

300th
Annual Town Report



***“INSPIRED BY THE PAST,
COMMITTED TO THE FUTURE”***

***For the Year Ending
December 31, 2016***

GENERAL INFORMATION FOR THE TOWN OF STRATHAM

TELEPHONE NUMBERS: (* denotes an emergency number)

FIRE DEPARTMENT (TO REPORT FIRE)	911*
EMS EMERGENCY NUMBER (AMBULANCE)	911*
Fire House business number (not to report fire).....	772-9756
Fire Chief.....	772-8215
POLICE DEPARTMENT (EMERGENCY NUMBER)	911*
Police Department (business number).....	778-9691
Animal Control.....	679-2225
Town Clerk/Tax Collector.....	772-4741
Selectmen's Office/Town Administrator.....	772-7391
Planner/Planning Board	772-7391
Highway Department.....	772-5550
Building Inspector/C.E.O.....	772-7391
Wiggin Memorial Library.....	772-4346
Historical Society.....	778-0434
Parks & Recreation.....	772-7450
Stratham Memorial School.....	772-5413
Exeter Region Coop. School District (main switchboard)	778-7772
Superintendent, SAU #16.....	775-8653
Mosquito Control.....	734-4144

COMMUNITY INFORMATION: www.strathamnh.gov

TOWN OFFICE HOURS: (closed holidays)

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

Code Enforcement Officer/Building Inspector: Monday – Friday 9:00 am–noon

Wiggin Memorial Library: Monday–Thursday 9:30 am to 7:00 pm, Fri. 9:30 am – 6:00 pm
Sat. 9:30 am–3:00 pm

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

HISTORICAL SOCIETY HOURS:

Tuesdays 9 am-11:30 am; Thursdays 2 pm–4 pm; 1st Sunday of month 2 pm–4 pm

STRATHAM TRANSFER STATION HOURS:

Saturdays 9 am–4 pm (Winter (December thru March) 1st and 3rd Saturdays of the month only)

TRASH & RECYCLING COLLECTION: Thursday & Friday curbside by 7:00 am

See Back Cover for Meetings & Schedules

(Photo credit to Linwood Wickett with many thanks)

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

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

DECEMBER 31, 2016

WITH THE

**VITAL STATISTICS
FOR 2016**

Printed and Bound By:

Select Print Solutions
North Brookfield, MA
2017

DEDICATED TO THE 300TH ANNIVERSARY COMMITTEE



Photo by: Linwood Wickett

(L to R: Susan Canada, Liz Chisholm, Joyce Rowe, Jeff Gallagher, Carol Hazekamp, Cathy Kenny, John Dold, Flossie Wiggin, Pat Sapienza. Missing: Peter Wiggin)

Each year the Board of Selectmen dedicates the Town Report to an outstanding individual, couple, or group who has dedicated their time and energy to making Stratham a better place for all of us. It is usually a difficult choice because there are so many who devote endless hours to our community. This year was a little easier than most; we just have to think back on the recent 300th Anniversary Parade to select this year's recipient! We are pleased to dedicate our 300th Town Report to the members of the 300th Anniversary Committee!

When you created the Committee by vote at the 2010 Town Meeting, 2016 seemed very far away. Yet those on the Committee will tell you, it was none too soon. These years were full and well spent preparing, planning, organizing, fund raising, and more. The result was not just a good time by all who participated, but a tribute to the work ethic and creativity of our Town. These folks helped show us, and reinforce our belief in, the fact that we live in a very special town, a very special place.

Chaired by John Dold, the Committee included Joyce Rowe, Flossie Wiggin, Pat Sapienza, Liz Chisholm, Cathy Kenny, Carol Hazekamp, Susan Canada, Jeff Gallagher and Peter Wiggin. They were not the only people responsible for the success of the several programs they sponsored. Extraordinary effort was made by Highway Agent Colin Laverty and his crew who made sure Town Center looked perfect for the signature event, the September parade. Chief John Scippa and all the officers at the Police Department ensured that traffic flowed well that day as well. Thanks to the Scouts and sports teams who marched in that parade along with all the students and staff of the Memorial School family, the Garden Club members who take care of our Veterans' Garden, Town Committee members, founding families, politicians, bands, civic groups, and many others. The parade was an iconic, small town event that matched the spirit of our community. Besides the efforts of many in the parade, volunteers too numerous to list helped with every event along the way.

Other events sponsored and promoted by the Committee include a very successful auction, an update of the History of Stratham, logo and Town motto contests, a Navy Pops Orchestra concert, memorabilia sales, an original play “Inspired By the Past”, fireworks at Family Fun Day, and, rivaling the parade for top billing, the 300th Anniversary Dinner/Dance. Every one of these events were thoughtfully arranged and performed. Every one of these events was thoroughly enjoyed by all who participated.

Small town America is alive and thriving. We are proud to be part of that tradition. The 300th Anniversary Committee is a stellar example of the volunteerism that helps define the beauty and satisfaction of living in Stratham. We dedicate this report, with our gratitude for a job well done, to them.

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2016 TOWN OFFICERS

ELECTED POSITIONS

BOARD OF SELECTMEN

David Canada, Chair	term expires 2017
Bruno Federico	term expires 2018
Joseph Lovejoy	term expires 2019

MODERATOR

David Emanuel	term expires 2018
Tracey McGrail (appointed assistant)	term expires 2018

TOWN CLERK/TAX COLLECTOR

Joyce Charbonneau	term expires 2017
Catherine Kenny, Deputy (appointed) – Jan. to Nov.	
Deborah Bakie, Deputy (appointed) Nov. to Dec.	
Lucy Hopping, Office Assistant – Jan to April	
Melanie McGrail, Office Assistant – May to Dec.	

SUPERVISORS OF THE CHECKLIST

Caren Gallagher	term expires 2020
Melanie McGrail	term expires 2022
Natalie Perry	term expires 2018

TRUSTEES OF THE TRUST FUNDS

Diane Morgera, Chair	term expires 2018
Mikki Deschaine	term expires 2017
Vacant	term expires 2019

LIBRARY TRUSTEES

Connie Aubin-Adams	term expires 2018
Lee Beauregard	term expires 2018
Steve Simons	term expires 2019
Penny O'Sullivan	term expires 2019
Terry Reardon-Pollini	term expires 2017
Lesley Kimball, Director (appointed)	

CEMETERY TRUSTEES

June Sawyer	term expires 2019
Colin Laverty	term expires 2017
John Labonte, Chair	term expires 2018

APPOINTED POSITIONS

TOWN ADMINISTRATOR

Paul R. Deschaine
Deborah Bronson, Treasurer
Valerie Kemp, Accounting Supervisor
Karen Richard, Executive Assistant/Welfare Administrator
Paul Wolf, IT Administrator

CODE ENFORCEMENT/BUILDING INSPECTOR

Mark Morong
Tracey Cutler, Land Use Assistant II
Denise Lemire, Land Use Assistant I

TOWN ASSESSOR

Andrea S. Lewy
James Joseph, Assessing Assistant

HIGHWAY DEPARTMENT

Colin Laverty, Highway Agent	Timothy Slager
Alan Williams, Foreman	Charles Perkins
Gordon Chisholm, Maintenance Supervisor	
Doreen Coughlin, Asst. Custodian	

