~~

~~The requirements for these signs are as follows:~~

- ~~1. Keep promotional and grand opening signs out of the public right of way (including sidewalks, planter strips, tree wells, sound walls, fences, and street~~

~~medians), on public property, or in any location which interferes with vehicular, bicycle, or pedestrian circulation or safety.~~

- ~~2. Pennants, flags, streamers, searchlights, and banners (maximum 60 square feet each) may be displayed for three (3) 14 day periods per calendar year and an additional four weekends or federally recognized 3-day holiday weekends. The weekend or federally recognized 3-day holiday weekend display is limited to 1 per every 3 months. A weekend display is permitted Friday evening to Sunday evening (or Monday if a federally recognized 3-day holiday.) Upon the approval of the Board of Selectmen, a permit shall be secured from the Building Inspector for the signs that exceed said specified time limits.~~
- ~~3. For grand openings pennants, flags, streamers, searchlights, and one banner not to exceed 60 square feet in area may be displayed one time for a maximum of 30 days. All signs must be removed within 5 days after the grand opening ceases.~~
- ~~4. Temporary Mobile and/or Portable Signs: New businesses may use a temporary mobile sign (or trailer mounted sign) while awaiting the arrival of a permanent sign. Such signs shall be allowed only until the permanent sign(s) is installed or for thirty (30) days, whichever is shorter. A permit shall be secured from the Building Inspector for the placement of such signs.~~

vii. Street Address Signage:

1. Street address signage is encouraged on each building **and on freestanding signage. Street address signage shall not be counted toward the maximum permitted sign area.**~~or individual tenant.~~
2. Numbers shall be a maximum of eight (8) inches in height.

viii. Wall/Building Signage:

- ~~1. One of the three below for each street frontage of each business:~~
 - ~~a. Internally lit raised letters with concealed power supply.~~
 - ~~b. Back-lit raised letters with concealed power supply.~~
1. **Externally illuminated wall signage with a fully downcast light source is permitted. Internally illuminated, or backlit signage, is prohibited. Lighting for signage shall be turned off between the hours of 11 pm to 5 am, unless a business or use is in operation during those hours in which case sign lighting must be turned off within one hour of the closure or opening of the business. Uses that operate 24-hours**
 - ~~c. Signage board with gooseneck lighting.~~
- ~~2. Wall signage is also permitted for walls facing rear parking areas with the same area as permitted on the front façade.~~
3. **Wall signage must be located below the second-story floor line, no more than 18-feet above grade level or below the lowest part of the roofline, whatever is lower.**

4. The building frontage is used to calculate the total maximum wall/building sign area. One square foot of wall/building sign area is allowed for each linear foot of building frontage. The area of all wall/building signs must be equal or less than this total, including existing and new signs. The building sign total maximum area formula shall be calculated using the following formula:

Building Linear Frontage x Multiplier (see chart below) = Total maximum sign area for all building signs.

_____ x _____ = square feet

5. Total Maximum Area Multiplier

The total aggregate area in square feet of all permanent building signs, except for signs freestanding signs and directional signs, shall not exceed the following:

Average Distance of Sign From Centerline of Abutting Street	Building Frontage Multiplied By
0-99 149	1
100 150 -249	1.5
250 and over	2

6. For lots with frontage on more than two streets or a limited access highway, the total maximum area for wall/buildings signs shall be determined using the maximum area permitted for the primary ~~and secondary~~ lot frontages (as determined by the applicant). **Additional wall signage shall be permitted for the secondary frontage, however wall signage for the secondary frontage shall not be subject to the maximum area multiplier and shall be limited to no more than 50 percent of what is permitted for the primary frontage.**
- ~~7. A use with less than 50 feet of sign frontage may have a maximum of 50 square feet of permanent wall/building signs.~~
7. **Allowable wall signage may be distributed on different building facades, however no single building façade may include more than 75 square-feet of wall signage unless the site qualifies for the Total Maximum Area Multiplier. If any building frontage of the site is located between 150-249 feet from the roadway centerline, a maximum of 105 square-feet of signage on a single building façade is permitted. If any building frontage is located more than 249-feet from the roadway centerline, a maximum of 135 square-feet of wall signage is permitted on a single building façade.**

xiii. Window Lettering/Sign:

1. All window lettering/signs for businesses shall be inside the window and shall be permitted only on the first ~~and second~~ floor windows.

2. Window lettering/signs shall not exceed ~~15~~**10**% of the **total** window area **on a single building facade**.
3. ~~Window lettering or signs shall pertain only to the establishment occupying premise where window is located.~~

7.10 MAINTENANCE AND OBSOLESCENCE

All signs and sign structures shall be properly maintained and kept in a neat and proper state of maintenance and appearance. All signs of any type and located within any district which are found by the Building Inspector to be in a state of disrepair or are considered dangerous, shall be repaired or removed on order of the Building Inspector and upon failure to comply with this order within the time specified within the order, the Building Inspector is hereby authorized to cause removal of this sign and any expense resultant thereto shall be borne by the owner/lessee.

7.11 NON-CONFORMING SIGNS

a. Continuance.

Any sign lawfully existing or under construction before the date of enactment of these sign regulations or upon any date on which these regulations are amended, and any sign which is accessory to a nonconforming use, shall be deemed a nonconforming sign. Portable signs (including trucks and trailers) are exempt from treatment under this section for continuance and shall, therefore, require sign permits and compliance with the provisions of Section VII.

b. Maintenance.

A nonconforming sign must be maintained in good repair for reasons of public safety and aesthetics. Ordinary maintenance and minor repairs shall not include replacement of the structural framing and supports, enlargement of the area of a sign face, or relocation of the sign.

c. Alteration, Relocation and Replacement:

Alterations, relocation, and/or replacement of a legal nonconforming sign structure is permitted when damage or deterioration does not exceed fifty percent (50%) of the area of the sign and structure. A non-conforming sign that is damaged by any casualty or force majeure may be replaced by an identical sign in the same location that is identical to the damaged sign. The replacement sign retains its status as a permitted, non-conforming use.

d. Removal.

A nonconforming sign shall be removed within three hundred and sixty-five (365) days if any one of the following conditions exist:

1. If the damage or deterioration of the sign structure exceeds fifty percent (50%) of the area; or,

2. If the building to which the sign structure is accessory is damaged or demolished to an extent exceeding fifty percent (50%) of the building's appraised value and no plans have been submitted for the building's reconstruction or restoration pursuant to applicable codes and Ordinances; or,
3. If the sign has been abandoned for at least three hundred sixty-five (365) days.
- e. Any sign that has been removed due to any of the conditions listed in 7.11.d above shall not be replaced and any succeeding sign shall conform to the provisions of this Ordinance. If any portion of the sign structure is removed, then all parts and components of the sign shall also be removed.

7.12 TEMPORARY SIGNS

Temporary signs shall be permitted subject to the following regulations:

a. Permit Required

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

b. District Limitations

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

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

c. Exemptions

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

7.1213 SEVERABILITY

If any section, clause, provision or phrase of this section is held to be invalid or unconstitutional by any court of competent authority, such holding shall not affect, impair or invalidate any other section, clause, provision, portion or phrase of the Ordinance.

The Planning Board recommends this article by unanimous vote.

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

To amend the Zoning Ordinance, Section V, Sub-section 5.13 *Solar Energy Systems* to clarify the requirements associated with the removal of medium- and large-scale ground-mounted solar energy systems after they are de-activated. This amendment would require landowners with solar energy systems to provide a plan for restoring a site to pre-development conditions if a solar facility is abandoned and to record a declaration committing to removing the array while eliminating a requirement to provide a financial security for the life of the solar project.

~~5.13.9.3 Bonding and Security Recognizing the extremely hazardous situation presented by abandoned and unmonitored ground-mounted solar energy system, the Planning Board shall set the form and amount of security that represents the cost for removal and disposal of abandoned towers in the event that the tower is abandoned and the tower owner is incapable and unwilling to remove the tower in accordance with Section 5.14.7.7.~~

5.13.9.3 Return to Pre-development Condition

In the event that a medium- or large-scale ground-mounted solar energy system is abandoned, the owner of the property shall be required to return the land to its pre-development condition. Accordingly, applicants for ground-mounted medium- and large-scale solar energy systems shall be required to provide the Planning Board, as part of its application materials, a plan for decommissioning ground-mounted solar energy facilities and restoring the site to its pre-development condition. Additionally, the property must sign a Declaration, to be recorded at the Registry of Deeds, committing the owner to removing the solar panels and restoring the site to its pre-development condition within 90 days of abandonment of a medium- or large-scale solar energy system.

5.13.9.4 Removal of Abandoned Ground-mounted solar energy system

Any ground-mounted solar energy system that is not operated for a continuous period of twelve (12) months shall be considered abandoned and hazardous to the public health and safety, unless the owner of said ground-mounted solar energy system provides proof of quarterly inspections. The owner shall remove the abandoned structure(s) within ninety (90) days of receipt of a declaration of abandonment from the Town notifying the owner of such abandonment. A declaration of abandonment shall only be issued following a public hearing, noticed per Town regulations, with notice to abutters and the last known owner/operator of the ground-mounted solar energy system. If the abandoned ground-mounted solar energy system is not removed within ninety (90) days **pursuant to the requirements of Section 5.13.9.3**, the Town may execute **enforcement proceedings to compel action.** ~~the security and have the ground-mounted solar energy system removed, pursuant to Section 5.14.7.7 above.~~ If there are two (2) or more users of a single ground-mounted solar energy system, this provision shall not become effective until all users cease using the ground-mounted solar energy system

The Planning Board recommends this article by unanimous vote.



2023 WARRANT

New Hampshire
Department of
Revenue Administration

Article 11 2023 Operating Budget

To see if the Town will vote to raise and appropriate the sum of Eight million two hundred eleven thousand one hundred eighty eight dollars (\$8,211,188) 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.

Article 12 Capital Improvements Program

To see if the Town will vote to raise and appropriate the sum of Six hundred sixty three thousand dollars (\$663,000) to implement the Capital Improvements Program for 2023 as presented in the Town Report and recommended by the Planning Board. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than December 31, 2028 per NH RSA 32:7 (VI).

The Select Board recommends this Article by unanimous vote.

Article 13 Appropriate Funds to Capital Reserve Funds

To see if the Town will vote to raise and appropriate the sum of Two hundred and eighty five thousand dollars (\$285,000) to be added to the following capital reserve funds previously established with One hundred fifty thousand dollars (\$150,000) to come from the unassigned fund balance and One hundred and thirty five thousand dollars (\$135,000) to be raised through general taxation.

Fire Department Capital Reserve Fund	\$110,000
Heritage Preservation Capital Reserve Fund	\$50,000
Highway Vehicle/Equipment Capital Reserve Fund	\$125,000
Total	\$285,000

The Select Board recommends this Article by unanimous vote.



2023 WARRANT

New Hampshire
Department of
Revenue Administration

Article 14 First Responder Training & ALS Service Contract

To see if the Town will vote to raise and appropriate the sum of Twenty thousand dollars (\$20,000) for the following purposes:

2023 EMS/EMT/First Responder Training	\$10,000
2023 ALS Services Contract	\$10,000

and to further authorize the withdrawal of Twenty thousand dollars (\$20,000) from the Stratham Fire Department EMS Special Revenue Fund created for these purposes during the March 17, 2000 Annual Town Meeting and as amended during the March 11, 2005 Town Meeting. No additional funds from general taxation are to be used.

The Select Board recommends this Article by unanimous vote.

Article 15 Fire Engine #1 Replacement

To see if the Town will vote to raise and appropriate the sum not to exceed Nine hundred and fifty thousand dollars (\$950,000) for the replacement of Fire Engine #1 and to further authorize the withdrawal of Two hundred and fifty thousand (\$250,000) from the Stratham Fire Department EMS Special Revenue Fund, created March 17, 2000 and amended March 11, 2005 to include the purpose of purchasing Fire Department vehicles and equipment. The balance will be raised from the SVFD Fair Trust Fund (\$80,000) and the remaining balance not to exceed (\$620,000) from the Fire Department Capital Reserve Fund. This special warrant article will be non-lapsing per RSA 32:7, VI and will not lapse until the purchase has been completed, or December 31 2028, whichever is sooner. No additional funds from general taxation are to be used.

The Select Board recommends this Article by unanimous vote.

Article 16 Optional Veterans' Tax Credit (72:28,II)

To see if the Town will readopt the optional Veterans' Tax Credit in accordance with RSA 72:28, II for an annual tax credit on residential property of \$600.

The Select Board recommends this Article by unanimous vote.

Article 17 All Veterans' Tax Credit (72:28-b)

To see if the Town will readopt the All Veterans' Tax Credit in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28.

The Select Board recommends this Article by unanimous vote.



2023 WARRANT

New Hampshire
Department of
Revenue Administration

Article 18 Motor Vehicle Registration Fee and Capital Reserve

To see if the Town will vote to collect an additional motor vehicle registration fee of \$5.00 per vehicle for the purpose of supporting a Municipal Transportation Improvement Fund as set forth in RSA 261:153 VI, and further, to vote to establish said fund as a capital reserve fund governed by RSA 35 and to appoint the Select Board as agents to expend from this capital reserve fund for the purposes for which it was established. Proceeds from the Municipal Transportation Improvement Fund are to be used to support eligible local transportation projects as permitted under RSA 261:153 such as public transportation, roadway improvements, signal upgrades, and development of new bicycle and pedestrian paths. The additional fee shall be collected from all vehicles, both passenger and commercial, with the exception of all-terrain vehicles as defined in RSA 215-A:1, I-b and antique motor vehicles or motorcycles as defined in RSA 259:4.

(Ballot Vote Required)

The Select Board recommends this Article by unanimous vote.

Article 19 Establishment of Fees

To see if the Town will vote to adopt RSA 41:9-a, to allow the Select Board to establish or amend fees following a public hearing process. Fees authorized under the section include fees related to regulatory programs adopted by the Town and fees used for the use of revenue producing facilities.

The Select Board recommends this Article by unanimous vote.

Article 20 Other business

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



Proposed Budget

Stratham

For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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	SELECT BOARD	Michael Houghton
Joseph Anderson	Select Board	Joseph Anderson
AMISON KNAB	SELECT BOARD	Amison Knab

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2023
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Proposed Appropriations for period ending 12/31/2023	
					(Recommended)	(Not Recommended)
General Government						
4130-4139	Executive	11	\$225,220	\$210,823	\$242,210	\$0
4140-4149	Election, Registration, and Vital Statistics	11	\$18,551	\$12,000	\$9,725	\$0
4150-4151	Financial Administration	11	\$477,502	\$509,842	\$553,531	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	11	\$44,140	\$30,000	\$40,000	\$0
4155-4159	Personnel Administration	11	\$1,166,528	\$1,410,729	\$1,282,200	\$0
4191-4193	Planning and Zoning	11	\$240,813	\$259,566	\$299,018	\$0
4194	General Government Buildings	11	\$187,486	\$175,870	\$183,020	\$0
4195	Cemeteries	11	\$40,636	\$56,711	\$45,485	\$0
4196	Insurance	11	\$74,945	\$114,761	\$124,554	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	11	\$7,799	\$2,500	\$12,000	\$0
General Government Subtotal			\$2,483,620	\$2,782,802	\$2,791,743	\$0
Public Safety						
4210-4214	Police	11	\$1,299,319	\$1,299,517	\$1,388,051	\$0
4215-4219	Ambulance		\$10,935	\$20,000	\$0	\$0
4220-4229	Fire	11	\$445,991	\$516,940	\$533,032	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	11	\$6,444	\$0	\$9,500	\$0
4299	Other (Including Communications)	11	\$953	\$1,000	\$1,000	\$0
Public Safety Subtotal			\$1,763,642	\$1,837,457	\$1,931,583	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	11	\$789,475	\$700,816	\$748,478	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	11	\$8,882	\$10,000	\$10,750	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$798,357	\$710,816	\$759,228	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Proposed Appropriations for period ending 12/31/2023	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration	11	\$41,261	\$41,000	\$45,623	\$0
4323	Solid Waste Collection	11	\$956,919	\$1,042,627	\$1,026,682	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$998,180	\$1,083,627	\$1,072,305	\$0
Water Distribution and Treatment						
4331	Administration	11	\$0	\$1	\$1	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$1	\$1	\$0
Electric						
4351-4352	Administration and 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	Administration	11	\$0	\$600	\$600	\$0
4414	Pest Control	11	\$45,830	\$54,144	\$54,144	\$0
4415-4419	Health Agencies, Hospitals, and Other	11	\$38,120	\$39,620	\$38,700	\$0
Health Subtotal			\$83,950	\$94,364	\$93,444	\$0
Welfare						
4441-4442	Administration and Direct Assistance	11	\$4,572	\$11,375	\$11,375	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$4,572	\$11,375	\$11,375	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	11	\$289,911	\$286,357	\$309,742	\$0
4550-4559	Library	11	\$507,371	\$534,748	\$560,842	\$0
4583	Patriotic Purposes	11	\$574	\$1,700	\$1,700	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$797,856	\$822,805	\$872,284	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Proposed Appropriations for period ending 12/31/2023	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	11	\$634	\$5,000	\$5,000	\$0
4619	Other Conservation	11	\$944	\$5,700	\$5,700	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development	11	\$0	\$1,200	\$1,200	\$0
Conservation and Development Subtotal			\$1,578	\$11,900	\$11,900	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	11	\$570,000	\$570,000	\$570,000	\$0
4721	Long Term Bonds and Notes - Interest	11	\$135,400	\$135,400	\$97,325	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$705,400	\$705,400	\$667,325	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$30,865	\$394,000	\$0	\$0
4903	Buildings		\$11,834	\$22,000	\$0	\$0
4909	Improvements Other than Buildings		\$145,000	\$407,000	\$0	\$0
Capital Outlay Subtotal			\$187,699	\$823,000	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$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					\$8,211,188	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
4215-4219	Ambulance	14	\$20,000	\$0
<i>Purpose: First Responder Training & ALS Service Contract</i>				
4902	Machinery, Vehicles, and Equipment	12	\$47,000	\$0
<i>Purpose: Capital Improvements Program</i>				
4902	Machinery, Vehicles, and Equipment	15	\$950,000	\$0
<i>Purpose: Fire Engine #1 Replacement</i>				
4903	Buildings	12	\$35,000	\$0
<i>Purpose: Capital Improvements Program</i>				
4909	Improvements Other than Buildings	12	\$581,000	\$0
<i>Purpose: Capital Improvements Program</i>				
4915	To Capital Reserve Fund	13	\$285,000	\$0
<i>Purpose: Appropriate Funds to Capital Reserve Funds</i>				
Total Proposed Special Articles			\$1,918,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$51,800	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	11	\$0	\$500	\$500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	11	\$129	\$0	\$150
3190	Interest and Penalties on Delinquent Taxes	11	\$24,142	\$30,000	\$33,500
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$24,271	\$82,300	\$34,150
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	11	\$44,962	\$44,955	\$47,802
3220	Motor Vehicle Permit Fees	11	\$2,039,782	\$1,875,000	\$2,162,258
3230	Building Permits	11	\$146,448	\$155,000	\$150,000
3290	Other Licenses, Permits, and Fees	11	\$8,691	\$8,500	\$8,750
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$2,239,883	\$2,083,455	\$2,368,810
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$30,000	\$0
3352	Meals and Rooms Tax Distribution	11	\$683,285	\$562,974	\$683,285
3353	Highway Block Grant	11	\$176,170	\$173,785	\$176,170
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	Other (Including Railroad Tax)	11	\$26,135	\$9,000	\$9,000
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$885,590	\$775,759	\$868,455
Charges for Services					
3401-3406	Income from Departments	11	\$316,231	\$141,044	\$149,435
3409	Other Charges	11	\$0	\$180,000	\$171,500
Charges for Services Subtotal			\$316,231	\$321,044	\$320,935
Miscellaneous Revenues					
3501	Sale of Municipal Property	11	\$13,450	\$16,000	\$3,350
3502	Interest on Investments	11	\$13,812	\$5,000	\$40,000
3503-3509	Other	11	\$141,810	\$60,600	\$64,300
Miscellaneous Revenues Subtotal			\$169,072	\$81,600	\$107,650



New Hampshire
Department of
Revenue Administration

2023
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
Interfund Operating Transfers In					
3912	From Special Revenue Funds	15, 14	\$0	\$370,000	\$270,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	15	\$0	\$0	\$620,000
3916	From Trust and Fiduciary Funds	15	\$0	\$0	\$80,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$370,000	\$970,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	13	\$0	\$0	\$150,000
9999	Fund Balance to Reduce Taxes	11	\$0	\$0	\$600,000
Other Financing Sources Subtotal			\$0	\$0	\$750,000
Total Estimated Revenues and Credits			\$3,635,047	\$3,714,158	\$5,420,000



Budget Summary

Item	Period ending 12/31/2023
Operating Budget Appropriations	\$8,211,188
Special Warrant Articles	\$1,918,000
Individual Warrant Articles	\$0
Total Appropriations	\$10,129,188
Less Amount of Estimated Revenues & Credits	\$5,420,000
Estimated Amount of Taxes to be Raised	\$4,709,188



Town of Stratham
2023
Capital Improvement Program

Draft Review: 12/5/2022
Planning Board - Consistency with Master Plan: 12/21/ 2022
Select Board Adopted:
2/6/ 2023

(amounts listed in \$1,000s)

PROJECT TITLE	2023	2024	2025	2026	2027	2028	Balance (2019-2022) - estimate through 12-31- 22	Balance + Proposed 2023
EQUIPMENT & VEHICLES								
Shared Town Vehicle Replacement	0	18	18	0	0	0	15	15
Police Cruiser Replacement Program	25	43	45	47	49	51	7	32
Traffic Control Program	5	5	5	5	5	5	2	7
<i>Total Equipment & Vehicles</i>	30	66	68	52	54	56	24	68
INFORMATION SYSTEMS								
Town-wide Workstation Replacements	5	5	5	5	5	5	3	8
Town-wide Technology	7	7	7	7	7	7	12	19
Online permitting software & electronic storage	0	0	0	0	0	0	10	10
<i>Total Information Systems</i>	12	12	12	12	12	12	25	37
BUILDINGS/INFRASTRUCTURE & PLANNING								
Stormwater Planning & Grant Match	8	8	8	8	8	8	28	36
Master Plan Update & Related Studies	10	5	10	5	10	5	20	30
Open Space & Connectivity Plan Implementation	5	10	5	10	5	10	45	50
Election Booths Replacements	15	0	0	0	0	0	0	15
Cemetery Improvements	0	0	0	0	0	0	15	15
Stevens Park Pavillion & Facility Improvements	10	0	0	0	0	0	7	17
Library Improvements	20	10	0	0	0	0	13	33
Town-wide Parks & Recreation Improvements (non-SHP)	7	0	7	0	7	7	20	27
Town-wide Park Parking Lot & Roadway Imps. (non-SHP)	0	0	0	40	0	0	9	9
Police Station Solar Array Buyout	5	5	5	5	0	0	10	15
Property Revaluation Expenses	24	24	24	24	24	24	60	84
Gifford Barn Painting Project	10	0	0	0	0	0	14	24
PFAS Response and Remediation	105	75	75	75	75	75	91	196
<i>Total Buildings/Infrastructure & Planning (non-SHP)</i>	219	137	134	167	129	129	332	551
STRATHAM HILL PARK								
Stratham Hill Park Area Plan	25	50	50	50	50	50	25	50
SHP Park-wide Facilities & Playing Field Improvements (SHP)	7	7	7	7	7	7	32	39
Parking Lot & Roadway Replacement/Improvements (SHP)	0	0	0	0	0	0	28	28
Firetower Painting (SHP)	0	0	0	0	0	0	15	15
<i>Total SHP</i>	32	57	57	57	57	57	100	132



Town of Stratham
2023
Capital Improvement Program

Draft Review: 12/5/2022
Planning Board - Consistency with Master Plan: 12/21/ 2022
Select Board Adopted:
2/6/ 2023

(amounts listed in \$1,000s)

PROJECT TITLE	2023	2024	2025	2026	2027	2028	Balance (2019-2022) - estimate through 12-31- 22	Balance + Proposed 2023
TRANSPORTATION/ROADWAYS								
Bike and Pedestrian Transportation System	0	5	5	5	5	5	15	15
Fire Station Parking Lot Paving	0	0	0	0	0	0	45	45
Police Station Parking Lot Paving	0	0	0	0	0	0	36	36
Road Reconstruction Program	370	370	370	370	370	370	3	373
State Roadway/Intersection Capital Projects Participation	0	50	50	50	50	50	75	75
<i>Total Transportation/Roadways</i>	370	425	425	425	425	425	174	544
<i>Total CIP Projects</i>	663	697	696	713	677	679	655	1,332
CAPITAL FUND TRANSFERS							11/30/2022	
Land Conservation Fund	0	0	0	0	0	0	984	984
Heritage Preservation Fund	50	0	0	0	0	0	209	259
Fire Department Capital Reserve Fund	110	110	110	110	110	110	614	724
Radio Communications Capital Reserve Fund	0	15	15	15	15	15	52	52
Highway Department Capital Reserve Fund	125	125	125	125	125	125	485	610
Town Buildings & Grounds Maint. Exp. Trust Fund	0	100	100	100	100	100	336	336
<i>Total Capital Fund Transfers</i>	285	350	350	350	350	350	2,680	3,137
GRAND TOTAL	948	1,047	1,046	1,063	1,027	1,029	3,335	4,469

