

## MEMORANDUM

TO: Michael Houghton, Select Board Chair  
Joseph Lovejoy, Select Board Vice-Chair  
Allison Knab, Select Board

FROM: David Moore, Town Administrator

DATE: January 29, 2021

RE: Select Board Agenda and Materials for the February 1, 2021 Regular Meeting

Please allow this memorandum to serve as a guide to the Select Board Meeting agenda for February 1, 2021.

### **III. Consideration of Minutes**

Draft minutes from your meeting on January 25, 2021 have been submitted for your acceptance. We are still drafting minutes for your regular meeting on January 19<sup>th</sup>.

### **IV. Treasurer Report (first meeting of the month)**

The Treasurer's Report is attached.

### **V. Department Reports & Presentations**

Parks & Recreation Director Seth Hickey will give his department report. **Please find materials enclosed in support of his report.** The next Departmental report on March 1st is scheduled to be the Library.

### **VI. Correspondence**

- A. Email from Bill Martel re: Parcel 18-042-000
- B. E-mail from Kim Tortoriello dated January 9, 2021 re: unleashed dogs on trails at SHP
- C. E-mail from Elizabeth Graciano-Smith dated January 27, 2021 re: Trail Inventory and Assessment at SHP

### **VII. Public Comment**

### **VIII. Public Hearings, Ordinances and/or Resolutions**

### **IX. Discussion of Monthly Reports (second meeting of each month)**

**X. New Business and Action Items**

**A. PFAS Remedial Action Plan & Groundwater Management Permit Application Review and Discussion**

Mr. Russ Barton and Mr. Jim Ricker will be in attendance at your meeting on Monday to review the draft Remedial Action Plan for the PFAS contamination in Town Center. They have prepared **a presentation, which is attached to this memo.** In addition, I will **attach the full draft RAP document (provided to you previously) to my e-mail transmitting your packet.**

**B. Review of 2019 Audit**

Prior to the budget discussion, Finance Administrator Dawna Duhamel will review the 2019 Financial Statements with the Board. **The 2019 Financial Statements are attached to this memo.**

**C. Review of BAC feedback and Budget discussion**

Ms. Duhamel and I will be prepared at your meeting to discuss budget materials in hopes that the discussion will result in final or near final guidance related to preparing a budget of the February 8<sup>th</sup> public hearing. As of this writing, I have not received an additional submittal from the BAC, if such a communication comes, I will forward it immediately.

**D. Upcoming Meeting and Dates: 2<sup>nd</sup> Select Board Meeting in February and February 8<sup>th</sup> public hearing preparations**

I hope to review meeting logistics and get input from Board members on these meetings.

**E. Town Meeting – Scheduling and preparations**

I am waiting for key meeting location availability from the SAU related to Town Meeting dates (and times). I hope to have all of the options available to you on Monday.

**F. Next Steps Discussion Trail Management Plan Follow-up (May take place under Department report)**

Action under this item (as you feel appropriate) may take place during the departmental report. Also, the Board could obtain information during the Departmental report and act later in the meeting. I believe at least one member of the public may avail themselves of the conference line for this SB meeting pertaining to this subject.

**G. Signatures – Land Use Change Tax Warrants**

Interim Assessor Chris Murdough has prepared six additional LUCT warrants for the Board's signature.

**XI. Town Administrator Report**

I plan to present you with a number of updates on Town business. If you have any particular items of business you would like to make sure I am prepared to cover, please let me know. We will also need a non-public session for this meeting.

**XII. Informational Items**

- A. Legislative Preview
- B. FEMA letter

**XIII. Reservations, Event Requests & Permits**

None for this meeting.

**XIV. Review of Recent or Upcoming Board & Commissions Agendas**

**XV. Boards and Commissions Nominations & Appointments**

None for this meeting

**XV. Miscellaneous & Old Business**

- A. Open Items Tracking

**XVI. Adjournment**



# TOWN OF STRATHAM

INCORPORATED 1716

10 BUNKER HILL AVENUE • STRATHAM NH 03885

VOICE (603) 772-7391 • FAX (603) 775-0517

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## SELECT BOARD AGENDA FEBRUARY 1, 2021 7:00 P.M.

**Hutton Room, Stratham Municipal Center  
10 Bunker Hill Avenue- Stratham, NH 03885**

**This meeting of the Select Board will be held in the Hutton Room of the Stratham Municipal Center**

The public may access this meeting at the date and time above using this conference call information. Please dial the conference number **(877) 205 7349** and input **2254** when prompted for a user pin/code.

### **COVID Public Meeting Notice**

This meeting is scheduled to be held “in person” at the Stratham Municipal Center. In accordance with this notice, if the Chair makes a determination to hold this meeting remotely notice will be published by 3:30 p.m. on the day of the meeting.

Per NH RSA 91-A:2 III (b) the Chair has declared COVID-19 Outbreak an emergency and has waived the requirement that a quorum be physically present at the meeting pursuant to the Governor’s Executive Order 2020-04, Section 8, as extended by Executive Order 2020-20, and Emergency Order #12, Section 3. Members will be participating remotely and will identify their location and any person present with them at that location. All votes will be by roll call.

If at any time during the meeting you have difficulty hearing the proceedings, please e-mail [dmoore@strathamnh.gov](mailto:dmoore@strathamnh.gov).

To access materials related to this meeting, please see this link:

<https://www.strathamnh.gov/select-board>

- I. Call to order
- II. Roll Call
- III. Consideration of Minutes – January 25, 2021

The Select Board reserves the right to take up business in any order deemed appropriate by the Chair. A motion to enter Non-Public Session in accordance with RSA 91-A:3 may occur at any time during the meeting. Submission of items to be placed on the Agenda must be to the Town Administrator by 4 pm the Wednesday before the scheduled meeting.



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The Treasurer's Report is enclosed.

## V. Department Reports & Presentations Parks & Recreation Director Seth Hickey

## VI. Correspondence

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## VII. Public Comment

## VIII. Public Hearings, Ordinances and/or Resolutions

## IX. Discussion of Monthly Reports – (second meeting of the Month)

## X. New Business and Action Items

A. PFAS Remedial Action Plan & Groundwater Management Permit Application  
Review and Discussion

B. Review of 2019 Audit

C. Review of BAC feedback and Budget discussion

D. Upcoming Meeting and Dates: 2<sup>nd</sup> Select Board Meeting in February and February 8<sup>th</sup>  
public hearing preparations

E. Town Meeting – Scheduling and preparations

F. Next Steps Discussion SHP Trail Inventory and Assessment Follow-up (May take  
place under Department report)

G. Signatures – Land Use Change Tax Warrants

## XI. Town Administrator Report

## XII. Informational Items

A. Legislative Preview from NHMA

B. FEMA letter re: FIRM map changes

C. Seacoast Drinking Water Commission Charge and recent minutes

## XIII. Reservations, Event Requests & Permits

## XIV. Review of Recent or Upcoming Board & Commissions Agendas



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XV. Boards and Commissions Nominations & Appointments

XVI. Miscellaneous & Old Business

- A. PFAS in Town Center (see above)
- B. Open Items Tracking

XVII. Adjournment

## **MINUTES OF THE JANUARY 25, 2021 SPECIAL MEETING OF THE SELECT BOARD**

MEMBERS PARTICIPATING: Board Members Chair Mike Houghton, Vice Chair Joe Lovejoy, Board Member Allison Knab along with Town Administrator David Moore.

The Board Chair opened the meeting at 3:00 p.m. He then recognized the Town Administrator for the Town Administrator report.

Mr. Moore requested action on Land Use Change Tax forms; specifically, abating and reissuing LUCT tax bills to the developer of the new residential development on Taylor Court. Mr. Lovejoy moved to approve the request. Ms. Knab seconded the motion. All voted in favor. (Abatements and reissuances were executed for 1 and 3 Taylor Court).

At 3:20 pm Chair Houghton moved to go into non-public session in accordance with RSA 91-A:3, II (a). Mr. Lovejoy seconded the motion; all voted in favor.

The Board emerged from non-public session at 5:15 p.m. Ms. Knab voted to seal the minutes, noting that failure to do so would render a proposed action ineffective. Mr. Lovejoy seconded. All voted in favor.

The meeting was adjourned at 5:16 p.m.

**Town of Stratham - Finance Held Accounts**

*(This list does not include accounts held by the Trustees of the Trust Funds, or Library Funds)*

**Balances as of 12/31/2020**

<b><u>Account Name:</u></b>	<b><u>Bank:</u></b>	<b><u>Balance</u></b>
General Fund	Citizen's	\$3,513,917.50
Payroll	Citizen's	\$100,664.82
Investment Account	Citizen's	\$11,407,518.18
NHPDIP Investment (Town)	NHPDIP	\$21,136.32
NHPDIP (Recreation Funds)	NHPDIP	\$4,188.50
NHPDIP (EMS)	NHPDIP	\$51,470.97
Mobil Cistern	TD Bank	\$33,810.57
200 Domain Drive Landscape Bond	People's Bank	\$2,548.79
Betty Lane Construction Bond	People's Bank	\$0.00
Betty Lane Performance Bond	People's Bank	\$0.00
Bunker Hill Commons Fire Cistern	People's Bank	\$8,017.69
Cemetery Land Fund	People's Bank	\$7,502.79
Drug Forfieture Fund	People's Bank	\$33.26
EMS Fund	People's Bank	\$353,851.91
Fire Protection Fund	People's Bank	\$47,287.39
Foss Property Sec. Dep.	People's Bank	\$3,658.75
Gifford House Sec. Deposit	People's Bank	\$2,113.21
Heritage Fund	People's Bank	\$6,950.34
Jacqueline Way	People's Bank	\$0.00
Kennebunk Savings Landscape Bond	People's Bank	\$1,016.87
Kennebunk Savings Performance (Maint) Bond	People's Bank	\$2,542.19
Lindt Offsite Improvements	People's Bank	\$1,260.02
Park Cottage Sec. Dep.	People's Bank	\$967.63
Police Detail Fund	People's Bank	\$102,187.40
Recreation Revolving	People's Bank	\$134,910.73
SHP Revolving Fund	People's Bank	\$40,754.09
Stratham DARE	People's Bank	\$7,696.29
Varsity Wireless Historic Sign	People's Bank	\$8,552.85
<b>Total:</b>		<b>\$15,864,559.06</b>

<b><u>Balance 01/27/2021</u></b>
\$785,014
\$193,348
\$12,007,518
<b>\$12,985,880</b>

<b><u>Balance 12/30/2019</u></b>
<b>\$16,118,758</b>

<b><u>NHPDIP</u></b>
<b><u>Current Seven Day Yield</u></b>
1/22/2021
<b>0.02%</b>

Closed 11/2020

Closed 11/2020

Closed 3/2020

**\*\* Multiple Bonds Account/DESA**

<b><u>Bond Name</u></b>		
Altid Enterprises	People's Bank	\$11,192.01
Barbaras Way_2020	People's Bank	\$18,507.73
Bond Checking (Multiple )	People's Bank	\$0.00
Bunker Hill Ave Improvements	People's Bank	\$17,198.91
GCNE	People's Bank	\$35,259.17
Green Solar Surety	People's Bank	\$4,401.91
Jotaph Realty	People's Bank	\$22,703.54
Murphy Lane	People's Bank	\$2.69
NHSPCA	People's Bank	\$357,718.15
Robie Farms	People's Bank	\$194,962.54
Tansy Ave	People's Bank	\$7,083.99
Winterberry Cistern	People's Bank	\$941.07
<b>Total:</b>		<b>\$669,971.71</b>

**Total: \$16,534,530.77**

Treasurer



**From:** [Bill Martel](#)  
**To:** [David Moore](#)  
**Subject:** Re: 18-042-000  
**Date:** Monday, January 25, 2021 11:24:41 AM

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Mr Moore,

I am writing regarding property parcel 18-042-000. This property is listed for sale however it is "land locked". I am requesting that this matter be brought up at the next meeting of the Town Selectmen.

From looking at the AxisGis maps on the Town website, it seems like the simplest solution would be to access parcel 42 via Gifford Farm Rd. An access of easement would be needed along the high voltage power lines south of the school in parcel #106. From there, the potential driveway could:  
-turn along the shared lot line of #40 (owned by the School District) and #41 (owned by Jeffery Dean)  
-turn along the shared line of #40 and #39 (owned by the Town).

I would like to ask the Board if they are willing to explore authorizing roadway access across Town-owned land to facilitate the construction of a single-family home on parcel 42.

I am a Greenland native and current Portsmouth resident. I loved growing up here and am eager to give my family a chance to do the same in what would be our first owned home. I've always had a great admiration for Stratham and have particularly heard great things about your school system. I'd love to offer my kids that as my oldest enters kindergarten this fall.

I personally have not laid eyes on the property and frankly am not aware of its potential to be built on so my decision to purchase weighs equally on that. It has also been brought to my attention that the Stratham Hill Trail system runs through #42. Assuming that in #42's 6+ acreage there is still ample room for a modest home and private yard, I would love nothing more than to not impede on the easement that the trail system has on that parcel.

I would love to help my family become a part of the Stratham community while at the same time building a home that is "ours". However I will need some help overcoming this hurdle.

I sincerely appreciate your time and consideration..

Best,

**Bill Martel**

603.969.1925  
12 Harding Rd.  
Portsmouth, NH 03801  
[Bill@MartelPower.com](mailto:Bill@MartelPower.com)

On Mon, Jan 25, 2021 at 10:00 AM David Moore <[dmoore@strathamnh.gov](mailto:dmoore@strathamnh.gov)> wrote:

## Unleashed Dogs

Kim TORTORIELLO <kimberleetorres@comcast.net>

Sat 1/9/2021 9:47 AM

To: Seth Hickey <SHickey@StrathamNH.gov>

Hello Seth,

Thank you again for taking the time to follow up with me yesterday after I called to discuss dogs being off leash in the trails around Stratham Hill Park. As you requested, the intention of this email is to summarize our discussion for consideration of changing the current policy.

Our family bought our home at 2 Long Hill Rd about 5 years ago. The biggest selling point for us relative to this specific location was our access to the trails at the top of Long Hill Rd. Really, those miles of trails were our biggest selling point for moving to Stratham at all. For the past 5 years, we have enjoyed hiking and biking those trails daily. My daughter attends SMS and we often walk the trails to school. We walk/bike for miles daily and it an integral part of our lives. Over the past 2 years, we have grown more and more frustrated by the amount of unleashed dogs in the woods. It has been a problem the entire time we've lived here, but has increasingly gotten so bad that we are becoming fearful to even enter the woods at all.

We are being repeatedly attacked and terrorized by unleashed dogs. I cannot even count the amount of times we have been walking in the woods to be rushed by multiple unleashed dogs that jump on us, my young daughter and my leashed dog. We have been scratched, given poison ivy and my dog has been bitten by these dogs. My dog is now displaying behavioral issues from being attacked so many times--unable to defend herself from an unleashed dog who's owner is hundreds of yards away. By the time they run over (if they even do), and try to pull the dog away--the damage has been done.

We wear neon colors when walking so people can spot us from far away and we ask people to leash their dogs when approaching. Some are kind and put their dogs on a leash. Unfortunately, many do not. Most of the time the owner is so far away--the dog just comes barreling at us and we don't even see it's owner. Many people just shrug or don't respond at all. I actually had one woman tell me she didn't even bring a leash with her. Sometimes they are on a bike--and cannot do anything from their bike to control the situation.

I am tired of being terrorized and attacked in the woods. I thought of bringing pepper spray with me and spraying any dog that comes near me or just grab a large stick to hit them-- but as a woman walking alone with her dog in the woods, I fear that trying to protect myself would be seen as an act of aggression by these people (who are committing acts of aggression by allowing this to happen) and I could potentially be attacked by an angry dog owner in retaliation. I am left with no recourse other than writing this letter and discontinuing enjoying the trails I specifically moved here to access. It is extremely frustrating.

It feels to me like these bullies are protected and those of us who simply want to enjoy the woods have to either be fearful and be continuously attacked, or just stay out of the woods entirely. It is not right. In this day and age--we cannot allow bullies to terrorize others like this. There are way too many incidents to try and describe, so I will outline the latest that have occurred over the past week.

Last week, I had 4 dogs off leash surround me and my dog and attack us. Their owner, a young man who seemed not to have even one leash (or a mask on)---came running and tried to control them--but it was too late. My poor dog had to try and fight off 4 dogs. I tried to kick them

off. I was screaming at the top of my lungs. It was terrifying. The man then proceeded to try and pull them off of me and my dog. But how do you even pull 4 unleashed dogs off on one leashed dog?? Of course, the man wasn't wearing a mask, so I was potentially exposed to COVID as a result. I told the man if he can't control his dogs, he shouldn't have them off leash. He didn't even respond or apologize. But really --can anyone control a pack of 4 dogs running unleashed in the woods--even friendly dogs? It was inevitable they would come barreling towards us and we would be put in a very scary situation, even if they hadn't attacked us.

Yesterday, at about 8 in the morning, a man with 2 dogs off leash attempted to grab one when he saw me and my leashed dog, but the other dog ran towards us and proceeded to attack. I screamed for him to control his dog and he came running, but had difficulty since he had 2 dogs he was trying to control. He also got within 3 feet of my face --breathing hard because he had sprinted up the trail to get his dog. So again, I have had potential exposure to COVID since he wasn't wearing a mask.