FIRE DEPARTMENT

Chief Rob Cook – Jan - Sept	Captain Bryan Crosby
Asst. Chief Matt Larrabee – Jan – Sept	Captain Tim Slager
Chief Matt Larrabee – Sept – Dec	Lt. John Dardani
Asst. Chief James Devonshire	Lt. Jeff Denton
Deputy Chief Josh Crow	Lt. Rob Izzo
	Lt. Chris Carbonneau
EMS – Captain Tim Brothers	
EMS – Lt. Caren Gallagher	
EMS – Lt. Peggy Crosby	

OFFICE OF EMERGENCY MANAGEMENT

David Barr, Director
Katherine Flagg, Deputy Director
Timothy Copeland, Deputy Director

POLICE DEPARTMENT

Chief John V. Scippa		On Call Officers:
Det. Sgt. David Pierce	Off. Michael Oliveira	Kevin O'Neil
Sgt. James "Chris" Call	Off. Grant Fotheringham	Steven Janvrin
Sgt. John Emerson	Off. Amanda Bibeau	Support Staff:
Off. Charles Law	Off. Michael Doucette	Stacey Grella, Admin. Asst.
Off. Brian Holbrook	Off. Corey Wynn	William Hart, Prosecutor

HEALTH OFFICER

David London	term expires 2019
Mark Morong, Deputy	term expires 2019

PLANNING BOARD

Michael Houghton, Chair	term expires 2017
Robert Baskerville, Vice Chair	term expires 2017
Jameson Paine	term expires 2018
Tom House	term expires 2019
Bruno Federico, Selectman – Jan – Mar	
David Canada, Selectman – Mar - Dec	
Nancy Ober, Alternate	term expires 2018

BOARD OF ADJUSTMENT

Arol Charbonneau, Chair	term expires 2018
Christopher Brett	term expires 2018
Garrett Dolan	term expires 2019
Chris Caverreta	term expires 2017
Bruno Federico	term expires 2018
Diedre Lawrence, Alternate	term expires 2017
Phil Caparso, Alternate	term expires 2017

CONSERVATION COMMISSION

Allison Knab, Chair	term expires 2019
William McCarthy, Vice Chair	term expires 2018
Donna Jensen, Secretary	term expires 2019
Patricia Elwell	term expires 2017
Robert Keating	term expires 2017
Dan McAuliffe	term expires 2017
Joseph Lovejoy, Selectman	
Brad Jones, Alternate	term expires 2019
William Kenny, Alternate	term expires 2018
Tim Copeland, Alternate	term expires 2019

RECREATION COMMISSION

April Mason	term expires 2018
Tracy-Lynn Abbott, Chair & Secretary	term expires 2017
Frank LaSorsa	term expires 2017
Pam Dziana, Treasurer	term expires 2019
Chris Cavaretta	term expires 2018
Jeff Simeone, Alternate	term expires 2019
Joseph Lovejoy, Selectman	

BUDGET ADVISORY COMMITTEE

Garrett Dolan	June Sawyer
Tracey McGrail	Bruce Scamman
Lee Paladino	

HERITAGE COMMISSION

Rebecca Mitchell, Chair	term expires 2019
Nathan Merrill	term expires 2017
Wallace Stuart	term expires 2018
David Canada, Selectman	
Tammy Hathaway, Alternate	term expires 2018
Flossie Wiggan, Alternate	term expires 2019
Terry Barnes, Alternate	term expires 2017

PUBLIC WORKS COMMISSION

John Boisvert, Chair	term expires 2019
William Schoppmeyer	term expires 2018
Michael Girard	term expires 2017
Joseph Lovejoy, Selectman	
Jim Cushman	term expires 2018
Lissa Ham, Alternate	term expires 2019

ECONOMIC DEVELOPMENT COMMITTEE

Suspended activities during 2016

ENERGY COMMISSION

Michael Welty, Chair	term expires 2018
Matt O'Keefe	term expires 2017
Michael Gorman	term expires 2019
Mike Ream	term expires 2017
Charles Case	term expires 2018

STRATHAM FAIR COMMITTEE

Francisco Marin, Chair

John Cushing

Caren Gallagher

Matt Bartel

Tim Slager

300th ANNIVERSARY CELEBRATION COMMITTEE

John Dold, Chair

term expires 2016

Peter Wiggin

term expires 2016

Florence Wiggin

term expires 2016

Joyce Rowe

term expires 2016

Liz Chisholm

term expires 2016

Susan Canada, Alternate, Secretary

term expires 2016

Pat Sapienza, Alternate

term expires 2016

Cathy Kenny, Alternate

term expires 2016

Jeff Gallagher, Alternate

term expires 2016

Carol Hazekamp, Alternate

term expires 2016

TOWN CENTER REVITALIZATION COMMITTEE

Suspended activities during 2016

TECHNICAL REVIEW COMMITTEE

Tom House

term expires 2018

Jeff Hyland

term expires 2019

Lucy Cushman

term expires 2018

Joe Johnson

term expires 2017

Nate Merrill, Alternate

term expires 2017

Tavis Austin, Town Planner

ROCKINGHAM PLANNING COMMISSION

Lucy Cushman

Leo Gagnon

LAMPREY REGIONAL COOPERATIVE

Paul R. Deschaine

SOUTHEAST WATERSHED ALLIANCE

Robert Roseen

Michael Girard, Alternate

SELECTMEN'S REPORT

The Board of Selectmen is pleased to recap the major events of 2016 in the Town for you. More detailed reports from each department and committee follow so we encourage you to read them all for a thorough account of the year. Our proposed budgets are also published here and we hope you will read both the operating and capital improvement budgets and then formulate questions. Our contact information, along with a host of other information, is available on our website: www.strathamnh.gov. and we would like to hear your thoughts. You are also welcome to come to any Board meeting and ask questions. We meet every Monday at 7:30 except for holidays when the Town offices are closed.

The most exciting events in Stratham in 2016 were undoubtedly the celebrations of our 300th year as a town. We were most fortunate to have a hard working group develop and implement commemorative festivities. April saw the production of an original play depicting our history and starred Town residents. It was entitled "Inspired By The Past" and had two very well attended performances (reprised in July at the Stratham Fair). The quality of the performance showed the level of hard work and dedication that went into the show.

Next up was THE social event in Stratham for many years, June's 300th Anniversary Dinner/Dance. Our longer tenured residents say the only possible comparison in terms of Town excitement and fun in their memory was the 250th dinner held 50 years ago.

It was all wrapped up with September's parade. A mix of civic organizations, bands, politicians, school members, Scouts, and many other groups all participated, making the throngs lining Portsmouth Avenue appreciate how wonderful a small town can be to call home.

We started the year with new people in two very important positions, Planner and Building Inspector/Code Enforcement. Although our new Planner, Tavis Austin, is new to us, he has been in the Planning field for many years. His last position was in Cooperstown, NY. Tavis jumped right in and quickly became conversant with our local ordinances as well as applicable state laws.

Mark Morong, who started his position on the same day as Tavis, January 4, comes from the inspection department in Durham. Mark came with a wide body of knowledge of pertinent codes and statutes. Both men have been well received by all who have had an opportunity to meet them.