TOWN CLERK'S REPORT
Year Ending December 31, 2022

Beginning Cash Balance	\$450.00
Motor Vehicle Fees - Town	\$2,036,229.36
Municipal Agent Fees - Motor Vehicle	\$29,127.00
Boat Fees - Town	\$6,217.24
Municipal Agent Fees - Boats	\$1,570.00
Municipal Agent Fees - Fish & Game	\$172.00
Title Fees	\$3,214.00
U.C.C. and Other Filing Fees	\$2,170.00
Vital Records - Town	\$1,882.00
Dog License Fees - Town	\$7,688.00
Dog Fines	\$570.50
On-line Mailing Fees	\$2,290.00
Copies	\$413.00
<u>Total Town Clerk Funds Collected:</u>	<u>\$2,096,927.10</u>
 Collected For Other Departments	 +\$80,661.00
Total Remitted to Treasurer	<u>\$2,177,588.10</u>
 Ending Cash Balance	 \$450.00

Respectfully Submitted,
Deborah Bakie, Town Clerk/Tax Collector
James Joseph, Deputy Town Clerk/Deputy Tax Collector

TAX COLLECTOR'S REPORT
For the Fiscal Year Ended December 31, 2022

DEBITS		
Uncollected Taxes - Beginning of Year	2022 Levy	2021 Levy
Property Taxes	\$0.00	\$793,924.81
Taxes Committed this year		
Property Taxes	30,006,339.00	0.00
Land Use Change Taxes	51,800.00	0.00
Yield Taxes	0.00	0.00
Excavation Tax	0.00	
Overpayments		
Overpayments/Credits Refunded	65,277.23	0.00
Interest Collected on Delinquent Taxes	5,386.59	15,292.97
Total Debits	\$30,128,802.82	\$809,217.78

CREDITS		
Remitted to Treasurer	2022 Levy	2021 Levy
Property Taxes	\$29,606,074.06	\$686,775.61
Land Use Change Taxes	50,300.00	0.00
Yield Taxes		0.00
Interest	5,386.59	14,175.97
Penalties	0.00	1,117.00
Converted to liens (principal only)	0.00	107,149.20
Excavation Tax	0.00	
Abatements Made		
Property Taxes	0.00	0.00
Land Use Change Taxes	0.00	0.00
Uncollected Taxes - End of Year	467,042.17	0.00
Total Credits	\$30,128,802.82	\$809,217.78

SUMMARY OF TAX LIEN ACCOUNTS
For the Fiscal Year Ended December 31, 2022

<i>DEBITS</i>				
Balance of Unredeemed Liens	2021	2020	2019	
Unredeemed Liens - Beginning of Year	\$0.00	\$39,031.47	\$21,811.45	
Liens Executed During Fiscal Year	112,272.61	0.00	0.00	
Interest & Costs Collected (After lien execution)	3,061.12	1,744.02	4,126.99	
Total Debits	\$115,333.73	\$40,775.49	\$25,938.44	

<i>CREDITS</i>				
Remitted to the Treasurer	2021	2020	2019	
Redemptions	\$63,557.31	\$12,328.07	\$21,811.45	
Interest & Costs Collected (After lien execution)	3,061.12	1,744.02	4,126.99	
Abatements of Unredeemed Liens				
Unredeemed Liens - End of Year	48,715.30	26,703.40	0.00	
Total Credits	\$115,333.73	\$40,775.49	\$25,938.44	

TOWN TREASURER'S REPORT 2022

RECEIVED FROM TAX COLLECTOR

2022 Property Tax & Interest	\$29,611,459.65
2021 Property Tax & Interest	\$702,068.58
Prior Year Tax Redemptions & Interest	\$12,165.96
Current Use Land Change & Interest	\$50,300.00
Railroad Tax	\$128.54
Yield Tax & Interest (Timber Cutting)	\$0.00

Subtotal \$30,376,122.73

RECEIVED FROM TOWN CLERK

Motor Vehicle Permits	\$2,039,782.00
Municipal Agent Fees	\$29,037.00
Boat Fees	\$1,570.00
Titles	\$3,194.00
Vital Records	\$1,863.00
UCC Filings & Certificates	\$2,176.00
Dog Licenses & Fines	\$8,310.50
Mailing Fees	\$2,287.00

Subtotal \$2,088,219.50

RECEIVED FROM INTERGOVERNMENTAL SOURCES

NH Shared Revenues	\$0.00
NH Highway Block Grant	\$176,170.00
NH Rooms & Meals Tax	\$683,285.00
OEM Drill Reimbursement	\$14,227.81
Misc. Revenue	\$26,135.00

Subtotal \$899,817.81

RECEIVED FROM OTHER SOURCES

Interest Income	\$13,812.00
Fines & Forfeitures	\$0.00
Fire Department	\$1,110.00
Building Permits	\$146,448.00
Transfer Station Revenue	\$62,051.00
Planning Board Fees	\$1,865.00
Zoning Board of Adjustment Fees	\$290.00
Police Department Revenue	\$3,545.00
School Resource Officer	\$69,336.50
Recreation Summer Program	\$89,872.00
Grave Excavation Fees	\$4,600.00
Sale Town Property	\$13,450.00
Sale of Cemetery & Cremation Lots	\$228.00
Rent of Town Property	\$60,810.05
Cable TV Franchise	\$171,494.11

RECEIVED FROM OTHER SOURCES, continued

Recycling Program	\$560.00
Insurance Reimbursements	\$0.00
Reimbursement for Plan Review	\$0.00
Other Misc. Revenue/Reimbursements	\$2,940.00
Subtotal	\$642,411.66

RECEIVED FROM SPECIAL REVENUE FUNDS

Transfer from Trustees of the Trust Funds	\$0.00
Subtotal	\$0.00

TOTAL RECEIPTS FOR 2022 **\$34,006,571.70**

FISCAL YEAR 2022 TRANSACTIONS

Cash on Hand January 1, 2022	\$15,367,750.26
Total Receipts for 2022	\$34,330,741.19
Safety Complex Bond Principal & Interest	-\$276,562.50
Scamman Conservation Easement Principal & Interest	-\$156,417.50
Fire House & Conservation Bond Principal & Interest	-\$272,420.00
Paid on Selectmen's Orders	-\$32,727,327.00
Trustees of the Trust Funds	-\$290,000.00

BALANCE ON HAND DEC. 31, 2022 **\$15,975,764.45**

OTHER ASSETS IN HANDS OF TREASURER

Cash (Town Clerk Drawers/Finance Petty Cash)	\$650.00
Cemetery Land Fund	\$9,225.37
Cistern	\$34,025.28
Fire Department E.M.S. Fund	\$612,942.82
Fire Protection Fund	\$47,599.02
Foss Property Security Deposit	\$3,682.87
Gifford House Security Deposit	\$2,127.13
Heritage Fund	\$7,037.36
Park Cottage Security Deposit	\$974.00
Police Detail Account	\$101,083.62
Recreation Revolving Fund	\$294,917.50
Road & Other Bonds	\$234,588.70
Stratham DARE	\$6,294.04
Stratham Hill Park Revolving Fund	\$50,767.18
Town of Stratham Public Deposit Investment Pool	\$78,091.95

TOTAL ALL OTHER ASSETS **\$1,484,006.84**

SUMMARY OF SAFETY COMPLEX BONDED DEBT

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

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

SUMMARY OF FIRE HOUSE/CONSERVATION BONDED DEBT

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

<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>
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

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
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,

Tracy-Lynn Abbott
Town Treasurer

2022 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	2,344.01	\$343,309
Conservation	47.53	1,286
Discretionary Preservation Easements	1.41	3,400
Residential Land	5,477.67	420,552,700
Commercial/Industrial Land	552.52	84,322,000
Total of Taxable Land	8,423.14	\$505,222,695
Tax Exempt and Non-Taxable Land	881.06	\$11,758,900
Buildings Value Only		Valuation
Residential		\$940,725,673
Manufactured Housing		3,940,500
Commercial/Industrial		149,120,100
Discretionary Preservation Easements		155,827
Total of Taxable Buildings		\$1,093,942,100
Tax Exempt and Non-Taxable Buildings		\$53,758,800
Public Utilities		Valuation
Gas		\$9,338,900
Electric		17,752,800
Other (water)		778,100
Total Utilities		\$27,869,800
Valuation before Exemption		\$1,627,034,595
Exemptions		Valuation
Blind Exemption (count = 3)		\$45,000
Elderly Exemption (count = 41)		5,944,600
Total Dollar Amount of Exemptions		\$5,989,600
Net Valuation on which the Tax Rate is computed		\$1,621,044,995

**2022 Summary Inventory of Valuation
Town of Stratham**

Modified Assessed Value of All Properties	\$1,621,044,995
Less Utilities	<u>(27,869,800)</u>
Net Valuation without Utilities (used for State Education tax computation)	\$1,593,175,195

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):	16	\$64,000
Other war service credits (\$600.00):	<u>361</u>	<u>\$216,600</u>
	377	\$280,600

STATEMENT OF APPROPRIATIONS & REVENUES

Taxes Assessed for the Tax Year 2022

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	\$210,823
4140-4149	Election, Registration, and Vital Statistics	12,000
4150-4151	Financial Administration	509,842
4153	Legal Expense	30,000
4155-4159	Personnel Administration	1,410,729
4191-4193	Planning and Zoning	259,566
4194	General Government Buildings	175,870
4195	Cemeteries	56,711
4196	Insurance	114,761
4199	Other General Government	2,500

Public Safety

4210-4214	Police	1,299,517
4215-4219	Ambulance	20,000
4220-4229	Fire	516,940
4290-4298	Emergency Management	9,638
4299	Other (Including Communications)	1,000

Highways and Streets

4312	Highways and Streets	700,816
4316	Street Lighting	10,000

Sanitation

4321	Administration	41,000
4323	Solid Waste Disposal	1,042,627
4339	Public Works Other	1

Health

4411	Administration	600
4414	Pest Control	54,144
4415-4419	Health Agencies & Hospitals	39,620

Welfare

4441-4442	Administration and Direct Assistance	11,375
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Culture and Recreation

4520-4529	Parks and Recreation	286,357
4550-4559	Library	534,748
4583	Patriotic Purposes	1,700
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	570,000
4721	Long Term Bonds and Notes - Interest	135,400

Capital Outlay

4908	Machinery, Vehicles, and Equipment	394,000
4903	Buildings	22,000
4909	Improvements Other than Buildings	407,000

Operating Transfers Out

4915	To Capital Reserve Fund	290,000
4916	To Expendable Trusts/Fiduciary Funds	0

Total Voted Appropriations

\$9,183,185
REVISED ESTIMATED REVENUES MS-434-R**Taxes**

3185	Yield Tax	\$500
3190	Interest and Penalties on Delinquent Taxes	30,000

Licenses, Permits, and Fees

3210	Business Licenses and Permits	44,955
3220	Motor Vehicle Permit Fees	1,875,000
3230	Building Permits	155,000
3290	Other Licenses, Permits, and Fees	8,500

State Sources

3351	Shared Revenues	0
3352	Meals and Rooms Tax Distribution	683,285
3353	Highway Block Grant	176,859
3359	Other (Including Railroad Tax)	26,264

Charges for Services

3401-3406	Income from Departments	321,044
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Miscellaneous Revenues

3501	Sale of Municipal Property	16,000
3502	Interest on Investments	5,000
3503-3509	Other	60,600

Interfund Operating Transfers In

3912	From Special Revenue Funds	370,000
3916	From Trust and Fiduciary Funds	0

Subtotal Revenues

3,773,007

Other Financing Sources

Fund Balance to Reduce Taxes	750,000
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Total Estimated Revenues and Credits

\$4,523,007

Total Appropriations	\$9,183,185
Less: Total Revenue and Credits	(4,523,007)
War Service Credits	280,300
Overlay	43,220
Net Local Tax Effort	<hr/> <hr/> \$4,983,698

Department of Revenue Administration
Municipal Services Division
2022 Tax Rate

Jurisdiction	Amount	Tax Rate
Municipal		
Total Appropriation	\$9,183,185	
Net Revenues (Not Including Fund Balance)	(3,773,007)	
Fund Balance Voted Surplus	(150,000)	
Fund Balance to Reduce Taxes	(600,000)	
War Service Credits	280,300	
Special Adjustment	0	
Actual Overlay Used	43,220	
Net Required Local Tax Effort	\$4,983,698	\$3.07
County		
Net County Apportionment	1,345,872	
Net Required County Tax Effort	\$1,345,872	\$0.83
Local & State Education		
Net Local School Appropriations	\$12,481,006	
Net Cooperative School Appropriations	14,158,718	
Net Education Grant	(2,680,912)	
Locally Retained State Education Tax	(2,017,101)	
Net Required Local Education Tax Effort	\$21,941,711	\$13.54
State Education Tax	\$2,017,101	
State Education Tax Not Retained	0	
Net Required State Education Tax Effort	\$2,017,101	\$1.27
Total Combined Tax Rate	\$30,288,382	\$18.71

Tax Commitment Calculation

Total Municipal Tax Effort	\$30,288,382
War Service Credits	(280,300)
Village District Tax Effort	0
Total Property Tax Commitment	\$30,008,082

Proof of Rate	Valuation	Rate	Assessment
State Education Tax (no utilities)	1,592,855,795	1.27	2,017,101
All other Taxes	1,620,725,595	17.44	28,271,281
		18.71	30,288,382

Employee	Insurance		
	Gross Wage	Buyout	Base Wages
Abbott, Tracy-Lynn	6,540.50		6,540.50
Agri, Autumn	3,865.38		3,865.38
Allard, Eric	1,862.00		1,862.00
Almon, Dustin	4,199.89		4,199.89
Alther, Susannah	2,424.25		2,424.25
Bakie, Deborah L.	66,790.32	2,530.56	64,259.76
Barr, David P.	700.00		700.00
Bartel, Matthew	34,178.55		34,178.55
Batchelder, Trevor	54,880.22		54,880.22
Bedingfield, Sarah	168.00		168.00
Bernard, Alison	2,395.25		2,395.25
Bibeau, Amanda M.	78,695.70		78,695.70
Blood, Greg M	135.50		135.50
Blood, Tyler G	1,966.19		1,966.19
Bourgeault, Gabriel	2,496.00		2,496.00
Bourgeault, Josephine	2,440.75		2,440.75
Burroughs, Heather	4,513.83	455.03	4,058.80
Butcher, Robert	490.00		490.00
Butcher, Thomas	1,049.50		1,049.50
Butzel, Steven	33,480.00		33,480.00
Call, James C.	113,648.00		113,648.00
Campbell, David	55,947.06		55,947.06
Carey, Deborah	168.00		168.00
Chamberlain, David W	38.00		38.00
Choinere, Alan	9,047.50		9,047.50
Connors, Mark	83,076.65		83,076.65
Connors, Susan	10,143.00		10,143.00
Costello-Dziana, Pamela	114.90		114.90
Coughlin, Doreen	18,653.29		18,653.29

Employee	Insurance		
	Gross Wage	Buyout	Base Wages
Cromer, Matthew	2,547.00		2,547.00
Crosby, Bryan	6,416.89		6,416.89
Crosby, Margaret	31,515.53		31,515.53
Crow, Joshua	1,249.50		1,249.50
Daley, Breanne	2,010.00		2,010.00
Dardani, John	22,473.20		22,473.20
Denton, Jeffrey M.	3,928.50		3,928.50
Denton, Nicholas	560.00		560.00
DiBartolomeo, Jeffrey	992.86		992.86
Dionne, James E	5,300.00		5,300.00
Dodge, John	13,835.58		13,835.58
Doucette, Michael E	94,708.04		94,708.04
Drago, Katelyn	52,676.57		52,676.57
Dudek,Lisa	12,234.69		12,234.69
Emmanuel, David	350.00		350.00
Emerson, John	98,620.81		98,620.81
Fingerlow, Judith A.	18,437.90		18,437.90
Flagg, Katherine	1,423.50		1,423.50
Forest, Cantrece A	25,824.13		25,824.13
Gallagher, John	490.00		490.00
Gauthier, Kenneth	86,199.08	7,322.44	78,876.64
Hall, Derrick	16.00		16.00
Hart, William	38,720.30		38,720.30
Hayden, Christopher	607.00		607.00
Heal, Christopher	6,970.58		6,970.58
Hickey, Seth	78,087.20		78,087.20
Hochschwender, Ben	29,092.25		29,092.25
Holbrook, Brian B	90,189.96	6,832.44	83,357.52
Houghton, Michael	4,000.00		4,000.00

Employee	Insurance		
	Gross Wage	Buyout	Base Wages
Hutton, Fred A	167.00		167.00
Ireland, Caroline	2,614.50		2,614.50
Jackson, Robert	8,748.58		8,748.58
Janvrin, Steven J.	97,870.45		97,870.45
Joseph, James	53,826.86		53,826.86
Joseph, Thalia	2,395.25		2,395.25
Kelley, Daniel	344.00		344.00
Kimball, Lesley	60,731.13		60,731.13
King, Anthony J.	111,340.76	490.00	110,850.76
Knab, Allison M	4,000.00		4,000.00
Laquer, Matthew	104.00		104.00
Larrabee, Matthew	465.00		465.00
Law, Charles	73,713.40		73,713.40
Leepson, Max	490.00		490.00
Lemire, Denise	19,267.54		19,267.54
Lennon, Jacob M.	14,302.75		14,302.75
Lisbon, Crystal	21,634.65		21,634.65
Lucius, Samantha	36,220.72		36,220.72
Madden, Meredith	3,811.50		3,811.50
Madden, Tara	38,308.36		38,308.36
Marchese, James	78,026.96		78,026.96
Marsden, Marylouise	2,642.50		2,642.50
Matthews, Olivia	2,744.63		2,744.63
McAllister, Christiane S	88,735.12		88,735.12
McCartney, Conlan J	2,466.75		2,466.75
McLaughlin, MaryEllen	22,630.15		22,630.15
Mears, Nathaniel	93,359.46	7,322.44	86,037.02
Merrick, Molly E	2,853.75		2,853.75
Moore, David	116,644.34		116,644.34
Murphy, Caitlin D	2,756.25		2,756.25

Employee	Insurance		
	Gross Wage	Buyout	Base Wages
Murphy, Edward J.	2,670.00		2,670.00
O'Keefe, Owen	2,558.50		2,558.50
O'Keefe, Ryan	2,375.75		2,375.75
Perkins, Charles D	54,520.50	5,908.49	48,612.01
Petroski, William J.	56.00		56.00
Pierce, David	157,107.89		157,107.89
Poisson, Collette	8,961.00		8,961.00
Pond, Jason	44,800.34		44,800.34
Poole, Matthew	50,646.86	4,543.58	46,103.28
Pvirre, Keith	805.50		805.50
Richard, Karen A	58,035.03	7,322.44	50,712.59
Richard, Leah	24,991.19		24,991.19
Rivals, James	15,501.39		15,501.39
Rivers, Cindy	24,205.19		24,205.19
Rowe, Michael	490.00		490.00
Rowe, Richard W.	490.00		490.00
Ryan, Karen	30,255.62		30,255.62
Ryden, Patricia	33,484.34		33,484.34
Saltonstall, K Kyle	899.19		899.19
Sawyer, June	4,878.00		4,878.00
Schaaf, James	17,304.18		17,304.18
Sitar III, Michael	5,329.50		5,329.50
Slager, Timothy	63,398.55		63,398.55
Stenquist, Barry	490.00		490.00
Sullivan, Diana	3,108.00		3,108.00
Sullivan, Kieran J	26.00		26.00
Thomas, Kaitlyn	2,663.50		2,663.50
Thompson, Roger	560.00		560.00
Tosatti, Abigail E	2,876.25		2,876.25
Vanderslice, Andrew	22,183.61		22,183.61

Employee	Insurance		
	Gross Wage	Buyout	Base Wages
Walker, Patricia L.	9,603.32		9,603.32
Warren, Jason	25,698.41	1,779.41	23,919.00
Wason, Courtney	56,421.45	7,322.44	49,099.01
Williams, Alan	42,937.32		42,937.32
Wish, Nathaniel	2,348.00		2,348.00
Wood, Jonathan Andrew	67,192.09		67,192.09
Wynn, Corey	75,304.12		75,304.12
Yang, Matthew	2,496.00		2,496.00

Employee	Insurance		
	Gross Wage	Buyout	Base Wages

**FINANCIAL REPORT
GENERAL FUND**

Revenues and expenditures for the period January 1, 2022 to December 31, 2022

GENERAL FUND EXPENDITURES

	Voted Appropriation	Unaudited Actual Expenditures
General Government		
Executive	\$210,823	\$225,220
Election, Reg. & Vital Statistics	\$12,000	\$18,551
Financial Administration	\$509,842	\$477,502
Legal Expense	\$30,000	\$44,140
Personnel Administration	\$1,410,729	\$1,166,528
Planning & Zoning	\$259,566	\$240,813
General Government Buildings	\$175,870	\$187,486
Cemeteries	\$56,711	\$40,636
Insurance	\$114,761	\$74,945
Other General Government Expense	\$2,500	\$7,799
General Government Subtotal	\$2,782,802	\$2,483,620
Public Safety		
Police	\$1,299,517	\$1,299,319
Ambulance	\$20,000	\$10,935
Fire	\$516,940	\$445,991
Emergency Management	\$9,638	\$6,444
Other (Communications)	\$1,000	\$953
Public Safety Subtotal	\$1,847,095	\$1,763,642
Highways and Streets		
Highway & Streets	\$700,816	\$789,475
Street Lighting	\$10,000	\$8,882
Highways and Streets Subtotal	\$710,816	\$798,357
Sanitation		
Administration	\$41,000	\$41,261
Solid Waste Disposal	\$1,042,627	\$956,919
Sanitation Subtotal	\$1,083,627	\$998,180
Water Distribution and Treatment		
Administration	\$1	\$0
Water Distribution and Treatment subtotal	\$1	\$0

Health		
Administration	\$600	\$0
Pest Control	\$54,144	\$45,830
Health Agencies, Hospice & Other	\$39,620	\$38,120
Health Subtotal	\$94,364	\$83,950
Welfare		
Administration & Direct Assistance	\$11,375	\$4,572
Welfare Subtotal	\$11,375	\$6,733
Culture & Recreation		
Parks & Recreation	\$286,357	\$289,911
Library	\$534,748	\$507,371
Patriotic Purposes	\$1,700	\$574
Other Culture & Recreation	\$0	\$0
Culture & Recreation Subtotal	\$822,805	\$797,856
Conservation and Development		
Admin. & Purchase of Natural Resources	\$5,000	\$634
Other Conservation	\$5,700	\$944
Energy Commission	\$1,200	\$0
Conservation and Development Subtotal	\$11,900	\$1,578
Debt Service		
Debt Principal & Interest	\$705,400	\$705,400
Interest on Tax Anticipation Notes	\$0	\$0
Debt Service Subtotal	\$705,400	\$705,400
Capital Outlay		
Ambulance (Special Revenue Fund)	\$350,000	\$0
Buildings	\$22,000	\$11,834
Improvements Other than Buildings	\$407,000	\$145,000
Machinery, Vehicles, & Equipment	\$44,000	\$30,865
Capital Outlay Subtotal	\$823,000	\$187,699
Operating Transfers Out		
To Capital Reserve Fund	\$290,000	\$290,000
To Expendable Trust Fund	\$0	\$0
Operating Transfers Out Subtotal	\$290,000	\$290,000
Total General Fund Expenditures	\$9,183,185	\$8,117,015

GENERAL FUND REVENUES

		Unaudited Actual
Taxes	Estimated Revenues	Revenues
Yield Taxes	\$500	\$0
Railroad Tax		\$129
Interest & Penalties on Delinquent Taxes	\$30,000	\$24,142
Taxes Subtotal	\$30,500	\$24,271
		Unaudited Actual
Licenses, Permits and Fees	Estimated Revenues	Revenues
Business Licenses & Permits	\$44,955	\$44,962
Motor Vehicle Permit Fees	\$1,875,000	\$2,039,782
Building Permits	\$155,000	\$146,448
Other Licenses, Permits, and Fees	\$8,500	\$8,691
Licenses, Permits and Fees Subtotal	\$2,083,455	\$2,239,883
Revenue from State of New Hampshire		
Shared Revenue	\$0	\$0
Meals and Rooms Tax Distribution	\$683,285	\$683,285
Highway Block Grant	\$176,859	\$176,170
Other	\$26,264	\$26,135
State of NH Revenue Subtotal	\$886,408	\$885,590
Charges for Services		
Income from Departments	\$321,044	\$316,231
Charges for Services Subtotal	\$321,044	\$316,231
Miscellaneous Revenues		
Sale of Municipal Property	\$16,000	\$13,450
Interest on Investments	\$5,000	\$13,812
Other	\$60,600	\$141,810
Miscellaneous Revenues Subtotal	\$81,600	\$169,072
Interfund Operating Transfers In		\$0
From Trust & Fiduciary Funds	\$0	\$0
From Special Revenue Funds	\$370,000	\$370,000
Interfund Operating Transfers In Subtotal	\$370,000	\$370,000
TOTAL GENERAL FUND REVENUES	\$3,773,007	\$4,005,047

Town of Stratham
Report of Trustees of the Trust Funds
For the Calendar Year Ending December 31, 2022