I wear a mask in the woods. The trails are narrow and bikers fly by and people often don't move off the trail as you pass. There is a mandate in NH to wear a mask when you cannot keep at least 6 feet distance. If the town of Stratham refuses to change the policy of allowing unleashed dogs--you are putting us at risk. To protect the so-called "rights" of these dog owners that want to allow other people to be terrorized, you are putting us at risk. You are aware that unleashed dogs often get into altercations and owners need to untangle the dogs, which puts them within close proximity--much closer than 6 feet. You are knowingly allowing a dangerous situation to continue amidst this pandemic. At the very least, the town should institute a temporary leash mandate through the woods while discussions are unfolding for a more permanent solution.

You mentioned there are many people in this town who think it is their right, as taxpayers, to walk their dogs unleashed through these trails. It is not a right. They are acting entitled. We as citizens have a right to feel safe in our woods. As a taxpayer myself, I strongly disagree. My family should not be attacked by unleashed dogs when trying to enjoy these beautiful woods. The trails should be safe and enjoyed by all. Sure, I would LOVE to let my very friendly dog run free through the woods, but I care about other people. I don't want my dog to potentially scare someone, even though I think she is a friendly dog. It's called common courtesy and being a good neighbor and citizen--especially in the middle of this pandemic.

More and more, I hear people saying they no longer go in the woods for fear of these irresponsible people and their dogs. You said the same yourself. That's crazy. We should not let this group of people terrorize us. I understand some might argue they shouldn't be punished just because other people have vicious dogs. Unfortunately, that is how it needs to be. In towns and cities, you can't have dogs running unleashed because some will cause harm. The same is true on these trails. The few (or frankly a lot more than a few) have ruined it for those might have been able to control their dogs. As a compromise, there could be a designated area for dogs like the field by the bike trail, but it is unjust to give them all the miles of trails that we so enjoy, and leave us nothing but Stratham Hill Park proper.

I'm not someone who writes letters of complaint. I try to go with the flow most of the time, but enough is enough. This situation is out of control, so I've been forced to take a hours out of my day on a Saturday to write this letter in hopes action will be taken.

Please do not wait until someone is seriously hurt before protecting us. Please do not continue to put citizens at risk of contracting COVID due to the frequency and proximity of contact that is required when these dogs attack.

When there is a public discussion regarding this topic, I would be happy to participate.

## SnowHawk LLC Trail Inventory & Assessment

Elizabeth Graciano-Smith <egraciano@comcast.net>

Wed 1/27/2021 7:24 PM

To: Seth Hickey <SHickey@StrathamNH.gov>

Cc: aknab@strathamnh.gov <aknab@strathamnh.gov>; jlovejoy@strathamnh.gov <jlovejoy@strathamnh.gov>; mhoughton@strathamnh.gov <mhoughton@strathamnh.gov>

Good evening Mr. Hickey,

I am alarmed by the Trail Inventory and Assessment and the action items for 2021 that are referenced in the town newsletter. Admittedly, 2020 was primarily occupied with me advocating for my children and their education and I was unable to give town matters the focus they deserve. I am now alarmed by the 2021 action items on the plan and have several questions about the credentials of SnowHawk LLC and the objective of this assessment.

Can you please answer the following questions for me?

- What other professional organizations were considered for the trail assessment and what was the selection criteria?
- What credentials does SnowHawk / Lew Shelley have to evaluate the conditions of the trails and the megafauna?
- Has a geologist or engineering firm been consulted for evaluation?
- What criteria were used to evaluate the impact of each type of traffic on all items in the ecosystem?

I am specifically concerned about the seemingly targeted approach of this report to dictate the need for dogs to be on leash with little scientific evidence of any disruption that can be linked specifically to dogs. Noting the impact of dogs to wildlife while then stating "Wildlife concerns may be better left to advice from experts with more knowledge on the impact for these parcels" (p.54) eliminates any element of validity to that statement.

In addition, it seems incomplete to include "concerns expressed about the number of dogs" without including all the other concerns of residents of Stratham. Can we get additional information about who expressed these concerns?

In reference to the impact to megafauna - mountain bikers, hikers and children (specifically in Coyote Club and Boy Scouts) have all been off designated trails. Coyote Club participants are consistently off trails, building forts and exploring.

Items for concern:

- Significant presence of mountain biking interests on the FaceBook site for SnowHawk LLC.
- SnowHawk LLC has been in business for no more than 6 years and has no professional / educational expertise.
- Where is the section on the impact of mountain bikes on the trail conditions and erosion?

I respectfully request answers to the above questions and would also like to know how I can participate remotely in the next meeting where this plan will be discussed?

As a resident of Stratham who has a child who bikes on the trails, but also has a dog whose eyes light up when I offer a walk in the park, I feel like we owe it to ALL taxpayers in our town to do our due diligence. Stratham Hill Park is a multiuse park we should all be able to enjoy.

Thank you,

Elizabeth Graciano-Smith

Cc:

Alison Knab

Michael Houghton

Joseph Lovejoy

Sent from [Mail](#) for Windows 10

***Parks and Recreation Report to the Stratham Select Board, November 16<sup>th</sup> (Last report 8/17/20)***

Seth Hickey, Parks and Recreation Director

**Recreation Revolving Fund Policy and Procedure**

Final draft included in your packet.

**Recreation Bylaws**

Final draft included in your packet.

**Trail Assessment Plan**

Most recent version included in your packet.

Next steps.

**Program Updates**

*Youth Basketball, proposal for a season*

*Senior Citizens*

*Tai Chi, Painting Class*

*Zoom Calls*

*After 'school' activities*

*Street Hockey, Esports*

*Winter Activities*

*Ski programs/ events at the Park*

*Spring and summer plans*

**PCAC**

Status of the committee

**Upcoming Meetings**

Recreation Commission, 11-18-20

Conservation Commission, 11-18-20

# Stratham Parks and Recreation Department Summary

Report Date: January 15th, 2020

## Vision Statement

Provide a quality of life for residents of all ages by developing and maintaining parks, trails, and public facilities and providing quality recreation and senior citizen programs that maintain a balanced sense of community.

## Functional Responsibilities of Parks and Recreation

### Director

Responsible for supervising, directing, and managing all aspects of the Stratham Parks and Recreation Department

- Stratham Hill Park
- Stevens Park
- Municipal Park
- Programs
- Special Events/ Community Trips

Provide and monitor a budget that is fiscally responsible based on the needs of the community and is forward thinking  
Determine current and future needs of recreation facilities and programming for the residents of Stratham

Key Performance Indicators (Green, White, Yellow, Red)

	'20YTD	'19 YTD	Delta
# Participants	840	8,000	
# Events	4	12	-
# Trips	0	5	-
# Programs	20	32	

## Safety 2019 Totals

Participant Injuries	2, ski program
Patron Injuries (reported)	0
Staff Injuries	0
Weather Related	0

## Payroll

12/28/20	'20 YTD	'19 YTD	Delta
Director	72,548.99	71,346.20	1,202.79
Program Coordinator	32,201.96	46,640.01	-14,438.05

## General Fund

12/28/20	'20YTD	'19 YTD	Delta
Total Expenses	123,352.25	193,306.82	-85,552.76

## Recreation Revolving (added detail on second page)

	'20 YTD	'19 YTD	Delta
Total Revenue	127,252.08	208,905.01	-81,652.93

## Park Reservation Fund Not updated

	'19 YTD	'18 YTD	Delta
Total Revenue	\$32,819.25	31,355.54	\$1,463.71

Transfer of funds from the Recreation Revolving Account to the General Fund

Total transferred: \$3,438

Participant transfer: \$2,688 (\$5 per)  
Summer Camp: \$0  
Soccer, field lining: \$750

*These figures are not reflected in the Recreation Revolving Fund balance above.*

## Red and Yellow KPI's

**Senior Check In's-** Weekly Zoom calls are taking place on Thursday afternoons. Attendance is strong.

**PCAC-** Planning to start meetings again in early February. New member interested in joining the Committee

**Afterschool Programming-Esports** start next week  
Two ski programs are underway, both are going well (Pat's Peak and McIntyre).  
Spring programming to include, Cross Country, cycling, outdoor basketball

**Recreation Commission-February 9th,** Reviewing request to offer a late season basketball program, March- April.  
Reviewing requests to offer baseball and softball programs this spring. Baseball would like to play in a regional league.

**Conservation Commission-** January 27th, I have drafted a policy regarding monitoring easements. The policy has been shared with staff. Policy reviews processing and follow up on these reports.

**Seacoast Velo Kids-** Letter submitted by organization about capital projects at SHP:

## Eagle Scout Project

**Dante Mulcahy,** development of Park space behind Municipal Center. [Gaga pit](#) construction by the playground.

**Brandon Blood,** Trail Kiosk Signs at the SHP Trail Network.

**Recreation Revolving Detail**

Payments from the Rec Revolving Account, payments over \$500

Date	Total	Notables*
		No expenses ove \$500 for the month.

2021 Budget

BAC presentation went well. I don't anticipate further follow up required. I still need to coordinate with Public Works regarding staffing and schedules for 2021.

Recreation Revolving Account- account balances have been updated. Those accounts are currently being reviewed by Recreation to ensure they are accurate.

**Selectmen Assistance**

- Dog issues at Stratham Hill Park trail network. Attached is an email received from a Stratham resident regarding their concerns about unleashed dogs on the trails.

*I have followed up with Stratham Police Dept. regarding these concerns. Additional follow up may be required.*

**Stratham Seniors-**

Tai Chi, Wednesdays  
 Painting Classes, Thursdays  
 Zoom Calls, Thursdays

**Trail Assessment Report**

To be posted on the Town website. Still waiting on supporting photos (200) to be received in order to consider the report complete.  
 Next steps, creation of ad hoc committee. I will present a list of candidates for the committee as well as a charge for the committee at the February 1st Select Board meeting.

**Upcoming/ Long Range Projects**

Project	Time	Notes
Advance Planning for policies (dogs, Park)	Q1, 2021	Ad Hoc Committee to be formed
Trail Plan for SHP	Completed	Approved
Eagle Scout Project Procedure	Q1, 2021	
Trail Map Creation, SHP	Q2, 2021	

**Current Programs/ Events**

- Adult Painting Class
- Adult Tia Chi Class
- Ski Programs (2)

**Events at SHP**

- Ice Rink, colder weather needed
- Snowshoe hike, snow needed
- Fat bike rentals, snow needed

**Basketball**

The Recreation Commission has decided to postpone a youth basketball season at this time. The department will consider offering a season in March depending on the status of the pandemic.

**Spring/ Summer Programming**

Planning is underway for baseball and softball seasons. Baseball is requesting to play other towns in their league. To be reviewed by the RC in February.  
 The Department would like to be able to offer a spring trail race series at Stratham Hill Park during the month of May. In the coming months the Department needs to review with the Board the current restrictions on group size limitations in public venues.





TOWN OF STRATHAM

Incorporated 1716

10 Bunker Hill Avenue ° Stratham, NH 03885

Parks and Recreation, 603-775-7450 ext. 250

Fax, 603-775-0517

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To: Stratham Select Board

From: Seth Hickey, Parks and Recreation Director

Date: January 29, 2021

Re: Draft Charge for Proposed Ad-Hoc Committee following SHP Trail Assessment & Report

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The recent Trail Assessment and Inventory Report for Stratham Hill Park provides recommendations and highlights key areas to address at the trail system at Stratham Hill Park system. Some areas and recommendations identified have policy implications that require further discussion with the community and process I am recommending the Board consider forming an ad-hoc Committee to work with Town of Stratham Parks & Recreation staff to advise the Board going forward on how best to address the issues raised and recommendations made in the Report. Prior to forming a Committee, I hope to work with you and the Town Administrator in the development of a charge to define the role of the Committee, needed assistance and timeline. To begin the discussion, I have attached a draft charge.

Ultimately, I envision this Committee would be responsible with making recommendations to the Select Board on how to best proceed with implementing the recommendations and address issues outlined in the report. The Committee would also serve as a sounding board and a forum for park users and residents. Harnessing community energy, passion and input will be a valuable component of the Committee's process and a great opportunity to advance the charge. For example, I would suggest the Committee (and the Community) gain grounding together in not only the Trail Assessment Inventory Report but the existing conditions and policies/ordinances in place at the Park early in the process. In addition, I envision several listening sessions would be part of the Committee's work plan, including early in the process, to give an opportunity for residents to provide input and ideas as well as express concerns and fears.

I have drafted a charge for the proposed ad hoc committee. That charge is an addendum to this memo. I welcome your feedback and input regarding the charge. Please feel free to contact me directly with any questions or concerns you may have.

## DRAFT

### Charge for Town of Stratham **Stratham Hill Park Trails Advisory Committee 2021**

#### **Overall Goal:**

The purpose of this Advisory Committee is to review the recommendations and areas of concern raised in the Trail Assessment & Inventory Report written by Snowhawk, LLC in 2020 for the trails within the Stratham Hill Trail network. This Committee will make policy recommendations, develop strategies for necessary improvements outlined in the report, and submit recommendations to the Select Board. The Committee will also serve as a public forum for obtaining input about the Stratham Hill Park Trail System, including the Report and other input relevant to the Committee's charge.

#### **Charge:**

1. Make general recommendations for following-up on the Report, its recommendations and issues raised with in it.
2. The report suggests a few trails be permanently be closed within the trail system. The Committee will review these recommendations and report to the Select Board their findings.
3. Several sections of Trail are in need of improvement. The Committee will develop a plan on how to best address these section and report their plan to the Conservation Commission and the Park Association.
4. The report makes recommendations on policies regarding the usage of the trails within the system. Some recommendations address new topics (e-bikes), while others revisit emerging concerns (off leash dogs and leaf blowing of trails). The Committee should make recommendations concerning any changes to relevant policies or ordinances.

#### **Structure & Timeline:**

The SHP Trails Advisory Committee will be an ad hoc committee. It will consist of 7 members appointed by the Select Board. The Board will appoint a chairperson, who will be responsible for conducting the meetings ensuring compliance with the New Hampshire public meetings laws including meeting postings and record keeping requirements as well as adhering to the Committee's charge and timelines. One committee member will serve as secretary. The Parks and Recreation Director will be the staff liaison to the committee.

The Committee shall provide an interim report to the Select Board three (3) months following date of appointment; and recommend a timeline for the remaining work of the Committee to be completed.

#### **Membership:**

Membership on the committee will be open to Stratham residents. The Select Board will appoint one member each from the Conservation Commission, Park Association, and the Stratham Pedestrian & Cyclist Advisory Committee. Remaining seats to be filled by residents interested in participating in the process and committed to attending the meetings. The staff liaison shall be a non-voting member. Applications will be accepted through the Town Administrator's office.

#### **Monthly Meetings:**

A regular monthly meeting will be held on the third Wednesday of each month at 6 p.m. at the Stratham Municipal Center. Other meetings and workshops can be scheduled as necessary.

**Town of Stratham, NH**  
**Trail Inventory and Assessment**

**For**

**Stratham Hill Park, Gordon Barker Town Forest, and adjacent properties**



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## Recommendations and Planning

### Access

There is a sufficient number of locations used for public access to the trail system. Access is marked E1-E12 on the town's Stratham Trail map. These twelve access points are found all around the trail network. One, E10 is being closed due to concerns by abutting neighbors about parking but it will not affect the parking needs for the users. This makes sense as parking has been limited to the nearby street and trails are accessed via a right-of-way from that location. The primary access to the trail system is found on Portsmouth Ave. at Stratham Hill Park with ample parking for several cars in two separate locations. Another access point (E12) that includes good parking is found at the western edge of the network on Portsmouth Ave where the Crockett Farm Trail is located. The Stratham Memorial School is at the eastern edge and is another point that with good parking. A few access points are located in residential neighborhoods with close proximity to homes though in most cases they are at the end of a dead-end street or a cul-de-sac. Gates are used to prevent unwanted access by motorized vehicles and there was no evidence of motorized traffic.

The following provides estimates on the number of parking spaces available at each site:

- 100 - Stratham Middle School (note about this being a school, lot closed during normal school hours)
- 10 - Crockett Way (Portsmouth Ave)
- 90 - Stratham Hill Park main lot
- 30 - Stratham Hill Park 4H Barn area
- 20 - Jack Rabbit
- 4 - Powerline on Gifford Farm Road
- 6 - Long Hill
- 2 - Crockett Way (neighborhood)

Kiosks are placed in strategic locations and are used for posting information as well as the current town map. This map does not show every available trail that has been created since it was last printed. If possible, I suggest considering kiosks at each entry point to post maps and rules for use of the trails. Educating users is critical so good signage at access points will be helpful.

Several "bootleg trails" that have been cut from nearby homes for quick access to the main trails. Many of these have been used for some time and ending their use may not always be necessary. That said, they certainly should not be encouraged and ideally, they would be closed, especially if they create problems of any kind (erosion, motorized access, etc.). This will require communication and agreements with user groups and the adjacent property owners. Details on how this is managed will be site dependent.

### New trails

With the number of trails already available it makes sense to not construct any additional trails. The area is well served with the trails in place and maintenance of existing trails is more important than building new. That said, some sections of the existing trails may benefit from short reroutes to avoid sensitive areas, maintain proper grades, or to better align the current route. None of these are lengthy.

If any decisions are made for closing a portion of trails, there may be a need for reconnecting sections to remain in use.

Educating the trails users about not building new trails will be an important piece of preventing new construction. This includes short feeder trails that connect to nearby residences. Posting information at trail heads and kiosks as well as on the town website is recommended. If these “bootleg” trails are found they can be disguised and closed using a method that employs the planting of rocks and tree snags along with scattering debris. Official signs can also be posted stating that the trail is closed per order of the Stratham Conservation Commission.