There were 4 elections during the year. Although we thought we had adequately prepared, the Presidential Preference Primary left our facilities a little overwhelmed. We apologize for the inconvenience many experienced. The local election in March and the State primary in

September went off without a hitch. We approached the hotly contested general election in November with trepidation, yet with a determination to greatly improve the voting experience, even with a record turnout predicted. The feedback we received and our own observations tell us we largely succeeded with voters having very little wait time to vote.

We were disappointed at the March Town Meeting that the plan for water in the commercial district was received so poorly. We attribute this, based on comments received that night and subsequently, as being largely due to our failure to fully explain why this is good for Stratham. Without water and sewer for businesses, we simply will not be able to significantly expand our commercial base without expanding the size of the district. It may well be that the Town does not want to expand this base, and that's fine. However, we feel that we owe it to you to do a better job of explaining why we believe some expansion is beneficial and worthy of your support. To this end, we have appointed a committee of residents to explore more options, gauge resident sentiments, and work at getting the information gleaned out to you for your consideration. This committee is a diverse group of open minded citizens comprised of known supporters of increased infrastructure, people who have stated opposition to the proposal presented last year, as well as some who just want to learn more about it. Their charge is to report to the 2018 Town Meeting, essentially with a proposal for your consideration or an explanation why enhanced infrastructure is not for Stratham at this time.

After much preparation, work improving the looks and traffic flow of our Town Center area took place this past summer. As you likely know, we saved for our share of the cost, 20%, through our Capital Improvement Plan. The remaining 80% was paid for through a State DOT program funded by the Federal Government. This was a good way to dress up our village area with street lighting, sidewalks, redesigned traffic, and other accouterments. Sidewalks are expensive. We were happy to get a start on what will ultimately be a sidewalk system from this area to, and through, the Gateway Commercial area. By building in increments when we are able to get grants to help with the work, and asking businesses to build segments when rebuilding their property, we hope to ultimately build a complete system without a major project requiring bonding. That will take time but, as we enter our three hundred and first year, we expect to be here as a town for a long time.

We continue to look for a partner to help refurbish the Bartlett-Cushman House. The potential is great but the demand has not been sufficient to attract much interest. Meanwhile, we have secured the envelope of the building, including fresh paint, so it is weather tight and attractive. While the purchase of the property was a strategic one to gain the 2.2 acres adjacent to the Municipal Center for future Town use, saving one of the few 19th century homes left on Portsmouth Avenue south of the Circle is an added bonus that will help preserve our heritage and the rural feel of our Town.

Finally, we want to bring to your attention that the Town's portion of the tax rate was down 2¢ over the 2015 rate. We strive to spend your money wisely while at the same time supplying the services you collectively have indicated you want. If you have suggestions on how we can better serve the needs of the Town, please write us at selectmen@StrathamNH.gov. It is through your feedback that we can be responsive to your needs.

We hope to see you at Town Meeting on March 17. We also wish you a happy and prosperous 2017!

David Canada, Bruno Federico, Joseph Lovejoy

TOWN OF STRATHAM
TOWN MEETING MINUTES
MARCH 8, 2016

The ballot clerks and election workers were sworn in at 7:45 am and 1:45 pm. Present were Moderator Dave Emanuel, Deputy Moderator Tracey McGrail, Town Clerk/Tax Collector Joyce Charbonneau, Deputy Town Clerk/Deputy Tax Collector Cathy Kenny, Selectmen David Canada, Tim Copeland, and Bruno Federico, Supervisors of the Checklist Caren Gallagher, Natalie Perry, and Melanie McGrail.

Ballot clerks for the day were Dianna and Roger Thompson, Patricia Prior, Victor Collinino, Deborah Hodgdon, Dick Alsterberg, Susan Canada, Liz Chisholm, Susan Brett, Nancy Hunter, Andra Copeland, Anna Greenlaw, and Nancy Keane.

It was a quiet day with 937 votes cast at the Town Election, with 18 of those being absentee ballots. There were 8 new voters registered on Election Day, making the total number of voters on the checklist 6048. There was a 15% voter turnout for this election.

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

Cooperative School Board: For Exeter for three years, vote for one: Kimberly Meyer 612*. For Brentwood for three years, vote for one: Melissa A. Litchfield 602*. For Kensington for three years, vote for one: James B. Webber 596*. For Stratham for three years, vote for one: Travis Thompson 772*. For Cooperative School District Moderator for one year, vote for one: Katherine B. Miller 639*. Cooperative School District Budget Committee: For Exeter for three years, vote for one: (There was no candidate on this ballot, winner will be determined by the six Cooperative towns via write-in votes.) For Newfields for three years, vote for one: (There was no candidate on this ballot, winner will be determined by the six Cooperative towns via write-in votes.) For Stratham for three years, vote for one: Lucy H. Cushman 749*.

Article 1: ERCSD Operating Budget:
Yes: 616* No: 230

Article 2: Synthetic Turf Replacement Capital Reserve Fund:
Yes: 537* No: 308

Article 3: CMS Expansion and Renovation:
Yes: 462* No: 395

Article 4: Citizens Petition for a vote of confidence for Superintendent Michael Morgan.
Yes: 491* No: 261

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

School Board Member for three years, vote for one: write in candidate Cheryl Eveleigh 66*.
School District Moderator for three years, vote for one: David F. Emanuel 845*. School District
Treasurer for three years, vote for one: write in candidate Patty Lovejoy 22*.

Annual Town of Stratham Ballot results as follows:

(*Denotes the Winner)

Article 1:

Selectman for three years, vote for one: Joe Lovejoy: 393*. Terry Barnes: 345. Bob E. Jackson: 23. Colleen Lake: 129. Cemetery Trustee for three years, vote for one: June Sawyer: 801*. Trustee of the Trust Funds, vote for one: Bill Thompson: 45*, (write in vote). Library Trustee for three years, vote for two: Stephen Simons: 576*. Penelope B. O'Sullivan: 667*. Supervisors of the Checklist for six years, vote for one: Melanie McGrail: 787*. Supervisors of the Checklist for two years, vote for one: Natalie S. Perry: 776*. Town Moderator for two years, vote for one: David F. Emanuel: 827*.

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

To amend the Zoning Ordinance, Section 2.1, Subsection 2.1.6 Agriculture Farm, Farming, by replacing the definition of Agriculture with the state statute definition (NHRSA 21:34-a), by adding a definition of Agritourism by making related changes to the Ordinance to incorporate each respectively; and to further amend Section 16.2 Subsection 16.2.1 Permit Required by exempting agricultural buildings; and amend Section 7 Subsection 7.5q Exempt Signs by exempting agricultural signs.

The Planning Board recommends this article by unanimous vote.

Yes: 732* No: 153

Article 3: Are you in favor of adopting the following amendment to the Town of Stratham Zoning Ordinance as proposed by Citizens' Petition?

"To amend the Stratham Zoning Ordinance by changing the zoning of the properties identified as Tax Map 13, Lot 2, Tax Map 13 Lot 3, and portions of the properties identified as Tax Map 13, Lot 4, Tax Map 13 Lot 8 and Tax Map 13 Lot 9 to the Residential/Agricultural zoning district from the Gateway Commercial Business District Outer Zone zoning district."