Date of Creation	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL		Balance Beginning of Year	Balance End of Year	INCOME		TOTAL Principal & Income	Ending Market Value
				Additions- Withdrawals Gain-Loss				Balance Beginning of Year	Net Income		
CEMETERY FUNDS:											
1913-2021	Cemetery Funds	Cemetery/Perpetual Care	Common Investment	474,610.17	14,212.97	488,823.14	101,783.37	10,788.72	-	112,572.09	601,395.23
2022	Richard Plouffe			-	500.00	500.00	-	-	-	500.00	500.00
2022	Alan Choiniere			-	650.00	650.00	-	-	-	650.00	650.00
2022	Alan Dean			-	650.00	650.00	-	-	-	650.00	650.00
2022	Dennis Okenquist			-	1,300.00	1,300.00	-	-	-	1,300.00	1,300.00
2022	Andrew Kulesza			-	3,900.00	3,900.00	-	-	-	3,900.00	3,900.00
2022	John Gallagher			-	650.00	650.00	-	-	-	650.00	650.00
2022	John Dodge			-	1,300.00	1,300.00	-	-	-	1,300.00	1,300.00
2022	Dodson & Shirley Chin			-	1,300.00	1,300.00	-	-	-	1,300.00	1,300.00
2022	Allan & Phyllis Lurvey			-	1,300.00	1,300.00	-	-	-	1,300.00	1,300.00
TOTAL CEMETERY FUNDS				\$ 474,610.17	\$ 25,762.97	\$ 500,373.14	\$ 101,783.37	\$ 10,788.72	-	\$ 112,572.09	\$ 612,945.23
\$ 675,255.01											
TRUST FUNDS:											
1987	Barker 4-H Scholarship	Scholarship	Common Investment	4,785.76	145.18	4,930.94	2,261.56	108.36	(250.00)	2,119.92	7,050.86
1924-1967	Library Funds	Library	Common Investment	113,363.57	3,438.92	116,802.49	2,511.87	2,566.49	(2,511.87)	2,586.49	119,368.98
2018	Mary & Walter Smyk Park Trust	Parks/Recreation	Common Investment	302,190.05	9,166.97	311,357.02	18,575.51	6,841.40	-	25,416.91	336,773.93
1989	Scamman/Park Trust	Parks/Recreation	Common Investment	981.26	29.74	1,011.00	421.72	22.21	-	443.93	1,454.93
1989	Scamman Scholarship	Scholarship	Common Investment	3,688.73	111.89	3,800.62	2,282.70	83.53	-	2,366.23	6,166.85
1932-1977	Stratham Hill Park	Parks/Recreation	Common Investment	40,595.67	1,231.49	41,827.16	32,397.95	919.07	-	33,317.02	75,144.18
1966	Stratham Hill Park Association	Parks/Recreation	Common Investment	84,685.45	2,568.93	87,254.38	48,348.90	1,917.23	(6,700.00)	43,566.13	130,820.51
1997	Winnicutt Grange Education Fund	Educational Purposes	Common Investment	7,138.20	216.54	7,354.74	409.01	161.61	-	570.62	7,925.36
TOTAL TRUST FUNDS				\$ 1,032,038.86	\$ 42,672.63	\$ 1,074,711.49	\$ 208,992.59	\$ 23,408.62	\$ (9,461.87)	\$ 222,939.34	\$ 1,297,650.83
\$ 1,431,481.03											
CAPITAL RESERVES & OTHER FUNDS:											
2017	350th Anniversary Trust	Celebration/Old Home Day	Common Investment	3,683.80	(12.63)	3,671.17	-	38.21	-	38.21	3,631.78
2003	Debbie Greenburg Trust	Educational Purposes	Common Investment	4,293.00	(14.73)	4,278.27	-	44.53	-	44.53	4,232.37
2010	Employee Termination Trust	Capital Reserve (Other)	Common Investment	102,573.50	(351.78)	102,221.72	-	1,063.92	-	1,063.92	103,285.64
2014	Heritage Preservation Trust	Discretionary/Benefit to the Town	Common Investment	176,529.69	49,314.37	225,844.06	-	2,098.74	(19,950.00)	(17,851.26)	207,992.80
2015	Highway Vehicle Capital Reserve	Maintenance & Repair	Common Investment	358,191.51	123,488.29	481,679.80	-	4,659.12	-	4,659.12	486,338.92
1988	Land Conservation Fund	Environmental Purposes	Common Investment	606,022.54	374,511.22	980,533.76	-	7,039.75	(1,750.00)	5,289.75	985,823.51
2001	Radio Communications Equipment	Maintenance & Repair	Common Investment	54,436.54	4,813.20	59,249.74	-	554.26	(7,846.30)	(7,292.04)	51,957.70
2009	SMS Maintenance Trust	Maintenance & Repair	Common Investment	172,289.94	99,352.00	271,641.94	-	1,991.27	-	1,991.27	273,633.21
2009	SMS Special Education Trust	Special Education	Common Investment	480,802.44	(1,648.91)	479,153.53	-	4,986.98	-	4,986.98	484,140.51
2012	Stratham Fair Capital Improvements	Fire Department Donation	Common Investment	20,483.47	(70.25)	20,413.22	-	212.46	-	212.46	20,625.68
2012	Stratham Fair Operating	Fire Department Donation	Common Investment	62,161.59	(213.17)	61,948.42	-	644.74	-	644.74	62,593.16
2012	Stratham Fair Rainy Day Fund	Fire Department Donation	Common Investment	15,272.65	(52.38)	15,220.27	-	158.42	-	158.42	15,378.69
1998	SVFD Capital Reserve	Fire Department Donation	Common Investment	502,353.18	108,027.91	610,381.09	-	6,041.04	-	6,041.04	616,422.13
2012	SVFD Fair Trust	Fire Department Donation	Common Investment	107,884.63	(369.98)	107,514.65	-	1,119.01	-	1,119.01	108,633.66
2012	SVFD J Hutton Fund	Fire Department Donation	Common Investment	10,466.11	(35.89)	10,430.22	-	108.57	-	108.57	10,538.79
2012	SVFD R Wiggin Fund	Fire Department Donation	Common Investment	11,788.81	(40.42)	11,748.39	-	122.29	-	122.29	11,870.68
2012	SVFD C Scamman Fund	Fire Department Donation	Common Investment	6,369.79	(21.85)	6,347.94	-	66.06	-	66.06	6,414.00
2012	Town Buildings & Grounds	Maintenance & Repair	Common Investment	334,514.59	(1,144.08)	333,370.51	-	3,452.85	(10,913.34)	(7,460.69)	325,909.82
TOTAL CAPITAL RESERVES & OTHER FUNDS				\$ 3,030,117.78	\$ 755,530.92	\$ 3,785,648.70	\$ -	\$ 34,402.02	\$ (40,459.64)	\$ (6,057.62)	\$ 3,779,591.08
\$ 3,700,521.69											
GRAND TOTAL											
				\$ 4,062,156.64	\$ 798,203.55	\$ 4,860,360.19	\$ 208,992.59	\$ 57,810.64	\$ (49,921.51)	\$ 216,881.72	\$ 5,132,002.72

TRUSTEES OF THE TRUST FUNDS: Mikki Deschaine (Chair), Patricia Lovejoy, Donna Marsh

TOWN OF STRATHAM, NEW HAMPSHIRE

Financial Statements

December 31, 2021

and

Independent Auditor's Report

TOWN OF STRATHAM, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2021

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-vii
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	9-31
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	32
2 Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability	33
3 Schedule of Town OPEB Contributions	34
4 Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability	35
5 Schedule of Town Pension Contributions	36
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	37

**TOWN OF STRATHAM, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2021**

TABLE OF CONTENTS (continued)

	<u>Page(s)</u>
SUPPLEMENTAL SCHEDULES	
SCHEDULES:	
A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	38-39
B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	40-41

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, 2021, and the related notes to the financial statements, which collectively comprise the Town 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, 2021, 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, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on Governmental Activities

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Vashon Clukay & Company PC

Manchester, New Hampshire
February 17, 2023

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2021**

Presented here is the Management Discussion & Analysis Report for the Town of Stratham, NH, for the year ending December 31, 2021. 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, 2021**

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, 2021 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, 2021**

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of Stratham as of December 31, 2021 and 2020, is as follows:

	<u>2021</u>	<u>2020</u>
Capital assets, net	\$ 28,667,325	\$ 29,143,075
Other assets	10,399,301	8,917,599
Total Assets	<u>39,066,626</u>	<u>38,060,674</u>
 Total Deferred Outflows of Resources	 <u>857,825</u>	 <u>1,405,208</u>
 Long-term liabilities	 8,070,687	 10,775,029
Other liabilities	581,216	243,955
Total Liabilities	<u>8,651,903</u>	<u>11,018,984</u>
 Total Deferred Inflows of Resources	 <u>1,324,623</u>	 <u>67,594</u>
 Net Position:		
Net investment in capital assets	24,817,333	24,649,962
Restricted	1,874,310	1,703,980
Unrestricted	3,256,282	2,025,362
Total Net Position	<u>\$ 29,947,925</u>	<u>\$ 28,379,304</u>

Statement of Activities

Changes in net position for the years ending December 31, 2021 and 2020, are as follows:

	<u>2021</u>	<u>2020</u>
Revenues		
Program Revenues:		
Charges for services	\$ 685,286	\$ 509,998
Operating grants and contributions	577,296	449,470
Capital grants and contributions	268,646	-
General Revenues:		
Property and other taxes	5,146,471	4,801,774
Licenses and permits	2,341,454	2,276,747
Grants and contributions	562,974	427,948
Interest and investment earnings	180,921	225,938
Miscellaneous	328,195	307,295
Total Revenues	<u>10,091,243</u>	<u>8,999,170</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2021**

Expenses		
General government	2,335,419	3,221,397
Public safety	2,385,648	2,002,267
Highways and streets	1,375,871	1,024,465
Sanitation	1,128,205	1,089,627
Health and welfare	91,622	107,621
Culture and recreation	912,578	899,092
Economic Development	197,280	-
Conservation	7,364	7,526
Interest and fiscal charges	105,835	126,991
Total Expenses	<u>8,539,822</u>	<u>8,478,986</u>
Increase in Net Position before Contributions to Permanent Fund Principal	1,551,421	520,184
Contributions to Permanent Fund Principal	<u>17,200</u>	<u>3,743</u>
Change in Net Position	1,568,621	523,927
Net Position - beginning of year	<u>28,379,304</u>	<u>27,855,377</u>
Net Position - end of year	<u>\$ 29,947,925</u>	<u>\$ 28,379,304</u>

Town of Stratham Activities

As shown in the above statement, there was an increase in the Town's total net position of \$1,568,621. 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 \$3,798,020 or 38% 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 \$250,183 from the prior year.

The fund balance of the Permanent Funds increased by a total of \$177,773 from the prior year, primarily as a result of investment income in excess of current year expenditures.

The fund balances of the Nonmajor Governmental Funds increased by a total of \$384,473 from the prior year, primarily as a result of land use change taxes collected in the Land Conservation Fund, and charges for EMS service in excess of fund expenditures.

Basis for Adverse Opinion on Government Activities: Management Response

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

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2021**

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 2021 appropriations budget by \$1,118,400 due to conservative spending within across departments and the Town electing to not carry forward certain portions of prior CIP plans. Actual revenues and other financing sources exceeded the budget by \$497,425, primarily due to increased licenses and permits and unanticipated intergovernmental grants received in response to the COVID19 pandemic.

Carryforward appropriations are classified as committed fund balance in the Town's governmental funds (see page 3 and 29 respectively) and represent unspent appropriations from warrant articles which are automatically re-appropriated for the Town's use in the subsequent fiscal year. Carryforward appropriations on December 31, 2021, consist of the following:

<u>Purpose</u>	<u>Balance</u>
Town-wide Technology Improvements & Replacements	\$ 24,014
Permitting software	10,000
Police Station Solary Array	5,000
Traffic Control	2,202
Municipal Center Vehicle	15,000
Police Cruiser Replacement	4,410
Library Interior Improvements	20,000
Library Assessment & Facility Planning	20,000
Cemetery Improvements	26,503
Parks Facilities Improvements	3,000
Parks Roads / Parking Lot Improvements	9,000
Parks Open Space Connectivity Plan	10,000
Stratham Hill Park Facilities & Fields Improvements	7,297
Stratham Hill Park Roads / Parking Lot Improvements	56,000
Town-wide Parking Lots Paving	54,000
Road Reconstruction Program	59,009
Bike & Pedestrian Transportation Improvements	10,000
State Roadway / Intersection Project	50,000
Stormwater Planning	48,000
Water & Sewer Infrastructure Study	20,000
Revaluation Expenses	42,100
PFAS Response & Remediation	49,439
Master Plan Update	38,238
Total Carryforward Appropriations	<u>\$ 583,212</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2021**

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 \$28,667,325 (net of accumulated depreciation), a decrease of (\$475,750) from the previous year. This investment in capital assets includes land, intangible assets, construction in progress, buildings and improvements, land improvements, vehicles and equipment, and infrastructure.

Significant capital assets acquired during the current fiscal year included the purchase of public safety vehicles, a highway vehicle and the replacement of the municipal center roof.

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

Long-Term Obligations

During the current year, the Town's bonds payable liability decreased by \$615,080 as a result of scheduled payments made on existing obligations and amortization of the related bond premium. The Town's capital lease obligation decreased by \$28,041 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 \$1,708 for the year ended December 31, 2021.

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, 2021 is \$3,795,238.

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, 2021 is \$334,390.

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

Economic Factors and Future Plans

Long-term Financial Planning

The Town of Stratham maintains a 6-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2025. 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.

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2021**

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, 2021

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 6,007,445
Investments	3,962,242
Taxes receivable	231,031
Accounts receivable, net	192,734
Due from other governments	5,849
Total Current Assets	<u>10,399,301</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	12,493,990
Depreciable capital assets, net	16,173,335
Total Noncurrent Assets	<u>28,667,325</u>
Total Assets	<u>39,066,626</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	21,964
Deferred outflows of resources related to pension	835,861
Total Deferred Outflows of Resources	<u>857,825</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	333,748
Accrued liabilities	140,066
Advances from grantors	107,402
Current portion of bonds payable	570,000
Current portion of capital leases payable	29,160
Current portion of compensated absences payable	9,373
Total Current Liabilities	<u>1,189,749</u>
Noncurrent Liabilities:	
Bonds payable	3,188,976
Capital leases payable	61,856
Compensated absences payable	81,694
OPEB liability	334,390
Net pension liability	3,795,238
Total Noncurrent Liabilities	<u>7,462,154</u>
Total Liabilities	<u>8,651,903</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to OPEB	4,340
Deferred inflows of resources related to pension	1,320,283
Total Deferred Inflows of Resources	<u>1,324,623</u>
NET POSITION	
Net investment in capital assets	24,817,333
Restricted	1,874,310
Unrestricted	3,256,282
Total Net Position	<u>\$ 29,947,925</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, 2021

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>	
Governmental Activities:					
General government	\$ 2,335,419	\$ 14,752	\$ 83	\$ 179,466	\$ (2,141,118)
Public safety	2,385,648	455,799	133,750	22,680	(1,773,419)
Highways and streets	1,375,871		173,741	66,500	(1,135,630)
Sanitation	1,128,205	78,476	72,442		(977,287)
Health and welfare	91,622				(91,622)
Culture and recreation	912,578	136,259			(776,319)
Economic development	197,280		197,280		-
Conservation	7,364				(7,364)
Interest and fiscal charges	105,835				(105,835)
Total governmental activities	<u>\$ 8,539,822</u>	<u>\$ 685,286</u>	<u>\$ 577,296</u>	<u>\$ 268,646</u>	<u>(7,008,594)</u>
General revenues:					
Property and other taxes					5,146,471
Licenses and permits					2,341,454
Grants and contributions:					
Rooms and meals tax distribution					562,974
Interest and investment earnings					180,921
Miscellaneous					328,195
Contributions to permanent fund principal					<u>17,200</u>
Total general revenues and contributions to permanent fund principal					<u>8,577,215</u>
Change in net position					1,568,621
Net Position at beginning of year					<u>28,379,304</u>
Net Position at end of year					<u>\$ 29,947,925</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF STRATHAM, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2021

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 5,181,138		\$ 826,307	\$ 6,007,445
Investments	1,556,485	\$ 1,507,958	897,799	3,962,242
Taxes receivable	231,031			231,031
Accounts receivable, net	48,422		144,312	192,734
Due from other governments	5,849			5,849
Due from other funds	173,707	2,950	378,500	555,157
Total Assets	<u>7,196,632</u>	<u>1,510,908</u>	<u>2,246,918</u>	<u>10,954,458</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>\$ 7,196,632</u>	<u>\$ 1,510,908</u>	<u>\$ 2,246,918</u>	<u>\$ 10,954,458</u>
LIABILITIES				
Accounts payable	\$ 329,742		\$ 4,006	\$ 333,748
Accrued liabilities	80,050		1,553	81,603
Due to other funds	381,450		173,707	555,157
Advances from grantors	107,402			107,402
Total Liabilities	<u>898,644</u>	<u>\$ -</u>	<u>179,266</u>	<u>1,077,910</u>
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	123,980			123,980
Total Deferred Inflows of Resources	<u>123,980</u>	<u>-</u>	<u>-</u>	<u>123,980</u>
FUND BALANCES				
Nonspendable		1,306,869		1,306,869
Restricted	122,970	204,039	240,432	567,441
Committed	2,053,487		1,827,220	3,880,707
Assigned	199,531			199,531
Unassigned	3,798,020			3,798,020
Total Fund Balances	<u>6,174,008</u>	<u>1,510,908</u>	<u>2,067,652</u>	<u>9,752,568</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,196,632</u>	<u>\$ 1,510,908</u>	<u>\$ 2,246,918</u>	<u>\$ 10,954,458</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, 2021

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 9,752,568
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.	28,667,325
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	123,980
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	21,964
Deferred outflows of resources related to net pension liability	835,861
Deferred inflows of resources related to OPEB liability	(4,340)
Deferred inflows of resources related to net pension liability	(1,320,283)
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	(3,758,976)
Capital leases payable	(91,016)
Accrued interest on long-term obligations	(58,463)
Compensated absences payable	(91,067)
OPEB liability	(334,390)
Net pension liability	<u>(3,795,238)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 29,947,925</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, 2021

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 4,921,519		\$ 325,000	\$ 5,246,519
Licenses and permits	2,341,454			2,341,454
Intergovernmental	1,408,916			1,408,916
Charges for services	181,910		503,376	685,286
Interest and investment income (loss)	1,251	\$ 180,375	(705)	180,921
Miscellaneous	316,899	11,200	11,296	339,395
Total Revenues	<u>9,171,949</u>	<u>191,575</u>	<u>838,967</u>	<u>10,202,491</u>
Expenditures:				
Current operations:				
General government	2,671,004	5,458		2,676,462
Public safety	1,807,779		342,631	2,150,410
Highways and streets	727,255			727,255
Sanitation	1,021,883			1,021,883
Health and welfare	91,622			91,622
Culture and recreation	754,675	6,338	109,774	870,787
Economic development	197,280			197,280
Conservation	5,275		2,089	7,364
Capital outlay	494,024			494,024
Debt service:				
Principal retirement	570,000			570,000
Interest and fiscal charges	162,345			162,345
Total Expenditures	<u>8,503,142</u>	<u>11,796</u>	<u>454,494</u>	<u>8,969,432</u>
Excess revenues over (under) expenditures	<u>668,807</u>	<u>179,779</u>	<u>384,473</u>	<u>1,233,059</u>
Other financing sources (uses):				
Transfers in	2,006			2,006
Transfers out		(2,006)		(2,006)
Total Other financing sources (uses)	<u>2,006</u>	<u>(2,006)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	670,813	177,773	384,473	1,233,059
Fund Balances at beginning of year	<u>5,503,195</u>	<u>1,333,135</u>	<u>1,683,179</u>	<u>8,519,509</u>
Fund Balances at end of year	<u>\$ 6,174,008</u>	<u>\$ 1,510,908</u>	<u>\$ 2,067,652</u>	<u>\$ 9,752,568</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, 2021

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 1,233,059
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 outlay	366,189
Depreciation expense	(847,939)
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	6,000
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes	(100,048)
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
Capital lease principal paid	28,041
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	45,080
In the statement of activities, interest is accrued on long-term obligations, whereas in governmental funds, an interest expenditure is reported when due.	
	11,430
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
	1,708
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	41,810
Net changes in pension	213,291
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 1,568,621</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, 2021

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 10,323,297
Investments	\$ 24,981	658,699
Taxes receivable		623,737
Total Assets	<u>24,981</u>	<u>11,605,733</u>
LIABILITIES		
Accounts payable		14,841
Due to other governments		10,562,159
Total Liabilities	<u>-</u>	<u>10,577,000</u>
NET POSITION		
Restricted for:		
Individuals, organizations and other governments	<u>24,981</u>	<u>1,028,733</u>
Total Net Position	<u>\$ 24,981</u>	<u>\$ 1,028,733</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, 2021

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 50,000
Total Contributions	\$ -	50,000
Investment earnings:		
Interest income (loss)	2,743	(529)
Total Investment earnings	2,743	(529)
Property tax collections for other governments		24,750,015
Motor vehicle fee collections for other governments		556,136
Total Additions	2,743	25,355,622
DEDUCTIONS:		
Beneficiary payments to others	183	286,670
Payments of property tax to other governments		24,750,015
Payments of motor vehicle fees to other governments		556,136
Total Deductions	183	25,592,821
Change in net position	2,560	(237,199)
Net Position at the beginning of year	22,421	1,265,932
Net Position at the end of year	\$ 24,981	\$ 1,028,733

See accompanying notes to the basic financial statements

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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, 2021

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, 2021

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, 2021

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, 2021, the Town applied \$650,000 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, 2021 are recorded as receivables net of reserves for estimated uncollectibles of \$50,000 in the EMS Ambulance Fund, a Nonmajor Governmental Fund.

Capital Assets

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

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

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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

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

Bond Premiums

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

Compensated Absences

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

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

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

Accrued Liabilities and Long-Term Obligations

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

leases, and other 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, 2021, 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, 2021

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

Spending Prioritizations

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

Interfund Activity

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

Estimates

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

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 6,007,445
Investments	3,962,242
Statement of Fiduciary Net Position:	
Cash and cash equivalents	10,323,297
Investments	683,680
	<u>\$ 20,976,664</u>

Deposits and investments at December 31, 2021 consist of the following:

Cash on hand	\$ 650
Deposits with financial institutions	16,330,092
Investments	4,645,922
	<u>\$ 20,976,664</u>

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

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

Interest Rate Risk

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

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

<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	\$ 108,346		\$ 108,346	
Brokered certificates of deposit	2,556,054	\$ 1,059,287	1,496,767	
Bond mutual funds	19,461		19,461	
Corporate bonds	293,223	162,304	77,464	\$ 53,455
	<u>\$ 2,977,084</u>	<u>\$ 1,221,591</u>	<u>\$ 1,702,038</u>	<u>\$ 53,455</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, 2021, for each investment type:

<u>Investment Type</u>	<u>Rating as of Year End</u>				<u>Fair Value</u>
	<u>Aaa</u>	<u>Aa</u>	<u>A</u>	<u>Not Rated</u>	
State investment pool	\$ 76,812				\$ 76,812
Corporate bonds		\$ 50,249	\$ 242,974		293,223
Brokered certificates of deposit				\$ 2,556,054	2,556,054
Bond mutual funds				19,461	19,461
Exchange traded funds				37,254	37,254
Money market mutual funds				586,590	586,590
	<u>\$ 76,812</u>	<u>\$ 50,249</u>	<u>\$ 242,974</u>	<u>\$ 3,199,359</u>	<u>\$ 3,569,394</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, \$15,598,514 was 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, 2021, 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, 2021

<u>Investment Type</u>	<u>Amount</u>
US Treasury notes	\$ 108,346
Corporate bonds	293,223
Brokered certificates of deposit	2,556,054
Exchange traded funds	37,254
Equity securities	968,182
Bond mutual funds	19,461
	<u>\$ 3,982,520</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, 2021, 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		\$ 108,346		\$ 108,346
Corporate bonds		293,223		293,223
Brokered certificates of deposit		2,556,054		2,556,054
Exchange traded funds	\$ 37,254			37,254
Equity securities	968,182			968,182
Bond mutual funds	19,461			19,461
	<u>\$ 1,024,897</u>	<u>\$ 2,957,623</u>	<u>\$ -</u>	<u>\$ 3,982,520</u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Exchange traded funds, 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 1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2021</u>
Governmental activities:				
Capital assets not depreciated:				
Land and easements	\$ 12,439,465			\$ 12,439,465
Other intangibles	54,525			54,525
Total capital assets not being depreciated	<u>12,493,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>12,493,990</u>
Other capital assets:				
Buildings and improvements	11,106,637	178,066		11,284,703
Infrastructure	10,783,149	66,500		10,849,649
Land improvements	618,929			618,929
Vehicles and equipment	3,638,119	127,623	(297,329)	3,468,413
Total other capital assets at historical cost	<u>26,146,834</u>	<u>372,189</u>	<u>(297,329)</u>	<u>26,221,694</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,964,002)	(309,901)		(4,273,903)
Infrastructure	(2,823,941)	(263,912)		(3,087,853)
Land improvements	(247,771)	(35,116)		(282,887)
Vehicles and equipment	(2,462,035)	(239,010)	297,329	(2,403,716)
Total accumulated depreciation	<u>(9,497,749)</u>	<u>(847,939)</u>	<u>297,329</u>	<u>(10,048,359)</u>
Total other capital assets, net	<u>16,649,085</u>	<u>(475,750)</u>	<u>-</u>	<u>16,173,335</u>
Total capital assets, net	<u>\$ 29,143,075</u>	<u>\$ (475,750)</u>	<u>\$ -</u>	<u>\$ 28,667,325</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 92,627
Public safety	272,022
Highways and streets	400,105
Sanitation	40,761
Culture and recreation	42,424
Total governmental activities depreciation expense	<u>\$ 847,939</u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

The balance of the assets acquired through capital leases as of December 31, 2021 is as follows:

Vehicles and equipment	\$ 200,000
Less: Accumulated depreciation	<u>(96,667)</u>
	<u>\$ 103,333</u>

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, 2021 are as follows:

	<u>Balance</u> <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2021</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 4,155,000		\$ (570,000)	\$ 3,585,000	\$ 570,000
Unamortized bond premiums	<u>219,056</u>		<u>(45,080)</u>	<u>173,976</u>	<u>-</u>
Total Bonds payable	4,374,056	\$ -	(615,080)	3,758,976	570,000
Capital leases payable	119,057		(28,041)	91,016	29,160
Compensated absences payable	<u>92,775</u>	<u>19,947</u>	<u>(21,655)</u>	<u>91,067</u>	<u>9,373</u>
Total governmental activities	<u>\$ 4,585,888</u>	<u>\$ 19,947</u>	<u>\$ (664,776)</u>	<u>\$ 3,941,059</u>	<u>\$ 608,533</u>

Payments on the bonds payable and capital lease obligations 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, 2021 is comprised of the following individual issues:

	<u>Interest</u> <u>Rate</u>	<u>Final</u> <u>Maturity</u> <u>Date</u>	<u>Balance at</u> <u>12/31/2021</u>
2018 Series B Refunding Bond	2.74%	August 2028	\$ 1,420,000
2003 Municipal Safety Complex Bond	2.50-4.25%	January 2024	750,000
2012 Conservation Bond	2.38%	February 2033	<u>1,415,000</u>
		Sub-total Bonds payable	3,585,000
		Add: <i>Unamortized bond premiums</i>	<u>173,976</u>
		Total Bonds payable	<u>\$ 3,758,976</u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Debt service requirements to retire general obligation bonds outstanding for governmental activities at December 31, 2021 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 570,000	\$ 135,400	\$ 732,345
2023	570,000	109,055	705,400
2024	570,000	84,510	679,055
2025	325,000	66,477	391,477
2026	325,000	53,427	378,427
2027-2031	995,000	100,391	1,095,391
2032-2033	230,000	6,842	236,842
Sub-total Bonds payable	3,585,000	556,102	4,218,937
Add: <i>Unamortized bond premiums</i>	173,976	-	173,976
Total Bonds payable	<u>\$ 3,758,976</u>	<u>\$ 556,102</u>	<u>\$ 4,392,913</u>

Capital Lease Obligations

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

The following is the individual capital lease obligation outstanding at December 31, 2021:

	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Balance at 12/31/2021</u>
Highway Truck	3.99%	November 2024	<u>\$ 91,016</u>

Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2021 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 29,160	\$ 3,631	\$ 32,791
2023	30,323	2,468	32,791
2024	31,533	1,258	32,791
	<u>\$ 91,016</u>	<u>\$ 7,357</u>	<u>\$ 98,373</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.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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.