### Trail maintenance recommendations

Monitoring trail use would be helpful. Use of trail cameras or counters can aid in assessing the amount and type of traffic on the trails. Using an adopt-a-trail volunteer system helps to monitor impact and determine where work is needed. For example, Southeast Land Trust uses volunteers to perform trail maintenance tasks and sometimes larger projects on some of their properties.

Continue to maintain existing trails and reroute problem areas. As noted in the individual descriptions, some trails do not always meet recognized standards and best management practices. Most only require short sections of regrading or fill. Some of the bigger concerns will require more erosion control and/or rerouting to lesser grades. These can be detailed in a trail log with precise locations and needs. Creating a detailed inventory of these work items is recommended as the next step in improving the quality of the trails.

Establish the use of a trail log that is updated annually around the same time of year or based on the time when any trail work was performed. Use of photos will also help to track any changes and damage to the trails in need of repair.

### Leaf Blowing on trails

Removal of leaves on trails, usually with leaf blowers, is an ongoing concern with trail maintenance especially when trails are used by so many different user-types. Typically, it is the mountain bike community that prefers to remove leaves from trails but hikers and others also have similar opinions. While there has been a fair amount of debate on the subject there are no clear answers as to what is correct. Some will argue that leaves are slippery when wet and prevent good traction for wheeled traffic. Some will say that it is hard to follow a trail when covered with leafy debris. Still others will point out the benefits of erosion control by keeping leaves in place. All of these may be true.

The concern for long-term trail quality is how the removal of leaves affects erosion. Leaves do offer some protection to the trail tread in the same way that shingles protect a roof. It’s referred to as “splatter erosion” by some. On the opposing side of the debate is that leaves left over time are organic matter that turns to mud. Each has merit for consideration. There is also the noise factor of leaf blowers and the impact on abutting landowners and more importantly how it affects wildlife. This needs to be included in the conversation since the conservation of wildlife habitat is also a factor.

A good solution that has worked well at other locations is to keep the leaves and only hand rake areas that accumulate enough to create problems where they won’t disappear over time. It’s surprising to see how many will dry up and disappear on their own. If they do deposit into a pile that stays it is best to remove them before they turn to an organic mulch thereby creating mud and preventing the water from

exiting the trail. Too much organic build-up in drains or dips will defeat the purpose of how they help with erosion control. This can be part of the maintenance that should be done in spring and fall at a minimum.

Trail closure is an option if a trail is deemed unsafe due to the presence of leaves. Presently there does not seem to be a need for any rerouting of trails due to leaf build-up but the leaf issue is one that can continue to be tracked as part of semi-annual inspections.

### Trail structures

As noted, there are several structures such as bridges and boardwalks. Only a few are in need of repair or replacement. Most are smaller bridges for small stream crossings with a few longer boardwalks crossing wet sections of trail. Whenever possible, considerations should be given to using sustainable measures starting with proper drainage and using stone and gravel for trail hardening before building wooden boardwalks or bridges that can be costly and require maintenance over time. Granted, wooden structures are often the only solution. These should be built to accommodate all user types and be constructed in such a way that they don't affect adjacent streams or wetlands. All materials should be pressure-treated lumber, white oak, black locust, or similar for rot resistance and longevity. In situations where longer spans (typically referred to as over 16') are required it may be necessary to have engineered plans for safety and liability reasons. Often these longer structures may require professional assistance or at least knowledgeable builders. The State of NH recognizes the International Building Code for construction projects. Individual towns may have additional codes related to structures. Wetland permits will also apply when the structure does not go from bank-to-bank and involves excavation in the stream bank or construction in a stream bed.

Maintain structures and rebuild them as needed. Any existing structures should be monitored on an annual basis for quality and safety reasons. Bridges and structures used to cross wet areas are probably the most critical structures requiring constant maintenance. Bridge designs vary but when using decking, it is best placed so that it is perpendicular to the trail tread. This is a more foot and wheel friendly design that is safer for traveling on. Railings should be used when the bridge is more than 30" off the ground.

Erosion control structures should be limited to grade dips and tread shaping to allow water to flow off the trail at appropriate locations. The rubber water bars in use on some trails seem to work in most cases but they should be angled and extend well beyond the edge of the trail to be most effective. All drainage structures should be cleaned of debris periodically and at least once in the spring and fall. All structures need to be "wheel friendly" to allow for the safe passage of bikes and other permitted wheeled vehicles. Often good design measures using the terrain and grade are the best solutions of all.

Some of the erosion issues could be managed and/or corrected by limiting some trails to one-way traffic. The Lincoln Trail is an example of this. Mountain bikes especially can cause problems from spinning wheels on steep uphill climbs or from locking brakes going downhill.

### Improvements to signage and trail markers

With such a maze of trails that are in such a limited amount of space, it is wise to mark them well. During the assessment and mapping it was sometimes confusing where some of the trails were. The trail name signs at the entrances were helpful where there were any and the emergency points also helped to confirm locations along the trails as they often marked key intersections. There were some intersections that were not as clear, especially where there were shortcuts made or where an

intersection had been heavily impacted in open areas. Shortcuts and trails cut without permission only add to the confusion if one isn't familiar with the trails.

It would be helpful to all users if the trails were marked more frequently along the routes they follow. This does not mean every tree needs marking and good judgement should be used for how they are placed so as not to impact the experience visually. This could be done with painted blazes that are color coded or with small signs that are colored and/or use actual trail names. Each have their advantages and disadvantages. Blazing is cheap and nails are not placed in trees. This does require periodic maintenance. Signs can be stolen or removed for whatever reason. Both require a tree that is large enough for the blaze to be applied so they are most effective in forested areas. Posts with signs or blazing can be used where trees are not available.

The emergency response using GPS coordinates and waypoints seems to be a solid system that can be altered as needed. Work with the local EMS to continually train staff and test the system.

Signs associated with specific events should be removed quickly after the conclusion of the event.

### Winter Use of trails

Winter use of trails has an impact when the snow compacts and becomes icy later in the winter. This surface then melts last and is often in place when spring rains begin. The result is that the water runs down the sides of the compacted snow and creates erosion problems that go beyond the summer concerns. Although it's not usually more of a problem with snowmobile trails, it's worth watching for this where trails are used for winter fat-biking, skiing, and snowshoeing.

### Impacts on wildlife habitat

One of the main reasons for this assessment was to determine the impact on wildlife habitat in the forest. According to the NH Fish and Game "Trails for People and Wildlife" tool used, there are areas of the forest considered to be high impact, primarily in and around the wetlands and the adjacent forested areas, as well as some of the field edges. Some of the older, original trails/roads are in areas considered as high impact. This appears to be less of a concern with the newer trails.

The impact on wildlife should also be measured by the amount of traffic and the type of use an area receives. The heaviest traffic tends to be closest to Stratham Hill Park and the trails in that area. This is also where travel occurs on the older, original trails that tend to circumnavigate or skirt the edges of the ponds and wetlands. These are the same trails that often see the most dog walking activity and dogs can certainly create disturbance to wildlife, especially when they are not leashed.

Mountain biking, snowshoeing, skiing, etc. do not necessarily create any more impact on wildlife than everyday foot traffic. Bushwhacking, off-trail travel and hunting can also disturb wildlife but typically there are fewer people doing this. Hunting is permitted with written landowner permission on private properties, but not on property owned by the Town of Stratham. Seasonal closures are an option if there are specific concerns about wildlife during mating season or in the harsh winter months. Early morning and evening are often active times for many species so the time of use can also factor into the concerns. Fortunately, mechanized traffic for recreation is not allowed as that does have a larger impact. Limitations on chainsaws, leaf blowers, and other power tools might also be a part of the solution to preventing excessive noise.



Unless there are rare or threatened species, it is our opinion that it is unlikely that wildlife would be drastically affected by the trails in their current state or as they are used at this time but it is an important item to monitor and address as needed. It is important to remember the importance of the wildlife corridors between nearby forest lands and how they relate to these properties.

### Use of E-bikes

E-Bikes, bikes that use electric motors to assist the rider, are becoming increasingly popular but come with a good deal of controversy with landowners and trail users. Opinions on the bikes themselves are not nearly as important as the implications they may have to trails and the surrounding environment. A common concern is that eBikes will hasten the degradation of trail networks with their power and their ability to allow riders to cover more trails in less time than if done by pedal power. More importantly, given the speed at which they can travel, safety should be an important consideration for the others using the trails.

There are a few different classifications of e-Bikes:

- \* Class 1: eBikes that are pedal-assist only, with no throttle, and have a maximum assisted speed of 20 mph.
- \* Class 2: eBikes that also have a maximum speed of 20 mph, but are throttle-assisted.
- \* Class 3: eBikes that are pedal-assist only, with no throttle, and a maximum assisted speed of 28 mph.

A few trail networks that have begun to allow these bikes generally limit the use to Class 1 eBikes. The New England Mountain Bike Association (NEMBA) is monitoring the use and reviewing their support of eBikes. IMBA is considering their support and has been softening their views. The verdict is still out on what the final decisions might be. The National Park Service and U.S. Forest Service are considering allowing them. There may be a place for them on trails that are designed with these eBikes in mind or on roads that will support them. Green Woodlands in Dorchester, NH is one area that has begun to allow them on a trial basis. Given the fact that this is still a relatively new aspect of biking, it would be best to refrain from allowing them on Stratham trails until more is learned about the impact on trails and the safety of users (both the riders and other users on the trails). Continue to monitor the potential use of these bikes and any specific needs for their use.

### User Conflicts

User conflicts may exist whenever trails are used for a variety of activities. It is obvious that the trails here may face this problem as many are currently shared by walkers, bikers, and dogs all at the same time. A common rule of trail courtesy involves right-of-way. It seems that many hikers—even experienced ones—may not know or always remember this, but hikers going uphill have the right of way. This is because in general hikers heading up an incline have a smaller field of vision and may also be in that “hiking rhythm” zone and not in the mood to break their pace. Often an uphill hiker may let others come downhill while they take a breather, but remember that’s the uphill hiker’s call.

If you’re about to pass another hiker from behind, a simple “hello” is often the best way to announce your presence. Remember, many of us can zone out on those long, steep inclines! When passing, always stay on the trail to reduce erosion.

Since mountain bikes are considered more maneuverable than hikers' legs, bikers are generally expected to yield to hikers on the trail. However, because those mountain bikes are often moving considerably faster than said legs, it's usually easier for hikers to yield the right of way—especially if a mountain biker is huffing and puffing up a tough incline. A biker should never expect a hiker to yield, though.

Because mountain bikers move faster, hikers should also be aware of their surroundings on shared trails. Conscientious mountain bikers will call out as they come down steep slopes or blind switchbacks, and they should also let you know if there are other bikers following them.

Educating the public on trail etiquette is recommended. Posting information on appropriate websites and at trail heads and in kiosks would help achieve this goal.

### Dogs and trails

The trails are very popular for dog walking and rightfully so. However, there have been concerns expressed about the number of dogs and more importantly the safety of others when dogs are on the trails. Several other parks and trails have guidelines and restrictions for when, where and how dogs may be included with the other users on trails. These concerns are related to all pets (or farm animals) and not just dogs.

For safety reasons and for the protection of wildlife (megafauna to the tiniest amphibians) it is suggested that all dogs be leashed when on the trails. This allows everyone to use the trails at the same time without accidents with bikers and close encounters with people. This is especially true when several dogs are walking in a group or when they meet on the trail and must pass at a close distance to other dogs or people on the trail. Even with leashes, dogs should be kept in control and brought to the side of the trail when there are others passing by.

One other solution is to designate certain trails for dog walking while restricting others. Some of the wider trails or those with good visibility over a distance are more conducive to the spatial needs of sharing the trail corridor. Trails such as Tote Road and the trails around the meadows are good examples.

Here are a few ideas to consider as part of animals sharing the trails:

All animals must be on a standard or retractable leash not greater than six feet in length.

Animal owners must clean up any waste eliminated by their animals and dispose of it in provided containers or remove it off-site.

Animals must not be left unattended at any time, including in vehicles.

Any Stratham Town Ordinances will also apply here.

### Events and group size

The impact of large groups using the trails in a short period of time such as a race or similar event can have negative effects on trails. This is especially true if conditions are wet or muddy. Entire trail systems have been damaged and required substantial maintenance in situations like this. Good judgment should be used if conditions were less-than-ideal during a scheduled event. Realizing this is always tough to manage with prior planning, it would be wise to limit activities to some of the larger trails with adequate

drainage and rerouting or closing sections that might be impacted. The Parks and Recreation Department currently has systems in place to properly manage the events they sponsor using cancellations or postponing events when necessary. This is currently managed by the Parks and Recreation Director. The Town also provides a summary of planned events to the Edith C. Barker Revocable Trust (Barker Family) at the beginning of every year.

### Accessible trails

Accessible trails are designed for use by those with physical or mobility limitations. They are typically hard-surfaced trails that are on low angle grades. There are strict standards set by the American Disability Act (ADA) and the Architectural Barriers Act (ABA) for how these are constructed. Though the park and some of the town forest areas may be the most appropriate and cost-effective locations for trails such as this, there are none that meets these standards beyond the paved areas. Consideration should be given to adding more of these opportunities over time. Portions of the Tote Road or trails along the field edges would be good choices for this. These trails would allow for the enjoyment of diverse environments by those with physical limitations and they meet the grade requirements and are already for surfacing.

There is a demand for more of these trails as they serve so many users. They are often multi-use trails but can also be restricted to certain users (example: wheelchairs but not bikes). Nearby examples of similar trails can be found at Mt. Agamenticus in York, ME and some excellent examples at Crotched Mt. Rehabilitation Center in Greenfield, NH.

### Closure and decommissioning of trails

The decision to close and decommission trails is one that will fall to the Parks and Recreation Dept. and/or the Stratham Conservation Commission while considering input from this report and the community. Future needs and plans for logging or other work in the farm or forest areas may dictate temporary or permanent trail closures. As discussed, wildlife concerns may be better left to advice from experts with more knowledge on the impact for these parcels. There are trails, or sections of trails, that were never placed in appropriate locations to be sustainable and low maintenance. Others may be shortcuts or duplicates of nearby trails and are either unnecessary or creating more damage to the landscape. These could be removed without significant changes to the current recreational uses of the property. It's wise to inform and educate the public on any changes and closures with the trail system. Include any and all online resources that are known to be used for trail information as this is where many people are finding recreational areas now.

### Trails to consider for closure include:

- Ruptured Lung (#19, pg. 32) – Steep grades and erosion concerns. Monitor for continued erosion and close if it cannot be managed.
- Father and Son Extension (#27, pg. 40) – Proximity to wetlands and poor condition.
- Old Ski Slope (#29, pg. 42) – Steep and safety concerns.
- Side trails between ponds from the Tote Road to Fire Tower Road (#30, pg. 43) – proximity to wetlands and wildlife sensitive areas.
- Easternmost cross trail from variation by Stratham Hill Pond (Barker Trail to field) (#30, pg. 43) – unnecessary with other nearby connectors and in a wet area.

- Southernmost cross trail between Barker and the adjacent field (#31, pg. 44) – poor conditions and a duplicate of other nearby trails.
- Easternmost connector trail between Long Hill and Fire Pit Connector (#32, pg. 45) – steep and erosion concerns.
- Lower Barker to Fire Pit Connector (#33, pg. 46) – duplicate of other nearby trails and in poor condition.

These choices for closures will still allow access for hikers and bikers to other existing trails. The remaining trails are well positioned for connecting with other nearby trails. The benefit of providing more open space for wildlife habitat is also increased to meet the goals of conservation.

### Costs of trail construction and/or decommissioning

Ask any professional trail contractor about the cost of trail work and you'll get a wide range of numbers. There are so many site-specific variables that include such things as length/width, soils, access, vegetation removal, season, machine vs. hand-built, contractor overhead, volunteers or not...the list goes on.

When the time comes to build or maintain trails and trail structures, or decommission others, it will be necessary to decide on whether the work can be done by town employees, volunteers, or if it will require a professional trail contractor. Using contractor bids will provide a better sense of the actual costs. Contracts and agreements can be based on the information gained through the bids and interviews. This requires a complete and thorough trail log/survey to present for the bidding. This assessment was not intended to serve that purpose but hopefully using this information as a foundation for that work will help with that process. On-site inspections with a focus on designs and related costs are best for getting fair and equal estimates. There are several reputable contractors based in the Northeast with a wide variety of experience, skills, and areas of expertise. A list of these can be made available if requested.

It is important to note that Stratham has the good fortune of having town employees with a good knowledge of trail construction and most likely a group of volunteers that are dedicated to doing good trail work as has already been demonstrated. They should continue to be part of any plans for future maintenance or trail closures.

Careful consideration should be given to the long-range view and future maintenance of any trails. Without maintenance, trails can quickly fall into disrepair and understanding the amount of work that goes into good maintenance is easily forgotten. Current volunteer work groups may not always be interested or available and though they provide excellent service, trail contractors can be expensive. As a cost savings measure it would also be possible to hire a contractor that is willing to lead groups of volunteers for routine maintenance.

### Partners and volunteers

Continuing to maintain and develop partnerships with users and volunteers will be a key to the long-term success of managing the trail network. It will take many hands to do the work needed. Partners (such as the mountain bike community, Scout groups and school teams, etc.) will be key to accomplishing the goals. Building a base of volunteers who are ready to help will be important. Training volunteers about best management practices for conservation as well as trail construction and

maintenance are an important piece of this process. Some professional trail contractors are willing to train and/or work with volunteers on trail projects.