Yes: 753* No: 145

The remaining Town of Stratham articles will be voted on March 11, 2016 at the Stratham Memorial School at 7:00 pm.

Town Moderator Dave Emanuel declared the meeting come to order at 7:10 pm. Four members of the Stratham Cub Scouts led the Pledge of Allegiance. Mr. Emanuel then called for a moment of silence for all those serving in the Armed Forces, and for those who could not be there tonight. Mr. Emanuel then went on to introduce himself and everyone on the stage: The Board of Selectmen, (B.O.S.): David Canada, Bruno Federico, and outgoing Selectman Tim Copeland, and incoming Selectman Joe Lovejoy. Town Administrator Paul Deschaine, Town Clerk/Tax

Collector Joyce Charbonneau and Deputy Town Clerk/Deputy Tax Collector Cathy Kenny were also introduced as well as the Supervisors of the Checklist Caren Gallagher, Mel McGrail, and Natalie Perry. Tracey McGrail was introduced as the Assistant Moderator. Mr. Emanuel then had Tracey read the dedication of the Town Report. This year's dedication was to the Town and its residents in honor of Stratham's 300th Anniversary. Dave Emanuel then read the results of the ballot voting on Tuesday, March 8, 2016. He announced there were no requests for recounts. Mr. Emanuel then explained the Rules of Procedure for Town Meeting.

The Following articles were discussed and voted on:

Article 4: Bonding Authority for Waterline Installation

To see if the Town will vote to raise and appropriate the sum of Six Million Dollars (\$6,000,000.00) for the acquisition of land and/or easements by the Town, and for the design, permitting, and other related costs to install a public water system within the existing Utility District created during the March 2014 Town Meeting starting at an existing water main at the Exeter and Stratham town line to include but not necessarily limited to a meter house and booster pump station. The Town further authorizes the Selectmen to act on behalf of the Town in connection with such acquisitions and construction activities, and to further authorize the issuance of not more than Six Million Dollars (\$6,000,000.00) of bonds and/or notes in accordance with the provisions of the Municipal Finance Act (NH RSA 33) and to authorize the Selectmen to issue and negotiate such bonds and/or notes and to determine the rates of interest thereon and the maturity and other terms thereof.

A ballot vote with a two thirds (2/3) majority in favor is required for passage. Polls must be open for a minimum of one (1) hour.

The Board of Selectmen recommends this Article by unanimous vote.

Selectman David Canada moved to accept this article as read. Selectman Bruno Federico seconded the motion. Selectman David Canada asked Moderator Dave Emanuel if John Boisvert, who is the Public Works Commission Chair and Chief Engineer of Pennichuck Water Works to speak to this Article and explain what we are trying to do. John Boisvert, 16 Dumbarton Oaks, went through the history of how this Article came to be. He also went over the recent agreement that Stratham signed with Exeter, which allows us to use Exeter's water system. John also went over the tax base, and how this Article, if passed, would result in a broader tax base and increase revenues for the Town. He then turned it over to Selectman David Canada to answer questions from the audience. Selectman David Canada then gave a brief summary of what this Article means to the Town and to the taxpayers. He went over the numbers for the costs of implementing this and explained how this would affect the tax rate, and what it would mean to each taxpayer the first year. Selectman Canada stated the first year would add \$.40 to the tax rate, or \$139.00 to the median residential tax payer. Selectman Canada also went over the costs for the following year, when they hope to add sewer to the same commercial area. He explained this would add six to eight million dollars the second year. He went on to explain that a second bond would add another \$.53 to the tax rate, and cost the median taxpayer \$184.00 in its second year. He further explained if this project were to see its entire completion, the cost would be approximately twenty two million dollars for water and sewer to go up to Winnicut Rd. Selectman Canada explained this would not be paid with present dollars or by our present income structure. He further explained that a "rate paying customer base" would be established. Selectman Canada concluded with asking the voters for their support on this article, and stated he

would be happy to answer any questions from the voters. The following residents spoke against the article: Marty Wool, Pat Abrami, Ray Thompson, Everett Lamm, George Rubin, Norton Newborn, Mark Whiting, Steve Robison, Lester Cuff, George Doran, Kate Faust, Esteban Rubens, Gordon Bailey, and Nancy Hunter. Some of the concerns that were cited from the residents regarding this article were: lack of information to the public, the cost, construction, and maintenance to the roads, future impact on fire services, no businesses have committed to this to date, lack of information on long term costs and long term strategic planning, concerns with entering into a partnership/contract with Exeter, congested downtown, increase of taxes, and suffering through the construction phase. Residents Bruce Scamman and Lucy Cushman spoke for the article. Bruce stated this has been talked about for the last five years, and will attract a larger variety of businesses coming in. Lucy stated that the development would be contained to the side roads of Portsmouth Ave., and that it will generate tax dollars so we won't have to be paying for services ten to fifteen years from now. She also stated that the costs are only going to go up in the future, and we need to start now. Lucy urged the voters to be progressive, think ahead, and to vote yes on this Article. Seeing no further questions from the floor, Moderator Dave Emanuel read the question, explained that this was a ballot vote, and directed the residents to where the voting would take place. He then gave directions on the voting process for the written ballot. He further explained that the polls would be open for one hour, and stated that "the polls are now open." Once the polls were closed and the votes were counted, it was announced by Mr. Emanuel that Article 4 was defeated. The results were 66 Yes, and 289 No. Everett Lamm, Autumn Lane, made a motion to restrict reconsideration on Article 4. The motion was seconded by Marty Wool. The motion passed, and reconsideration was restricted on Article 4.

Article 5: 2016 Operating Budget

To see if the Town will raise and appropriate the sum of Six Million One Hundred Sixty Seven Thousand Five Hundred One Dollars and no cents (\$6,167,501.00) to defray general town charges for the ensuing year. This article does not include appropriations contained in special or individual articles addressed separately. **The Board of Selectmen recommends this Article by unanimous vote.** Selectman David Canada moved to accept this article as read. Selectman Tim Copeland seconded the motion. Selectman David Canada spoke to the motion. Mr. Canada first thanked the Budget Committee for their help with the budget. Mr. Canada went on to explain that every \$100,000.00 approved tonight will add 8.0 cents to the tax rate which would add \$27.86 to the average residential tax bill. Mr. Canada went over the significant increases in the operating budget. Elections: there are four elections in 2016 versus just the one in 2015, General Government buildings: due to upgrades needed to Town owned properties. Mr. Canada also stated Emergency Management, Sanitation, Stratham Hill Park, and the Library also have slight increases. He further stated that Police, Fire, and Highway are down due to lower fuel costs. Mr. Canada explained that Payroll was also up, due to a .8% cola and some merit increases where they felt it was appropriate, and also paid staffing for the Fire Department and increasing the staff by one for the Police. Mr. Canada explained that we receive substantial non-property tax revenue. He stated that they estimated 2.5 million in incoming revenue for this year. Mr. Canada concluded with the observation that while the net operating budget is up, the total requests are slightly down, and the BOS will continue to strive to be as conservative as possible. Mr. Emanuel then asked for questions or comments from the floor. Marty Wool, Winnicutt Rd. asked about the work that was needed on the Cushman House. Mr. Canada

explained that it needed a new roof last year, and this year the siding needs to be tightened, and the house needs to be painted. He explained that we need to maintain this property as it is listed on the National Register of Historic Places, and it is an important part of the history of Stratham. Pat Abrami, Tall Pines Dr. stated that any budget that results in the tax rate going down is a good budget, and he supports this article. Mr. Abrami then called the question. Seeing no further questions or comments from the floor, Mr. Emanuel read the question, the vote was taken in the affirmative, and Article 5 passed.