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 police officers were 0.29% and 3.66%, respectively, through June 30, 2021, and 0.31% and 3.21%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$41,438 for the year ended December 31, 2021. 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, 2021, the Town reported a liability of \$334,390 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the Town's proportion was approximately 0.0835 percent, which was a decrease of 0.0026 percentage points from its proportion measured as of June 30, 2020.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

For the year ended December 31, 2021, the Town recognized OPEB expense of \$808. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		\$ 70
Net difference between projected and actual earnings on OPEB plan investments		4,177
Changes in proportion and differences between Town contributions and proportionate share of contributions		93
Town contributions subsequent to the measurement date	\$ 21,964	
Totals	<u>\$ 21,964</u>	<u>\$ 4,340</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 \$17,624. The Town reported \$21,964 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2022	\$ (1,118)
2023	(878)
2024	(984)
2025	(1,360)
	<u>\$ (4,340)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected 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>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 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	\$ 363,508	\$ 334,390	\$ 309,055

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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.

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 24.77% and 10.88%, respectively, through June 30, 2021, and 30.67% and 13.75%, respectively, thereafter. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2021 were \$475,706.

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

At December 31, 2021, the Town reported a liability of \$3,795,238 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the Town's proportion was approximately 0.0856 percent, which was a decrease of 0.0052 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$275,586. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 106,272	\$ 39,734
Change in assumptions	396,391	
Net difference between projected and actual earnings on pension plan investments		1,061,441
Changes in proportion and differences between Town contributions and share of contributions	47,719	219,108
Town contributions subsequent to the measurement date	<u>285,479</u>	
Totals	<u>\$ 835,861</u>	<u>\$ 1,320,283</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 \$484,422. The Town reported \$285,479 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, 2022. 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:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Year Ending <u>June 30</u>	
2022	\$ (123,470)
2023	(114,700)
2024	(137,603)
2025	(394,128)
	<u>\$ (769,901)</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability 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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

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

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

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net pension liability	\$ 5,427,625	\$ 3,795,238	\$ 2,433,561

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, 2021 are as follows:

	<u>General Fund</u>	<u>Due from Nonmajor Governmental Funds</u>	<u>Totals</u>
General Fund		\$ 173,707	\$ 173,707
Permanent Funds	\$ 2,950		2,950
Nonmajor Governmental Funds	378,500		378,500
Due to	<u>\$ 381,450</u>	<u>\$ 173,707</u>	<u>\$ 555,157</u>

During the year, interfund transactions occurred between funds. The Permanent Funds transferred \$2,006 to the General Fund to distributed 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, 2021 as follows:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Permanent Funds - Principal	\$ 1,306,869
Permanent Funds - Income	204,039
Library	122,970
Drug Forfeiture	33
DARE	4,242
Lindt Offsite Improvements	1,262
Volunteer Fire Department Trusts	136,782
Stratham Fair Trusts	98,113
	<u>\$ 1,874,310</u>

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2021 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Nonspendable:</i>				
Permanent Funds - Principal		\$ 1,306,869		\$ 1,306,869
<i>Restricted for:</i>				
Library Funds	\$ 122,970			122,970
Permanent Funds - Income		204,039		204,039
Drug Forfeiture			\$ 33	33
DARE			4,242	4,242
Lindt Offsite Improvements			1,262	1,262
Volunteer Fire Department Trusts			136,782	136,782
Stratham Fair Trusts			98,113	98,113
<i>Committed for:</i>				
Expendable Trust Funds	1,470,275			1,470,275
Carryforward appropriations	583,212			583,212
Recreation Fund			142,451	142,451
Police Details Fund			37,536	37,536
Heritage Commission Fund			6,959	6,959
Land Conservation Fund			932,233	932,233
Cemetery Land Fund			7,512	7,512
Fire Protection Fund			47,346	47,346
Stratham Hill Park Revolving Fund			55,039	55,039
Stratham Fair Fund			9,418	9,418
EMS Ambulance Fund			588,726	588,726
<i>Assigned for:</i>				
Subsequent year appropriation	150,000			150,000
Encumbrances	20,314			20,314
Police donations	29,217			29,217
<i>Unassigned:</i>				
Unassigned - General operations	3,798,020			3,798,020
	<u>\$ 6,174,008</u>	<u>\$ 1,510,908</u>	<u>\$ 2,067,652</u>	<u>\$ 9,752,568</u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,614,602,169 as of April 1, 2021) and are due in two installments on July 1, 2021 and December 28, 2021. 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, which are remitted directly to the school districts. Total taxes appropriated during the year were \$10,899,399, \$12,530,465, and \$1,320,151 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, 2021, the Town has provided one tax abatement through this program. For the year ending December 31, 2021, 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, 2021, 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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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, 2021.

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.

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.

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 4,805,787	\$ 4,805,787	\$ 4,821,471	\$ 15,684
Licenses and permits	2,084,755	2,084,755	2,341,454	256,699
Intergovernmental	745,759	1,227,595	1,408,916	181,321
Charges for services	141,044	141,044	181,910	40,866
Interest income	3,000	3,000	2,141	(859)
Miscellaneous	221,275	250,492	280,706	30,214
Total Revenues	<u>8,001,620</u>	<u>8,512,673</u>	<u>9,036,598</u>	<u>523,925</u>
Expenditures:				
Current operations:				
General government	2,748,737	3,033,293	2,669,688	363,605
Public safety	1,744,891	1,744,891	1,744,237	654
Highways and streets	700,728	700,728	699,510	1,218
Sanitation	1,060,696	1,060,696	1,021,883	38,813
Health and welfare	119,275	119,275	91,622	27,653
Culture and recreation	669,547	669,547	613,551	55,996
Economic development	-	197,280	197,280	-
Conservation	11,900	11,900	5,275	6,625
Capital outlay	1,702,071	1,118,859	501,024	617,835
Debt service:				
Principal retirement	570,000	570,000	570,000	-
Interest and fiscal charges	162,346	162,346	162,345	1
Total Expenditures	<u>9,490,191</u>	<u>9,388,815</u>	<u>8,276,415</u>	<u>1,112,400</u>
Excess revenues over (under) expenditures	<u>(1,488,571)</u>	<u>(876,142)</u>	<u>760,183</u>	<u>1,636,325</u>
Other financing sources (uses):				
Transfers in	26,500	26,500	-	(26,500)
Transfers out	(516,000)	(516,000)	(510,000)	6,000
Total Other financing sources (uses)	<u>(489,500)</u>	<u>(489,500)</u>	<u>(510,000)</u>	<u>(20,500)</u>
Net change in fund balance	(1,978,071)	(1,365,642)	250,183	1,615,825
Fund Balance at beginning of year				
- Budgetary Basis	<u>4,434,246</u>	<u>4,434,246</u>	<u>4,434,246</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 2,456,175</u>	<u>\$ 3,068,604</u>	<u>\$ 4,684,429</u>	<u>\$ 1,615,825</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, 2021

<u>Measurement Period Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<u>Town's Proportion of the Net OPEB Liability</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2021	0.08350203%	\$ 334,390	\$ 2,354,598	14.20%	11.06%
June 30, 2020	0.08606076%	\$ 376,696	\$ 2,468,353	15.26%	7.74%
June 30, 2019	0.09356001%	\$ 410,177	\$ 2,304,807	17.80%	7.75%
June 30, 2018	0.09455389%	\$ 432,911	\$ 2,221,676	19.49%	7.53%
June 30, 2017	0.06085195%	\$ 278,236	\$ 2,064,916	13.47%	7.91%
June 30, 2016	0.05800251%	\$ 280,793	\$ 1,952,047	14.38%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions					
<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 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, 2021

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, 2021	\$ 41,438	\$ (41,438)	\$ -	\$ 2,452,973	1.69%
December 31, 2020	\$ 39,846	\$ (39,846)	\$ -	\$ 2,444,079	1.63%
December 31, 2019	\$ 40,409	\$ (40,409)	\$ -	\$ 2,349,811	1.72%
December 31, 2018	\$ 43,298	\$ (43,298)	\$ -	\$ 2,297,576	1.88%
December 31, 2017	\$ 39,246	\$ (39,246)	\$ -	\$ 2,165,876	1.81%
December 31, 2016	\$ 35,087	\$ (35,087)	\$ -	\$ 2,002,151	1.75%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*
December 31, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

SCHEDULE 4

TOWN OF STRATHAM, NEW HAMPSHIRE

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

For the Year Ended December 31, 2021

<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, 2021	0.08563419%	\$ 3,795,238	\$ 2,354,598	161.18%	72.22%
June 30, 2020	0.09087411%	\$ 5,812,445	\$ 2,468,353	235.48%	58.72%
June 30, 2019	0.08969359%	\$ 4,315,746	\$ 2,304,807	187.25%	65.59%
June 30, 2018	0.08947193%	\$ 4,308,255	\$ 2,221,676	193.92%	64.73%
June 30, 2017	0.08803272%	\$ 4,329,443	\$ 2,064,916	209.67%	62.66%
June 30, 2016	0.08517197%	\$ 4,529,101	\$ 1,952,047	232.02%	58.30%
June 30, 2015	0.08401995%	\$ 3,328,473	\$ 1,923,619	173.03%	65.47%
June 30, 2014	0.07941311%	\$ 2,980,839	\$ 1,770,406	168.37%	66.32%
June 30, 2013	0.07846781%	\$ 3,377,085	\$ 1,734,011	194.76%	59.81%
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 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, 2021

<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, 2021	\$ 475,706	\$ (475,706)	\$ -	\$ 2,452,973	19.39%
December 31, 2020	\$ 400,932	\$ (400,932)	\$ -	\$ 2,444,079	16.40%
December 31, 2019	\$ 389,812	\$ (389,812)	\$ -	\$ 2,349,811	16.59%
December 31, 2018	\$ 391,003	\$ (391,003)	\$ -	\$ 2,297,576	17.02%
December 31, 2017	\$ 353,722	\$ (353,722)	\$ -	\$ 2,165,876	16.33%
December 31, 2016	\$ 313,004	\$ (313,004)	\$ -	\$ 2,002,151	15.63%
December 31, 2015	\$ 278,780	\$ (278,780)	\$ -	\$ 1,825,831	15.27%
December 31, 2014	\$ 280,165	\$ (280,165)	\$ -	\$ 1,944,399	14.41%
December 31, 2013	\$ 201,053	\$ (201,053)	\$ -	\$ 1,578,339	12.74%
December 31, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2021

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	\$ 9,173,955	\$ 8,503,142
Difference in property taxes meeting susceptible to accrual criteria	(100,048)	
Encumbrances - December 31, 2021		20,314
Non-budgetary revenues and expenditures	(35,303)	(247,041)
Non-budgetary transfers in	(2,006)	
Budgetary transfers out		510,000
Per Schedule 1	<u>\$ 9,036,598</u>	<u>\$ 8,786,415</u>

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2021

	Special Revenue Funds							
ASSETS	Recreation Fund	Police Details Fund	Heritage Commission Fund	Land Conservation Fund	Drug Forfeiture Fund	Cemetery Land Fund	Fire Protection Fund	Stratham Hill Park Revolving Fund
Cash and cash equivalents	\$ 187,852	\$ 98,844	\$ 6,959		\$ 33	\$ 7,512	\$ 47,346	\$ 47,324
Investments	55,671			\$ 607,233				
Accounts receivable, net		13,806						
Due from other funds				325,000				7,715
Total Assets	<u>243,523</u>	<u>112,650</u>	<u>6,959</u>	<u>932,233</u>	<u>33</u>	<u>7,512</u>	<u>47,346</u>	<u>55,039</u>
DEFERRED OUTFLOWS OF RESOURCES								
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 243,523</u>	<u>\$ 112,650</u>	<u>\$ 6,959</u>	<u>\$ 932,233</u>	<u>\$ 33</u>	<u>\$ 7,512</u>	<u>\$ 47,346</u>	<u>\$ 55,039</u>
LIABILITIES								
Accounts payable	\$ 2,911							
Accrued liabilities		\$ 1,553						
Due to other funds	98,161	73,561						
Total Liabilities	<u>101,072</u>	<u>75,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES								
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-
FUND BALANCES								
Restricted					33			
Committed	142,451	37,536	6,959	932,233		7,512	47,346	55,039
Total Fund Balances	<u>142,451</u>	<u>37,536</u>	<u>6,959</u>	<u>932,233</u>	<u>33</u>	<u>7,512</u>	<u>47,346</u>	<u>55,039</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 243,523</u>	<u>\$ 112,650</u>	<u>\$ 6,959</u>	<u>\$ 932,233</u>	<u>\$ 33</u>	<u>\$ 7,512</u>	<u>\$ 47,346</u>	<u>\$ 55,039</u>

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds (Continued)
December 31, 2021

	Special Revenue Funds						
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	Stratham Fair Trust Fund	DARE Fund	EMS Ambulance Fund	Combining Totals
ASSETS							
Cash and cash equivalents	\$ 1,262	\$ 7,483			\$ 6,227	\$ 415,465	\$ 826,307
Investments			\$ 136,782	\$ 98,113			897,799
Accounts receivable, net		1,935				128,571	144,312
Due from other funds						45,785	378,500
Total Assets	<u>1,262</u>	<u>9,418</u>	<u>136,782</u>	<u>98,113</u>	<u>6,227</u>	<u>589,821</u>	<u>2,246,918</u>
DEFERRED OUTFLOWS OF RESOURCES							
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,262</u>	<u>\$ 9,418</u>	<u>\$ 136,782</u>	<u>\$ 98,113</u>	<u>\$ 6,227</u>	<u>\$ 589,821</u>	<u>\$ 2,246,918</u>
LIABILITIES							
Accounts payable						\$ 1,095	\$ 4,006
Accrued liabilities							1,553
Due to other funds					\$ 1,985		173,707
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,985</u>	<u>1,095</u>	<u>179,266</u>
DEFERRED INFLOWS OF RESOURCES							
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Restricted	1,262		136,782	98,113	4,242		240,432
Committed		9,418				588,726	1,827,220
Total Fund Balances	<u>1,262</u>	<u>9,418</u>	<u>136,782</u>	<u>98,113</u>	<u>4,242</u>	<u>588,726</u>	<u>2,067,652</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,262</u>	<u>\$ 9,418</u>	<u>\$ 136,782</u>	<u>\$ 98,113</u>	<u>\$ 6,227</u>	<u>\$ 589,821</u>	<u>\$ 2,246,918</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, 2021

	Special Revenue Funds							
	Recreation <u>Fund</u>	Police Details <u>Fund</u>	Heritage Commission <u>Fund</u>	Land Conservation <u>Fund</u>	Drug Forfeiture <u>Fund</u>	Cemetery Land <u>Fund</u>	Fire Protection <u>Fund</u>	Stratham Hill Park Revolving <u>Fund</u>
Revenues:								
Taxes				\$ 325,000				
Charges for services	\$ 110,597	\$ 180,493						\$ 11,961
Interest and investment income (loss)	257	107	\$ 9	(903)		\$ 9	\$ 59	56
Miscellaneous	10,296	1,000						
Total Revenues	<u>121,150</u>	<u>181,600</u>	<u>9</u>	<u>324,097</u>	<u>\$ -</u>	<u>9</u>	<u>59</u>	<u>12,017</u>
Expenditures:								
Current operations:								
Public safety		222,271						
Culture and recreation	107,687							10
Conservation				2,089				
Total Expenditures	<u>107,687</u>	<u>222,271</u>	<u>-</u>	<u>2,089</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
Net change in fund balances	13,463	(40,671)	9	322,008	-	9	59	12,007
Fund Balances at beginning of year	<u>128,988</u>	<u>78,207</u>	<u>6,950</u>	<u>610,225</u>	<u>33</u>	<u>7,503</u>	<u>47,287</u>	<u>43,032</u>
Fund Balances at end of year	<u>\$ 142,451</u>	<u>\$ 37,536</u>	<u>\$ 6,959</u>	<u>\$ 932,233</u>	<u>\$ 33</u>	<u>\$ 7,512</u>	<u>\$ 47,346</u>	<u>\$ 55,039</u>

SCHEDULE B**TOWN OF STRATHAM, NEW HAMPSHIRE****Combining Statement of Revenues, Expenditures and Changes in Fund Balances****Governmental Funds - All Nonmajor Funds (Continued)**

For the Year Ended December 31, 2021

	Special Revenue Funds						
	Lindt Offsite Improvement <u>Fund</u>	Stratham Fair <u>Fund</u>	Stratham Volunteer Fire Department <u>Trust Funds</u>	Stratham Fair Trust <u>Fund</u>	DARE <u>Fund</u>	EMS Ambulance <u>Fund</u>	Combining <u>Totals</u>
Revenues:							
Taxes							\$ 325,000
Charges for services		\$ 1,678				\$ 198,647	503,376
Interest and investment income (loss)	\$ 2		\$ (456)	\$ (328)	\$ 9	474	(705)
Miscellaneous							11,296
Total Revenues	<u>2</u>	<u>1,678</u>	<u>(456)</u>	<u>(328)</u>	<u>9</u>	<u>199,121</u>	<u>838,967</u>
Expenditures:							
Current operations:							
Public safety			476		3,462	116,422	342,631
Culture and recreation		1,736		341			109,774
Conservation							2,089
Total Expenditures	<u>-</u>	<u>1,736</u>	<u>476</u>	<u>341</u>	<u>3,462</u>	<u>116,422</u>	<u>454,494</u>
Net change in fund balances	2	(58)	(932)	(669)	(3,453)	82,699	384,473
Fund Balances at beginning of year	<u>1,260</u>	<u>9,476</u>	<u>137,714</u>	<u>98,782</u>	<u>7,695</u>	<u>506,027</u>	<u>1,683,179</u>
Fund Balances at end of year	<u>\$ 1,262</u>	<u>\$ 9,418</u>	<u>\$ 136,782</u>	<u>\$ 98,113</u>	<u>\$ 4,242</u>	<u>\$ 588,726</u>	<u>\$ 2,067,652</u>



BIRTHS REGISTERED IN STRATHAM FOR YEAR ENDING DECEMBER 31, 2022

CHILD'S NAME	BIRTH DATE	BIRTH PLACE (NH)	FATHER'S NAME	MOTHER'S NAME
POMERLEAU, WILLA EVE	1/30/2022	EXETER, NH	POMERLEAU, ERIC JOHN	POMERLEAU, SONJA FRIDELL
METCALFE, BRAYDEN RUSSELL	2/25/2022	EXETER, NH	METCALFE, JONATHAN RUSSELL	PHANTHACHACK, KAYLA NICOLE
FREDETTE, JAMES GREGORY	4/4/2022	MANCHESTER, NH	FREDETTE, GREGORY ALBERT	FREDETTE, JENNA STERLING
O'SHEA, LIAM JOHN	4/8/2022	EXETER, NH	O'SHEA, JOHN JOSEPH	O'SHEA, KERI LYNNE
BEDARD, MAPLE JUNE	6/15/2022	DOVER, NH	BEDARD, DREW ROBERT	BEDARD, WHITNEY LEE
THIBODEAU, RYLAND READE	7/6/2022	EXETER, NH	THIBODEAU, BRADLEY BERRY	THIBODEAU, LYDIA
SALTONSTALL, WILLIAM NELSON	7/22/2022	DOVER, NH	SALTONSTALL, K KYLE	SALTONSTALL, SOPHIE
TILTON, BRYCE ASTON	8/9/2022	EXETER, NH	TILTON, ROBERT ANTHONY	TILTON, NATALIE HUNTER
GERWIEN, COLBY TANNER	8/19/2022	PORTSMOUTH, NH	GERWIEN, JUSTIN MICHAEL	GERWIEN, SHANNON ELIZABETH
TRACEY, FINNEGAN JOSEPH	8/24/2022	PORTSMOUTH, NH	TRACEY, RYAN PATRICK	TRACEY, ALICIA LAZZARO
WEEDEN, SOPHIE DOROTHY	8/28/2022	PORTSMOUTH, NH	WEEDEN, CRAIG WARREN	WEEDEN, KELLIE SARAH
BABBIN, JOHN WILDER	9/3/2022	DOVER, NH	BABBIN, GREGORY RICHARD	CAUDILL BABBIN, CHELSEY ILES
ORDEMANN, JOANNA MAE	9/15/2022	DOVER, NH	ORDEMANN, RICHARD STEPHEN	ORDEMANN, AMANDA RUETZ
TROW, STEVIE LOUISE	11/7/2022	EXETER, NH	TROW, MICHAEL DAVID	TROW, LAURA LYNN
JOHNSON, OLIVER SCOTT	11/20/2022	EXETER, NH	JOHNSON, TRAVIS SCOTT	JOHNSON, EMILY ANNE
HODGDON, CAROLINE JEANNETTE	11/22/2022	EXETER, NH	HODGDON, TAYLOR SCOTT	HODGDON, KATHERYNE MERRILL
CROSS, ADAM NEAL	11/27/2022	DOVER, NH	CROSS, BRANDON GEORGE	CROSS, SHARON EHRET
HENNESSY, JETT JAMESON	11/28/2022	PORTSMOUTH, NH	HENNESSY, SEAN ANDREW	HENNESSY, CASONDRA ELAINE
CUTTS, EASTON JAMES	12/9/2022	PORTSMOUTH, NH	CUTTS, ANDREW WILLIAM	CUTTS, ERICA LYNNE
O'BRIEN, CREW ROBERT	12/15/2022	EXETER, NH	O'BRIEN, SHANE DANIEL	O'BRIEN, CAITLIN MARY
BARRETT, LENA ANN	12/28/2022	EXETER, NH	BARRETT JR, BRIAN KELLY	BARRETT, AMY KRISTIN
JENSEN, KAIA DANIELLE	12/30/2022	EXETER, NH		JENSEN, EMILY PAYAO

DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2022

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
PALFREY, ROBERT C	1/9/22	EXETER	ELLIOTT SR, RAYMOND	ONEIL, BARBARA	Y
ELLIOT JR, RAYMOND JOHN	1/23/22	STRATHAM	HART, PAUL	MURPHY, KATHLEEN	Y
KNIGHT, KIMBERLY JANE	1/24/22	STRATHAM	AUSTIN, WALDO	LANNON, PATRICIA	N
KARDOOSE, MARGUERITE JOAN	1/29/22	STRATHAM	O'SULLIVAN JR, ROBERT E	O'CONNOR, WILMOT	N
DIMOCK, NEVE A F	2/8/22	DOVER	DIMOCK, NEVE	HORN, JOAN	N
SOUTH, CHERYL JEANNE	2/16/22	EXETER	SOUTH, WILLIAM	CLANCEY, ELOISE	Y
JOHNSTON, MICHAEL CHARLES	3/2/22	STRATHAM	JOHNSTON, CHARLES	SHATTOCK, ANNA	N
HYLDBURG, PHYLLIS	3/3/22	PORTSMOUTH	ERICKSON, PAUL	PASSANT, DOROTHY	Y
GOETTSCHUIS, ANNA MAE	3/4/22	STRATHAM	WITHEROW, GEORGE	BOOTS, BLANCHE	N
DEAN, MARCIA T	3/24/22	RYE	STEARNS, JAMES	SANDERS, ELIZABETH	N
MACINNIS, MARY ELIZABETH	3/31/22	EXETER	NEILSON, HUGH	TURNER, MARGARET	N
SOMBRIC, ANN C	4/4/22	STRATHAM	OLHSON, IV A	LIVINGSTON, MARY	N
TREMBLAY, LEONARD EDWARD	4/4/22	STRATHAM	TREMBLAY, EDWARD	PINKHAM, CHARLOTTE	N
WARD, WARREN ROY	4/10/22	STRATHAM	WARD SR, FRED	MURPHY, ANNA MAE	N
HACKETT, JOHN W	4/12/22	PORTSMOUTH	HACKETT, JOHN	BERRY, THELMA	Y
MORIN, KARN LOUISE	5/11/22	STRATHAM	KALPOKAS SR, JOHN	TATREAU, GRACE	Y
MANOS, RUTH SCHUSTER	5/21/22	STRATHAM	SCHUSTER, AUGUST	HAZELTINE, CELESTE	N
APOSTOLIDES, STEVEN MARCO	6/16/22	STRATHAM	APOSTOLIDES JR, JOHN	WOLF, MADELINE	N
HAWKS JR, GEORGE	6/16/22	PORTSMOUTH	HAWKS SR, GEORGE	VOUNESSEA, MARTHA	N
BRISSETTE, ROBERT EARL	6/20/22	PORTSMOUTH	BRISSETTE, EARL	EHRHART, MADELINE	N
FAIRBANKS, RAYMOND DOUGLAS	7/14/22	STRATHAM	FAIRBANKS, WALTER	COSTE, FRANCES	Y
CHALPIN, JOHN WALTER	7/17/22	EXETER	CHALPIN, JOHN	BECKWITH, WINIFRED	Y
BRISSON, JERRY HALL	7/29/22	HAMPTON	BRISSON, JOSEPH	BACKLAWSKI, FLORENCE	Y
SULLIVAN, ROBIN DAWNNA	7/30/22	STRATHAM	BLACK, BRIAN	SEARLES, CONSTANCE	N
MARSTON, GREGORY W	8/5/22	PORTSMOUTH	MARSTON, RALPH	ANDREASEN, DAWNNA	N
BUCSI, GOLDIE A	8/10/22	STRATHAM	TIMAR, JULIUS	EASTMAN, LILLY	N
DEAN, ALLAN H	8/10/22	STRATHAM	DEAN, DANIEL	FULOP, MARY	N
HAZO, PETER A	9/6/22	STRATHAM	HAZO, MOSES	BRAID, MARY	Y
SMITH, DALE WILSON	9/13/22	EXETER	SMITH, MERRILL	GAVALIER, NANCY	N
GREEN JR, JOHN CHARLES	10/4/22	PORTSMOUTH	GREEN SR, JOHN	CURRIER, SYLVIA	N
PRESTON, JOHN JAMES	10/8/22	PORTSMOUTH	PRESTON, RICHARD	CHIPMAN, KATHERINE	Y
CRAWFORD, RUSSELL OWEN	11/9/22	PORTSMOUTH	CRAWFORD, WALTON	BURKE, MARGARET	Y
KHOURY, GARY JOSEPH	11/12/22	PORTSMOUTH	KHOURY, GEORGE	PEPPARD, EILEEN	N
DUQUETTE, MARY ELISE	12/1/22	STRATHAM	GERMANOTTA, DANTE	MCNULTY, PATRICIA	Y
GRACE, THOMAS MATTHEW	12/6/22	DOVER	GRACE, PAUL	ERDMAN, MARIBETH	N
BURNS, JEANETTE HAZEL	12/12/22	DURHAM	SEEMAN, GUSTAV	MALONEY, PATRICIA	N
STONE, JACQUELINE	12/19/22	STRATHAM	LANTON, BRAINARD	HORSFALL, RUTH	N
PROTOPOPOV A, OLENA	12/20/22	EXETER	ILIESH, LUDMILA	BYRD, SALLY	N
LOVLIN, HELEN DELORES	12/23/22	DOVER	BICKFORD, HARRY	ILIESH, GERGII	N
KING, KEVIN M	12/30/22	DOVER	KING, KEVIN	WILEY, SARAH	N
				WELCH, MADELINE	N

**DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2020 (EXCLUDED DUE TO PRINTING ERROR)

BRACKETT, GEOFFREY F	11/1/20	EXETER	BRACKETT, RICHARD	ELLIOTT, JENIE LOU	N
JOHNSON, ROGERS J	11/12/20	EXETER	NEELY, HAROLD	JOHNSON, MARY	N
KINGSLEY, MICHELLE S	11/14/20	EXETER	SMITH, DONALD	FOURNIER, DOLORES	N
FOOTE JR, WARREN E	11/22/20	STRATHAM	FOOTE SR, WARREN	LANDRY, EDITH	N
WENNINGER, SUSANNE M	11/25/20	STRATHAM	MURRAY, THOMAS	GREENAN, ANNE	N

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
CHAISSON	JEFFREY L	KNOWLTON	KIMBERLY A	STRATHAM	EXETER	1/11/2022
HAGON	BRIAN K	CALLANAN	CHRISTOPHER J	STRATHAM	STRATHAM	1/16/2022
MOE	JAMES R	SINGER	ELIZABETH M	STRATHAM	GREENLAND	1/30/2022
STAMP	ANDREW R	BUNSZELL	ROSE E	STRATHAM	GOFFSTOWN	2/5/2022
VANDERSLICE	JAMES T	SNOW	INDIA B	STRATHAM	STRATHAM	3/26/2022
PALMASANO	PETER A	MURPHY	KATELIN E	BARTLETT	BARTLETT	7/1/2022
DEMPSEY	SEAN M	SPRINGER	KAYLA M	STRATHAM	TAMWORTH	7/15/2022
GRAY JR	KEVIN J	FARRELLY	ERIN A	STRATHAM	RYE	7/16/2022
MCKENDRY	PAUL G	PAUL	JENNIFER J	STRATHAM	RINDGE	7/23/2022
COOGAN	MARGARET G	THOMPSON III	JOHN M	EXETER	EXETER	8/13/2022
FARDELMANN	CHELSEA C	MICKEY	IAN C	STRATHAM	RYE	8/20/2022
DIBARTOLOMEO	JEFFREY M	O'CONNELL	ELIZABETH A	STRATHAM	PORTSMOUTH	9/24/2022
LONG	DEVIN E	VOLLRATH	ASHLEY A	MADBURY	MADBURY	9/24/2022
HOWARTH	APRIL M	ABOUKHALIL	ANTHONY J	STRATHAM	GORHAM	10/1/2022
CARLISI	DANIEL S	FLORES	MISTY P	STRATHAM	STRATHAM	10/20/2022
CAVERLY	LEAH R	LAFFERTY	ERICK B	ASHBURNHAM, MA	STRATHAM	10/29/2022
WINN	CHARLES Z	DEL VALLE	CASSANDRA M	STRATHAM	STRATHAM	10/31/2022
BURKE	KAYLA C	STUART	ZANE C	MERRIMACK	HAMPSTEAD	11/14/2022
PLACY	BYRON	WILLIAMS	HEATHER C	STRATHAM	STRATHAM	11/15/2022

ASSESSING DEPARTMENT

2022 was another outstanding year for Stratham's home sales with over 120 arm's length sales taking place. In general, the housing market in the state continued to favor sellers. Stratham's home sales were no different and exceeded the current assessments that were determined during the towns last 'Statistical Update/Revaluation' conducted in 2019.

2022 was very successful with our new Assessing Department structure as certified NH Assessor Christina Murdough continued in her role as town Assessor on a contract basis. Currently Christina is in the office one day a week and is available by phone and email when necessary. Longtime Assessing Assistant Jim Joseph is still in the Town Clerk's office to answer your assessing related questions and help navigate applications related to the assessing function. Please feel free to contact Jim with any questions that you might have.

As you know your tax bill is made up of several different elements and this office is responsible for one of those elements: the assessing function. This function forms the basis of the distribution of the Town's annual property tax levy. We oversee the discovery, listing and assigning of assessed values to 3,412 properties in town. The department monitors all sales and analyzes the local real estate market, supply and demand, economic situations, and other influences that affect property value. The office maintains sales information as well as a variety of property characteristics. Those characteristics, in combination with analyses of market conditions, are used to estimate market values and in turn form the basis for the assessed value of property. The next statistical update will take place in 2024.

In addition to 'Statistical Updates', we are also responsible for many other items including property record card maintenance, defense of assessed values before the Board of Tax and Land Appeals, Superior Court and Supreme Court, administration of the Current Use program, oversee all tax exemptions and tax credit programs, timber and gravel tax program management, assist taxpayers and the general public with tax maps, assessing questions, and give direction for general government requests. We employ standards of professional practice in assessing and maintaining those standards through continuing education programs and certifications by state and national associations.

We encourage everyone to view the Assessing webpage at strathamnh.gov, which provides detailed information on the Assessing functions as well as the exemptions and credits available. Also, I would recommend watching the three minute video on *Who Are Assessors?* It is a good summary of the Assessors responsibilities.

Respectfully submitted,

Christina Murdough, CNHA

CODE ENFORCEMENT / BUILDING INSPECTION

This department is responsible for performing the administrative, enforcement, and inspection duties related to the interpretation/compliance with the State Building Codes, Town Ordinances, Zoning and other applicable regulations to ensure the safety of life and property and compliance with codes and ordinances adopted by the Town. Other responsibilities include the Code Enforcement functions at the Zoning Board of Adjustment, performing all duties and responsibilities as Stratham's Health Officer, as well as duties associated with being the Fire Chief's designee for the purpose of School and Business Life Safety Inspections. .

In 2022, the Building Department processed 984 permits, 5 of which were new construction single family homes.

Permitting Report	2021	2022
Residential Building	318	288
Commercial Building	21	19
Electrical	289	243
Plumbing	97	69
Mechanical/HVAC	167	117
Other	253	248
Total	1,145	984

The department staff prides itself on being approachable and welcomes the opportunity to work through challenging scenarios. The proper enforcement of applicable codes and ordinances being our goal in creating a safe and energy efficient environment for the residents of Stratham.

The Building Department's Office is open Monday-Friday, 8:30 am to 4:00 pm. Additional inspection times are available by appointment.

As always, it's been a pleasure working with the residents of Stratham.

Respectfully,

Jim Marchese - Building Inspector/Code Enforcement Officer/Health Officer

FIRE DEPARTMENT

In 2022 the Stratham Volunteer Fire Department responded to **782** emergency and service calls, **233** of which were for Fire services and **549** for Emergency Medical Services. Eighty-one or 10.4% of these calls overlapped with both Fire and EMS crews responding. Nineteen of these calls were for mutual aid to assist surrounding towns with fire and EMS services during high call volume situations or for structure fire incidents. Stratham's emergency response continues to grow and support the needs of the town.

We would also like to thank the residents of the town, the Stratham Volunteer Fire Department Association, and Golf Tournament Committee for funding/fundraising efforts to help improve the Fire Department's capital equipment. In March 2022 the Fire Department purchased an additional new four-wheel drive ambulance to replace our aging Ambulance-2 and standardize our fleet with the same equipment as our 3-year-old Ambulance-1. This year our Truck Committee has done countless hours of research to present a proposal to replace our oldest truck, Engine 1, which is currently 23 years old. The purchase of the new Engine-1 and replacement of our aging Ambulance-2 will help us keep our fleet modernized in order to provide the best quality fire protection services to our citizens. The new Ambulance-2 is due to arrive later in 2023 and if approved, we hope to have the new Engine-1 in town and in service within 2 years or less of purchase. Another purchase was a set of new Rescue struts used to stabilize vehicles and other equipment during extrication operations which has already improved our rescue capabilities.

This year is the 9th annual "Lights 4 Lives" charity event sponsored and run by the L4L committee and the SVFD Association. We continued with the tradition of the "Santa Parade" around town to spread holiday cheer and topped it off with an outdoor open house and bonfire at Stratham Hill Park. This year we highlighted Firefighter Cancer awareness and hoped to help fund much needed second sets of fire gear for our responders. We were able to raise approximately \$19,000.00. Thank you to the Lights 4 Lives committee for their continued support.

It doesn't go without notice that every year the Ladies Auxiliary continue to do more and more for the department and the community. The Ladies Aux is not only an integral part of the Stratham Summerfest, but they also support a multitude of events in town such as elections, Lights 4 Lives, the holiday tree lighting and other such events in town, all while supporting FD training events and our citizens in their time of need. This year, the Ladies Auxiliary donated \$5,000 to L4L to cover one complete set of bunker gear. Thank you to all the Ladies who are part of this amazing group.

Although the Stratham Fair has been on pause due to Covid and other factors, the Committee did not stop supporting the community. They banded together with PD, Town Rec, DPW and many others to fill the void and put on a one-day town Summerfest this year. The one day event was designed to be a fun day for all to gather and enjoy the local 4H program, some food, fun and of course the 1st annual Stratham Battle of the Badges Fire vs. PD softball game. Many community organizations also assist in the fair by promoting their groups and taking on projects. Thank you to the Summerfest Directors and all the volunteers who help.

FIRE DEPARTMENT

Continued

In addition, the Directors also worked with our PD to put on the 2nd annual First Responder Fall Classic golf tournament at the Golf Club of New England to help fund important projects for our PD and Fire first responders. The money raised will help offset the loss of Fair revenue which helps to fund much needed equipment for the Fire Department.

I would like to send a special thanks all the family members of the Fire Department that allow their loved ones to attend training, department meetings and respond at all hours of the day/night to emergencies. A volunteer fire department is truly a family affair and the sacrifices of our families do not go unnoticed. Thanks to all our family members who continue to support our responders.

The Stratham Fire Department is always looking for new members. If you would like to join, there are many ways in which you can help. Not all require you to be an active responder. Association meetings are held on the third Tuesday of the month at 7:00pm at the Fire Station, A1C Peter Morgera memorial meeting room. Please come and check it out. We would love to show you what it's all about.

Respectfully,

Jeff Denton,
Fire Chief

PARKS & RECREATION

Stratham Parks and Recreation entered 2022 hoping to be able offer a ‘normal’ array of programs and events, the year did not disappoint. We were able to bring back our youth basketball program after having a two-year hiatus due to COVID restrictions. In 2022, we were able to offer all of our youth sports, soccer (229 participants), basketball (227), baseball (208), softball (44) and spring soccer (108). It was so nice to have so many Stratham youth out on the court and on the athletic fields. Thank you all of the volunteers that make these programs a reality. We could not do it without your support. If you are interested in getting more involved with youth sports as a coach or a Board member, please contact the Parks and Recreation office.



Summer camps were held at Stratham Memorial School, the Municipal Center, Stratham Hill Park and Stevens Park. The Department hosted a five-week day camp at the elementary school that was very popular. The program sold out in just two hours! This program is always a community favorite, thank you for your continued patronage. At the Municipal Center we hosted Lego, Soccer and a Multi-Sport Camp. Over at Stratham Hill Park we hosted three weeks of Mountain Bike Camp and at Stevens Park two weeks of Flag Football camp. It was a busy summer; we are hoping to build upon the successes of 2022 and be able to add more camps in 2023!



Thursday nights continued to be a success at Stratham Hill Park as we hosted our weekly race series and our popular food truck nights. During the month of May we hosted our running series and then we jumped on the mountain bikes during July and August. This year we supported the timing of the races in house with equipment was rented system to keep the administrative costs to

a minimum. These races helped generate funds necessary for trail work to be completed at the park by the Trail Management Advisory. Food trucks rolled in to the park each week, we had a variety of food and desert trucks. For 2023, we are planning on extending our calendar for food trucks into the month of October.

During the month of May the Department partnered once again with the Exeter Area Chamber of Commerce to offer our second annual Great Bay Food Truck Festival. This event sold out before we even opened the gates! This event was a huge success for the park and for the Stratham community. We are looking forward to hosting this event again with the Chamber for years to come. In July the Department partnered with Fire Association and the Stratham Police Department to host our first Summerfest event at the park. Rockingham County 4H filled the barns with animal exhibitions and the day end with a fun game of softball between the Fire and Police Department. We look forward to offering both of the events to the Stratham community again in 2023.



Department expanded offerings to the Senior Citizen population in our community during 2022. We will continue to focus on the group in offering more programs, events and trips. If you are interested in learning about what we are offering for programming, stop by our weekly coffee socials on Friday mornings at the Municipal Center. We have a monthly calendar dedicated to senior programming. The calendar is available for pick up at Senior Gathering Space at the Municipal Center or the library.

After eight years of dedicated service, especially to our seniors and youth, we said goodbye to Cantrece Forest as our Program Coordinator. Prior to hiring for the new program coordinator, much consideration was given to the job description for the position. The Department felt it was in the best interest of the future of programming to ensure the new responsibilities included improved support for our youth sports programs, take a more hands on roll with our senior programming and look for additional sources of revenue through creative programming. In August, the Town hired Jamie Schaaf as the Program Coordinator. Jamie has hit the ground running and is excited to start adding new programming to our calendar in 2023.

The Stratham Parks and Recreation Department is looking to add new offerings in 2023. Keep an eye out for our email newsletters, you can subscribe to them from the Recreation home page. We have an exciting line up of programs and activities planned in the upcoming year, we look forward to seeing you soon! Please feel free to stop in and say hello or give us a call, 603-772-4741.

PLANNING BOARD/TOWN PLANNER

The Planning Board tackled several diverse projects in 2022. In total, the Planning Board met for 20 meetings and two site walks. The Board approved one site plan, three Conditional Use Permits, two site plan amendments, one subdivision amendment, one change of use application, and one time extension. In March, Stratham voters approved the creation of the new Route 33 Heritage District and the Board approved two Heritage District applications. The Board also reviewed two Preliminary Consultation applications.

The Board welcomed two new members in 2022, including John Kunowski and Nathan Allison, who have already made several important contributions. The Board also bid farewell to two dedicated members, including Joe Anderson, who stepped down in March after being elected to the Select Board, and Pamela Hollasch, who stepped down in December.

The Planning Board was gratified that the community voted in favor of all proposed zoning amendments in 2022, including two significant amendments that implemented the Route 33 Heritage District and major modifications to the Flexible/Mixed-Use District.

The Planning Board dedicated significant efforts in 2022 to advancing several important infrastructure improvements. The Board and Planning Staff worked with the Select Board and Rockingham Planning Commission (RPC) to advance significant pedestrian and bicycle improvements in the Gateway District in the NH Department of Transportation Ten Year Plan. The RPC has included the project in its proposed list of new projects for inclusion in the Plan. In 2021, the Portsmouth Avenue improvements were identified by residents as the Town's most pressing in a survey distributed by the Planning Board. The Planning Department also submitted state grant applications to help fund the installation of electric vehicle charging stations at municipal and School District facilities and to install adaptive signal technology to help coordinate the traffic signals along the Portsmouth Avenue corridor.

The upcoming Optima Dermatology development at 23 Portsmouth Avenue was approved by the Planning Board in January and marks one of the largest new commercial developments in Stratham. The Town also laid the groundwork for the Open Space & Connectivity Planning effort slated to kickoff in early 2023. A longtime Town goal, this project will guide Stratham in its efforts to preserve valuable open spaces, improve connectivity and to become a more walkable and bicycle friendly community. We welcome residents' involvement in this important effort.

At the staffing level, 2022 included several changes in the Land Use Departments. The Town was saddened by the April departure of Denise Lemire, who dedicated more than seven years of service to the Town as the Building & Code Enforcement Coordinator. The community welcomed Tara Madden, the new Building & Code Enforcement Coordinator, and Susan Connors, Planning Project Assistant, to the Municipal Center in May and July respectively.

As one of Stratham's most active volunteer Boards, we hope Stratham residents will continue to engage with the Planning Board in 2023. With so many projects underway, there is something of interest to every member of our community.

Thomas House, Planning Board Chair

Mark Connors, Town Planner

STRATHAM POLICE DEPARTMENT

I am again pleased to offer you this annual report highlighting the activities and accomplishments of your Police Department during the calendar year of 2022.

This past year proved to be a busy year for the police department. Recruitment and retention issues continue to face most law enforcement agencies across the country, and in NH it is no different. Over the past couple of years, the law enforcement profession has witnessed an unprecedented exodus of officers through early retirement or resignation. Whether it rests on job related stress, being underpaid, working long and ever-changing hours, police reform, feeling of being unappreciated or perceived organizational short comings, the truth remains the same and that is that the job has changed. While your PD is currently fully staffed, it remains a high priority to always provide the community with the best officers possible. We have tried to “think outside of the box” in an effort to not only recruit, but retain our officers for the long-term. As Chief, I have tried to build a culture of inclusion targeting employee morale and strong communication. Nonetheless, we must continue to always look for ways to improve and take care of our people.

2022 Highlights:

- Following their long and distinguished careers with the Stratham PD, Officer Charles Law and Sgt. John Emerson retired from full-time service. We congratulate them and their families on their retirements, and it is good to know that they both will remain with the department in part-time capacities.
- In order to increase accountability and transparency within the community, and in an effort to build upon the professionalism and efficiency of our delivery of service, the PD purchased and implemented body-worn cameras. This purchase was made possible by grant funding, along with necessary match funds utilized from the annual First Responder Golf Tournament.
- Throughout 2022 we continued to provide and were involved with many community outreach programs which included our 4th annual Community Christmas Toy Drive; the 1st annual Stratham Summerfest; our annual End 68 Hours of Hunger Food Drive; Coffee time with our seniors; National Drug Take Back; Halloween patrols; establishment of a new off-hours reporting location in our lobby; 24/7 community survey and CRASE (Civilian Response to Active Shooter Events) Training provided to many local business and residents alike.
- In order to target employee recruitment, retention and succession planning, three (3) promotions were made following internal posting and process: Sgt. Chris Call was promoted to Operations Lieutenant, while Officers Ken Gauthier and Mike Doucette were promoted to the rank of Patrol Sergeant. Congratulations to all and well deserved.
- A new full-time police officer process was conducted and the position was filled following a recent retirement. We welcomed new full-time Officer Taylor Dezotell to our ranks. Officer Dezotell is a NH certified officer with (3) years of experience.

STRATHAM POLICE DEPARTMENT

Continued

- Stratham PD received a Community Policing award by the New England Chiefs of Police Association for establishing vital community policing initiatives. Strong community partnerships will always remain a top priority in our daily operations.
- The PD successfully passed the Year-1 CALEA compliance review. Now accredited, this is a four year process towards achieving national re-accreditation status.

In 2022, the PD sought out and was awarded over \$182,000 in funding related to various needs such as equipment and additional overtime specific grant requirements.

Statistically in 2022, the Stratham Police Department responded to and recorded over (19,900) calls for service. Included in those calls, we recorded (143) arrests, (3,300) vehicle stops, (240) citations, (2,960) warnings, (411) reportable incidents, (158) vehicle crashes, (435) medical emergencies, (229) animal control calls, (63) mutual aid calls, (1,387) traffic monitoring, (92) well-being checks, and (9,855) neighborhood and business checks. Other unlisted calls for service primarily include items such as paperwork service, permits and other administrative/clerical functions.

As always, I want to take this opportunity to thank the men and women of the Stratham Police Department. I remain extremely proud of each of our officers and staff, and would like to thank them for their dedication, professionalism and compassion as they perform their duties each and every day.

On behalf of the men and women of your police department, we all remain thankful to our residents for the overwhelming support and continuous acts of kindness throughout the year. Please know that we will always have your best interest at heart and look forward to 2023.

Yours truly,

A handwritten signature in cursive script, appearing to read 'Anthony King'.

Anthony King
Chief of Police

DEPARTMENT OF PUBLIC WORKS

In the spring of 2022 our Department welcomed on board new hire Garrett Pietz. Garrett is a UNH graduate and seacoast resident. Garrett has helped to increase our operations efficiencies with his landscape maintenance skill and experience. Garrett successfully obtained his commercial driver's license in 2022 and is building his experience safely plowing and treating roadways with a large municipal plow truck.

Alan Williams retired from our department after serving Stratham for twenty plus years in the spring of 2022. We wish Alan years of relaxation and happiness in his retirement.

In 2022 our Department collaborated with local paving contractor Bell & Flynn LLC to successfully complete the reconstruction of Oak Lane, Long Hill Road, Berry Hill Road and a major segment of Gifford Farm Road. Both Holmgren Road and Holmgren Court received top coats of asphalt preserving the roadways integrity. All Town roadways that require white stop bars, double yellow center lines and or white fog lines were striped prior to the start of the 2022 school year.

Stratham successfully reduced its solid waste tonnages at the curb and Transfer Station in 2022. These reductions in waste have helped to lessen the burden on the general fund all while national collection and disposal cost rise and the value of recycled commodities falters.

- The volume of household trash collected and landfilled was reduced by 6.17%
- The volume of household recyclables collected and processed was reduced by 6.24%
- The volume construction debris processed at our Transfer Station was reduced by 24.15%

The Town's Year 4 MS-4 report was filed in 2022 with NHDES and the EPA. Our department complied with the permit, inspecting and vacuum cleaning municipal storm water infrastructure. Additionally all annual inspections and reporting for the Town's closed landfill and Transfer Station and Municipal Fueling Station were completed and submitted to receiving agencies.