Communicating updates and changes with user groups on a regular basis is also important as is providing time for regular meetings with Parks and Recreation staff, at least on a seasonal basis.

### Town property and private landowners

The Stratham Conservation Commission manages the Gordon Barker Town Forest and the Stratham Select Board manages the area of Stratham Hill Park. But last and certainly not least, private landowners may have opinions or preferences on how the trails are or are not used. Planning and decisions should be made with respect for their wishes and the generosity of allowing use of their land.



## Trail Improvements and Projects – Five-Year Plan

### 2021

- Trail assessment with recommendations, photo documentation, annual use log.
- Formation of Trails Committee, ad hoc advisory
- Discuss potential options and solutions with town officials and include general public feedback session(s).
- Make decisions on any immediate concerns, limited uses, dogs, leaf blowing, closures, etc.

### 2022

- Trail assessment with recommendations, photo documentation, annual use log.
- Update Stratham Trail Map with changes based on additional and closed trails.
- Create a detailed trail survey log for areas needing maintenance, reconstruction, rerouting, and/or decommissioning with a timeline for completion.
- Address any immediate trail safety concerns or prioritized maintenance needs based on the trail survey.
- Improve trail marker / signage system where needed.
- Host a trail maintenance workshop to teach volunteers and build the volunteer base.
- Improve trails using reconstruction and/or rerouting as prioritized. Utilize volunteers to tackle smaller projects.

### 2023

- Trail assessment with recommendations, photo documentation, annual use log.
- Improve trails using reconstruction and/or rerouting as prioritized taking next steps on larger projects and to improve overall network. Use volunteers whenever possible and contractors if necessary.
- Close and decommission any trails as needed.

### 2024

- Trail assessment with recommendations, photo documentation, annual use log.
- Improve trails using reconstruction and/or rerouting as prioritized taking next steps on additional projects and to improve overall network. Use volunteers whenever possible and contractors if necessary.
- Close and decommission any trails as needed.

### 2025

- Trail assessment with recommendations, photo documentation, annual use log.
- Complete any remaining areas of significance needing work.
- Close and decommission any trails as needed.
- Update trail map and general information based on changes to date.
- Review progress to date, discuss future needs.

## Conclusion

The combined properties of Stratham Hill Park, Gordon Barker Town Forest, the Barker and Short easements have much to consider for the future when it comes to managing the increased demands of recreation while considering the potential impacts on habitat for flora and fauna, farming, future logging, and more. It has a wide variety of features including farmland, mixed forest types, as well as streams and wetlands that provide habitat for wildlife. The 200 or so acres are an island surrounded by residential and commercial areas as well as farming and are connected to other green spaces by thin threads of forest. These properties are an excellent example of farm and forest land that interfaces well with the pressures of the surrounding landscape with residential and commercial activity as well as the

needs of the town. The mix of trails offer users many types of outdoor recreation opportunities in every season. With good planning and a long-term view of management and maintenance the area will provide opportunities for many over the years ahead while meeting the goals of the town and the mission of conservation.

It has been a pleasure to get to know these trails while realizing that there is so much more to experience and see. It is my hope that this report will help to meet the needs of all who use it and appreciate it. I am available to continue the conversation, answer questions, and offer opinions on maintaining the trails in the forest if there is ever a need.

Lew Shelley

SnowHawk LLC



# Per- and Polyfluoroalkyl Substances (PFAS) in the Stratham Town Center *Update*

Prepared for: The Town of Stratham, New Hampshire

Wilcox & Barton, Inc.  
February 1, 2021







## *Objectives*

- › *Brief* recap
- › NHDES Request for a Remedial Action Plan (RAP) and Groundwater Management Permit (GMP) Application
- › September/October sampling event results
- › Content of RAP, expectations for GMP
- › What's next?
- › Q&A



## *Brief Recap and Recent Update*



- › September 2019: Town Hall meeting and update
- › Debate over MCLs/AGQS in late 2019
- › February 24, 2020: Focused SI completed
- › July 21, 2020: NHDES issues request for RAP and GMP Application
- › Fall 2020 Groundwater and Drinking Water Sampling
- › January 2021: Draft RAP and GMP Application prepared





MW-1			
DATE	07/15/19	07/29/19	09/30/20
COMPOUND	CONC. (ng/L)	CONC. (ng/L)	CONC. (ng/L)
PFHxS	180	170	230
PFOA	78	70	110
PFOS	25	20	68
PFNA	ND	ND	ND

MW-3			
DATE	07/15/19	07/29/19	09/30/20
COMPOUND	CONC. (ng/L)	CONC. (ng/L)	CONC. (ng/L)
PFHxS	800	580	380
PFOA	320	240	170
PFOS	170	170	140
PFNA	4.0	4.1	2.7

MW-103			
DATE	07/15/19	07/29/19	09/30/20
COMPOUND	CONC. (ng/L)	CONC. (ng/L)	CONC. (ng/L)
PFHxS	250	220	140
PFOA	39	41	33
PFOS	80	150	170
PFNA	3.3	4.0	ND

MW-102			
DATE	07/15/19	07/29/19	09/30/20
COMPOUND	CONC. (ng/L)	CONC. (ng/L)	CONC. (ng/L)
PFHxS	520	940	410
PFOA	33	38	53
PFOS	870	1,300	3,900
PFNA	ND	ND	ND

MW-5			
DATE	07/15/19	07/29/19	09/30/20
COMPOUND	CONC. (ng/L)	CONC. (ng/L)	CONC. (ng/L)
PFHxS	300	240	170
PFOA	83	84	71
PFOS	99	98	73
PFNA	ND	ND	ND

MW-104			
DATE	07/15/19	07/29/19	09/30/20
COMPOUND	CONC. (ng/L)	CONC. (ng/L)	CONC. (ng/L)
PFHxS	310	280	240
PFOA	140	150	110
PFOS	420	310	190
PFNA	ND	ND	ND

MW-105			
DATE	07/15/19	07/29/19	09/30/20
COMPOUND	CONC. (ng/L)	CONC. (ng/L)	CONC. (ng/L)
PFHxS	64	69	150
PFOA	15	12	100
PFOS	2,400	1,900	230
PFNA	ND	ND	ND

## LEGEND

- MW-1 MONITORING WELL
- PROPERTY LINE

## CONTAMINANT DISTRIBUTION

NOTE: ONLY COMPOUNDS WITH CORRESPONDING AMBIENT GROUNDWATER QUALITY STANDARDS SHOWN

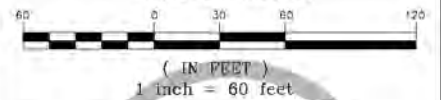
DATE	09/30/20	DATE	COLLECTION DATE
COMPOUND	CONC. (ng/L)	CONC.	CONCENTRATION
NAME	VALUE	ng/L	NGRGRAMS PER LITER

- PFOA PERFLUOROOCETANOIC ACID
- PFOS PERFLUOROOCTANESULFONIC ACID
- PFHxS PERFLUOROHXANESULFONIC ACID
- PFNA PERFLUORONONANOIC ACID
- ND NOT DETECTED
- BOLD** INDICATES EXCEEDANCE OF CORRESPONDING CRITERIA

## NOTES

- ALL LOCATIONS AND DIMENSIONS ARE APPROXIMATE.
- PLAN BASED ON STRATHAM GIS DATA, AERIAL MAPS, SITE VISITS, WILCOX & BARTON INC. SURVEY DATA, AND A SITE CONSTRUCTION RECORD DRAWING PREPARED BY SEVERINO TRUCKING CO., INC. DATED NOVEMBER 20, 2008.
- THIS PLAN IS NOT A PROFESSIONAL SURVEY AND IS NOT INTENDED TO ESTABLISH PROPERTY BOUNDARIES.

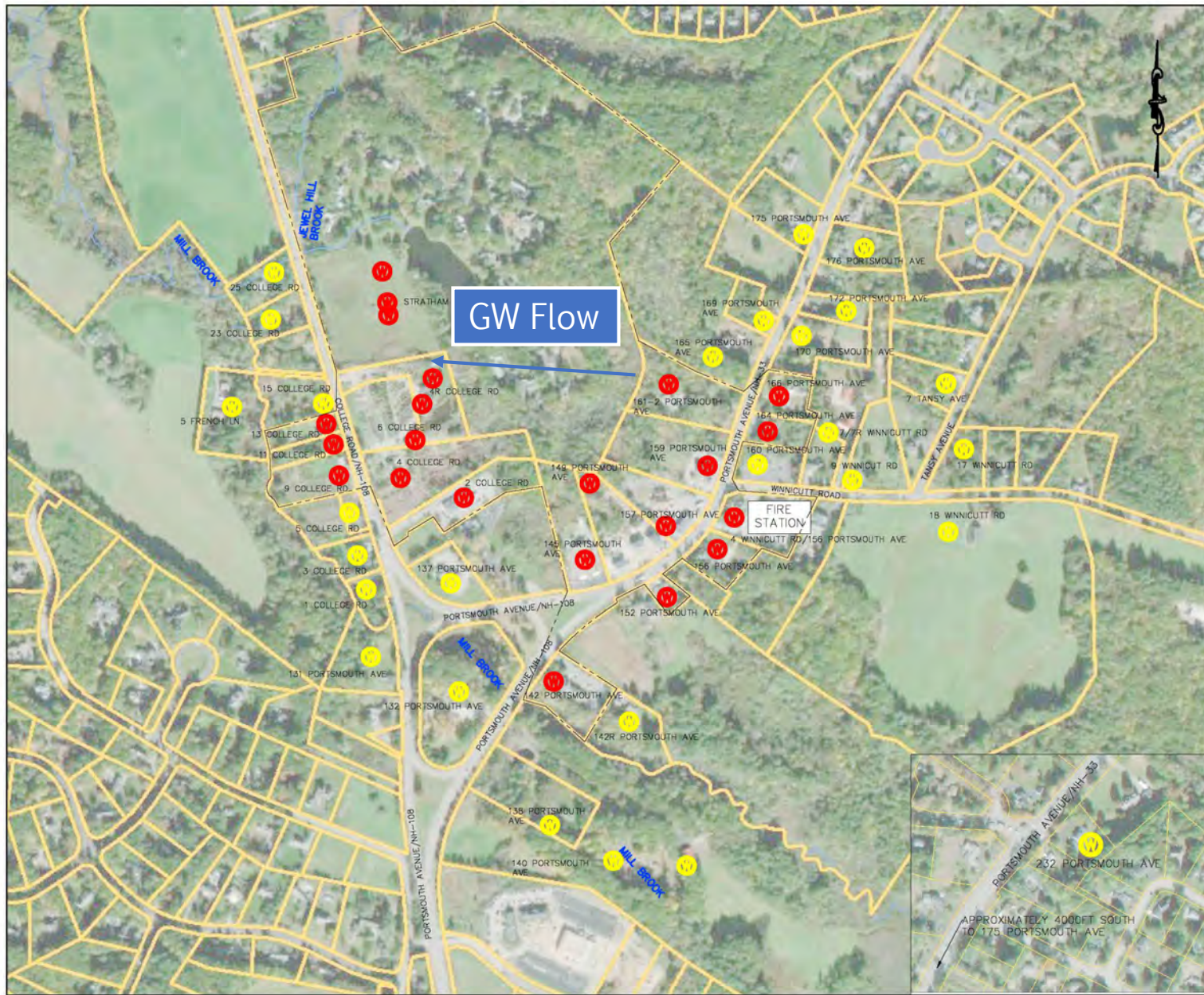
### GRAPHIC SCALE



AGQS  
 PFHxS: 18 ppt  
 PFOA: 12 ppt  
 PFOS: 15 ppt  
 PFNA: 11 ppt

**Wilcox & Barton** INC.  
 CIVIL · ENVIRONMENTAL · GEOTECHNICAL

TITLE <b>ANALYTICAL RESULTS – GROUNDWATER</b>		
DATE December 16, 2019	SCALE SEL. GRAPHIC	FILE Master_Plan
APPROVED BY RWB	DRAWN BY CMH	REVISED October 29, 2020
CLIENT Town of Stratham, NH	JOB NUMBER STR10001	DRAWING NUMBER <b>FIGURE 5</b>
LOCATION Stratham Fire Department 4 Winnicutt Road Stratham, New Hampshire NHDES Site #199507007		



### LEGEND

- PROPERTY LINE
- PROPOSED GMZ BOUNDARY
- DRINKING WATER WELL WITH ONE OR MORE MCL EXCEEDANCES (AS OF OCTOBER 1, 2020)
- DRINKING WATER WELL WITH ONE OR MORE DETECTIONS AT OR BELOW MCLs

### NOTES

1. ALL LOCATIONS AND DIMENSIONS ARE APPROXIMATE.
2. PLAN BASED ON STRATHAM GIS DATA, AERIAL MAPS, SITE VISITS, WILCOX & BARTON INC. SURVEY DATA, AND NH GRANIT WELL LOCATIONS. EXACT WELL LOCATIONS UNKNOWN FOR 132, 131, 160 AND 164 PORTSMOUTH AVE, AND 18 WINNICUTT RD. DRAWING REPRESENTS APPROXIMATION.
3. THIS PLAN IS NOT A PROFESSIONAL SURVEY AND IS NOT INTENDED TO ESTABLISH PROPERTY BOUNDARIES.
4. ONLY DETECTIONS AND EXCEEDANCES FOR PFHxS, PFOA, PFOS, AND PFNA CONSIDERED, AS THESE COMPOUNDS HAVE ESTABLISHED MCLs.
5. PFAS EXCEEDANCES BASED ON SAMPLES COLLECTED BY BOTH WILCOX & BARTON INC. AND NHDES.

GRAPHIC SCALE

( IN FEET )  
1 inch = 500 feet

**Wilcox & Barton** INC.  
CIVIL - ENVIRONMENTAL - GEOTECHNICAL

<b>TITLE</b>		
<b>REGIONAL PFAS OVERVIEW</b>		
<b>DATE</b>	<b>SCALE</b>	<b>FILE</b>
December 16, 2019	SEE GRAPHIC	Master_Plan
<b>APPROVED BY</b>	<b>DRAWN BY</b>	<b>REVISED</b>
RWB	CMH	November 20, 2020
<b>CLIENT</b>	<b>JOB NUMBER</b>	
Town of Stratham, NH	STR0001	
<b>LOCATION</b>	<b>DRAWING NUMBER</b>	
Stratham Fire Department 4 Winnicut Road Stratham, New Hampshire	<b>FIGURE 6</b>	

# Results and Current Status



## Monitoring Wells:

- › 4 of 5 wells tested at the fire station contain PFAS at concentrations >AGQS.
- › The 5<sup>th</sup> well is located upgradient of the property and has been non-detect when sampled.
- › 3 monitoring wells across the street, and downgradient of the fire station, have PFAS at concentrations >AGQS.

## Drinking Water Wells:

- › 19 water supply wells and 3 irrigation wells contain PFAS at concentrations >MCLs.
- › The 22 wells are located on 19 properties.
- › 27 additional water supply wells contain PFAS, but at concentrations <MCLs.



# RAP/GMP Summary



## RAP:

- › The Remedial Design includes 5 design options:
  - POET: Dual Carbon Tank System (est. \$4,500-\$5,500 per home)
    - › Replacement GAC filter tank, sediment filters, UV bulb
  - POET: Dual Tank Carbon Bloc System (est. \$4,800-\$5,500 per home)
    - › Replacement cartridge, sediment filter
  - POET: Single Tank Pioneer System (est. \$2,400-\$3,500 per home)
    - › Replacement cartridge, sediment filter
  - POUT: Pentair 4 State Reverse Osmosis (est. \$900-\$1,200 per home)
    - › Replacement RO cartridges, RO membrane. *Only for locations with PFAS at concentrations <MCLs*

## GMP:

- › Includes X water supply wells on Y frequency
- › Includes X monitoring wells on Y frequency
- › Permit is for a 5-year, renewable term



# What's Next?



- › RAP and GMP Application to NHDES.
- › NHDES to review findings and provide recommendations.
- › Town to continue providing bottled water.
- › POE system vendor(s); subsequent installation.
- › Regular sampling (biannual? triannual? quarterly?) following an approved GMP from NHDES.
- › POE samples collected before and after filters to ensure effectiveness.
- › Continue “Best Management Practices” w/r/t PFAS foams.
  - *Stratham switched to a PFAS-free product in approximately 2000*

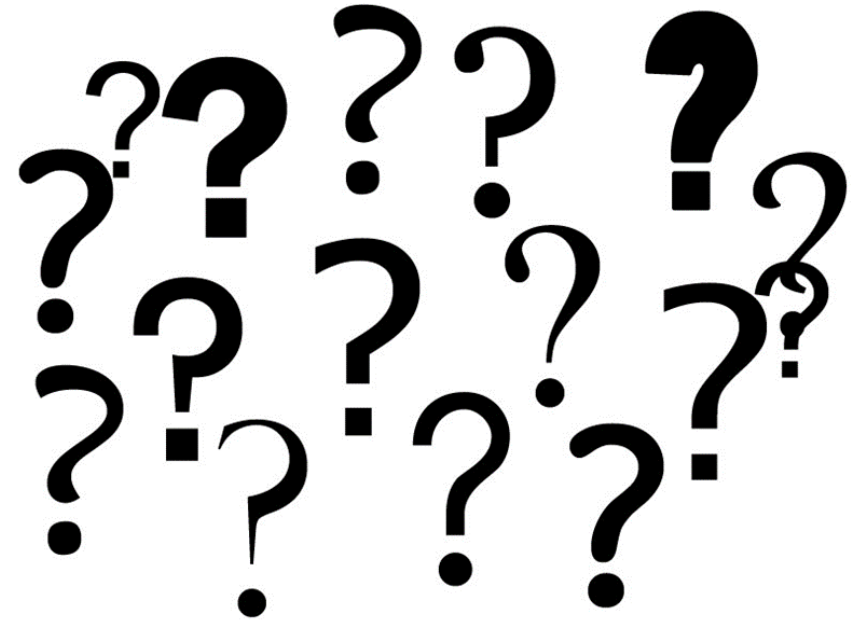




# Questions?

*Thank you!*

Russell Barton  
Wilcox & Barton, Inc.  
[rbarton@wilcoxandbarton.com](mailto:rbarton@wilcoxandbarton.com)  
(603) 369-4190, x502





**TOWN OF STRATHAM, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2019**

**and**

**Independent Auditor's Report**

**TOWN OF STRATHAM, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2019**

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**TOWN OF STRATHAM, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2019**

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## INDEPENDENT AUDITOR'S REPORT

To the Select Board  
Town of Stratham, New Hampshire

### **Report on the Financial Statements**

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, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### *Management's Responsibility 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; this includes 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.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for 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 postemployment 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 and 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.