Article 6: Capital Improvements Program

To see if the Town will vote to raise and appropriate the sum of One Million Three Hundred Fifty Two Thousand Six Hundred Dollars and no cents (\$1,352,600.00) to implement the Capital Improvements Program for 2016 as presented in the Town Report and approved by the Planning Board. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than five (5) years from this appropriation per NH RSA 32:7 (VI). **The Board of Selectmen recommends this Article by unanimous vote.**

Selectman Bruno Federico moved to accept this article as read. Selectman David Canada seconded the motion. Selectman Bruno Federico spoke to the motion. Selectman Federico went over the new items in the 2016 CIP. Under “General Government”, these items included the cost for replacing the Municipal Center HVAC system, the Municipal Center Electric Wall Divider, and the Municipal Center Generator Auto Transfer Switch. Selectman Federico continued with new items under “Protection of Persons/Property” which included the Fire Department Computer Replacement Program. He also made mention under “Cultural and Recreational Activities”, the Library Reading Garden Updates, and the Replacement of the Irrigation Shed at Stevens Park. Selectman Federico stated that concluded the new items in the CIP and welcomed any questions. Nancy Hunter, Brown Ave., asked about the line item for \$25,000.00 regarding the Master Plan Update Reserve, and the line item for \$125,000.00 for the Water, Sewer, and Stormwater Infrastructure, Planning and Study. Selectman Federico responded that the Master Plan needs to be updated and completed, and we have tried to do this in-house for the last five years, and the various departments and committees were not able to complete their portions due to time constraints. Selectman Federico explained that they got several estimates ranging from \$80,000.00 to \$180,000.00. He stated that they are hoping the cost will be around \$100,000.00 to complete the Master Plan. He explained that this is a necessary document if the Town wants to continue to be have smart growth. Regarding the Water/Sewer question, Selectman Federico explained that Stratham is a MS4 Town, and therefore the EPA mandates us to document all drainage and where it goes, so we have to spend the money on these type of studies. Seeing no further questions from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 6 passed.

Article 7: Heritage Preservation Fund

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand dollars and no cents (\$250,000.00) to be deposited in the “Heritage Preservation Fund” as created by the March 11, 2011 Town Meeting. **The Board of Selectmen recommends this Article by unanimous vote.** Selectman David Canada moved to accept this article as read. Selectman Bruno Federico seconded the motion. Selectman Canada explained the intent of this article is to purchase a preservation easement for the Lane property. Mr. Canada explained that this came about after a proposal in 2015 to intensely redevelop the property at the traffic circle

known as the Lane Homestead. After the proposal by the buyer was rejected by the Planning Board, the Heritage Commission asked the Board of Selectmen to support the purchase of a preservation easement on this historically significant property to ensure that something like this does not happen again. Mr. Canada explained that the easement came in at \$200,000.00 and that is what is being requested tonight, plus the estimated costs of putting this easement into the stewardship of the NH Preservation Alliance. Mr. Canada then asked the Moderator if he could yield the floor to Rebecca Mitchell, Chair of the Heritage Commission. Rebecca Mitchell, Portsmouth Ave., began by explaining why the Lane Homestead is so special. She stated that it is a Stratham Landmark. Rebecca also gave some history on this property. She explained Samuel Lane purchased four acres back in 1741. She stated he kept extensive and detailed diaries from the age of twenty-one until his death at age eighty seven. These diaries, which included copious lists and detailed business receipts form an archive that is unequal in all of New England. This archive is now located in the collections of the NH Historical Society in Concord. She also stated that in 1983, the Lane Homestead was placed in the National Register of Historical Places. However, Rebecca explained this still does not offer the Lane Homestead any level of enduring protection of changing its landscape. She further explained that last year, a prospective buyer submitted a building proposal that would include the demolition of three of its buildings as well as damaging alterations to the main house and stripping much of the landscape. She stated that this proposal was opposed vehemently by the Heritage Commission, and they realized, along with the Planning Office and the Board of Selectmen, that it was important to make sure that the people of Stratham understood the historical importance of the Lane Homestead, as well as understanding the needs of the property owners. They came to the conclusion that a preservation easement would answer both the current owners wish to sell, and the Town's interest in protecting the historic value of the property. Rebecca stated that the Selectmen agreed to ask the Town for the preservation easement as they saw the need to protect any future attempts from prospective buyers to change this historic landmark. She also stated that the Preservation Allegiance agreed to be the easement holder. She also stated that in October, the Preservation Alliance named the Lane Homestead to its 2015 "7 to Save" list of highly significant properties facing major risk of loss. She further explained that the Heritage Commission, on behalf of the Town, and with the Neily's consent, applied for a grant to partially fund the easement from the Land and Community Heritage Investment Program, (LCHIP). She stated that in early December, LCHIP awarded the Town a grant of \$100,000.00. Rebecca also explained that a preservation easement will keep this property in private hands. She also explained that a preservation easement is subjected to the same State and Federal Laws that a conservation easement is subjected to. She further stated that this still allows the homeowner to retain all the residual rights of ownership except the right to substantially alter, or fail to maintain the historic character of the property. Rebecca asked for the support of the voters to put \$250,000.00 in the Heritage Preservation Fund to support this preservation easement. She explained \$50,000.00 will go towards covering the cost of developing the easement. She stated that it is true to the vision of Stratham's Master Plan, and it is also a vision of a Town with well protected historical resources. She further stated that this will be protecting our history, and that preserving the Lane Homestead ensures the enjoyment and education of all future generations. Moderator Emanuel then asked if there were any questions. Anita Demopoulos, 2 Morning Star Dr. asked if this easement would decrease the value of the property. Selectman Canada responded, that generally speaking, an easement would drop the value of the property. He further stated, that in this specific case, the property is currently under-valued, so we may not see

any difference in the taxes. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 7 passed. Joanne Ward, Wedgewood Dr., asked for a round of applause for Rebecca Mitchell, who has worked so hard to bring this to Stratham. Selectman David Canada made a motion to restrict reconsideration on Article 7. Selectman Tim Copeland seconded the motion. The motion passed, and reconsideration was restricted on Article 7.

Article 8: Funding for the 300th Anniversary Celebration

To see if the Town will vote to raise and appropriate \$11,772.00 for the purpose of defraying the costs associated with the observance of the Town's 300th Anniversary in 2016, with said funds to come from unassigned fund balance. This is a special warrant article which will be non-lapsing until the purpose has been fulfilled or 12/31/21, whichever is sooner. **The Board of Selectmen recommends this Article by unanimous vote.** Selectman David Canada moved to accept this article as read. Selectman Tim Copeland seconded the motion. Selectman Canada spoke to the motion. He explained that at the 2012 Town Meeting, an appropriation of \$55,000.00 was approved to hire an author to write a current history of Stratham; 1900 to present. He explained that this project was completed in 2014, and that \$11,773.00 remains unspent. Selectman Canada further explained that the 300th Anniversary Committee would like to use that money to help defray costs associated for the three events planned this year. These events are the Stratham Play, the Dinner Dance, and the Parade. He further stated that the reason this is structured as an appropriation is to comply with the State rules. Selectman Canada also stated that we would be voting in new funds, with the old funds being returned unspent to offset. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 8 passed.