DPW staff cared for Town facilities, parks and cemeteries tirelessly. Efforts were made to resolve drainage problems at and beautify Maple Lane Cemetery. Cleaning of a portion of historic monuments was performed by in house staff at Greenwood Cemetery. The tennis courts at Stevens Park were cleaned and resurfaced to improve patron's playing experience. The DPW salt shed domed roof was re-shingled preserving its integrity for decades to come.

Respectfully submitted,

Nate Mears
Director of Stratham Public Works Department

TOWN CLERK / TAX COLLECTOR

2022 was a successful year in the Town Clerk/Tax Collectors Office. We welcomed Lisa Dudek as the Assistant to the Town Clerk as Tara moved over to the Building Department to fill a vacancy. We had a busy year with elections as we held (3) elections at the Stratham Memorial School on Gifford Farm Road. It has been and continues to be very rewarding serving the Town of Stratham and its residents and I am looking forward to 2023. Please stop by and say hello, we look forward to your visit!

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

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

We look forward to continue serving you, our residents with the utmost professional and courteous customer service that you so deserve.

Respectfully Submitted,

Deborah L. Bakie
Town Clerk/Tax Collector

WIGGIN MEMORIAL LIBRARY

The biggest news from 2022 was that our library director of 23 years, Lesley Kimball, moved on to a new challenge at another library. I filled in as acting director, and then we brought on an interim director, Steve Butzel, for several months while we conducted an intensive search for new permanent library director. In my capacity as acting director again in January 2023, I respectfully submit this annual report.

Personnel-wise, we also wished Sam Lucius good luck in her new role outside library work; later in the year, we welcomed Teen Librarian Crystal Lisbon and Head of Circulation Heather Burroughs to full-time positions.

Despite the lingering effects of Covid, Stratham residents continued to visit the library at a vigorous rate – we circulated books, movies, and other items over 34,000 times! Our top circulating movie on DVD was the James Bond film *No Time to Die*, our top TV show on DVD was *Yellowstone*. Our top circulating book of fiction was *Lessons in Chemistry*, and the top non-fiction book was the timely *Freezing Order: A True Story of Money Laundering, Murder, and Surviving Vladimir Putin's Wrath*.

Continuing a trend, we are also seeing ever-increasing digital downloads through Overdrive (via the Libby app) and Hoopla, with which our patrons enjoy audiobooks and Kindle books, for free, from the comfort of their homes. Library card holders also enjoyed free access to the Wall Street Journal online, and Stratham was one also of the top users of Ancestry.com in the entire state.

Throughout the year, we hosted many special in-person programs and events, attracting crowds from toddlers to seniors and everyone in between. Our summer reading program for kids and teens was, as always, a smashing success. We continued our partnerships with the Stratham Historical Society and NH Humanities to host several educational seminars, both in person and online. We provided one-on-one help for folks with their smart phones, laptops, and more. We partnered with AARP to offer income tax assistance and, as usual, we hosted our annual Voter Information Night. We even introduced free yoga classes provided by town residents. As you can see, we truly do try to offer something for everyone!

Strathamites made use of our meeting room and quiet study rooms almost daily for their own groups, tutoring, etc. To meet demand for meeting space, we turned one of our staff offices into a study room. For better efficiency in the staff area, we also upgraded to outdoor book drops.

As we turn the page to 2023, I want to thank you all for your support throughout the year. From our wonderful library staff and volunteers, to our Board of Trustees, to our Friends group, and the town's great personnel – we couldn't do what we do without you all!

Library Staff: Heather Burroughs, Scott Campbell, Judy Fingerlow, Crystal Lisbon, Mary-Ellen McLaughlin, Cindy Rivers, Karen Ryan, Tricia Ryden, Patti Walker, Courtney Wason

Respectfully submitted by:

D. Scott Campbell, Assistant Library Director

CEMETERY TRUSTEES

In the spring of 2022 the Public Works Department carried out the third phase of capital improvement while mitigating a long standing drainage and erosion problem that existed at Maple Lane Cemetery. The solution included the installation of storm water catchment and underdrain, runoff was channeled to a low lying planting bed and absorbed by vegetation. To improve circulation between parking and cemetery, the slope was terraced with new walkway and stairs in the form of gradual landings. This hardscaped helped to stabilize the slope and provided a safe walking transition for patrons. This third phase included upgrading the existing water spigot adjacent to the walkway.



The Department of Public Works provided all seasonal maintenance of turf grass, ornamental planting, and cemetery lanes in Maple Lane Cemetery, Harmony Hill Cemetery and Greenwood Cemetery. A competitive procurement process was carried out to secure professional turf treatment services and sealcoating of paved lanes, all work and service agreements were carried out in 2022. Public Works staff successfully cleaned a portion of monuments at Greenwood Cemetery in 2022. Monument cleaning will continue in phases annually.

In 2022, six cremation burials and five full casket burials were interred. Additionally, two cremation lots and six full grave lots were sold. Cemetery revenues totaled six thousand, nine hundred and fifty dollars in 2022.

CONSERVATION COMMISSION

In 2022, the Conservation Commission focused on several initiatives, including laying the groundwork for the Town's first major Open Space and Connectivity planning effort. This project will help identify priorities in future conservation efforts and focus specifically on providing for better connections, including for pedestrians and cyclists, between publicly accessible conserved lands, parks, and other community gathering places.

Beginning in the summer, the Town laid the groundwork for its Open Space and Connectivity Plan when it hosted a public event with representatives of several Boards and Commissions introducing the community to the planning effort. In August, the Town released a Request for Proposals to which six regional and national firms specializing in open space planning responded. The Town selected FB Environmental Associates and Resilience Planning & Design to assist the Town complete the plan. This exciting effort will officially kickoff in early 2023.

In May, the Commission hosted its Annual Town Clean-up Day at Stratham Hill Park. Helped by good weather, the event attracted a good turnout and approximately fifteen roads in Stratham were cleaned thanks to the community's efforts.

The Commission supported the Town's acquisition of property at 18 Jana Lane, which the Town took ownership of in December 2022. Donated to the Town by former residents Richard and Marilyn Young, this generous land donation abuts the Salt River Conservation Land, which is publicly accessible for passive recreation activities. Moreover, the property enjoys frontage along the Squamscott River/Great Bay and abuts several Town and New Hampshire Fish & Game-owned properties which are also publicly accessible. The Commission is excited about the potential to increase public access to these scenic areas of the community.

Members of the Conservation Commission participated in a monitoring site walk with representatives from the State of the Wiggin River Farm in August. This beautiful working farm located along Winnicut Road with frontage along the Winnicut River was preserved based in part on funds contributed from the State's Conservation Land Stewardship Program. The property is open for passive recreational activities along dedicated trails.

The Commission worked with several different partners to identify potential grants and other sources of funds to support conservation efforts in the years ahead. The Commission was saddened to learn of the resignation of its secretary Ana Egana this September. A member of the Commission since 2018, Ana was a strong contributor to the Commission and a passionate advocate for land stewardship in Stratham.

Stratham is fortunate to have so many residents dedicated to land conservation efforts. I appreciate the opportunity to serve as the chair of the Conservation Commission in this wonderful community and look forward to additional efforts in the year ahead. As always, Stratham residents are encouraged to engage with the Commission and its work. Please visit our Facebook page, Town website or attend a meeting.

Respectfully Submitted,
William Kenny, Conservation Commission Chair

OFFICE OF EMERGENCY MANAGEMENT

2022 was a successful year for Stratham's Office of Emergency Management (OEM). Early in the year, the primary focus was the training and preparation for the FEMA-evaluated exercise of the Seabrook Station radiological emergency plan. The exercise was held on Wednesday, April 6, 2022. The OEM staff responded for the day to the Emergency Operations Center (EOC) at the Fire House. Prior to the evaluated exercise, the staff participated in two practice drills.

Other Seabrook-related activities were carried out throughout the year. An equipment inventory at the EOC and the reporting of the OEM's state of readiness to the State was performed quarterly, and the Emergency Management Director (EMD) met regularly with a field representative from NH Homeland Security and Emergency Management (HSEM) to update Stratham's street maps and procedures that are used during Seabrook-related emergencies.

Also during 2022, in response to the COVID pandemic, the EMD participated in regularly scheduled conference calls with New Hampshire Homeland Security and Emergency Management (HSEM) officials. The State of New Hampshire web site at nh.gov/covid19 provides the latest pandemic information for all citizens of the state.

Throughout the winter of 2022 and during the hurricane season later in the year, the EMD received regular weather and readiness briefings from HSEM prior to large predicted storms. Had a major storm event occurred, Stratham would have been ready to respond and coordinate with HSEM. In October, the EMD observed an active-shooter drill held at Stratham Hill Park. The drill was coordinated by State officials and included many police, fire, and emergency medical personnel from Stratham, as well as dozens of other Seacoast-area emergency responders.

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

The Office of Emergency Management is a volunteer organization that coordinates its work with all Town departments. Residents interested in becoming a volunteer with the Stratham Office of Emergency Management should contact the Director at DBarr@StrathamNH.gov.

Respectfully Submitted,
David P. Barr
Emergency Management Director

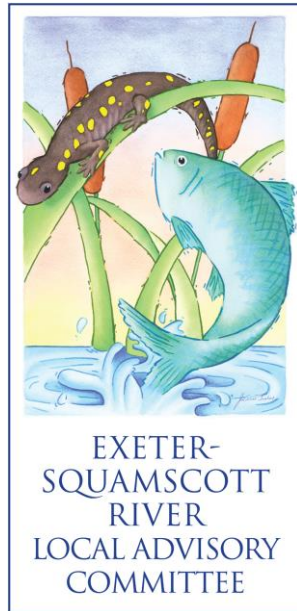
ENERGY COMMISSION

The Stratham Energy Commission will serve as an advisory committee to the Stratham Select Board on issues related to energy, conservation, greenhouse gas reduction and sustainability. The goal of the SEC is to promote and encourage energy conservation measures for Stratham's residents, businesses and municipal operations. The commission will work with the Town staff to review current energy efficiency and energy procurement practices and possible future actions. Some of the commission's objectives include:

- Increase public awareness and encourage participation in the reduction of energy consumption and carbon emissions; opportunities relating to sustainability and renewable energy sources
- Research energy related issues and actions taken by other Local Energy Commissions in New Hampshire
- Gather educational and informational resources for the use of residents, businesses and the Town
- Assess the Town building energy usage by implementing a benchmarking software program
- Conduct an energy audit of each municipal building
- Research energy efficiency standards and regulations being implemented by the State of New Hampshire's Department of Energy
- Research grant and rebate opportunities through the local utility company and other sources
- Develop recommendations to the Select Board to improve efficiencies in energy and fuel use and purchases town wide

This past year, major highlights of the commission's efforts include competitively soliciting and procuring, in conjunction with other municipal entities through the Rockingham Planning Commission, another 2 year electricity supply fixed pricing contract that is substantially below the price as offered through the local default supply rate.

The commission looks to expand its resident outreach efforts in regard to the commission's initiatives. The commission plans to update and expand outreach through its website and regular updated in the Select Board's Newsletter emails. Another highlight expected to drive the upcoming year's efforts is the ability to purchase power through community power efforts. The commission plans to investigate cost saving opportunities for Stratham and communicate those opportunities via the outreach channels available.



2022 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.

2022 marked ESRLAC's 26th year of acting "for the good of the river". Committee members met throughout the year to review and comment on proposals for land development along the river corridor. These comments are shared with state regulatory agencies, developers, and municipal officials, and focus on mitigating the impacts of development on the river by improving stormwater management and maintaining naturally vegetated buffers along the river and tributary streams. ESRLAC meetings also provide members with an opportunity to discuss river-related concerns and share resources. ESRLAC also completed an update to the Watershed Management Plan, which is available on ESRLAC's website.

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

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

www.exeterriver.org

**Follow Exeter-Squamscott River Local Advisory Committee
on Facebook**

ESRLAC Representatives:

Brentwood:	Jessica Balukas Eric Turer
Chester:	Vacant
Danville:	Vacant
East Kingston:	Vacant
Exeter:	Donald Clement
Fremont:	Ellen Douglas John Roderick
Kensington:	Vacant
Kingston:	Elizabeth Mello
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 Commission is delighted to announce that the townwide inventory of historic resources has finally been completed. Respected historic preservation consultant Lisa Mausolf was hired to complete this enormous project, and Heritage Commission members assisted by providing relevant materials, knowledge, photographs, and editorial review of several drafts before a final product was deemed complete. The document weighs in at over 250 pages, including background narrative, architectural descriptions, charts, historic images, and modern photographs. It will be of enormous help in guiding the Commission’s work in the decades to come, as well as providing valuable information for town staff and other boards and committees. The document is available to the public on the Commission’s page on the town website, as well as at Wiggin Memorial Library and the Stratham Historical Society library.

The Commission wishes to thank the taxpayers of Stratham for your ongoing support of our modest operating budget as well as the Heritage Preservation Fund capital reserve account – both of which were utilized to fund our work in the past year.

We would also like to thank Stratham voters for supporting the establishment of New Hampshire’s first Neighborhood Heritage District at last year’s municipal elections. The Route 33 corridor from the edge of the Town Center district out to the Greenland town line is now zoned with innovative new language that is intended to help preserve historic properties while allowing for an expanded range of uses along the busy highway.

Three more barns were added to Stratham’s inventory of 79-D historic barn easements in 2022, bringing the total number of protected barns up to 24, which puts us in the top five towns in the state. The Commission sincerely appreciates the commitment of so many of our historic barn owners to long-term maintenance of these treasured parts of our landscape.

The Heritage Commission also compiled a history of Smyk Park that is posted on our page on the town website, and we have undertaken extensive research on the history of Stratham Hill Park and the Brown/Gifford Farm for upcoming historical markers to be placed there.

Preservation Company of Kensington has completed our nomination form for the National Register of Historic Places for the former Richard M. Scammon farm on River Road. Next it will go to the state for determination of eligibility, and then (hopefully) to the National Park Service for listing.

Due to the pandemic, we did not host a public program in 2022. But we are excited to offer a new public program in February 2023. Heritage Commission chair Nathan Merrill will present “Stratham Then and Now,” using photographs from 1899 and 2022 of the same locations around town. The 19th century images were published in Richard M. Scammon’s “Down the King’s Great Highway; a Sketch of Stratham” article in the March 1899 issue of *Granite Monthly*. The newly completed townwide inventory was instrumental in helping to identify some of the article’s images and providing additional context. From farmsteads to district schoolhouses, come join us for a look at how Stratham has evolved over the past 124 years.

Respectfully submitted, Nathan Merrill, Chair

STRATHAM HISTORICAL SOCIETY

In 2022 we entered our 53rd season collecting and preserving memories for the Town of Stratham. The past few years have been difficult due to the pandemic. We have had to curtail our open hours and limit to Tuesday mornings only. We hope to restore our Thursday afternoon hours in the coming year.

However, we have continued to receive valuable gifts of historic value, including large framed portraits of Asa and Martha Chapman, framed copies of the Declaration of Independence and the U. S. Constitution, and genealogical information on the Wingate and the Pottle families, as well as memorabilia and photos of the 250th Anniversary in 1966.

We also received generous donations from a descendant of the Lane family and one from an anonymous donor.

This year \$9,500 in scholarships were granted to eight high school seniors and one UNH rising college junior/senior, all from Stratham. The scholarship program is one of our most gratifying annual activities. Since inception, we have distributed over \$120,000 in scholarships and grants.

Our January program was a Zoom presentation called “Votes for Women: A History of the Suffrage Movement”. This program, sponsored by the NH Humanities, and many others were made possible in conjunction with the Wiggin Memorial Library.

In March our program was once again a cautionary Zoom presentation. It was a New Hampshire Humanities program called “A Walk Back in Time: The Secrets of Cellar Holes” presented by researcher, Adair Mulligan.

April brought our very successful Spring Appraisal Day, and in May, we had our Annual Meeting with John Wingate Seavey presenting a slide show of historic information on the Wingate family and a display ancestral artifacts.

In September, we enjoyed an in person program presented by the Gundalow Company of Portsmouth. October brought our Annual Fall Appraisal day which was enjoyed by all. We are grateful for our appraisers, Dan Olmstead, Greg Pruitt, and Lionel Loveless.

For our November program, UNH Professor Kimberly Alexander told us the story of Union Civil War General “Fitz” John Porter, who was born in Portsmouth, New Hampshire. Also in November, we had a successful Open House, and entertained old friends and new acquaintances.

We must end with the sad news of the passing, in September, of Barbara Mann, long time president of the Historical Society. Barbara was instrumental in having the Historical Society’s home, the Wiggin Memorial Library Building, listed on the National Register of Historic Places in 1993. She gave us more than thirty years of valuable service. You may see a tribute to Barbara on the Town website, Historical Society page.

Respectfully submitted,

Bruce Kerr, President

MOSQUITO CONTROL

Severe droughts impact the lives of every living thing from humans to wild animals, your lawn and garden, ponds and streams and the creatures that rely on that water. Mosquitoes live in shallow, stagnant water during part of their lifecycle so their numbers were down due to the drought this past summer. The only benefit of the drought was that NH had another year without significant widespread mosquito-borne disease. Salt marshes, catch basins and backyard containers were the main sources of mosquitoes during the latter half of the season.

The NH State Lab in Concord tests mosquitoes and confirmed there were eight West Nile Virus (WNV) positive mosquito batches from Manchester and Nashua. No disease was detected in mosquitoes collected in Stratham during 2022. No human or veterinary cases of WNV were identified in New Hampshire. No Eastern Equine Encephalitis (EEE) was detected. Mosquitoes from Hampstead and Atkinson tested positive for Jamestown Canyon Virus.

Adult mosquitoes were monitored at four locations throughout Stratham. Mosquitoes were collected in light traps, identified to species, and select species were sent to the State Lab where they were tested for diseases July 1st through October 15th.

Field work begins in April when mosquito larvae are found in stagnant water such as salt marshes, red maple and cedar swamps, woodland pools and other wet areas. Dragon has identified 109 larval mosquito habitats in town. Crews checked larval habitats 359 times during the season. There were 229 treatments to eliminate mosquito larvae. Dragon uses a naturally occurring biological product called Bti to control mosquito larvae in wetlands. Bti will not harm people, pets and other animals, aquatic life or other insects. In addition, 595 catch basin treatments were made to combat disease carrying mosquitoes. Dragon used Natular, an organic biological product, to control mosquitoes in catch basins. Stratham Hill Park was sprayed for mosquitoes prior to Summerfest in July.

Without standing water, mosquitoes can't survive to maturity and spread disease in large numbers. By eliminating standing water around your home during the season, you play an important role in keeping yourself, your family, your pets, and your neighbors safe from mosquito-borne disease.

Residents who do not want their wetlands 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've submitted a request in prior years, please contact the office to reaffirm your request. To keep our records current, we need to hear from you each year. Inquiries may be emailed to help@dragonmosquito.com or you may call the office with questions at 603-734-4144.

Respectfully submitted,
Sarah MacGregor
Dragon Mosquito Control, Inc.

STRATHAM HILL PARK ASSOCIATION

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

The Winter Trail Grooming program had another season of grooming with the snowmobile and drag operated by Park Ranger John Dodge. The SHPA purchased and maintains the trail groomer. We would like to thank John for his dedication over the past several years as park Ranger as he moves on to greener pastures!!!

The Association maintains the natural ice skating rink. The rink, just under an acre in size, has an area for playing ice hockey and another for freestyle skating. It is lit at night until 9 p.m. for public skating (weather permitting.) December 2021 brought us cold air making great ice enjoyed by many.

Members partnered with the Recreation Department, TMAC, and Conservation Commission to participate in the trail management study group. Eco-counters were partially funded by SHPA to assess the volume of pedestrians and bikers using the trails. This information is vital to the future of the park. Members also participated in a trail maintenance work day with Parks and Recreation.

The Park Association supported the Eagle project by Branden Blood completed this spring. Brandon’s project was to modify and enhance access to the directional dial located on top of Stratham Hill.

Members supported the Food Truck Festival hosted by the Parks & Recreation Department. by organizing the parking area.

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

We look forward to another exciting year for the Park in 2022.

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

Respectfully Submitted,

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

STRATHAM SUMMERFEST

Stratham Volunteer Fire Department Association, Stratham Police, and Stratham Parks & Recreation joined together to organize and deliver family fun day experience. This all-new event was billed as Stratham Summerfest. It was held on Saturday, July 16, 2022. Proceeds were split equally across the 3 sponsoring town organizations.

Stratham Summerfest was organized to fill some of the summer outing void after the Stratham Fair retirement. It was designed to be a single day town event focused on community interaction.

We reached out to the Rockingham County 4H and Strafford County 4H organizations to host the live animal barns and 4H events. Caitlin Wollack and Steve Smith organized the 4H program. Randy Claar organized Ax-Throwing as a new 4H participation event. 4H was pleased to be back at Stratham Hill Park again.

The weather was PERFECT, and attendance was great – estimated at about 2500 people in total.

Our Country Stage was continually active with rolling entertainment sets from The Fretbenders folk music band, and magic shows presented by B.J. Hickman. We arranged for a medical helicopter landing and visit from our friends at LifeFlight of Maine. Attendees were able to tour the aircraft and meet the crew. We also experienced a low altitude fly-over by a U.S. Coast Guard helicopter. Stratham Fire provided a children's obstacle course educational activity. Local antique tractor enthusiasts had several of their vintage farm tractors on display. Legacy Lane Farm brought in their small animal petting zoo. NH Fish and Game and the NH Fire Marshal each brought a search & rescue dog for the public to meet. Old-time blueberry pie eating contests were facilitated by the Stratham 76's organization. Delicious Ice Cream was donated to us by our friends at Hodgies Too of Stratham. Food Shacks were operated by Stratham Fire Department Association, Stratham Fire - Ladies Auxiliary, and The Big Bad Food Truck. Stratham Boy Scouts Troup 185 served up their special lemonade.

The spectacular day concluded with a much anticipated, first-ever Red & Blue Softball Game between Stratham Fire and Stratham Police. Jeff Gallagher officiated from the announcement booth as team captains Tyler Blood (Fire) and Lt. David Pierce (Police) took the field with their teams at 4PM. A special Winner Cup trophy was awarded to Stratham Police, with a final score of 17 - 10.

Stratham Summerfest 2023 is being planned for **Saturday, July 15th**. We hope to see you all there.

Respectfully submitted on behalf of the entire Summerfest Planning Committee,
John Cushing & Dan Crow
Stratham Summerfest Event Coordinators Stratham Volunteer Fire Department Association

TRAIL MANAGEMENT ADVISORY COMMITTEE

In February 2022, The Trail Management Advisory Committee presented the Select Board with a set of recommendations after a year of gathering information about the Stratham Hill Park Trail Network. Those recommendations were accepted, and the group was re-established in May of 2022 to help ensure the recommendations are implemented.

One of the main recommendations was related to high-priority trail care. The group helped manage 5 trail improvement projects in 2022. The first one was completed in summer with Seacoast NEMBA (New England Mountain Bike Association). The bog bridges at the top of Lovell Road trail were removed and the trail was rerouted to offer a less wet and erosion-prone route. A second project, also completed by Seacoast NEMBA, helped close off a section of Soggy Dollar closest to the field that passed through sensitive wetland habitat. The trail was rerouted and the area that the trail previously passed through can now be restored to wetland.

On the Barker Easement, two projects were completed. A new bridge was installed at the lower field connector off the Barker trail to help improve the wetland as well as provide a safe crossing. At the bottom of the Barker trail, just before the large bridge that continues to the agricultural fields, the tread was improved to help prevent trail braiding around a very wet section of trail. These projects were completed in conjunction with the landowner and SELT, the holder of the conservation easement on the Barker property.

Finally, the group held a community work day on Kitty Rock trail in November, helping complete the work that was done the prior year. We had a great turn out and the community members were happy to help complete the project.

The TMAC also supervised the trial of restricted resident-only parking at Jack Rabbit parking area to help minimize the overuse issues that area experiences. The 120 day trial led to an opportunity to educate the park users and some good conversations came out of the trial. The group is considering how this might be made a permanent change.

One of the biggest successes in 2022 was the purchase and installation of a people counting device, the EcoCounter. The EcoCounter was installed in the fall at the entrance to the trails at the Jack Rabbit parking area. This device helps track use over time, and also differentiates between pedestrians and cyclists. This data will be imperative in helping shape decisions for the TMAC moving forward.

Overall the TMAC was able to move forward on a number of the recommendations for 2022 and will continue their work in 2023.