### ***Adverse Opinion***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, 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, 2019, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Unmodified Opinions***

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, 2019, 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.

### ***Other Matters***

#### ***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 on pages i-vii and 34-40 be presented to supplement the basic financial statements. Such information, 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.

The combining nonmajor governmental fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
January 8, 2021

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2019**

Presented here is the Management Discussion & Analysis Report for the Town of Stratham, NH, for the year ending December 31, 2019. 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, 2019**

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, 2019 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, 2019**

**Government-Wide Financial Analysis**

*Statement of Net Position*

Net Position of the Town of Stratham as of December 31, 2019 and 2018, is as follows:

	<u>2019</u>	<u>2018</u>
Capital assets, net	\$ 29,999,704	\$ 30,078,547
Other assets	<u>7,976,798</u>	<u>6,310,782</u>
Total Assets	<u>37,976,502</u>	<u>36,389,329</u>
Total Deferred Outflows of Resources	<u>525,756</u>	<u>797,647</u>
Long-term liabilities	9,958,122	10,006,388
Other liabilities	<u>559,046</u>	<u>524,747</u>
Total Liabilities	<u>10,517,168</u>	<u>10,531,135</u>
Total Deferred Inflows of Resources	<u>129,713</u>	<u>135,957</u>
Net Position:		
Net investment in capital assets	24,859,030	24,548,096
Restricted	1,595,327	1,475,541
Unrestricted	<u>1,401,020</u>	<u>496,247</u>
Total Net Position	<u>\$ 27,855,377</u>	<u>\$ 26,519,884</u>

*Statement of Activities*

Changes in net position for the years ending December 31, 2019 and 2018, are as follows:

	<u>2019</u>	<u>2018</u>
Revenues		
Program Revenues:		
Charges for services	\$ 935,101	\$ 1,132,110
Operating grants and contributions	264,541	193,605
Capital grants and contributions	-	386,157
General Revenues:		
Property and other taxes	5,095,357	5,042,924
Licenses and permits	2,297,357	2,037,814
Grants and contributions	426,842	379,434
Interest and investment earnings	396,412	130,994
Miscellaneous	<u>646,092</u>	<u>166,476</u>
Total Revenues	<u>10,061,702</u>	<u>9,469,514</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2019**

Expenses		
General government	2,829,257	2,761,288
Public safety	1,926,780	1,867,422
Highways and streets	1,475,017	921,824
Sanitation	859,303	850,385
Water distribution and treatment	-	87,126
Health and welfare	113,165	114,547
Culture and recreation	1,343,780	1,403,567
Economic Development	60,000	
Conservation	9,634	14,274
Interest and fiscal charges	117,173	232,972
Total Expenses	<u>8,734,109</u>	<u>8,253,405</u>
Increase in Net Position before Contributions to Permanent Fund Principal	1,327,593	1,216,109
Contributions to Permanent Fund Principal	<u>7,900</u>	<u>306,200</u>
Change in Net Position	1,335,493	1,522,309
Net Position - beginning of year	26,519,884	24,833,989
Restatement of compensated absences payable		163,586
Net Position - end of year	<u>\$ 27,855,377</u>	<u>\$ 26,519,884</u>

**Town of Stratham Activities**

As shown in the above statement, there was an increase in the Town's total net position of \$1,335,493. This increase is primarily attributable to approximately \$305,000 in miscellaneous revenues derived from the sale of Town property, in addition to overall revenues in excess of expenses resulting from funds raised in support of multi-year non-lapsing appropriations.

The General Fund ended the year with an unassigned budgetary basis fund balance of \$2,288,126 or 26% of total current year General Fund actual appropriations (not including School District and County payments). Looking at the components of the fund balance based solely on the budget (Schedule 1 - Budgetary Basis), total fund balance increased \$297,745 from the prior year.

The fund balance of the Permanent Funds increased by a total of \$118,086 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 \$227,839 from the prior year, primarily as a result of land use change taxes collected in the Land Conservation Fund.

**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

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2019**

imputed premium rate subsidy of the retiree health insurance premiums since they are being offered health insurance coverage at rates below which they could obtain on their own. As a consequence, it has been found that the health insurance premiums paid by the Town for its active employees are slightly higher than if the active employees were the only members of the group health insurance plan. In order to measure this rate subsidy 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 2019 appropriations budget by \$263,696 due to conservative spending within the departments. Savings realized in general government, public safety, and culture and recreation were mainly due to wages. Computer services and government buildings also saw expenses below plan, caused by less than anticipated maintenance costs. Actual revenues exceeded the budget by \$743,066, primarily due to increased licenses and permits and unanticipated miscellaneous income from the sale of Town property.

Carryforward appropriations are classified as committed fund balance in the Town's governmental funds and the Schedule of Revenues, Expenditures, and Changes in Fund Balance (see page 30 and 39 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, 2019, consist of the following:

<u>Purpose</u>	<u>Balance</u>
Curbside Collection Automation	\$ 365,000
Water and Sewer Improvements	165,000
Road Reconstruction Program	119,248
PWC Environmental Match & Improvements	60,000
Revaluation	58,940
Stratham Hill Park Roadways	52,500
Town Center Match and Improvements	50,000
Master Plan Update	41,810
Stratham Hill Park Parking Lot Paving	40,500
Skate Park Study and Design	24,580
Stratham Hill Park Facility Improvements	22,390
Barker's Farm Conservation Easement	21,414
Stormwater Planning	20,000
Library Carpet Replacement	20,000

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2019**

Maple Lane Cemetery Landscaping	18,000
Public Safety Buildings	15,305
Municipal Center Telephone System	15,012
Assessing Vehicle Replacement	15,000
Playing Field Improvements	14,951
Gifford Barn Painting	14,367
Maple Lane Cemetery Paving	14,004
Stevens Park Parking Lot	9,000
Municipal Center Computer Replacements	7,879
Library Computer Replacements	6,207
Tennis Court Improvements	3,000
Traffic Control Program	1,396
Fire Computer Replacements	334
Total Carry forward Appropriations	<u>\$ 1,195,837</u>

**Capital Assets**

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

The total investment in capital assets for governmental activities at year end amounted to \$29,999,704 (net of accumulated depreciation), a decrease of (\$78,843) 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 the Bartlett-Cushman and Barker Easements totaling approximately \$415 thousand combined, a large highway vehicle (\$184 thousand), and public safety vehicles and equipment (\$121 thousand).

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 \$363,847 as a result of scheduled payments made on existing obligations and amortization of the related bond premium. The Town's other long-term obligations consist of compensated absences payable which had a net increase in liability of \$18,109 for the year ended December 31, 2019.

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, 2019 is \$4,315,746.

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, 2019 is \$410,177.

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2019**

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 2024. The Planning Board annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings of the Planning Board and is presented to the Select Board and Budget Committee as a budget development tool.

**Contacting the Town of Stratham's Select Board or Management**

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

**EXHIBIT A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Statement of Net Position**  
December 31, 2019

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 4,794,048
Investments	2,670,495
Taxes receivable	275,240
Accounts receivable, net	180,795
Due from other governments	15,000
Prepaid expenses	15,751
Tax deeded property	25,469
Total Current Assets	<u>7,976,798</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	12,493,990
Depreciable capital assets, net	17,505,714
Total Noncurrent Assets	<u>29,999,704</u>
Total Assets	<u>37,976,502</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to OPEB	20,755
Deferred outflows of resources related to pension	505,001
Total Deferred Outflows of Resources	<u>525,756</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	291,196
Accrued expenses	267,850
Current portion of bonds payable	570,000
Current portion of capital leases payable	26,965
Total Current Liabilities	<u>1,156,011</u>
Noncurrent Liabilities:	
Bonds payable	4,424,652
Capital leases payable	119,057
Compensated absences payable	91,525
OPEB liability	410,177
Net pension liability	4,315,746
Total Noncurrent Liabilities	<u>9,361,157</u>
Total Liabilities	<u>10,517,168</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to OPEB	1,659
Deferred inflows of resources related to pension	128,054
Total Deferred Inflows of Resources	<u>129,713</u>
<b>NET POSITION</b>	
Net investment in capital assets	24,859,030
Restricted	1,595,327
Unrestricted	1,401,020
Total Net Position	<u>\$ 27,855,377</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, 2019

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>Governmental Activities</u>
Governmental Activities:				
General government	\$ 2,829,257	\$ 32,297		\$ (2,796,960)
Public safety	1,926,780	371,264	\$ 8,802	(1,546,714)
Highways and streets	1,475,017		195,739	(1,279,278)
Sanitation	859,303	64,024		(795,279)
Health and welfare	113,165			(113,165)
Culture and recreation	1,343,780	467,516		(876,264)
Economic development	60,000		60,000	-
Conservation	9,634			(9,634)
Interest and fiscal charges	117,173			(117,173)
Total governmental activities	<u>\$ 8,734,109</u>	<u>\$ 935,101</u>	<u>\$ 264,541</u>	<u>(7,534,467)</u>
General revenues:				
Property and other taxes				5,095,357
Licenses and permits				2,297,357
Grants and contributions:				
Rooms and meals tax distribution				380,025
Municipal aid				46,817
Interest and investment earnings				396,412
Miscellaneous				646,092
Contributions to permanent fund principal				7,900
Total general revenues and contributions to permanent fund principal				<u>8,869,960</u>
Change in net position				1,335,493
Net Position at beginning of year, as restated				<u>26,519,884</u>
Net Position at end of year				<u>\$ 27,855,377</u>

*See accompanying notes to the basic financial statements*

**EXHIBIT C**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2019

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,217,374		\$ 576,674	\$ 4,794,048
Investments	795,576	\$ 1,233,352	641,567	2,670,495
Taxes receivable	275,240			275,240
Accounts receivable, net	44,185		63,632	107,817
Due from other governments	15,000			15,000
Due from other funds	124,674	6,850	215,322	346,846
Prepaid expenses	15,751			15,751
Tax deeded property	25,469			25,469
Total Assets	<u>5,513,269</u>	<u>1,240,202</u>	<u>1,497,195</u>	<u>8,250,666</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,513,269</u>	<u>\$ 1,240,202</u>	<u>\$ 1,497,195</u>	<u>\$ 8,250,666</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 231,836		\$ 9,135	\$ 240,971
Accrued expenses	183,118		4,336	187,454
Due to other funds	269,324		54,769	324,093
Total Liabilities	<u>684,278</u>	<u>\$ -</u>	<u>68,240</u>	<u>752,518</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Uncollected property taxes	<u>204,174</u>			<u>204,174</u>
Total Deferred Inflows of Resources	<u>204,174</u>	<u>-</u>	<u>-</u>	<u>204,174</u>
<b>FUND BALANCES</b>				
Nonspendable	41,220	1,071,323		1,112,543
Restricted	115,185	168,879	239,940	524,004
Committed	1,906,173		1,189,015	3,095,188
Unassigned	2,288,126			2,288,126
Total Fund Balances	<u>4,624,817</u>	<u>1,240,202</u>	<u>1,428,955</u>	<u>7,293,974</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,513,269</u>	<u>\$ 1,240,202</u>	<u>\$ 1,497,195</u>	<u>\$ 8,250,666</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, 2019

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 7,293,974
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.	29,999,704
Property and other taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	204,174
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	20,755
Deferred outflows of resources related to net pension liability	505,001
Deferred inflows of resources related to OPEB liability	(1,659)
Deferred inflows of resources related to net pension liability	(128,054)
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	(4,994,652)
Capital leases payable	(146,022)
Accrued interest on long-term obligations	(80,396)
Compensated absences payable	(91,525)
OPEB liability	(410,177)
Net pension liability	<u>(4,315,746)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 27,855,377</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, 2019

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 4,915,087		\$ 150,240	\$ 5,065,327
Licenses and permits	2,297,357			2,297,357
Intergovernmental	691,383			691,383
Charges for services	157,799		777,302	935,101
Interest and investment income	180,037	\$ 193,052	23,323	396,412
Miscellaneous	618,363	7,900	27,729	653,992
Total Revenues	<u>8,860,026</u>	<u>200,952</u>	<u>978,594</u>	<u>10,039,572</u>
<b>Expenditures:</b>				
<b>Current operations:</b>				
General government	2,369,223	25,275		2,394,498
Public safety	1,451,824		294,371	1,746,195
Highways and streets	1,115,985			1,115,985
Sanitation	810,095			810,095
Health and welfare	113,165			113,165
Culture and recreation	797,992	2,501	456,104	1,256,597
Economic development	60,000			60,000
Conservation	32,269		35,280	67,549
Capital outlay	731,426			731,426
<b>Debt service:</b>				
Principal retirement	550,000			550,000
Interest and fiscal charges	230,382			230,382
Total Expenditures	<u>8,262,361</u>	<u>27,776</u>	<u>785,755</u>	<u>9,075,892</u>
Excess revenues over (under) expenditures	<u>597,665</u>	<u>173,176</u>	<u>192,839</u>	<u>963,680</u>
<b>Other financing sources (uses):</b>				
Transfers in	55,090		66,044	121,134
Transfers out	(35,000)	(55,090)	(31,044)	(121,134)
Total Other financing sources (uses)	<u>20,090</u>	<u>(55,090)</u>	<u>35,000</u>	<u>-</u>
Net change in fund balances	617,755	118,086	227,839	963,680
Fund Balances at beginning of year, as restated	<u>4,007,062</u>	<u>1,122,116</u>	<u>1,201,116</u>	<u>6,330,294</u>
Fund Balances at end of year	<u>\$ 4,624,817</u>	<u>\$ 1,240,202</u>	<u>\$ 1,428,955</u>	<u>\$ 7,293,974</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, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 963,680
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. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(78,843)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	30,030
Prepayment of interest is an asset in the governmental funds, but the prepayment of interest is expensed in the statement of activities.	63,847
Repayment of principal on bonds payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	550,000
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	49,362
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	25,930
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.	(18,109)
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	(15,174)
Net changes in pension	<u>(235,230)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 1,335,493</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, 2019

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents		\$ 11,139,636
Investments	\$ 20,169	585,316
Taxes receivable		503,207
Due from other funds		50,225
Total Assets	<u>20,169</u>	<u>12,278,384</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>		
Accounts payable		905
Due to other governments		11,423,480
Due to other funds		72,978
Total Liabilities	<u>-</u>	<u>11,497,363</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>NET POSITION</b>		
Held in trust	<u>20,169</u>	<u>781,021</u>
Total Net Position	<u>\$ 20,169</u>	<u>\$ 781,021</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, 2019

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
<b>ADDITIONS:</b>		
Contributions:		
Miscellaneous		\$ 150,000
Total Contributions	<u>\$ -</u>	<u>150,000</u>
Investment Earnings:		
Interest income	995	11,303
Total Investment Earnings	<u>995</u>	<u>11,303</u>
Property tax collections for other governments		23,711,763
Permits and fees collections for other governments		515,576
Total Additions	<u>995</u>	<u>24,388,642</u>
<b>DEDUCTIONS:</b>		
Beneficiary payments to others		81,655
Payments of property tax to other governments		23,711,763
Payments of permits and fees to other governments		515,576
Total Deductions	<u>-</u>	<u>24,308,994</u>
Change in net position	995	79,648
Total Net Position at the beginning of year, as restated	<u>19,174</u>	<u>701,373</u>
Total Net Position at the end of year	<u>\$ 20,169</u>	<u>\$ 781,021</u>

*See accompanying notes to the basic financial statements*

**TOWN OF STRATHAM, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended December 31, 2019**

**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, 2019**

***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, 2019**

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, 2019**

**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, 2019, the Town applied \$744,452 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, 2019 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)**  
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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 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, 2019**

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, 2019, 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, 2019**

- *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 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, 2019**

**NOTE 3—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 4,794,048
Investments	2,670,495
Statement of Fiduciary Net Position:	
Cash and cash equivalents	11,139,636
Investments	605,485
	<u>\$ 19,209,664</u>

Deposits and investments at December 31, 2019 consist of the following:

Cash on hand	\$ 2,431
Deposits with financial institutions	17,685,118
Investments	1,522,115
	<u>\$ 19,209,664</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.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

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:

Investment Type	Fair Value	Remaining Maturity (In Years)		
		0-1 Years	1-5 Years	> 5 Years
US Treasury notes	\$ 106,879			\$ 106,879
US Government agency obligations	124,885		\$ 100,009	24,876
Corporate bonds	106,708		78,631	28,077
	<u>\$ 338,472</u>	<u>\$ -</u>	<u>\$ 178,640</u>	<u>\$ 159,832</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, 2019, for each investment type:

Investment Type	Rating as of Year End			Fair Value
	<i>Aaa</i>	<i>A</i>	<i>Not Rated</i>	
State investment pool	\$ 76,317			\$ 76,317
Corporate bonds		\$ 106,708		106,708
Mutual funds			\$ 32,927	32,927
Money market mutual funds			244,576	244,576
	<u>\$ 76,317</u>	<u>\$ 106,708</u>	<u>\$ 277,503</u>	<u>\$ 460,528</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, \$16,140,745 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, 2019, 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, 2019**

	<u>Investment Type</u>	<u>Amount</u>
US Treasury notes		\$ 106,879
US Government agency obligations		124,885
Corporate bonds		106,708
Exchange traded funds		15,053
Equity securities		814,770
Mutual funds		32,927
		<u>\$ 1,201,222</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](http://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, 2019, 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</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
US Treasury notes		\$ 106,879		\$ 106,879
US Government agency obligations		124,885		124,885
Corporate bonds		106,708		106,708
Exchange traded funds	\$ 15,053			15,053
Equity securities	814,770			814,770
Mutual funds	32,927			32,927
	<u>\$ 862,750</u>	<u>\$ 338,472</u>	<u>\$ -</u>	<u>\$ 1,201,222</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

Exchange traded funds, equity securities, and mutual funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities. US Treasury notes, corporate bonds, and US Government agency obligations 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:

	Balance <u>1/1/2019</u>	Additions	Reductions	Balance <u>12/31/2019</u>
Governmental activities:				
Capital assets not depreciated:				
Land and easements	\$ 12,024,331	\$ 415,134		\$ 12,439,465
Other intangibles	54,525			54,525
Total capital assets not being depreciated	<u>12,078,856</u>	<u>415,134</u>	<u>\$ -</u>	<u>12,493,990</u>
Other capital assets:				
Buildings and improvements	11,098,115	8,522		11,106,637
Infrastructure	10,783,149			10,783,149
Land improvements	603,091	15,838		618,929
Vehicles and equipment	3,666,770	331,668		3,998,438
Total other capital assets at historical cost	<u>26,151,125</u>	<u>356,028</u>	<u>-</u>	<u>26,507,153</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,347,381)	(307,991)		(3,655,372)
Infrastructure	(2,297,443)	(263,249)		(2,560,692)
Land improvements	(178,854)	(33,799)		(212,653)
Vehicles and equipment	(2,327,756)	(244,966)		(2,572,722)
Total accumulated depreciation	<u>(8,151,434)</u>	<u>(850,005)</u>	<u>-</u>	<u>(9,001,439)</u>
Total other capital assets, net	<u>17,999,691</u>	<u>(493,977)</u>	<u>-</u>	<u>17,505,714</u>
Total capital assets, net	<u>\$ 30,078,547</u>	<u>\$ (78,843)</u>	<u>\$ -</u>	<u>\$ 29,999,704</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 88,126
Public safety	260,706
Highways and streets	419,306
Sanitation	40,762
Culture and recreation	41,105
Total governmental activities depreciation expense	<u>\$ 850,005</u>



**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

The balance of the assets acquired through capital leases as of December 31, 2019 is as follows:

Vehicles and equipment	\$ 200,000
Less: Accumulated depreciation	<u>(56,667)</u>
	<u>\$ 143,333</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, 2019 are as follows:

	<u>Balance</u> <u>1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2019</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 5,025,000		\$ (300,000)	\$ 4,725,000	\$ 570,000
Unamortized bond premiums	333,499		(63,847)	269,652	-
Total Bonds payable	<u>5,358,499</u>	\$ -	<u>(363,847)</u>	<u>4,994,652</u>	<u>570,000</u>
Capital leases payable	171,952		(25,930)	146,022	26,965
Compensated absences payable	73,416	33,865	(15,756)	91,525	-
Total governmental activities	<u>\$ 5,603,867</u>	<u>\$ 33,865</u>	<u>\$ (405,533)</u>	<u>\$ 5,232,199</u>	<u>\$ 596,965</u>

Payments on the bonds payable and capital lease 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, 2019 is comprised of the following individual issues:

	<u>Original</u> <u>Issue</u> <u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>Final</u> <u>Maturity</u> <u>Date</u>	<u>Balance at</u> <u>12/31/2019</u>
2018 Series B Refunding Bond	\$ 2,000,000	2.74%	August 2028	\$ 1,820,000
2003 Municipal Safety Complex Bond	5,000,000	2.50-4.25%	January 2024	1,250,000
2012 Conservation Bond	<u>2,375,000</u>	2.1-5.1%	February 2033	<u>1,655,000</u>
	<u>\$ 9,375,000</u>		Sub-total Bonds payable	4,725,000
			Add: <i>Unamortized bond premiums</i>	<u>269,652</u>
			Total Bonds payable	<u>\$ 4,994,652</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

Debt service requirements to retire general obligation bonds outstanding for governmental activities at December 31, 2019 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	\$ 570,000	\$ 188,090	\$ 758,090
2021	570,000	162,345	732,345
2022	570,000	135,400	705,400
2023	570,000	109,055	679,055
2024	570,000	84,510	654,510
2025-2029	1,415,000	201,206	1,616,206
2030-2033	460,000	25,933	485,933
Sub-total Bonds payable	4,725,000	906,539	5,631,539
Add: <i>Unamortized Bond Premiums</i>	269,652	-	269,652
Total Bonds payable	<u>\$ 4,994,652</u>	<u>\$ 906,539</u>	<u>\$ 5,901,191</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, 2019:

Highway Department vehicle, due in annual installments of \$32,791, including interest at 3.99%, through November 2024	<u>\$ 146,022</u>
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Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2019 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	\$ 26,965	\$ 5,826	\$ 32,791
2021	28,041	4,750	32,791
2022	29,160	3,632	32,792
2023	30,323	2,468	32,791
2024	31,533	1,258	32,791
	<u>\$ 146,022</u>	<u>\$ 17,934</u>	<u>\$ 163,956</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, 2019**

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](http://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 0.30% and 4.10%, respectively, through June 30, 2019, and 0.29% and 3.66%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$40,409 for the year ended December 31, 2019. 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, 2019, the Town reported a liability of \$410,177 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2018. 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, 2019, the Town's proportion was approximately 0.0936 percent, which was a decrease of 0.001 percentage points from its proportion measured as of June 30, 2018.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

For the year ended December 31, 2019, the Town recognized OPEB expense of \$55,585. At December 31, 2019, 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		\$ 714
Net difference between projected and actual earnings on OPEB plan investments		461
Changes in proportion and differences between Town contributions and proportionate share of contributions		484
Town contributions subsequent to the measurement date	\$ 20,755	
Totals	<u>\$ 20,755</u>	<u>\$ 1,659</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 \$19,096. The Town reported \$20,755 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, 2020. 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>	
2020	\$ (1,503)
2021	(306)
2022	32
2023	118
	<u>\$ (1,659)</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Wage inflation	3.25% (3.00% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25% 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, 2019**

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes 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 7.25 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 (6.25%)</u>	<u>Current Discount rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net OPEB liability	\$ 444,900	\$ 410,177	\$ 380,006

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

**NOTE 7—DEFINED BENEFIT PENSION PLAN**

*Plan Description*

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

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://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 3 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 25.33% and 11.08%, respectively, through June 30, 2019, and 24.77% and

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

10.88%, respectively, thereafter. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's pension contributions to the NHRS for the year ending December 31, 2019 were \$389,812.

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

At December 31, 2019, the Town reported a liability of \$4,315,746 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2018. 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, 2019, the Town's proportion was approximately 0.0897 percent, which was an increase of 0.0002 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized pension expense of \$625,902. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 23,862	\$ 92,801
Change in assumptions	154,847	
Net difference between projected and actual earnings on pension plan investments		35,253
Changes in proportion and differences between Town contributions and share of contributions	120,326	
Town contributions subsequent to the measurement date	<u>205,966</u>	
Totals	<u>\$ 505,001</u>	<u>\$ 128,054</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$376,947. The Town reported \$205,966 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, 2020. 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, 2019**

Year Ending	
<u>June 30</u>	
2020	\$ 198,053
2021	(40,136)
2022	1,680
2023	11,384
	<u>\$ 170,981</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions:

Inflation	2.50%
Wage inflation	3.25% (3.00% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability was 7.25%. 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, 2019**

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 7.25 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:

	1% Decrease <u>(6.25%)</u>	Current Discount rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 5,778,961	\$ 4,315,746	\$ 3,106,410

**NOTE 8—INTERFUND BALANCES AND TRANSFERS**

The Town maintains separate cash accounts for its governmental and fiduciary 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, 2019 are as follows:

	Due from			<u>Totals</u>
	<u>General Fund</u>	Nonmajor <u>Governmental Funds</u>	Custodial <u>Funds</u>	
Due to General Fund		\$ 51,696	\$ 72,978	\$ 124,674
Permanent Funds	\$ 6,850			6,850
Nonmajor Governmental Funds	212,249	3,073		215,322
Custodial Funds	50,225			50,225
	<u>\$ 269,324</u>	<u>\$ 54,769</u>	<u>\$ 72,978</u>	<u>\$ 397,071</u>

During the year, several interfund transactions occurred between funds. The various transfers between the General Fund and the Nonmajor Governmental Funds were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2019 are as follows:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

	Transfers Out			Totals
	General Fund	Permanent Funds	Nonmajor Governmental Funds	
Transfers In				
General Fund		\$ 55,090		\$ 55,090
Nonmajor Governmental Funds	\$ 35,000		\$ 31,044	66,044
	<u>\$ 35,000</u>	<u>\$ 55,090</u>	<u>\$ 31,044</u>	<u>\$ 121,134</u>

**NOTE 9—RESTRICTED NET POSITION**

Net position of governmental activities is restricted for specific purposes at December 31, 2019 as follows:

Permanent Funds - Principal	\$ 1,071,323
Permanent Funds - Income	168,879
Drug Forfeiture	33
DARE	7,670
Library	115,185
Lindt Offsite Improvements	1,257
Volunteer Fire Department Trusts	134,502
Stratham Fair Trusts	96,478
	<u>\$ 1,595,327</u>

**NOTE 10—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2019 are as follows:

Fund Balances	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
<b><i>Nonspendable:</i></b>				
Prepaid expenses	\$ 15,751			\$ 15,751
Tax deeded property	25,469			25,469
Permanent Funds - Principal		\$ 1,071,323		1,071,323
<b><i>Restricted for:</i></b>				
Library Funds	115,185			115,185
Permanent Funds - Income		168,879		168,879
Drug Forfeiture			\$ 33	33
DARE			7,670	7,670
Lindt Offsite Improvements			1,257	1,257
Volunteer Fire Department Trusts			134,502	134,502
Stratham Fair Trusts			96,478	96,478

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

*Committed for:*

Expendable Trust Funds	710,336		710,336
Carryforward appropriations	1,195,837		1,195,837
Recreation Fund		153,586	153,586
Police Details Fund		90,378	90,378
Heritage Commission Fund		6,722	6,722
Land Conservation Fund		505,515	505,515
Cemetery Land Fund		7,483	7,483
Fire Protection Fund		47,163	47,163
Stratham Hill Park Revolving Fund		40,466	40,466
Stratham Fair Fund		8,360	8,360
EMS Ambulance Fund		329,342	329,342

*Assigned for:*

Designated for subsequent year appropriation	150,000		150,000
Encumbrances	124,113		124,113

*Unassigned:*

Unassigned - General operations	2,288,126		2,288,126
	<u>\$ 4,624,817</u>	<u>\$ 1,240,202</u>	<u>\$ 1,428,955</u>
			<u>\$ 7,293,974</u>

**NOTE 11—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,549,717,630 as of April 1, 2019) and are due in two installments on July 1, 2019 and December 12, 2019. 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 dedeed 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 \$10,661,454, \$11,701,906, and \$1,348,403 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 OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

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, 2019, the Town has provided one tax abatement through this program. For the year ending December 31, 2019, there was no effect on the prior year April 1<sup>st</sup> 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, 2019, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims, expenditures, and liabilities, are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information, there is no liability at December 31, 2019.

***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.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

**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.

*Pollution Remediation Obligation*

During the year ended December 31, 2019, the Town was identified by the State of New Hampshire's Department of Environmental Services as being a responsible party in an instance of groundwater contamination. The Town is required to take remediation action, such as clean-up, prevention and monitoring. As of December 31, 2019, the Town is currently in the process of performing site investigations and developing a plan for the remediation action. Future costs associated with the remediation are not currently estimable.

**NOTE 15—RESTATEMENT OF EQUITY**

During the year ended December 31, 2019, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. The impact on fund balance of the General Fund as of January 1, 2019 is as follows:

	General Fund
Fund Balance - January 1, 2019 (as previously reported)	\$ 3,740,055
Amount of restatement due to:	
Implementation of GASB Statement 84	<u>267,007</u>
Fund Balance - January 1, 2019, as restated	<u>\$ 4,007,062</u>

The impact of the above restatement on net position of Fiduciary Funds as of January 1, 2019 is as follows:

	Custodial Funds
Net Position - January 1, 2019 (as previously reported)	\$ -
Amount of restatement due to:	
Implementation of GASB Statement 84	<u>701,373</u>
Net Position - January 1, 2019, as restated	<u>\$ 701,373</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2019**

Additionally, during the year ended December 31, 2019, management revised its methods and assumptions used in measuring its compensated absences payable. Accordingly, compensated absences payable has been restated. The impact of the restatement on net position of the Governmental Activities as of January 1, 2019 is as follows:

Net Position - January 1, 2019 (as previously reported)	\$ 26,356,298
Amount of restatement due to:	
Compensated absences payable	<u>163,586</u>
Net Position - January 1, 2019, as restated	<u>\$ 26,519,884</u>

**SCHEDULE I**  
**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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 4,930,664	\$ 4,930,664	\$ 4,945,117	\$ 14,453
Licenses and permits	2,030,700	2,030,700	2,297,357	266,657
Intergovernmental	615,980	675,980	691,383	15,403
Charges for services	67,175	67,175	157,799	90,624
Interest income	120,000	120,000	165,900	45,900
Miscellaneous	250,653	250,653	560,682	310,029
Total Revenues	<u>8,015,172</u>	<u>8,075,172</u>	<u>8,818,238</u>	<u>743,066</u>
Expenditures:				
Current operations:				
General government	2,493,293	2,493,293	2,369,223	124,070
Public safety	1,514,140	1,514,140	1,447,302	66,838
Highways and streets	941,006	941,006	931,823	9,183
Sanitation	809,777	809,777	810,095	(318)
Health and welfare	123,700	123,700	113,165	10,535
Culture and recreation	719,985	719,985	656,309	63,676
Economic development	-	60,000	60,000	-
Conservation	13,900	13,900	3,289	10,611
Capital outlay	2,106,377	885,540	855,539	30,001
Debt service:				
Principal retirement	550,000	550,000	550,000	-
Interest and fiscal charges	179,482	179,482	230,382	(50,900)
Total Expenditures	<u>9,451,660</u>	<u>8,290,823</u>	<u>8,027,127</u>	<u>263,696</u>
Excess revenues over (under) expenditures	<u>(1,436,488)</u>	<u>(215,651)</u>	<u>791,111</u>	<u>1,006,762</u>
Other financing sources (uses):				
Transfers in	72,759	47,759	47,759	-
Transfers out	(541,100)	(541,100)	(541,125)	(25)
Total Other financing sources (uses)	<u>(468,341)</u>	<u>(493,341)</u>	<u>(493,366)</u>	<u>(25)</u>
Net change in fund balance	(1,904,829)	(708,992)	297,745	1,006,737
Fund Balance at beginning of year				
- Budgetary Basis	<u>3,581,612</u>	<u>3,581,612</u>	<u>3,581,612</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 1,676,783</u>	<u>\$ 2,872,620</u>	<u>\$ 3,879,357</u>	<u>\$ 1,006,737</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, 2019

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
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%

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, 2019

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<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, 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%

*See accompanying notes to the required supplementary information*

SCHEDULE 4

**TOWN OF STRATHAM, NEW HAMPSHIRE**

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

For the Year Ended December 31, 2019

<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, 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%

*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, 2019

<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, 2019	\$ 389,812	\$ (389,812)	\$ -	\$ 2,349,811	16.59%
December 31, 2018	\$ 391,003	\$ (391,003)	\$ -	\$ 2,297,576	17.02%
December 31, 2017	\$ 353,722	\$ (353,722)	\$ -	\$ 2,165,876	16.33%
December 31, 2016	\$ 313,004	\$ (313,004)	\$ -	\$ 2,002,151	15.63%
December 31, 2015	\$ 278,780	\$ (278,780)	\$ -	\$ 1,825,831	15.27%
December 31, 2014	\$ 280,165	\$ (280,165)	\$ -	\$ 1,944,399	14.41%
December 31, 2013	\$ 201,053	\$ (201,053)	\$ -	\$ 1,578,339	12.74%