Article 9: Town Buildings and Grounds Maintenance Expendable Trust Fund

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars and no cents (\$25,000.00) to be deposited into the "Town Buildings and Grounds Maintenance Expendable Trust Fund" as created by the March 16, 2012 Town Meeting. **The Board of Selectmen recommends this Article by unanimous vote.** Selectman Tim Copeland moved to accept this article as read. Selectman Bruno Federico seconded the motion. Selectman Copeland spoke to the motion. He explained that this fund is for any future repairs that may be needed, and that the BOS try to maintain a lean operating budget. Marty Wool, Winnicutt Rd. asked what is currently in this fund. Town Administrator Paul Deschaine stated there was \$80,600.00 currently in this fund. Mr. Wool then asked why we weren't using this money to replace the HVAC at the Municipal Center. Mr. Deschaine explained that this fund is used for unforeseeable and unexpected emergencies, and not for regularly scheduled repairs or maintenance. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 9 passed.

Article 10: EMS FUND APPROPRIATION

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars and no cents (\$50,000.00) for the following purposes:

2016 EMS/EMT/ First Responder Training	\$10,000.00
2016 ALS Services Contract	\$10,000.00

2016 Ambulance Repairs and Upgrades \$30,000.00

and to further authorize the withdrawal of Fifty Thousand Dollars and no cents (\$50,000.00) from the Stratham Fire Department EMS Special Revenue Fund created for these purposes during the March 17, 2000 Annual Town Meeting and as amended during the March 11, 2005 Town Meeting. No additional funds from general taxation are to be used. **The Board of Selectmen recommends this Article by unanimous vote.** Selectman Tim Copeland moved to accept this article as read. Selectman Bruno Federico seconded the motion. Selectman Copeland spoke to the motion. Selectman Copeland explained that the first item regarding EMT responder training was for a course that is offered every October for continuing education for our medical personnel. He explained that the second item regarding the service contract pertains to the advanced life support system's contract with Exeter Hospital. Mr. Copeland also explained that the last item regarding ambulance repairs pertains to one of the ambulances that needs some upgrades and electrical repairs. He explained that Stratham currently has two ambulances. Selectman Copeland also explained that the Fire Department requested a new ambulance at a cost of about \$175,000.00 but the Board felt the current ambulance, being only twelve years old with about forty-five thousand miles on it, still had some years left on it. Marty Wool, Winnicut Rd. asked why we didn't honor the Fire Department's request for a new ambulance. Selectman Copeland explained they did not see the need to spend the money for a new ambulance at this time as the current ambulance has nothing seriously wrong with it. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 10 passed.

Article 11: Accrued Benefits Liability Expendable Trust Fund

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars and no cents (\$10,000.00) to be deposited into the "Accrued Benefits Liability Expendable Trust Fund" as created by the March 16, 2007 Town Meeting, to meet the currently unfunded obligations of the Town. The Board of Selectmen recommends this Article by unanimous vote. Selectman Bruno Federico moved to accept this article as read. Selectman Tim Copeland seconded the motion. Selectman Federico spoke to the motion. He stated that this fund is used to pay employees who may be retiring or leaving the employment of the Town. He stated that there really isn't any way to budget for this, but we have to have the funds available for the employee's unused vacation/sick time, and any other retirement associated costs that the employee is owed. Gordon Bailey, Holmgren Rd. asked why there is so much carryover on employees' vacation time. He stated that most private sectors have the policy of "use it, or lose it". Town Administrator Paul Deschaine responded that the Board of Selectmen are very sensitive to this issue, and that a number of adjustments have been made over the years to limit the carryover. He explained that one of the changes that was made was an employee can now only carry over eighty hours each year. Jeff Wilson, Willowbrook Ave., asked if we don't fund this article, would it affect our audit reports which would result in a negative result in the bond market, causing us to pay a higher interest rate for any borrowing we may pursue. Mr. Deschaine responded that this was certainly a possibility. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 11 passed.

Article 12: Ratification of the Length of Terms for the Verizon Wireless Lease of Town Property

To see if the Town will vote to ratify the Lease Agreement between the Town of Stratham and Cellco Partnership d/b/a/ Verizon Wireless dated July 13, 2015. The initial term of the Agreement is for five (5) years with extensions of four (4) additional five (5) year terms for a total of twenty five (25) years in duration. **The Board of Selectmen recommends this Article by unanimous vote.** Selectman David Canada moved to accept this article as read. Selectman Tim Copeland seconded the motion. Selectman Canada spoke to the motion. Selectman Canada explained the two motivating factors in presenting this article tonight. He stated the first reason is a matter of safety. He explained if you have an emergency, communication, and the ability to be able to use your cell phone, is paramount. Mr. Canada explained that the elevation for where the tower would go is one of the highest in town, allowing for a relatively short ninety foot tower. He also stated that there is space on the tower reserved for municipal use should we choose to use it. Mr. Canada explained that the second factor involves increase revenue to the Town. He stated that Verizon will initially pay the Town \$30,000.00 a year, with a yearly escalator. He further stated that there is no proof that property values near the cell town will go down in value. He explained that Verizon provided several studies by third party certified appraisers who looked at several New England markets, looking at actual before and after values, and found no degradation in property values. He further stated that an independent study by Avitar of New England commissioned by the Town of Deerfield validated these studies. Mr. Canada explained that Avitar provides a wide range of assessing services and software to municipalities, including Stratham. Mr. Canada further explained that this proposal has been fully vetted and approved by the Select Board, the Planning Board, and Zoning Board of Appeals. Selectman Canada then asked Moderator Dave Emanuel for permission for Chip Fredette, the project manager for Verizon, to explain the technical aspects of this proposal. Permission was granted by a voice vote after an initial objection by a resident. Mr. Fredette started off by explaining that the purpose of the site is to provide 4G LTD coverage to Verizon Wireless subscribers of Stratham. He explained that this location was chosen for its central location and wireless gathering coverage. He further explained that the ground elevation is one of the highest in Town. He also stated that this is a shorter tower than the average cell phone tower. He stated that this would be about ninety feet in height, and the average cell phone tower is about one hundred and seventy three feet in height. He summarized the benefits as such: 4 G LTD coverage, more efficient public safety response, other carriers can add to this tower in the future, increase revenue to the Town, no burden on the Town's surfaces, no non-stick fumes, light pollution, noise, or increase in traffic. Moderator Emanuel then opened it up for questions or comments from the floor. The following residents spoke against the article: Lester Cuff, Pat Elwell, Mark Whiting, George Ciccanesi, Dr. Richard Feeney, Jay Nesvold, Pat Abrami, Paul Dachsteiner, Danielle Cressey, Gayle Vardakis, Stephanie Ciccanesi, Bob Valeri, Larry Foss, John Scheel, Fred Hutton, Wayne Young, Bruce Chevelier, and Kevin King. Some of the concerns that were cited from the residents regarding this article were: Health concerns in relation to the possibility of cancer due to radiation from the tower, an additional road having to be put in to access the tower, being placed in a residential neighborhood, safety concerns, possibility of the tower having added extensions to accommodate other carriers, and lack of information regarding long term effects in regards to health concerns. The following residents spoke for the article: Carol Hazekamp, Brian Orlandi, Chris Brett, Bob Lacoste, and Ethan Dodge. Some of the reasons they cited for the article were: need for better emergency safety

calls, better cell phone coverage, the location is central and beneficial to all, and lack of proof that it has cancer causing agents. Residents John Demopoulos, Gaksel Yalcinkaya, and Esteben Rubens also had questions or comments regarding this article. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the negative, and Article 12 was defeated. Jay Nesvold made a motion to restrict reconsideration on Article 12. The motion was seconded. The motion passed, and reconsideration was restricted on Article 12.