ANNUAL REPORTS

<p>For the school year ending June 30, 2023 With the Proposed 2023-2024 Budgets</p>

OF

STRATHAM SCHOOL DISTRICT
STRATHAM, NEW HAMPSHIRE

COOPERATIVE SCHOOL DISTRICT
(EXETER REGION / ERCSD)

AND

SCHOOL ADMINISTRATIVE UNIT #16
(SAU 16)

MARCH 2023

STRATHAM SCHOOL DISTRICT
Grades Pre-School through 5th for Stratham School District

Stratham School Board

Kate Davis, Chair	Term expires 2024
Erin Garcia de Paredes, Vice Chair.....	Term expires 2023
Ken Otto	Term expires 2025
Erik Herring	Term expires 2023
Jennifer Scrafford.....	Term expires 2025

Moderator

David Emanuel	Term expires 2025
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Clerk

Katie Steele	Term expires 2023
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Treasurer

Patty Lovejoy	Term expires 2023
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Stratham Memorial School

Katherine Lucas – Principal
Katelyn Belanger – Assistant Principal

Elizabeth LaCasse – Nurse
Plodzik & Sanderson – Auditor

COOPERATIVE SCHOOL DISTRICT / Exeter Region (ERCSD)

Grades 6th through 12th for: Brentwood, Exeter, East Kingston, Kensington, Newfields and Stratham

Cooperative School Board

Helen Joyce, Chair	Stratham, term expires 2024
Paul Bauer, Vice Chair.....	Newfields, term expires 2024
Bill Gauthier.....	Exeter, term expires 2024
Travis Thompson	Stratham, term expires 2023
David Slifka	Exeter, term expires 2023
Kim Casey.....	East Kingston, term expires 2023
Scott Dennehy.....	Brentwood, term expires 2025
Kimberly Meyer.....	Exeter, term expires 2025
Bob Hall.....	Kensington, term expires 2025

Moderator

Kate Miller	Term expires 2023
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Clerk

Sue Bendroth.....	Appointed position
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Treasurer

Michael Schwotzer.....	Appointed position
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SCHOOL ADMINISTRATIVE UNIT 16

Superintendent services for school districts of:

Brentwood, Cooperative (ERCSD), Exeter, East Kingston Kensington, Newfields and Stratham

David Ryan, Ed.D.
Superintendent of Schools

Esther T. Asbell, Ed.D.
Associate Superintendent

Christopher M. Andriski, Ed.D.
Assistant Superintendent

Heather Murray, MPA, SHRM
Director of Human Resources

Renee Beauregard-Bennett, Ed.D.
Director of Student Services

Mollie O'Keefe
Executive Director of Finance and Operations





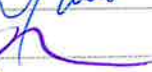

**2023
WARRANT**

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

Date:
Time: SEE ANNUAL MEETING BELOW
Location:
Details:

Date: Monday, March 6, 2023
Time: 6 PM
Location: Stratham Memorial School, 39 Gifford Farm Road
Details:

We certify and attest that on or before February 10, 2023, a true and attested copy of this document was posted at the place of meeting and at SAU16 office and that an original was delivered to the clerk.

Name	Position	Signature
Erin Grande Brady	Vice Chair, Stratham School Board	
Kate Davis	Chair, Stratham School Board	
Kenneth J Otto	Stratham School Board	
Jennifer Scufford	Stratham School Board	



Article 01 Operating Budget

Shall the Stratham School District vote to raise and appropriate the amount of \$14,548,969 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district? This article does not include appropriations contained in special or individual articles addressed separately. The Stratham School Board recommends this appropriation. (Majority vote required)

☐ Yes ☐ No

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 Educational Support Professionals which calls for the following increases in salaries and benefits at the current staffing level over the amount paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2024	\$229,350
2025	\$72,116
2026	\$71,917
2027	\$78,789

and further to raise and appropriate \$229,350 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 Stratham School Board recommends this appropriation. (Majority vote required)

☐ Yes ☐ No

Article 03 Other

Shall the Stratham School District, if article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address article 2 cost items only? (Majority vote)

☐ Yes ☐ No

Article 04 Reports of Agents

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

☐ Yes ☐ No



New Hampshire
Department of
Revenue Administration

2023
WARRANT

Article 05 Transact business

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

☐

Yes

☐

No

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 FOURTEENTH DAY OF MARCH, 2023, at 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 District Treasurer for the ensuing two (2) years.
3. To choose one (1) School District Clerk for the ensuing one (1) year.

Given under our hands this 10 day of February 2023.

POSTED WITH THE WARRANT.

State of New Hampshire
True Copy of Warrant - Attest

STRATHAM SCHOOL BOARD

Kate Davis
Kate Davis, Chairperson

Erin Garcia de Paredes

Kenneth J Otto
Ken Otto

JR Scrafford
Jennifer Scrafford

Erik Herring

Proposed Budget

Stratham Local School





Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 10, 2023

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
Frin Garcia de Berale	Vice Chair, Stratham School Board	
Kate Davis	Chair, Stratham School Board	
Kenneth J. Otto	Stratham School Board	
Jennifer Scofford	Stratham School Board	

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$3,937,781	\$4,130,761	\$4,359,328	\$0
1200-1299	Special Programs	01	\$1,806,049	\$1,875,936	\$2,121,834	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$4,159	\$12,891	\$8,491	\$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			\$5,747,989	\$6,019,588	\$6,489,653	\$0
Support Services						
2000-2199	Student Support Services	01	\$1,025,793	\$1,046,611	\$1,181,391	\$0
2200-2299	Instructional Staff Services	01	\$387,332	\$513,039	\$645,092	\$0
Support Services Subtotal			\$1,413,125	\$1,559,650	\$1,826,483	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$49,234	\$52,700	\$51,700	\$0
General Administration Subtotal			\$49,234	\$52,700	\$51,700	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$288,732	\$318,393	\$329,488	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$454,514	\$502,922	\$502,551	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$750,023	\$643,639	\$723,017	\$0
2700-2799	Student Transportation	01	\$330,466	\$476,401	\$486,911	\$0
2800-2999	Support Service, Central and Other	01	\$3,318,391	\$3,459,778	\$3,769,785	\$0
Executive Administration Subtotal			\$5,142,126	\$5,401,133	\$5,811,752	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$385,378	\$330,213	\$369,381	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$385,378	\$330,213	\$369,381	\$0



Appropriations

			Appropriations			
Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$14,548,969	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
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			\$0	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
1100-1199	Regular Programs	02 <i>Purpose: Collective Bargaining Agreement</i>	\$102,448	\$0
1200-1299	Special Programs	02 <i>Purpose: Collective Bargaining Agreement</i>	\$95,667	\$0
2800-2999	Support Service, Central and Other	02 <i>Purpose: Collective Bargaining Agreement</i>	\$31,235	\$0
Total Proposed Individual Articles			\$229,350	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
Local Sources					
1300-1349	Tuition	01	\$41,400	\$8,000	\$8,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$2,274	\$4,000	\$4,000
1600-1699	Food Service Sales	01	\$5,611	\$226,676	\$226,676
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$173,597	\$0	\$0
Local Sources Subtotal			\$222,882	\$238,676	\$238,676
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$37,056	\$14,000	\$14,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$6,915	\$2,352	\$2,352
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$77,203	\$0
State Sources Subtotal			\$43,971	\$93,555	\$16,352
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$418,733	\$91,185	\$91,185
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$6,082	\$5,000	\$5,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$424,815	\$96,185	\$96,185



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
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		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0
Total Estimated Revenues and Credits			\$691,668	\$428,416	\$351,213



Budget Summary

Item	Period ending 6/30/2024
Operating Budget Appropriations	\$14,548,969
Special Warrant Articles	\$0
Individual Warrant Articles	\$229,350
Total Appropriations	\$14,778,319
Less Amount of Estimated Revenues & Credits	\$351,213
Less Amount of State Education Tax/Grant	\$2,147,830
Estimated Amount of Taxes to be Raised	\$12,279,276

STRATHAM SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

SPECIAL EDUCATION EXPENSES		2020-2021	2021-2022
1210	Special Programs	1,710,086	1,806,049
1430	Summer School	0	0
2140	Psychological Services	142,933	146,390
2140	Vision / Hearing Svs	0	0
2150	Speech and Audiology	284,082	258,921
2159	Speech-Summer School	0	0
2160	OT/PT Services	248,299	240,529
2722	Special Transportation	67,430	44,849
2729	Summer School Transportation	0	0
Total Expenses		2,452,830	2,496,738

SPECIAL EDUCATION REVENUE

1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	157,622	157,622
3110	Foundation Aid	0	0
3111	Catastrophic Aid	17,954	37,056
3190	Medicaid	10,945	6,082
Total Revenues		186,521	200,760

ACTUAL DISTRICT COST FOR SPECIAL EDUCATION	2,266,309	2,295,978
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STRATHAM PUPILS
TOTAL ENROLLMENT JANUARY 1, 2023

YEAR	PRE	K	1	2	3	4	5	TOTAL
2011-12	21	101	93	104	119	99	116	653
2012-13	21	101	93	104	119	99	116	653
2013-14	16	70	98	108	98	110	120	620
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

FISCAL YEAR 2021-2022

Professional	Wages	Professional	Wages
Ascani, Alexandra	\$41,284	Lacasse, Elizabeth	\$73,938
Batchelder, Laura	\$90,514	Lewald-Ratta, Cindy	\$90,014
Beauchesne, Amy	\$95,306	Locke-Barrett, Tiffany	\$87,532
Belanger, Katelyn	\$109,262	Loh, Samantha	\$80,670
Bennion, Maggierose	\$66,052	Lucas, Katherine	\$125,205
Caldwell, Jessica	\$94,806	Lyster, Philip A.	\$65,882
Cordy (Bucklin), Katherine	\$95,306	Maclean-Smith, Cheryl	\$89,264
Craig, Deborah	\$97,806	Martin, Brianna	\$71,371
Curry, Julie	\$94,806	Mastin, Melissa	\$96,056
Curtis, Kathryn	\$56,103	McIver, Bethany	\$88,014
Delello, Shannon	\$94,806	Metz, Melanie	\$94,806
Denslow (Cassidy), Colleen	\$77,770	Millora, Salina	\$109,262
Donlon, Sara	\$68,807	Mitchell, Amy (Riley)	\$71,672
Dow, Katelynn	\$81,817	Moreno, Laurie	\$97,806
Duclos, Kyle	\$63,145	Murphy, Megan	\$81,011
Durant, Karen	\$95,306	Neal, Jennifer	\$74,345
Egan(Suchy), Kara	\$22,735	O'Connor, Marylou	\$95,806
Fitzgerald, Cynthia	\$88,014	O'Kane, Isabelle	\$66,052
Forbes, Whitney	\$74,659	Ortolf, Jessica	\$88,014
Gagnon, J Stephen	\$97,306	Page, Ashley	\$95,306
Ganier, Caroline	\$88,014	Pinsonnault, Karen	\$96,806
Gaynor, Christina	\$88,014	Ricciardi, Katherine	\$71,486
Gleason, Eleanor	\$77,443	Rowley-Geddes, Lindsay	\$71,486
Green, Matthew	\$27,130	Saltus, Edgar	\$95,306
Green, Tiffany	\$88,014	Silvester, Kerry	\$96,806
Hackett, Jennifer	\$95,806	Spence Snow, Jennifer	\$95,806
Harrigan, Meredith	\$71,371	Sterritt, Gerald	\$68,807
Harrington, Tim	\$80,122	Sullivan, Kristen	\$96,806
Harrison, Gary	\$96,806	VanDenBerg, Rebecca	\$38,047
Hazeltine, Mary Ann	\$93,300	Weeden, Kellie	\$80,670
Healey, Ashley	\$87,532	Wentworth, Jessica	\$95,306
Keiser, Meghan	\$60,876	Yanakopulos, Kayla	\$65,882
		Young, Katie-Jean	\$94,806
Full-Time Support Staff			
		Butkiewicz, Mary Ellen	\$25,542
		Cummings Jr., Kenneth	\$37,440
		Gebo, Patricia	\$59,571
		Hersey, Wayne	\$35,360
		Kopecky, Susan	\$38,830
		Mawson, Ryan	\$35,360
		Ryan, Marlo	\$68,744

January 2023

Looking back over the last twelve months, it is impossible not to first focus on the incredible growth that our students, staff, and entire learning community have experienced. Upon close analysis of our school data, we identified the areas of strength within our systems and the areas in which we could grow. With the impacts of the pandemic still present in classrooms, we made adjustments to our curriculum, instruction and assessments. Likewise, we hired a second literacy specialist and a math specialist and increased the hours of our school counselors to ensure we are responding to the needs of our students and supporting our teachers to evolve their practice.

Over the last year, the SMS staff has invested in their professional development engaging in a variety of both program aligned trainings as well as a plethora of university courses and workshops. Recognizing the changing landscape of teaching and learning, the staff has utilized their inservice and professional learning time to participate in Learning Without Tears, Fountas and Pinnell phonics, and iReady mathematics trainings. Our Math and Literacy specialists and Occupational Therapists continually provide personalized job embedded professional coaching to build capacity and expertise throughout the building. Likewise, the specialists are unpacking the new programs and updated curriculum resources and prioritizing the lessons and units that align with student data and essential student outcomes. This deep dive into our curriculum and the evolving skills and dispositions of our students has produced a more comprehensive and coherent horizontal and vertical alignment of our curriculum. In turn, the staff has revisited and revised our intervention system introducing new assessments and prioritizing a master schedule that supports time for daily intervention. While a tremendous amount of learning and work has been dedicated to improved learning experiences, we acknowledge that this work will continue. To that end, a committee of various educators at SMS have spent the last six months (and will continue for the next year) collaborating with Evolve and Effect fine tuning and bolstering our Framework for Teaching and Learning.

In conjunction with the improvements to our academic programming, we have intensified the focus on the development of our students' coping and social emotional skills. Each month the entire learning community focuses on the development of the knowledge, skills, and attitudes necessary to develop healthy identities, manage emotions and achieve personal and collective goals, feel and show empathy for others, establish and maintain supportive relationships, and make responsible and caring decisions. The monthly themes are supported with bi-weekly guidance lessons, daily practice, and monthly assemblies. These collective school wide efforts are building a stronger, healthier, more inclusive school environment.

In December 2022, all SMS students participated in the first SMS Student Exhibition. The student exhibition provided the opportunity for the students to personally select artifacts that reflected their growth, illustrated their process, and celebrated their individual genius. Most importantly, students

prepared to proudly share their learning journey with an authentic audience. It was an evening filled with enthusiasm and curiosity. The families and friends that attended were beaming with as much pride as the students. Everyone at SMS is excited for the spring exhibition.

While the educators and students are deep in complex learning, the Stratham School Board has been working closely with Banwell Architects. Utilizing both the facilities and educational programming analysis reports, the Board, in collaboration with Banwell, has drafted three possible renovation schemes that address both the need for physical plant and educational programming updates. The Board continues to explore all potential solutions, most recently touring multiple facilities within the State that have been renovated to meet the needs of 21st Century learning and remedy outdated and expired life expectancy mechanical systems. Updates from the Building Committee are provided at each monthly school board meeting.

While everyone was hoping that 2022 would be a bit quieter than 2021, it became apparent early on that regardless of the events of the previous year, education continues to evolve and grow. Continually reflecting upon and analyzing data allows SMS to respond to and meet each of the students where they are and grow them. SMS is grateful to have the expertise, resources, and support needed to ensure that each child is engaged in an excellent educational experience.

Stratham School District Annual Meeting
March 7, 2022

Members Present:

Cheryl Eveleigh, Rachel Jefferson, Kate, Davis, Margaret Drakensjo, Erin Garcia de Paredes

1. Call to order / Pledge of Allegiance – Mr. Emmanuel called the meeting to order at 6:04 pm.
2. Welcome and Introduction of board members
3. Review of 2022 Warrant Articles

- a. Article One Operating Budget – **Ms. Eveleigh moved to support the budget. Ms. Garcia de Paredes seconded the motion. Motion passed unanimously by voice vote.**

Ms. Eveleigh spoke to the themes in the budget: 1) closing learning gaps, 2) improving math and literacy skills and 3) covering inflation costs.

Ms. Lucas provided detail on drivers for budget. See handout. This budget will create a comprehensive education for students. It offers math and literacy supports. The summer learning academy is expanding. Feedback from last summer was very positive.

Visitor Mark Ralabate asked about funding for field trips next year. Ms. Lucas responded that there is money for field trips this spring and the funding is primarily for buses. Ms. Lucas said there should be enough buses.

Mark also asked about funding for the SMS Band and Ms. Lucas responded the band is funded by parents. SMS is hoping to teach band during the school day.

- b. Article 2 Collective Bargaining Agreement – **Ms. Davis moved to support the collective bargaining agreement. Ms. Drakensjo seconded. Motion passed unanimously by voice vote.** Ms. Davis said this is a fixed salary increase of 1.5% and will not fluctuate.
 - c. Article 3 – School building capital maintenance Capital Reserve. **Ms. Eveleigh moved to support the addition to the maintenance fund of \$100,000. Ms. Jefferson seconded. Motion passed unanimously by voice vote.**

Ms. Eveleigh commented the building is 34 years old. The current fund balance is \$179,000. No money added last year because of Covid. This year will be funded by surplus from health trust rebate.

Visitor Lester Cuff commented the FAC supported the motion and appreciates the Board acting on an important problem.

Ms. Jefferson moved to restrict reconsideration on Articles 1-3, Ms. Eveleigh seconded. Motion passed unanimously by voice vote.

d. Article 4 – Report of Agents

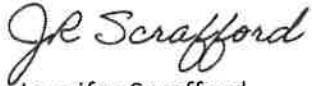
No action is required.

e. Article 5 – Transact Business

No action is required.

4. Adjournment at 6:49 pm

Minutes Submitted by:

A handwritten signature in cursive script, reading "J. Scrafford".

Jennifer Scrafford

Stratham School District Clerk

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2022
For the Proposed 2023-2024 Budget

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

David Ryan, Ed.D.

Superintendent of Schools

(603) 775-8653

dryan@sau16.org

Esther Asbell, Ed.D.

Associate Superintendent of Schools

(603) 775-8655

easbell@sau16.org

Christopher Andriski, Ed.D.

Assistant Superintendent of Schools

(603) 775-8679

candriski@sau16.org

Heather Murray, MPA, SHRM

Director of Human Resources

(603) 775-8664

hmurray@sau16.org

Renee Beauregard-Bennett, Ed.D

Director of Student Services

(603) 775-8646

rbennett@sau16.org

Mollie O'Keefe, MPA, MSF

Executive Director of Finance and Operations

(603) 775-8669

mokeefe@sau16.org

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Helen Joyce

TERM 2024

NAME	EXPIRES	TOWN
Bill Gauthier	2024	Exeter
Paul Bauer	2024	Newfields
Bob Hall	2025	Kensington
Kim Casey	2023	East Kingston
Helen Joyce	2024	Stratham
Scott Dennehy	2025	Brentwood
Kimberly Meyer	2025	Exeter
David Slifka	2023	Exeter
Travis Thompson	2023	Stratham

School District Website: www.sau16.org

Moderator: Kate Miller – 2023

School District Clerk: Susan EH Bendroth – 2025

School District Treasurer: Michael Schwotzer – 2023

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: Ami Faria

TERM 2024

NAME	EXPIRES	TOWN
Margaret Batemen	2025	Exeter
Jennifer Scrafford	2025	Stratham
Heidi Hanson	2024	Stratham
Patricia Cox	2025	Newfields
Morgan Lois DeYoung	2023	Brentwood
Roy Morrisette	2023	Exeter
Ami Faria	2024	Exeter
Terrence Waldron	2024	East Kingston
Jennifer Ramsey	2023	Kensington



**2023
WARRANT**

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:

Date: February 5, 2023

Time: 2 pm

Location: Exeter High School

Details: 1 Blue Hawk Drive, Exeter, NH 03833

Date: March 14, 2023

Time:

Location:

Details:

2023
see attached voting details

We certify and attest that on or before January 20, a true and attested copy of this document was posted at the place of meeting and at the SAU16 office and that an original was delivered to the clerk.

Name	Position	Signature
Aileen Joyce	CHAIRPERSON	Aileen Joyce
Paul Bauer	Vice Chair	Paul Bauer
Kimberly Masucci Meyer	member	Kimberly Masucci Meyer
Scott Denney	member	Scott Denney
KIMBERLEY CASEY	member	Kimberley Casey
Robert L Hall	"	Robert L Hall

<u>District</u>	<u>Election Date</u>	<u>Election Location</u>	<u>Address</u>	<u>Election Times</u>
Brentwood	March 14, 2023	Swasey Central School	355 Middle Road, Brentwood, NH	7:00 am - 7:00 pm
East Kingston	March 14, 2023	East Kingston Elementary School	5 Andrews Lane, East Kingston, NH	8:00 am - 7:00 pm
Exeter	March 14, 2023	Talbot Gymnasium	Tuck Learning Campus, 30 Linden Street, Exeter, NH	7:00 am - 8:00 pm
Kensington	March 14, 2023	Kensington Elementary School	122 Amesbury Road, Kensington, NH	8:00 am - 7:30 pm
Newfields	March 14, 2023	Newfields Town Hall	65 Main Street, Newfields, NH	8:00 am - 7:00 pm
Stratham	March 14, 2023	Stratham Memorial School	39 Gifford Farm Road, Stratham, NH	7:00 am - 7:00 pm



Article 01 Operating Budget

Shall the 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 \$69,224,030? Should this article be defeated, the operating budget shall be \$68,913,899 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The School Board and Budget Advisory Committee recommend \$69,224,030 as set forth on said budget. (Majority vote required)

Article 02 Capital Reserve Fund

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sum of up to \$150,000 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)

Article 03 CRF for Synthetic Turf Replacement

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sum of up to \$50,000 to be added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School? This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation. (Majority vote required)

EXETER REGION COOPERATIVE SCHOOL DISTRICT WARRANT

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

You are hereby notified to meet at the Talbot Gymnasium, 30 Linden Street, In said District on TUESDAY, THE FOURTEENTH DAY OF MARCH, 2023, at 7:00 AM to 8:00 PM, 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 Stratham for the ensuing three (3) years.
4. One (1) School District Moderator from Brentwood/Exeter/East Kingston/ Kensington/Newfields or Stratham for the ensuing one (1) year.

AND

Budget Advisory Committee (BAC) Member Seats Open:

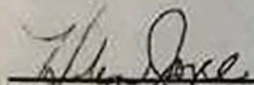
1. To choose one (1) BAC Member seat from Brentwood for the ensuing three (3) years.
2. To choose one (1) BAC Member seat from Exeter for the ensuing three (3) years.
3. To choose one (1) BAC Member seat from Kensington for the ensuing three (3) years.

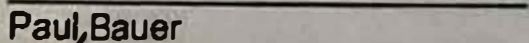
Given under our hands this 17 day of January 2023.

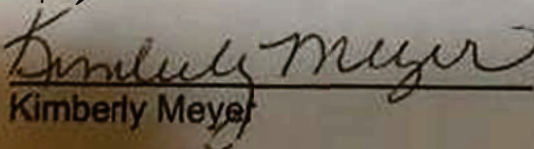
POSTED WITH THE WARRANT ON JANUARY 20, 2023.