*See accompanying notes to the required supplementary information*

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended December 31, 2019**

**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, expenditures, and transfers in, and budgetary transfers out as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 8,915,116	\$ 8,297,361
Difference in property taxes meeting susceptible to accrual criteria	30,030	
Encumbrances - December 31, 2019		124,113
Non-budgetary revenues and expenditures	(71,818)	(359,347)
Non-budgetary transfers in	(7,331)	
Budgetary transfers out		506,125
Per Schedule 1	<u>\$ 8,865,997</u>	<u>\$ 8,568,252</u>

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund at December 31, 2019 are as follows:

<i><b>Nonspendable:</b></i>	
Prepaid expenses	\$ 15,751
Tax deeded property	25,469
<i><b>Committed for:</b></i>	
Carryforward appropriations	1,195,837
<i><b>Assigned for:</b></i>	
Designated for subsequent year appropriation	150,000
<i><b>Unassigned:</b></i>	
Unassigned - General operations	2,492,300
	<u>\$ 3,879,357</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
**For the Year Ended December 31, 2019**

**NOTE 3—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS**

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

**NOTE 4—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS**

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

***Changes in Actuarial Assumptions***

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

**SCHEDULE A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
December 31, 2019

	Special Revenue Funds							Stratham Hill Park Revolving Fund
	Recreation Fund	Police Details Fund	Heritage Commission Fund	Land Conservation Fund	Drug Forfeiture Fund	Cemetery Land Fund	Fire Protection Fund	
<b>ASSETS</b>								
Cash and cash equivalents	\$ 152,834	\$ 68,667	\$ 6,722		\$ 33	\$ 7,483	\$ 47,163	\$ 41,861
Investments	55,312			\$ 355,275				
Accounts receivable, net		19,010						
Due from other funds	3,073	10,170		150,240				1,678
Total Assets	<u>211,219</u>	<u>97,847</u>	<u>6,722</u>	<u>505,515</u>	<u>33</u>	<u>7,483</u>	<u>47,163</u>	<u>43,539</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 211,219</u>	<u>\$ 97,847</u>	<u>\$ 6,722</u>	<u>\$ 505,515</u>	<u>\$ 33</u>	<u>\$ 7,483</u>	<u>\$ 47,163</u>	<u>\$ 43,539</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 5,937	\$ 3,133						
Accrued expenses		4,336						
Due to other funds	51,696							\$ 3,073
Total Liabilities	<u>57,633</u>	<u>7,469</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,073</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-
<b>FUND BALANCES</b>								
Restricted					33			
Committed	153,586	90,378	6,722	505,515		7,483	47,163	40,466
Total Fund Balances	<u>153,586</u>	<u>90,378</u>	<u>6,722</u>	<u>505,515</u>	<u>33</u>	<u>7,483</u>	<u>47,163</u>	<u>40,466</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 211,219</u>	<u>\$ 97,847</u>	<u>\$ 6,722</u>	<u>\$ 505,515</u>	<u>\$ 33</u>	<u>\$ 7,483</u>	<u>\$ 47,163</u>	<u>\$ 43,539</u>

SCHEDULE A  
TOWN OF STRATHAM, NEW HAMPSHIRE  
Combining Balance Sheet  
Governmental Funds - All Nonmajor Funds (Continued)  
December 31, 2019

	Special Revenue Funds						Combining Totals
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	Stratham Fair Trust Fund	DARE Fund	EMS Ambulance Fund	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,257	\$ 6,425			\$ 7,670	\$ 236,559	\$ 576,674
Investments			\$ 134,502	\$ 96,478			641,567
Accounts receivable, net		1,935				42,687	63,632
Due from other funds						50,161	215,322
Total Assets	<u>1,257</u>	<u>8,360</u>	<u>134,502</u>	<u>96,478</u>	<u>7,670</u>	<u>329,407</u>	<u>1,497,195</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
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>\$ 1,257</u>	<u>\$ 8,360</u>	<u>\$ 134,502</u>	<u>\$ 96,478</u>	<u>\$ 7,670</u>	<u>\$ 329,407</u>	<u>\$ 1,497,195</u>
<b>LIABILITIES</b>							
Accounts payable						\$ 65	\$ 9,135
Accrued expenses							4,336
Due to other funds							54,769
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>65</u>	<u>68,240</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Restricted	1,257		134,502	96,478	7,670		239,940
Committed		8,360				329,342	1,189,015
Total Fund Balances	<u>1,257</u>	<u>8,360</u>	<u>134,502</u>	<u>96,478</u>	<u>7,670</u>	<u>329,342</u>	<u>1,428,955</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,257</u>	<u>\$ 8,360</u>	<u>\$ 134,502</u>	<u>\$ 96,478</u>	<u>\$ 7,670</u>	<u>\$ 329,407</u>	<u>\$ 1,497,195</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, 2019

	Special Revenue Funds							Stratham Hill Park Revolving Fund
	Recreation Fund	Police Details Fund	Heritage Commission Fund	Land Conservation Fund	Drug Forfeiture Fund	Cemetery Land Fund	Fire Protection Fund	
Revenues:								
Taxes				\$ 150,240				
Charges for services	\$ 227,251	\$ 170,892						\$ 8,350
Interest and investment income	4,928	1,353	\$ 137	6,702	\$ 10	\$ 49	\$ 331	756
Miscellaneous	27,679		50					
Total Revenues	<u>259,858</u>	<u>172,245</u>	<u>187</u>	<u>156,942</u>	<u>10</u>	<u>49</u>	<u>331</u>	<u>9,106</u>
Expenditures:								
Current operations:								
Public safety		157,707			900			
Culture and recreation	235,827							9
Conservation				35,280				
Total Expenditures	<u>235,827</u>	<u>157,707</u>	<u>-</u>	<u>35,280</u>	<u>900</u>	<u>-</u>	<u>-</u>	<u>9</u>
Excess revenues over (under) expenditures	<u>24,031</u>	<u>14,538</u>	<u>187</u>	<u>121,662</u>	<u>(890)</u>	<u>49</u>	<u>331</u>	<u>9,097</u>
Other financing sources (uses):								
Transfers in				35,000				
Transfers out								
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	24,031	14,538	187	156,662	(890)	49	331	9,097
Fund Balances at beginning of year	<u>129,555</u>	<u>75,840</u>	<u>6,535</u>	<u>348,853</u>	<u>923</u>	<u>7,434</u>	<u>46,832</u>	<u>31,369</u>
Fund Balances at end of year	<u>\$ 153,586</u>	<u>\$ 90,378</u>	<u>\$ 6,722</u>	<u>\$ 505,515</u>	<u>\$ 33</u>	<u>\$ 7,483</u>	<u>\$ 47,163</u>	<u>\$ 40,466</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, 2019

	Special Revenue Funds						Total Special Revenue Funds	Combining Totals
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	Stratham Fair Trust Fund	DARE Fund	EMS Ambulance Fund		
Revenues:								
Taxes							\$ 150,240	\$ 150,240
Charges for services		\$ 191,005				\$ 179,804	777,302	777,302
Interest and investment income	\$ 9		\$ 2,584	\$ 2,017	\$ 79	4,368	23,323	23,323
Miscellaneous							27,729	27,729
Total Revenues	<u>9</u>	<u>191,005</u>	<u>2,584</u>	<u>2,017</u>	<u>79</u>	<u>184,172</u>	<u>978,594</u>	<u>978,594</u>
Expenditures:								
Current operations:								
Public safety						135,764	294,371	294,371
Culture and recreation		220,268					456,104	456,104
Conservation							35,280	35,280
Total Expenditures	<u>-</u>	<u>220,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,764</u>	<u>785,755</u>	<u>785,755</u>
Excess revenues over (under) expenditures	<u>9</u>	<u>(29,263)</u>	<u>2,584</u>	<u>2,017</u>	<u>79</u>	<u>48,408</u>	<u>192,839</u>	<u>192,839</u>
Other financing sources (uses):								
Transfers in		31,044					66,044	66,044
Transfers out				(31,044)			(31,044)	(31,044)
Total Other financing sources (uses)	<u>-</u>	<u>31,044</u>	<u>-</u>	<u>(31,044)</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Net change in fund balances	9	1,781	2,584	(29,027)	79	48,408	227,839	227,839
Fund Balances at beginning of year	<u>1,248</u>	<u>6,579</u>	<u>131,918</u>	<u>125,505</u>	<u>7,591</u>	<u>280,934</u>	<u>1,201,116</u>	<u>1,201,116</u>
Fund Balances at end of year	<u>\$ 1,257</u>	<u>\$ 8,360</u>	<u>\$ 134,502</u>	<u>\$ 96,478</u>	<u>\$ 7,670</u>	<u>\$ 329,342</u>	<u>\$ 1,428,955</u>	<u>\$ 1,428,955</u>

SELECT BOARD MEETING

02/01/2021

Date: 02/01/2021  
To: Board of Selectmen  
David Moore, TA  
From: Christina Murdough, Assessor  
Re: Signatures required

---

LAND USE CHANGE TAX & LUCT TAX WARRANT

Holt, Anthony & Marie Map 15 Lot 41 119 Union Road	\$500.00
Jewell, Brandon & Rochelle Map 15 Lot 42 121R Union Road	\$800.00
Holt Jr., William & Teresa Map 15 Lot 43 123 Union Road	\$200.00
Lambrou, Eric & Laura Map 14 Lot 54 90 Winnicutt Road	\$2,000.00
Copley Properties, LLC Map 14 Lots 165, 169, 170, 171, 173, and 174 7, 15, 17, 19, 20, and 18 Treat Farm Road	\$22,500.00



# 2021 zoom Webinar Series



## 2021 Legislative Preview: *Get Ready to Advocate*

January 27, 2021

NEW HAMPSHIRE MUNICIPAL ASSOCIATION

*Presented by:*

- ▶ *Margaret Byrnes, Executive Director*
- ▶ *Cordell Johnston, Government Affairs Counsel*
- ▶ *Becky Benvenuti, Government Finance Advisor*
- ▶ *Natch Greyes, Municipal Services Counsel*



# Today's Speakers



*Margaret Byrnes*  
*Executive Director*



*Cordell Johnston*  
*Government Affairs Director*



*Becky I. Benvenuti*  
*Government Finance Advisor*



*Natch Greyes*  
*Municipal Services Counsel*



# How to Sign up/Testify



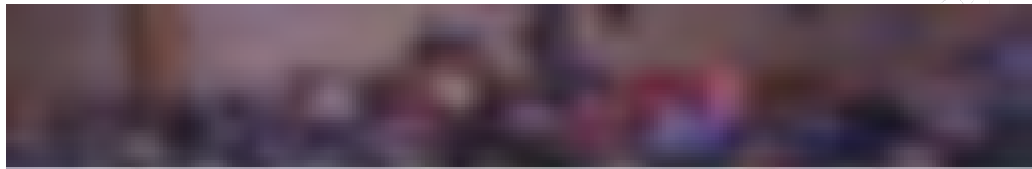
## New Hampshire House of Representatives Public Guidance for Remote Committee Meetings

- ▶ To sign in to speak on a bill or to register support or opposition, you will utilize the newly created sign-in form located on the general court website available here: <http://gencourt.state.nh.us/house/committees/remotetestimony/default.aspx>
- ▶ You are encouraged to sign in well in advance of the hearing. If you not wish to speak on a bill or register support or opposition, but wish to view the meeting, you are encouraged to watch via the House of Representatives YouTube channel available here: [https://www.youtube.com/channel/UCxqjz56akoWRL\\_5vyaQDtvQ](https://www.youtube.com/channel/UCxqjz56akoWRL_5vyaQDtvQ) This new online form will allow you to sign in on a bill as soon as it has been scheduled for a hearing.
- ▶ [HOUSE REMOTE TESTIMONY DIRECTIONS](#)

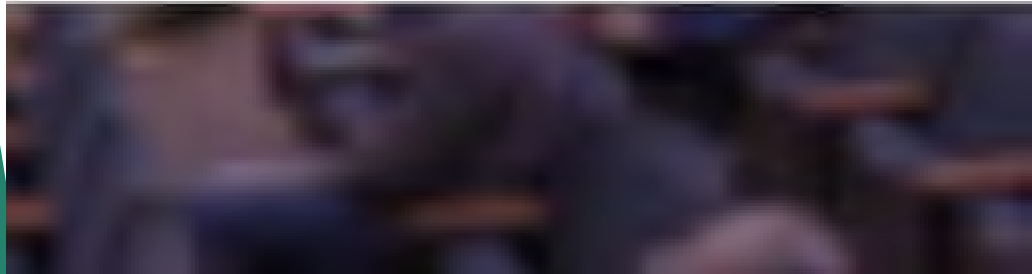
## New Hampshire State Senate Public Guidance for Remote Committee Meetings

- ▶ To sign in to speak on a bill or to simply register support or opposition, you will utilize the newly created calendar sign-in form located on the general court website available here: <http://gencourt.state.nh.us/remotecommittee/senate.aspx> You are encouraged to sign in well in advance of the hearing. This new online form will allow you to sign in on a bill as soon as it has been scheduled for a hearing.
- ▶ [HOW TO SIGN IN AND TESTIFY BEFORE THE NH STATE SENATE](#)

# Special 2021 Legislation



## Annual Town Meeting Postponed



▶ SB 2 -  
Postponement of  
town meeting/pre-  
processing of  
absentee ballots

## Zoning/Planning

- HB 132 - prohibits municipality from requiring more than ½-acre lot size if lot does not use well/septic tank
- HB 189 - requires allowance of up to three ADUs on single-family dwelling
- HB 284 - extends deadline for restoration of involuntarily merged lots



# Zoning/Planning, continued



- HB 341 - requires allowance of up to four-family dwellings
- HB 588 - requires allowance of "tiny houses"
- HB 586 - training for land use board members; changes to review/approval process
- HB 288 - repeals housing appeals board



# Right-to-Know Law

- HB 108 - requires public body to keep list of sealed minutes
- HB 206 - eliminates exemption for collective bargaining negotiation
- HB 232 - limits nonpublic sessions for discussion of property transactions
- HB 216, HB 630 - authorize virtual public meetings
- HB 481 -RTK ombudsman
- SB 39 - exempts police personnel records

# Budgeting/Finance



- HB 459 - prohibits transfer of funds to “general ledger line item” with zero-dollar amount
- HB 243 - requires full line-item detail in electronic spreadsheet format
- HB 415 - similar to HB 243
- HB 545 - allows out-of-state banks to accept deposits and investments of public funds
- HB 585 - requires the issuance of dog licenses for one or three years and reduces the civil forfeiture fee and fine amounts. Requires clerks to keep rabies vaccine expiration records.

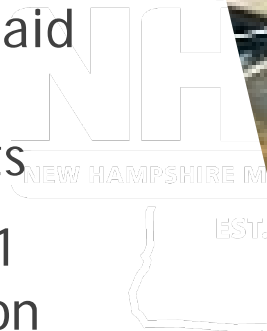
# NH Retirement System

- HB 390 - extends amortization period for unfunded liability by 5 years
- SB 72 - requires 15 percent state contribution to employer share for teachers, police, and fire employees
- HB 274 - requires 5 percent state contribution for same
- HB 619 - reclassifies police/fire dispatchers as Group II members



# State Aid Grants

- HB 398 - makes a \$12.7 million appropriation over 2 years to fund state aid grants for eligible wastewater projects
- HB 467 - makes a \$1 million appropriation over 2 years to fund state for public water system projects



# Municipal Authority



NEW HAMPSHIRE MUNICIPAL ASSOCIATION

EST. 1941

- ▶ HB 266 - "sanctuary cities"
- ▶ HB 307 - prohibits regulation of firearm use on municipally owned property
- ▶ HB 439 - eliminates city council authority to adopt ordinances "for the well-being of the city"

# Town Meeting



- HB 67 - requires voting on both original and amended version of petitioned article in SB 2 towns
- HB 374 - requires question of adopting SB 2 to be voted on by official ballot

# Elections



- SB 46 - electronic poll books
- SB 47 - no-excuse absentee voting/pre-processing absentee ballots

# Net Metering

- HB 106 - exempts “municipal hosts” from one-megawatt cap
- HB 148 - increases limit to five megawatts for municipal hydroelectric facilities
- HB 167 - increases limit to five megawatts for all customer-generators