Article 13: Other Business

To transact any other business that may legally come before this meeting. Moderator Emanuel asked the floor for a straw poll regarding Article 4. Selectman Canada then asked the floor if it was a lack of information, or do the residents want to see sewer come in before water, or do the residents not want to see anything come in right now, that led to the defeat of Article 4. The residents were not receptive to the straw poll citing it was late, a better option would be sending the BOS emails regarding this, and half the people had already left. Gary Dolan, Jana Lane, asked the residents still present to congratulate Tim Copeland for his eight years of service as Selectman. Selectman David Canada also wished him the best, and stated that he will be missed. Selectman Copeland thanked everyone, and stated it was an honor to serve the Town of Stratham. Selectman Copeland then thanked all the members of the Boards/Committees for their contributions to the Town throughout the year. He asked if anyone is interested in serving on any Board/Commission, to apply by letter or application to the BOS by Tuesday, March 31, 2016. He stated that applications are available at the Town Offices and online at www.strathamnh.gov. Mr. Copeland also announced that the Conservation Commission will be holding its annual clean-up day on Saturday, April 16th, at 9:00 am. They will meet at the Stratham Hill Park Pavilion and gloves and safety vests will be handed out at that time. Seeing no other business before the Town, Moderator Emanuel closed the meeting at 11:45 pm.

Respectfully Submitted,
Joyce L. Charbonneau
Stratham Town Clerk

STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 8 AM TO 8 PM

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

You are hereby notified to meet at the Stratham Municipal Center on Tuesday, on the fourteenth day of March 2017, next at eight of the clock in the forenoon, to act upon the following subjects:

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

ARTICLE 2: To see if the Town will vote to amend Section VII, Subsection 7.5 *Exempt Signs*, Subsection 7.5.j. *Real Estate signs* to establish clarification of the permitting process for these exempt signs, and in connection therewith, amend Section II, to add 2.1.52 *Premises* as the term has been added for clarify of intent within the Zoning Ordinance as follows:

2.1.52 Premises: A real estate term for land and the improvements on it, including a building, store, apartment, or other designated structure

Section VII, Subsection 7.5 Exempt Signs, Subsection 7.5.j will be amended to read:

- j. Real Estate Signs if limited to one (1) per premises and four (4) square feet in area in residential zones and thirty-two (32) square feet in all other zones. These signs shall be removed within thirty (30) days of settlement or lease of the property.

The Planning Board recommends this Article by unanimous vote.

ARTICLE 3: To see if the Town will vote to amend the Zoning Ordinance, Section III, Subsection 3.8 Gateway Commercial Business District, by amending Subsection 3.8.6 Review and Permitting Process to further clarify the permitting requirements and procedures for developments within the Gateway Commercial Business District, and in connection therewith, amend Subsection 3.8.8 Table 5 related to street improvements as follows:

Delete current Subsection 3.8.6 as follows:

~~3.8.6 Review and Permitting Process:~~

~~a. Review Process:~~

- ~~i. The Board of Selectmen will hereby create a Technical Review Committee (“TRC”) comprised of the Town Planner, a member of the Heritage Commission, and three (3) members and two (2) alternates appointed by the Board of~~

~~Selectmen and recommended by the Planning Board. The TRC shall process applications for development within the District for the purpose of determining compliance with the provisions of the Ordinance. The TRC may consult with other committees, commissions, and professionals for review and comment on applications within the District. Any cost associated with professional review shall be the responsibility of the applicant.~~

- ~~ii. Projects that do not require a Conditional Use Permit shall be evaluated for compliance with this ordinance by the TRC, administratively approved by the Town Planner, and processed by the Planning Board when required under the Subdivision or Site Plan Review Regulations of Stratham.~~
- ~~iii. An administrative decision by the Town Planner relating to compliance with the requirements of this ordinance (approval or denial of an application) may be appealed to the Zoning Board of Adjustment.~~
- ~~iv. Should any construction, site work, or development be commenced without an approved Conditional Use Permit, Subdivision, Site Plan approval or administrative approval, or any should a violation of an approved Development Plan or Conditional Use Permit occur, the Planning Board or the Town Planner has the right to require the property owner to stop, remove, and/or mitigate the violation, or seek the appropriate appeal process to gain compliance.~~

b. Conditional Use Permit:

- ~~i. Applications for development within the District may include a request for a Conditional Use Permit to deviate from the requirements of this ordinance. All such requests shall be accompanied by a narrative description of the deviation and a site plan showing the deviation from any requirement within this ordinance. Deviation from the requirements of this Ordinance shall be permitted by grant of a Conditional Use Permit issued by the Planning Board.~~
- ~~ii. A Conditional Use Permit is a decision that would permit deviation from or reduction in a specific provision(s) of this Ordinance but that is otherwise generally consistent with the provisions of Section 3.8.3 Purpose and Intent. The Planning Board shall have the authority to grant or deny a request for a Conditional Use Permit pursuant to the provisions of RSA 674:16 and RSA 674:21.~~
- ~~iii. The granting or denial of a Conditional Use Permit by the Planning Board may be appealed to the Superior Court, as provided for in RSA 677:15. [A Planning Board decision on the issuance of a Conditional Use Permit cannot be appealed to the Zoning Board of Adjustment (RSA 676:5 III).]~~
- ~~iv. A Conditional Use Permit, for relief from the requirements of this Ordinance, may be granted by the Planning Board after proper public notice and public hearing provided the Planning Board finds that an application complies with standards 1. and 2. below.~~
 - ~~1. Consistent with the Gateway Business District Master Plan, including but not limited to:~~
 - ~~a. Both public and private buildings and landscaping shall contribute to the~~

- ~~physical definition of streetscapes and public spaces; and~~
 - ~~b. Development shall adequately accommodate automobiles and emergency vehicles, while respecting the pedestrian and the spatial form of public spaces; and~~
 - ~~c. Design of streets and buildings shall reinforce safe environments, but not at the expense of accessibility and efficient traffic flow; and~~
 - ~~d. Architecture and landscape design shall complement climate, topography, community character, and building practice; and~~
 - ~~e. Open space and public gathering places shall be provided as locations that reinforce the identity and activity of the District and the community; and~~
 - ~~f. New development and redevelopment shall be otherwise consistent with the intent and purpose of this ordinance; and~~
 - ~~g. Does not impact adjacent properties and uses in the District.~~
- ~~2. Improves public safety within the District and/or in adjacent zoning districts; or provides environmental and natural resource protection; or provides a measureable public benefit (such as increased public space, open space or public amenities).~~

and replace with proposed Subsection 3.8.6 language as follows:

- 3.8.6 The Board of Selectmen will hereby create a Technical Review Committee (“TRC”) comprised of the Town Planner, a member of the Heritage Commission, and three (3) members and two (2) alternates appointed by the Board of Selectmen and recommended by the Planning Board. The TRC shall process applications for development within the District for the purpose of determining compliance with the provisions of the Ordinance. The TRC may consult with other committees, commissions, and professionals for review and comment on applications within the District. Any cost associated with professional review shall be the responsibility of the applicant. The TRC review of any application shall be deemed equivalent to a Preliminary Consultation with the Planning Board, however, applicants may also submit for Preliminary Consultation.