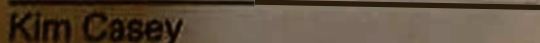
State of New Hampshire
True Copy of Warrant - Attest

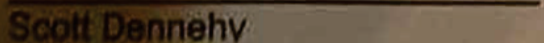
EXETER REGION COOPERATIVE SCHOOL BOARD

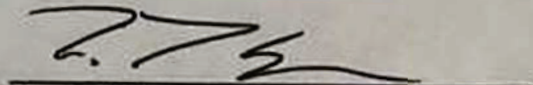

Helen Joyce, Chairperson

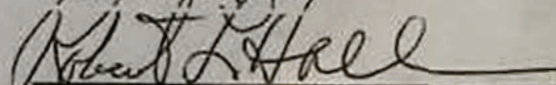

Paul Bauer

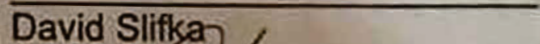

Kimberly Meyer

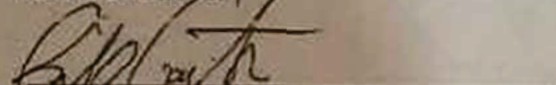

Kim Casey


Scott Dennehy


Travis Thompson


Robert Hall


David Slifka


Bill Gauthier



2023
MS-26

Proposed Budget

Exeter Coop

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 20, 2023

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
Aileen Joyce	CHAIRPERSON	Aileen Joyce
Paul Bauer	Vice chair	Paul Bauer
Kimberly Masucci Meyer	member	Kimberly Masucci Meyer
Scott Denneny	member	Scott Denneny
Robert L. Hall	"	Robert L. Hall
Kimberley Casey	"	Kimberley Casey

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$15,185,872	\$15,578,854	\$15,998,302	\$0
1200-1299	Special Programs	01	\$7,721,934	\$9,242,310	\$9,766,551	\$0
1300-1399	Vocational Programs	01	\$1,979,384	\$2,139,413	\$2,248,656	\$0
1400-1499	Other Programs	01	\$858,568	\$922,453	\$973,919	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$186,029	\$199,564	\$203,420	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$25,931,787	\$28,082,594	\$29,190,848	\$0
Support Services						
2000-2199	Student Support Services	01	\$3,124,870	\$3,126,072	\$3,338,842	\$0
2200-2299	Instructional Staff Services	01	\$1,713,885	\$2,451,720	\$2,248,558	\$0
Support Services Subtotal			\$4,838,755	\$5,577,792	\$5,587,400	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$125,179	\$116,550	\$118,550	\$0
General Administration Subtotal			\$125,179	\$116,550	\$118,550	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$1,462,099	\$1,556,275	\$1,639,066	\$0
2320-2399	All Other Administration	01	\$130,461	\$55,953	\$50,506	\$0
2400-2499	School Administration Service	01	\$1,878,899	\$1,949,633	\$1,979,198	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$5,183,767	\$4,680,614	\$4,937,822	\$0
2700-2799	Student Transportation	01	\$2,686,544	\$2,973,894	\$3,162,872	\$0
2800-2999	Support Service, Central and Other	01	\$14,562,944	\$15,164,493	\$16,315,580	\$0
Executive Administration Subtotal			\$25,904,714	\$26,380,862	\$28,085,044	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$1,045,953	\$1,200,000	\$1,250,000	\$0
3200	Enterprise Operations	01	\$345,281	\$400,000	\$400,000	\$0
Non-Instructional Services Subtotal			\$1,391,234	\$1,600,000	\$1,650,000	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for	
					period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (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	\$2,170,840	\$2,170,840	\$2,110,652	\$0
5120	Debt Service - Interest	01	\$2,375,500	\$2,375,500	\$2,394,036	\$0
Other Outlays Subtotal			\$4,546,340	\$4,546,340	\$4,504,688	\$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	\$0	\$162,500	\$87,500	\$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	\$162,500	\$87,500	\$0
Total Operating Budget Appropriations					\$69,224,030	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
5251	To Capital Reserve Fund	02 <i>Purpose: Capital Reserve Fund</i>	\$150,000	\$0
5251	To Capital Reserve Fund	03 <i>Purpose: CRF for Synthetic Turf Replacement</i>	\$50,000	\$0
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			\$200,000	\$0



Individual Warrant Articles

			Appropriations for	Appropriations for
			period ending	period ending
			6/30/2024	6/30/2024
Account	Purpose	Article	(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
Local Sources					
1300-1349	Tuition	01	\$952,048	\$950,000	\$950,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$10,484	\$12,000	\$12,000
1600-1699	Food Service Sales	01	\$169,180	\$850,000	\$850,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$1,084,479	\$150,000	\$150,000
Local Sources Subtotal			\$2,216,191	\$1,962,000	\$1,962,000
State Sources					
3210	School Building Aid	01	\$987,834	\$942,747	\$907,081
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$514,667	\$250,000	\$400,000
3240-3249	Vocational Aid	01	\$1,108,054	\$1,000,000	\$1,000,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$1,372	\$9,800	\$9,800
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$54,386	\$344,488	\$0
State Sources Subtotal			\$2,666,313	\$2,547,035	\$2,316,881
Federal Sources					
4100-4539	Federal Program Grants	01	\$11,641	\$50,000	\$50,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$345,281	\$350,000	\$350,000
4560	Child Nutrition	01	\$1,174,600	\$340,200	\$340,200
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$155,548	\$75,000	\$75,000
4590-4999	Other Federal Sources (non-4810)		\$44,587	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$1,731,657	\$815,200	\$815,200



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
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	03, 02	\$0	\$0	\$200,000
9999	Fund Balance to Reduce Taxes	01	\$0	\$0	\$2,500,000
Other Financing Sources Subtotal			\$0	\$0	\$2,700,000
Total Estimated Revenues and Credits			\$6,614,161	\$5,324,235	\$7,794,081



Budget Summary

Item	Period ending 6/30/2024
Operating Budget Appropriations	\$69,224,030
Special Warrant Articles	\$200,000
Individual Warrant Articles	\$0
Total Appropriations	\$69,424,030
Less Amount of Estimated Revenues & Credits	\$7,794,081
Less Amount of State Education Tax/Grant	\$10,512,225
Estimated Amount of Taxes to be Raised	\$51,117,724

2023
MS-DSB

Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2023 and ending June 30, 2024

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 20, 2023

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
Heleen Joyce	CHAIRPERSON	Heleen Joyce
Paul Bauer	Vice Chair	Paul Bauer
Kimberly Musucci Meyer	member	Kimberly Musucci Meyer
Scott Denny	member	Scott Denny
Robert L. Hall	"	Robert L. Hall
Kimberley Casey	"	Kimberley Casey

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$15,578,853	\$454,024	\$0	\$16,032,877
1200-1299	Special Programs	\$9,242,310	\$524,241	\$0	\$9,766,551
1300-1399	Vocational Programs	\$2,139,413	\$118,540	\$0	\$2,257,953
1400-1499	Other Programs	\$922,453	\$42,193	\$0	\$964,646
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$199,564	\$0	\$0	\$199,564
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$28,082,593	\$1,138,998	\$0	\$29,221,591
Support Services					
2000-2199	Student Support Services	\$3,126,072	\$201,011	\$0	\$3,327,083
2200-2299	Instructional Staff Services	\$2,451,720	(\$179,212)	\$0	\$2,272,508
Support Services Subtotal		\$5,577,792	\$21,799	\$0	\$5,599,591
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$116,550	\$0	\$0	\$116,550
General Administration Subtotal		\$116,550	\$0	\$0	\$116,550
Executive Administration					
2320 (310)	SAU Management Services	\$1,556,275	\$82,791	\$0	\$1,639,066
2320-2399	All Other Administration	\$55,953	\$0	\$0	\$55,953
2400-2499	School Administration Service	\$1,949,633	(\$4,830)	\$0	\$1,944,803
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$4,680,614	\$0	\$0	\$4,680,614
2700-2799	Student Transportation	\$2,973,894	\$131,362	\$0	\$3,105,256
2800-2999	Support Service, Central and Other	\$15,164,493	\$1,118,794	\$0	\$16,283,287
Executive Administration Subtotal		\$26,380,862	\$1,328,117	\$0	\$27,708,979
Non-Instructional Services					
3100	Food Service Operations	\$1,200,000	\$0	\$0	\$1,200,000
3200	Enterprise Operations	\$400,000	\$0	\$0	\$400,000
Non-Instructional Services Subtotal		\$1,600,000	\$0	\$0	\$1,600,000



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$2,170,840	(\$60,188)	\$0	\$2,110,652
5120	Debt Service - Interest	\$2,375,500	\$18,536	\$0	\$2,394,036
Other Outlays Subtotal		\$4,546,340	(\$41,652)	\$0	\$4,504,688
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	\$162,500	\$0	\$0	\$162,500
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$162,500	\$0	\$0	\$162,500
Total Operating Budget Appropriations		\$66,466,637	\$2,447,262	\$0	\$68,913,899



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2200-2299	Active CBA & 1 Time Phone Expense
1400-1499	Active CBA
1100-1199	Active CBA
2320 (310)	Required – SAU Assessment
2400-2499	Active CBA
1200-1299	Active CBA & Required Special Education
2000-2199	Active CBA
2700-2799	Required – Special Ed Transportation
2800-2999	Mandatory – FICA / Retirement / Benefits
1300-1399	Active CBA

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

<u>SPECIAL EDUCATION EXPENSES</u>	<u>2020-2021</u>	<u>2021-2022</u>
1200/1230 Special Programs	6,569,632	7,006,800
1430 Summer School	143,419	179,264
2140 Psychological Services	316,157	318,929
2150 Speech and Audiology	466,575	461,543
2162 Physical Therapy	100,091	71,992
2163 Occupational Therapy	149,553	137,265
2332 Administration Costs	543,152	535,870
2722 Special Transportation	540,587	1,108,147
TOTAL EXPENSES	8,829,165	9,819,810
<u>SPECIAL EDUCATION REVENUES</u>		
3110 Special Ed Portion Adequacy Funds	787,070	826,078
3240 Special Education Aid (CAT Aid)	653,937	514,667
4580 Medicaid	181,029	155,548
TOTAL REVENUES	1,622,036	1,496,292
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION	<u>7,207,129</u>	<u>8,323,518</u>

Minutes of the Exeter Region Cooperative School District
First Session of the 2022 Annual Meeting
Deliberative Session – Sunday, February 6, 2022 2:00 P.M.
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham
Bill Gauthier, Exeter
Melissa Litchfield, Brentwood
Kimberly Meyer, Exeter
Travis Thompson, Stratham

Paul Bauer, Vice Chair – Newfields
Robert Hall, Kensington
Ted Lloyd, East Kingston
David Slifka, Exeter

Administration: David Ryan, Superintendent

Mollie O’Keefe, Executive Director of Finances and Operations

Others: Katherine Miller, Moderator

Gordon Graham, Counsel for the School District

Rob Delorie, Chair of the District Budget Committee

Susan Bendroth, ERCSD Clerk

Moderator Miller called the meeting to order at 2:02 PM and asked everyone to join her in the Pledge of Allegiance. She thanked everyone for coming out on this cold afternoon in the midst of the COVID 19 Pandemic. She explained that there were three locations for voters this year: outside in the senior parking lot, the auditorium for voters with a mask and the small gym for voters without masks. Each location was equipped with a mic, a video camera and a Moderator or Assistant Moderator.

Moderator Miller presented an explanation of the meeting which is to debate, discuss and amend the warrant articles as the law allows. She reviewed the rules and procedures for the meeting and requested permission for David Ryan, Superintendent and Gordon Graham, Counsel for the School District to speak if necessary as they do not reside in any of the six towns represented by the Cooperative School District. Permission was granted.

Moderator Miller explained that Article #1 was the only article that could be amended as the remaining three articles involved contract negotiations. Articles #2, 3 and 4 could be discussed only.

Helen Joyce, Chair of the ERCSD, provided some additional opening remarks welcoming everyone and recognizing SAU administration and staff, fellow Board members and members of the Budget Advisory Committee.

Warrant Article #1: Operating Budget

Shall the 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 \$65,154,643? Should this article be defeated, the operating budget shall be \$64,957,700 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The School Board recommends \$65,154,643 as set forth on said budget. The Budget Advisory Committee does not

recommend. (Majority vote required)

Travis Thompson, Stratham moved to take up the Article and Kimberly Meyer, Exeter seconded.

Travis Thompson, Stratham explained the process of how the budget is developed.

Mollie O'Keefe, Executive Director of Finances and Operations, presented the budget on PowerPoint highlighting the changes and adjustments that were made after the budget hearing in January.

Elizabeth Faria, Brentwood, offered an amendment to the bottom line of the operating budget of \$63,049,444.

Lois DeYoung, Brentwood, seconded the amendment.

Discussion supporting this amendment followed addressing the amount of money in the unreserved fund balances at the end of the year, what exactly is this excess and lower enrollment of students.

Discussion not supporting this amendment was also offered referring to these past two years not being normal with COVID and the need to fund our public education and provide an adequate, fair and appropriate education for all students.

Robert Bergin, Brentwood, moved the question to end the debate on the amendment and Scott Dennehy, Brentwood, seconded.

Vote was taken 17 voted yes in the gym, 16 voted yes outside and an overwhelming majority in the auditorium. Moderator Miller declared the motion to end debate passed.

Vote to amend the bottom line of the operating budget to \$63,049,444 resulted 69 yes (48 - auditorium, 21 - gym and 0 outside). 121 voted no to amend the article.

Moderator Miller declared that the amendment failed.

Elizabeth Faria, Brentwood, offered another motion to amend the operating budget to \$64,134,643 (BAC's first number).

Lois DeYoung, Brentwood, seconded.

More discussion followed and questions were raised about how many students are enrolled at CMS and EHS, what the cost per student is, money being continually added to line items that are not completely spent and several suggestions to cut administration with no cuts for the teachers and students. There were also several comments made about the integrity of the budgeting process as well.

Robert Bergin, Brentwood, made a motion to move the question and Lara Bricker, Exeter seconded. An overwhelming majority voted to move the question.

Vote to amend the warrant article to read \$64,134,643 overwhelming failed.

A motion from an individual in the gym requesting that votes be tallied moving forward rather than assessing majorities visually or by voice vote was made. Moderator Miller agreed.

Lara Bricker, Exeter, offered another amendment:

"Shall the 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 \$65,235,893? (This is an increase of \$81,500 from the proposed budget put forward by the school board to account for restoring full supplemental funding for students at Great Bay Charter School that reside in SAU 16 as recommended by the Budget Advisory Committee.)

Eric King, Exeter, seconded the amendment.

Lara Bricker provided the history of GBCS, cost per student, number of students and the value of the charter school.

Melanie Niemi, Exeter, requested permission for her 7th grade son, Avery, to speak.

Permission was granted and Avery spoke about his personal experience and benefits of the school.

Discussion followed about communication issues, funding without input, choices in education and timing.

Vote to cut off debate resulted in 306 yes (267 – auditorium, 27 – gym and 12 – outside) and 0 no.

Vote to adopt the amendment resulted in 216 yes (204 – auditorium, 0 gym and 12 outside) and 39 no (12 – auditorium, 27 gym and 0 outside)

Bill Gauthier, Exeter moved to restrict reconsideration and further discussion and Robert Bergin, Brentwood, seconded.

Vote to restrict reconsideration and further discussion passed 231 (198 – auditorium, 24 gym and 9 outside) and 3 no (0 – auditorium, 3 – gym and 0 – outside).

Moderator Miller declared the article to appear on the ballot as amended.

Warrant Article #2: Collective Bargaining Agreement – Administrator

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Area Administrators' Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2023	\$50,564
2024	\$65,996
2025	\$66,752
2026	\$68,737
2027	\$59,082

and further to raise and appropriate \$50,564 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 \$50,564. (Majority vote required)

Helen Joyce, Stratham, motioned to take up the article and Robert Hall, Kensington, seconded.

Helen Joyce reviewed the changes in the contract in reference to insurance and benefits.

Discussion followed with questions being raised about who was included in this article (15 individuals), and the length of the contract.

Robert Delorie, Chair of the Budget Advisory Committee, shared that Articles 2, 3 and 4 were all unanimously approved by the committee.

Paul Bauer moved to restrict reconsideration and Robert Hall seconded.

Vote to restrict reconsideration passed with 105 voting yes and 0 voting no.

Warrant Article #3: Collective Bargaining Agreement – Paraprofessional

To see if the school district will 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 increase in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2023	\$205,169
2024	\$134,260
2025	\$110,931
2026	\$115,230

and further to raise and appropriate \$205,169 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 \$205,169. (Majority vote required)

Robert Hall, Kensington, motioned to take up the article and Helen Joyce, Stratham, seconded.

Helen Joyce thanked all the paraprofessionals for their hard work in the district and went on to explain the changes in the contract personal days, insurance, additional compensation for personal hygiene care and mentor compensation.

Discussion pursued with additional accolades for all the paraprofessionals, questions about the amount of substitute pay and ending with, "This is the best contract negotiated for the paraprofessionals in 20 years so please support the article."

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

Warrant Article #4: Collective Bargaining Agreement – Teacher

To see if the school district will 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
2023	\$975,011
2024	\$1,197,238
2025	\$1,107.225

and further to raise and appropriate \$975,011 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 \$975,011. (Majority vote required)

Paul Bauer, Newfields, motioned to take up the article and Travis Thompson, Stratham, seconded.

Paul Bauer highlighted the changes to the contract in reference to health insurance, longevity and bereavement leave. He addressed that this is a 3-year contract so not all contracts come due at the same time.


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

Robert Bergin, Brentwood, motioned for adjournment and Alyson Battles, Exeter, seconded.

There were 68 out of 3,068 registered Brentwood voters,
31 out of 1,751 registered East Kingston voters,

156 out of 11,212 registered Exeter voters,
16 out of 1,669 registered Kensington voters,
21 out of 1,275 registered Newfields voters and
53 out of 5,908 registered Stratham voters present at the ERCSD Deliberative Session.
The total being 345 voters out of 24,883 registered voters in the ERCSD were present.

Respectfully submitted,


Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk

February 6, 2022

KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
September 5, 2023


2-14-2022

Minutes of the Exeter Region Cooperative School District
Second Session of the 2022 Annual Meeting
Voting Session – March 8, 2022

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

Voters in Town of	Polling Place	Polling Hours
Brentwood	Brentwood Recreation Center	7:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gymnasium Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Elementary School	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Memorial School	7:00 AM to 7:00 PM

Results of the election of the Exeter Region Cooperative School District Officers:

Brentwood Cooperative School Board Member, term ending 2025 election:

Melissa M. Hanlon	1,342
Melissa A. Litchfield	2,090
Scott Dennehy	3,137

East Kingston Cooperative School Board Member, term ending 2023 election:

Kimberley Casey	3,967
E.A. "Ted" Lloyd	2,475

Exeter Cooperative School Board Member, term ending 2025 election:

Joseph Cahill	2,617
Kimberly Meyer	3,837

Kensington Cooperative School Board Member, term ending 2025 election:

Robert L. Hall	3,731
Jennifer Marr	2,615

Cooperative School District Moderator, term ending 2023 election:

Katherine B. Miller	4,528
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Exeter Cooperative Budget Committee Member, term ending 2025 election:

Margaret (Meg) Bateman	3,128
Robert Delorie	2,418

Newfields Cooperative Budget Committee Member, term ending 2025 election:

Donald A. Cardinale	2,254
Patricia (Trish) Cox	3,401

Stratham Cooperative Budget Committee Member, term ending 2025 election:

Patrick Gillis	2,528
Heidi Hanson	3,181

Article #1: Operating Budget

Yes	3,466
No	2,778

Article #2: Collective Bargaining Agreement – Administrator

Yes	4,150
No	2,772

Article #3: Collective Bargaining Agreement – Paraprofessional

Yes	5,359
No	1,603

Article #4 Collective Bargaining Agreement – Teacher

Yes	5,367
No	1,621

Susan E.H. Bendroth

Susan E.H. Bendroth, ERCSD Clerk
March 9, 2022

Brenda Schuemp

Notary

Commission Exp. 2/3/26





Annual Report of SAU 16

For the Year Ending June 30, 2022

For the Proposed 2023-2024 Budget



SAU16 ANNUAL REPORT FOR THE YEAR ENDING 2022

VISION FOR THE GRADUATE

Each graduate demonstrates engaged learning and citizenship through the ability to solve problems independently and collaboratively with perseverance and resilience, and communicates solutions with confidence and empathy.

As the third largest public school system in the State of New Hampshire, SAU 16 enjoys a strong reputation of offering a comprehensive career training program that includes intense college preparation, contemporary career and technical education, competitive athletic programs, and multiple experiences in the arts. Our students discover their passion here while building their competency for a bright future. They become our leaders, our caregivers, our communicators, and our neighbors. It is a significant investment of time and money, and given the growth and success of this community over the years, it is clearly worth it. SAU 16 has strived to keep budget cost increases low over the years for all families while keeping in mind the majority of households who currently do not have children in public schools. Our most recent fiscal year indicates the degree to which we are able to accomplish this goal, and we look forward to ultimately being able to reduce costs.

Our professional educators and staff members throughout the SAU are recruited and hired for a very specific purpose. Each of our educators is selected for their unique gifts and demonstrated passion for working with children, and we believe that we are fortunate to have the best and brightest working in our schools. As each staff member forges relationships with students, so too are our core values of integrity, honesty, trustworthiness, and respect for all human differences being developed. Our professionals are committed to nurturing the children in this community toward adulthood through a high quality curriculum, varied instructional approaches, and social emotional learning experiences. Exemplifying this is our most recent graduating class from Exeter High School where 371 students graduated as part of the Class of 2022, with 283 students matriculating in a two, three, or four year college/university, 6 students entering military service, 38 students pursuing full time employment, 40 entering a one year program or taking a gap year; and 4 students participating in a post-graduate year at an independent school.

We have many highlights to share and to maximize efficiency, we encourage all community members to visit our website (www.sau16.org) where up-to-date announcements, celebrations, newsletters, and activities are being reported frequently. Community members can find our monthly update from the SAU central office, and each school website has archived their



information for easy access. Readers can catch up on all that has happened and is happening in classrooms and on campuses in general, and we invite everyone to visit often.

In looking over the past year, we were excited to welcome our newest school leaders:

- a. Ryan McCluskey, formerly principal in SAU 17, became principal at Lincoln Street School.
- b. Lincoln Street School Principal Drew Bairstow transitioned to become the principal at Cooperative Middle School, and in doing so he introduced Clyde Perezcastenda as the newest assistant principal for grade 6, Karen Berg as curriculum administrator, and Elizabeth Dimick as assistant director for special education.
- c. Dr. Pamela Carr returned to Seacoast School of Technology as principal after serving for two years as assistant principal at Exeter High School, and Jaime Sawler and Colby Baker came on board as assistant principals to round out the EHS administrative team.
- d. Swasey Central School curriculum coordinator Katie Gallo was introduced as the new assistant principal.
- e. Director of Diversity, Equity, Inclusion, and Justice Andres Mejia moved from the Exeter Region Cooperative School District to the SAU central office and, thereby, in position to serve all schools in the SAU.

We also want to wish the following former SAU 16 members the very best in their retirement as they took that next step at the end of the 2022 academic year. We are so blessed to have had so many years of talent and wisdom, and we extend our gratitude to:

Cooperative Middle School

Cynthia Boyle, Bill Perkins, Janet Prior, and Linda Raye

Exeter High School

Iris Anderson, Pamela Belanger, Donna Griswold, and Samuel Heath

Kensington Elementary School

Wendy Lawler

Lincoln Street School

Susan Noseworthy and Stephanie Varrin

Stratham Memorial School

Laurie Moreno

Swasey Central School

Cathy Blaisdell

Maintenance and Facilities

James Cole and Michael Munroe



Finally, we are ever so grateful for the cooperation and collaboration with all of our towns' mental health and wellness professionals, public health officials, medical providers, first responders, town managers, elected officials, school district employees, and families. As we continue to emerge from a global pandemic and recover all that has been lost, it is clear that it takes all members of our community working together to ensure our students can reach their dreams and aspirations.

Respectfully submitted,

A handwritten signature in blue ink, which appears to read "David Ryan", followed by a horizontal line.

David Ryan, Ed.D.
Superintendent of Schools

SCHOOL ADMINISTRATIVE UNIT #16
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS, STRATHAM
2023-2024 APPROVED BUDGET

	FY2023 BUDGET	FY2024 APPROVED	CHANGE \$	CHANGE %
EXECUTIVE ADMINISTRATIVE SALARIES	\$ 1,389,786.11	\$ 1,488,200.00	\$ 98,413.89	7.08%
BUSINESS OFFICE SERVICES	\$ 563,593.42	\$ 578,527.00	\$ 14,933.58	2.65%
TECHNOLOGY	\$ 32,000.00	\$ 202,136.00	\$ 170,136.00	531.68%
SUPPORT SERVICES	\$ 771,562.28	\$ 914,537.54	\$ 142,975.26	18.53%
TOTAL EXPENDITURES	\$ 2,756,941.81	\$ 3,183,400.54	\$ 426,458.73	15.47%

SAU 16
FY 2023-2024
BUDGET ALLOCATION

District	Assessment for FY23	FY23 %	EV	ADM	Weighted %	Assessment for FY24	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$150,383	5.45%	\$299,637,984	298	5.69%	\$164,988	\$14,605	9.71%
East Kingston	\$74,649	2.71%	\$161,309,281	136	2.79%	\$80,848	\$6,199	8.30%
Exeter	\$516,649	18.74%	\$1,119,925,932	833	18.15%	\$526,394	\$9,745	1.89%
Kensington	\$81,967	2.97%	\$211,278,884	128	3.10%	\$89,967	\$8,000	9.76%
Newfields	\$58,641	2.13%	\$138,231,395	116	2.39%	\$69,214	\$10,573	18.03%
Stratham	\$318,393	11.55%	\$689,908,021	529	11.36%	\$329,488	\$11,095	3.48%
Coop	\$1,556,260	56.45%	\$3,650,851,858	2475	56.52%	\$1,639,066	\$82,806	5.32%
Total	\$2,756,942	100.00%	\$6,271,143,355	4,514	100.00%	\$2,899,966	\$143,024	5.19%

* EV numbers are from DOE Equalized Valuation report published January 2022
<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/financial-reports>

* ADM numbers are from the most recent published DOE ADM Report
<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/attendance-and-enrollment-reports>

SAU 16 2023-2024 ACADEMIC CALENDAR

August 2023						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
Student		4				
Teacher		6				

September 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
Student		19				
Teacher		19				

October 2023						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
Student		21				
Teacher		21				

November 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
Student		17				
Teacher		18				

December 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
Student		16				
Teacher		16				

January 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
Student		21				
Teacher		21				





February 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		
Student		17				
Teacher		17				

March 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
Student		19				
Teacher		20				

April 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
Student		17				
Teacher		17				

May 2024						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
Student		22				
Teacher		22				

June 2024						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						
Student		7				
Teacher		8				

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

Total Days	
Student	180
Teacher	185

Important Dates

- Aug 23 In-Service Day (scs&exe)
- Aug 24-25 In-Service Day (All)
- Aug 28 First Day of School
- Sep 1-4 Labor Day Weekend
- Oct 9 Indigenous Peoples Day
- Nov 7 In-Service Day
- Nov 10 Veterans Day
- Nov 22-24 Thanksgiving Break
- Dec 25-Jan 1 Holiday Break
- Jan 15 Martin Luther King Day/Civil Rights Day
- Feb 26-Mar 1 Winter Break
- Mar 12 In-Service Day
- Apr 22-April 26 Spring Break
- May 27 Memorial Day
- June 8 Graduation (Pending Approval)
- June 11 Last Day of School
- June 12 Teachers Last Day of School

MEETINGS/SCHEDULES

Board of Adjustment:	2 nd & 4 th Tuesdays of the month at 7:00 pm (as needed)
Conservation Commission:	4 th Wednesdays of the month at 7:00 pm
Energy Commission:	2 nd Tuesday of the month at 7:00 pm
Fire Department:	3 rd Tuesday 7:00 pm Business Meeting 2 nd (firefighter) & 4 th (EMS) Tues. Training 7:00 pm
Heritage Commission:	2 nd Tuesday of the month at 7:00 pm
Library Trustees:	3 rd Monday of the month at 6:30 pm at the Library
Planning Board:	1 st & 3 rd Wed. of the month at 7:00 pm
Recreation Commission:	2 nd Tuesday of the month at 7:00 pm
Select Board Meetings:	1 st & 3 rd Mondays 7:00 pm (except legal holidays)
Stratham Hill Park Association:	Last Tuesday of the odd months at 6:00 pm
Trail Management Advisory Committee	3 rd Wed. of the month at 7:00 pm
Trustees of the Trust Funds:	Quarterly at 5:00 pm on the first Monday of February, May, August and November

Note: Unless noted otherwise, all meetings are in the Municipal Center at 10 Bunker Hill Ave.