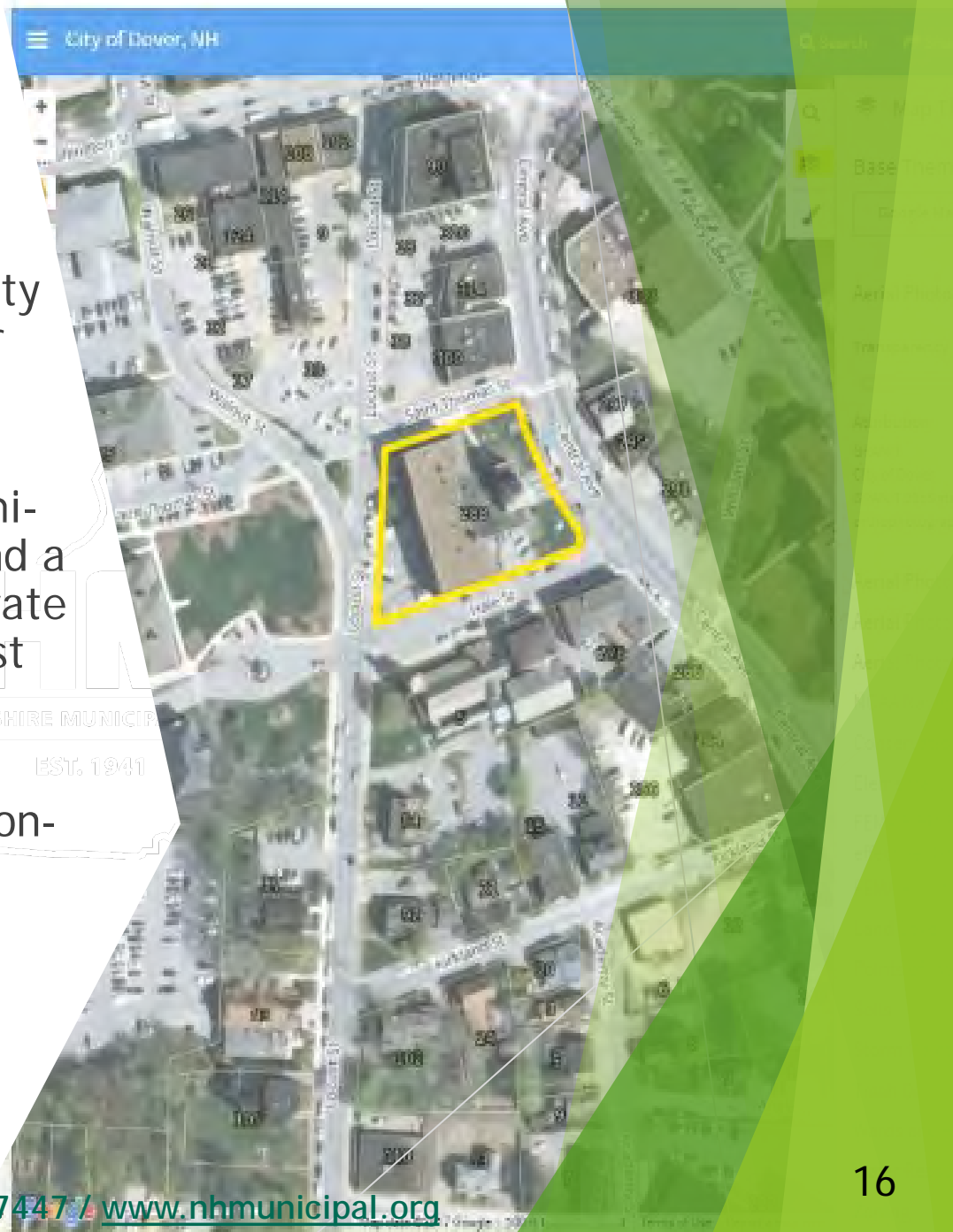




# “Omnibus” Senate bills

- SB 83 – Optional town meeting procedure; pre-processing
- SB 85 & SB 88 -- broadband
- SB 86 – Third-party inspections; housing & conservation planning program
- SB 87 – Expenditure of water funds; fees for bad remittances; CRFs for lease/purchase; bonds over \$1 million
- SB 89 – Partial pre-processing
- SB 91 – Net metering
- SB 95 – Remote meetings
- SB 99 – M&R tax distributions
- SB 100 – Commission to study PILOTs
- SB 102 – Postponement of reappraisals

# Property Taxes/Assessing



- CACR 9 - Prohibits raising property taxes more than two percent per year, or one percent disabled or senior citizens
- HB 383 - Permits towns with semi-annual or quarterly tax billing and a 15 percent or more anticipated rate increase to apply to DRA to adjust estimated tax bills to reflect the change
- HB 467 - prohibits non-native, non-domesticated animals on land eligible for current use

# Property Taxes/ Assessing, cont'd

- **HB 552** - suspends appraisal, assessment, and updating valuations under RSA 75 for tax year beginning April 1, 2021
- **HB 53** - enables a municipality to establish a community preservation and resilience program, funded through a property surcharge not to exceed 2%
- **HB 126** - extends period to notify mortgagee of tax lien execution to 60 days
- **HB 110** - requires adequate education grants be distributed to municipalities and requires municipalities to transfer the grants to their school districts



# Miscellaneous



- **HB 379** - electronic notice in lieu of newspaper publication
- **HB 397** - exempts municipalities and others from shoreland permitting fees
- **HB 73** - requires electronic notice on DES' website and communication to municipalities of permits issued by DES

# Subscribe to the *Bulletin*



NEW HAMPSHIRE MUNICIPAL ASSOCIATION



## Stay connected.

**Through the collective power of cities and towns, NHMA promotes effective municipal government by providing education, training, advocacy and legal services.**

NHMA's *Legislative Bulletin* is published each Friday during the legislative session (early January through the end of either May or June, depending on the year), highlighting NHMA policy bills and other bills of municipal interest as they move through the legislative process.

Each *Legislative Bulletin* contains a brief analysis of key legislative developments during the past week, a legislative calendar listing municipal bills to be heard in the next two weeks, a call to action on scheduled hearings, and updates on federal issues of interest to municipalities. NHMA publishes the Final Legislative Bulletin at the close of the legislative session, providing a summary of all laws of municipal interest that were enacted during the session.

Sign up today to continue receiving NHMA's *Legislative Bulletin* in your inbox.

[SUBSCRIBE TO LEGISLATIVE BULLETIN HERE!](#)



# WEEKLY MEMBERSHIP CALL

FRIDAYS AT 1:00 PM

## NHMA Weekly Membership Call

NHMA legal and legislative attorneys host *a weekly call at 1:00 pm on Fridays* for municipal officials and employees on all municipal concerns, issues and matters. All member municipalities are encouraged to listen in.

[Get Teams Invite Here!](#)



[GET TEAMS INVITE HERE!](#)

[nhmainfo@nhmunicipal.org](mailto:nhmainfo@nhmunicipal.org) / 603.224.7447 / [www.nhmunicipal.org](http://www.nhmunicipal.org)

# Save <sup>the</sup> Date

Tuesday, March 2, 2021

2:00 - 4:30 pm



## Managing Cybersecurity Risk for Local Government *A STATEWIDE CYBER SUMMIT*

Join us to hear from Federal, State, and local government leaders regarding cybersecurity and learn about threats, resources, and capabilities.

This Summit will be held virtually.




HOMELAND SECURITY  
EMERGENCY MANAGEMENT  
NEW HAMPSHIRE DEPARTMENT OF SAFETY



CISA  
CYBER INFRASTRUCTURE

Primex  
NH Public Risk Management Exchange





## 2021 Town & School VIRTUAL Moderators Workshops

One half-day workshop for Traditional Meetings (9:00 am - 2:00 pm, Saturday, February 6, 2021). Cost is \$55.00

**REGISTRATION OPEN!**

**[REGISTER HERE!](#)**



## New Hampshire Municipal Association

Free VIRTUAL workshops for newly-elected and seasoned municipal officials and employees of member municipalities.



# 2021 Local Officials Workshops

Free Virtual  
Training Event!

### SAVE THESE DATES!

9:00 am—4:00 pm, Tuesday, April 6, 2021

9:00 am—4:00 pm, Tuesday, May 18, 2021

Presented virtually by NHMA's Legal Services attorneys, these workshops provide municipal officials with tools and information to effectively serve their communities. Topics will include the Right-to-Know Law, ethics and conflicts, effective meetings, town governance, municipal roads, budget and finance, and more. Ample time allowed for questions, answers, and discussion.

For more information and to register visit: [www.nhmunicipal.org](http://www.nhmunicipal.org)



Attendees will receive a complimentary copy of NHMA's 2020 edition of the publication, *Knowing the Territory*.



SAVE THESE DATES!

[nhmainfo@nhmunicipal.org](mailto:nhmainfo@nhmunicipal.org) / 603.224.7447 / [www.nhmunicipal.org](http://www.nhmunicipal.org)



# for joining us today



## NHMA'S MISSION

Through the collective power of cities and towns, NHMA promotes effective municipal government by providing education, training, advocacy and legal services.

NEW HAMPSHIRE MUNICIPAL ASSOCIATION

EST. 1941





# Federal Emergency Management Agency

Washington, D.C. 20472

January 22, 2021

Mr. Michael Houghton  
Chairperson, Board of Selectmen  
Town of Stratham  
10 Bunker Hill Avenue  
Stratham, New Hampshire 03885

Case No: 12-01-1574V  
Community: Town of Stratham,  
Rockingham County,  
New Hampshire  
Community No.: 330197  
Effective Date: January 30, 2021  
LOMC-VALID

Dear Mr. Houghton:

On January 29, 2021, the Department of Homeland Security's Federal Emergency Management Agency (FEMA) issued new or revised Flood Insurance Rate Map (FIRM) panels within your community. This letter identifies the Letter of Map Change (LOMC) actions [i.e., Letters of Map Amendment (LOMAs) and Letters of Map Revision-based on Fill (LOMR-Fs)] for properties and/or structures located in your community that are still valid as of the effective date shown above. Any revalidation letters previously issued for your community have been superseded as of the effective date listed above.

All effective LOMCs within your community have been reviewed, including LOMCs located in areas not revised during this FIRM update. LOMAs and LOMR-Fs for which the original determination has not been superseded by new or revised information will remain in effect until superseded by a subsequent LOMC or by a revision to the FIRM panel on which the property and/or structure is located.

The enclosed table lists the FEMA case number, issue date, project identifier, and FIRM panel number for the LOMCs revalidated by this letter. Please refer to the original determination document to obtain the details of the outcome for the properties and/or structures included in the determination (such as flood zone, base flood elevations, property elevations, etc.).

Letters of Map Revision (LOMRs) previously issued for FIRM panels that were revised by the recent map update for your community have either been incorporated into the revised FIRM or have been superseded by the revised FIRM. LOMRs issued for FIRM panels that were not revised by the recent map update for your community are not included on the enclosed table and will remain in effect until superseded by a revision to that FIRM panel.

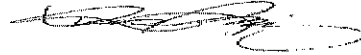
If there is a LOMC not on the enclosed list that you feel should have been revalidated, we encourage you to submit the LOMC for re-determination. When requesting a re-determination, we ask that a cover letter be sent along with a copy of the original determination letter to: LOMC Clearinghouse, 3601 Eisenhower Avenue, Suite 500, Alexandria, VA 22304-6426. Re-determinations may also be requested online at <https://www.fema.gov/online-lomc>.

Because these revalidated LOMCs will not be reprinted or distributed to primary map users, such as local insurance agents and mortgage lenders, your community will serve as a repository for this information. We encourage you to disseminate the information reflected by this LOMC-VALID letter throughout your community so that interested persons, such as property owners, local insurance agents, and mortgage lenders, may benefit from the information.

Copies of previously issued LOMCs, if needed, may be obtained from your community's map repository, FEMA's Map Service Center website located at <https://msc.fema.gov>, or by contacting the FEMA Mapping and Insurance eXchange (FMIX), toll free, at 1-877-FEMA-MAP (1-877-336-2627).

For additional information or questions relating to LOMCs not listed on the enclosed table, or mapping in general, please contact the FMIX at the number provided above.

Sincerely,



Luis V. Rodriguez, P.E., Director  
Engineering and Modeling Division  
Federal Insurance and Mitigation Administration

cc: LOMC Subscription Service Subscribers

Community Map Repository  
Shanti Wolph, Building Inspector/Code Enforcement Officer, Town of Stratham  
Mark Connors, Town Planner, Town of Stratham  
David Moore, Town Administrator, Town of Stratham

**REVALIDATED LETTERS OF MAP CHANGE FOR THE TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Case No: 12-01-1574V** **Community No.: 330197**

**January 30, 2021**

<b>Case No.</b>	<b>Date Issued</b>	<b>Identifier</b>	<b>FIRM Panel Number</b>
05-01-0933A	10/27/2005	8R BOAT CLUB DRIVE	33015C0245F
06-01-B729A	8/23/2006	EVANS WAY CONDOMINIUM (NH)	33015C0265F
10-01-1265A	5/21/2010	85 COLLEGE ROAD	33015C0245F
13-01-1362A	3/14/2013	LOT 6 -- 81 COLLEGE ROAD	33015C0245F
14-01-2891A	7/17/2014	LOT 9, WINGATE LANDING SUBDIVISION - 8 WINGATE COURT	33015C0245F
15-01-1904A	7/15/2015	188 BUNKER HILL AVENUE	33015C0410F
15-01-2124A	8/26/2015	ROLLINS FARM DRIVE	33015C0410F
17-01-1084A	3/31/2017	CHISHOLM FARM, LOT 11 -- 3 HEMLOCK WAY	33015C0245F
17-01-1493A	6/30/2017	THE PENINSULA AT WINDING BROOK CONDOMINIUM -- 58 & 59 PENINSULA DRIVE	33015C0245F
17-01-1703A	6/30/2017	SUBDIVISION PLAN LOT 2-25-26, LOT 2 -25-26 -- 21 ROLLINS FARM DRIVE	33015C0410F
18-01-1693A	7/26/2018	74 COLLEGE ROAD	33015C0245F

Paragraph IV, page 2, HB 495-F, Long Term Seacoast Commission on Drinking Water.  
The commission shall:

- (a) Continue the work of the RSA 485-F:5 seacoast commission on long-term goals and requirements for drinking water which was repealed on November 1, 2018.
- (b) Utilize and expand upon existing studies to plan for seasonal or drought supply issues.
- (c) Prepare and discuss mutual aid between seacoast towns for firefighting.
- (d) Prepare and discuss mutual aid agreements for emergency or replacement drinking water supply where contaminated.
- (e) Encourage coordination between towns and cities.
- (f) Establish working subgroups as needed.
- (g) Monitor and review the work of state agencies regarding possible new emerging contaminant threats.

Paragraph VII, page 12, Final Report on 485-F, Seacoast Commission on Long Term Goals and Requirements for Drinking Water

"There is an ongoing need to fund, develop and implement regional water supply planning in the Seacoast Region. Regional planning could potentially be coordinated by Regional Planning Commissions working with partners like the Southeast Watershed Alliance. House bill 197 of 1995 authorized the establishment of a Seacoast Water District under chapter law 42-1 in order to address intersectional distribution, source location and any other issues related to water resources. A water district has not been formed to date but could be formed to facilitate regional planning in the Seacoast Region."

**HB 495 Seacoast Drinking Water Commission**  
**Work Session Minutes**  
**January 14, 2021**

**Commission Members present:** Representative Jaci Grote (Chair), Representative Mike Edgar (Vice Chair), Senator Tom Sherman, Senator Rebecca Perkins Kwoka, Representative Dave Meuse, Representative Aidan Ankarberg, Brandon Kernen, Tim Roache, Jen Czysz, Brian Goetz, John Storer, Arthur Ditto, David Moore, David Cicalone, Garret Ahlstrom, Danna Truslow, Peggy Lamson, Lindsey Carmichael, Ann Lightbody, Carl McMorrان, Greg Lane, and Pat Bushway (Clerk). Jon Ali of NHDES participated as a guest.

The Chair opened the work session at 2:02, the Clerk read the instructions pertaining to the conduct of a remote meeting and called the roll. Each commission member gave a brief introduction including their current position and relevant background.

Brandon Kernen of NHDES presented an update on the drought explaining that conditions have improved, and the area can now be characterized as abnormally dry. However, there is still a deficit and the lack of snow has the potential to result in a return to drought conditions later in the year as melting of the snowpack in the spring supports spring and summer planting and growing seasons.

Mr. Kernen provided an update on the Emergency Drought Assistance program to assist low-income households that have experienced problems with residential wells because of the drought. Approximately 57 applications for assistance have been submitted and 51 of those have been approved. In some cases, the assistance includes providing new wells. Additional information about the program is available on the Drought page of the DES website.

Mr. Kernen also provided information about two meetings hosted by DES. The first will provide information for water systems operators, and the second will discuss manganese in water and the need for a standard. He provided details on accessing the meetings on Jan 15th.

Chair Grote brought up the issue of the need for an inventory of water resources by community to serve as part of the baseline for the commission's work going forward. The inventory would include a presentation of water resources by each town represented on the commission. The suggestion was made that DES begin the process by providing an overview of the region that would include but not be limited to water sources, protection areas, and distribution infrastructure. Mr. Roache of the Rockingham Planning Commission and Ms.

Czysz of the Strafford Regional Planning Commission also have summary information for their counties that can assist with the inventory and avoid redundant effort on the part of the town/city commission members. Mr. Kernan presented a pie chart as an example of the information by county that is available. The consensus was that these high-level presentations should precede those of the towns/cities.

Chair Grote asked about reports of the costs of water going up, and if costs should be a topic for the commission. Mr. McMorrin of Aquarion stated that their costs are determined by the Public Utilities Commission. Mr. Storer of Dover said that their water and sewer rates are established annually with the budget. Mr. Goetz of Portsmouth said that the rates for all communities supported by Portsmouth are set by the city council annually. Mr. Ditto of Rye made the point that water rates must include costs for infrastructure maintenance.

The discussion returned to the topic of regionalization that was introduced at prior meetings. Mr. Kernan said that regionalization efforts could prove to be more beneficial in the years to come depending on the extent to which communities are interested in pursuing it. Mr. Storer of Dover shared his experience with the development of the Southern Maine Regional Water Council and stated that their efforts helped to optimize the use of the available resources, and that the NH seacoast region could consider a similar effort.

Chair Grote asked that State Representatives Meuse of Portsmouth and Ankarberg of Rochester provide a review of relevant legislation being considered in the current session. That will be presented at the February meeting.

The session adjourned at 3:10.