Should any construction, site work, or development be commenced without an approved Conditional Use Permit, Subdivision, Site Plan approval, or any should a violation of an approved Development Plan or Conditional Use Permit occur, the Planning Board or the Town Planner has the right to require the property owner to stop, remove, and/or mitigate the violation, or seek the appropriate appeal process to gain compliance.

a. Review Process:

- i. Projects that do not require a Conditional Use Permit shall be evaluated for compliance with this ordinance by the TRC, and then be processed by the Planning Board as required under the Subdivision and/or Site Plan Review Regulations of Stratham. Such applications should follow the submission requirements of a Site Plan Review Application.

- ii. For those development applications within the District that include a request for a deviation from the requirements of this ordinance, a complete Site Plan Review Application shall be accompanied with a Conditional Use Permit Application that includes a narrative description of the deviation(s) and a site plan illustrating proposed deviation from any requirement within this ordinance. Deviation from the requirements of this Ordinance shall only be permitted by grant of a Conditional Use Permit issued by the Planning Board. A Conditional Use Permit is a decision that would permit deviation from or reduction in a specific provision(s) of this Ordinance but that is otherwise generally consistent with the provisions of Section 3.8.3 Purpose and Intent (See 3.8.6 a. iii).
- iii. The Planning Board shall have the authority to grant or deny a request for a Conditional Use Permit, pursuant to the provisions of RSA 674:16 and RSA 674:21.A *Conditional Use Permit*, for relief from the requirements of this Ordinance, after proper public notice and public hearing where the Planning Board finds that an application complies with standards 1. and 2. below:
 - 1. Consistent with the Gateway Business District Master Plan, including but not limited to:
 - a. Both public and private buildings and landscaping shall contribute to the physical definition of streetscapes and public spaces; and
 - b. Development shall adequately accommodate automobiles and emergency vehicles, while respecting the pedestrian and the spatial form of public spaces; and
 - c. Design of streets and buildings shall reinforce safe environments, but not at the expense of accessibility and efficient traffic flow; and
 - d. Architecture and landscape design shall complement climate, topography, community character, and building practice; and
 - e. Open space and public gathering places shall be provided as locations that reinforce the identity and activity of the District and the community; and
 - f. New development and redevelopment shall be otherwise consistent with the intent and purpose of this ordinance; and
 - g. Does not unduly impact adjacent properties and uses in the District.
 - 2. Improves public safety within the District and/or in adjacent zoning districts; or provides environmental and natural resource protection; or provides a measureable public benefit (such as increased public space, open space, or public amenities).
- iv. The granting or denial of a Conditional Use Permit by the Planning Board may be appealed to the Superior Court, as provided for in RSA 677:15. A Planning

Board Decision on the issuance of a Conditional Use Permit cannot be appealed to the Zoning Board of Adjustment (RSA 676:5 iii).

And in conjunction therewith, amend Section 3.8.8 Table 5 as indicated here:

Section 3.8.8

TABLE 5.

Streetscape Elements		
<i>Element</i>	<i>Standards</i>	<i>Description</i>
Planting Strip	5-foot minimum width (as shown on roadway cross-sections)	Refer to Site Plan Review Regulations Section V.5.2. for landscaping requirements.
Setback	Combined 13 feet minimum/20 feet maximum	Composed of sidewalk and planting or street buffer strip with granite curbing.
Crossings	6 feet minimum width, 10 feet maximum width Required at street intersections and permitted at mid-block	Within an individual block or development, shall be composed consistently of similar materials and may include brick, pavers, stamped concrete, porous pavement; all sidewalks shall have granite curbing against a thoroughfare. Differentiate with use of non-asphalt materials, striping and accent paving or materials.
Street Trees	1 per 25 ¹ linear feet of right of way	Located within the Planting Strip or Street Buffer Strip.
Lighting	1 per 25 ¹ linear feet of right of way	Along all sidewalks, New England traditional fixtures with downcast illumination; lighting placement shall alternate with street tree placement.
Seating	Encouraged	In public spaces (such as pocket parks and gardens) and at street intersections.
Shelters (transit, school bus stops)	Optional	Painted or coated metal frame or natural materials.
Trash Receptacles	Required	Secured and covered at street intersections or mid-block.
Bicycle Racks	Required	At transit stops/shelters, public spaces, parking areas.

¹ *For trees and lighting located along Portsmouth Ave. (SR 108), the spacing shall be AVG 30' for trees and AVG 60' for lighting. The Planning Board shall determine the final number and*

location of each element based upon review by qualified professionals and in coordination with NHDOT.

The Planning Board recommends this Article by unanimous vote.

ARTICLE 4: To see if the Town will vote to adopt the recent statutory changes to NH RSA 674:70 Accessory Dwelling Units and replace Section V, Subsection 5.4 *Accessory Apartments* with an amended 5.4 *Accessory Dwelling Units* to reflect this change, and in connection therewith, amend Section II Definitions by replacing Subsection 2.1.2 *Accessory Apartment* with 2.1.3 *Accessory Dwelling Unit*, and in connection therewith, further amend Section II, to add 2.1.69 *Transient Occupancy* as the term has been added for clarify of intent within the Zoning Ordinance as follows:

The following definitions will be added:

- 2.1.3 Accessory Dwelling Unit: means a residential living unit that is within a detached single-family dwelling or within an existing attached or detached garage, and meets the requirements set forth in Section 5.4. (Rev. 3/90, 3/09, 3/16)
- 2.1.69 Transient Occupancy: means the right to use, occupy, or possess, or the use, occupancy, or possession of, a dwelling unit or a habitable unit for a period of 30 consecutive calendar days or less.

The current section 5.4 will be deleted as follows:

~~**5.4 ACCESSORY APARTMENTS (REV. 3/90, 3/05 & 3/09)**~~

~~5.4.1 Purpose: The purpose of the accessory apartment provision is to provide an accessory housing alternative, while maintaining neighborhood aesthetics and quality.~~

~~5.4.2 Objectives: The objectives of this Section are to:~~

- ~~a. Provide a housing unit in a single family neighborhood for individuals seeking affordable housing alternatives;~~
- ~~b. Protect the single family residential character of a neighborhood by ensuring that the accessory apartment is permitted only in an owner-occupied house and under such conditions as to protect the health, property values, safety, and welfare of the public.~~

~~5.4.3 Special Exception:~~

~~One (1) accessory apartment within a detached single family dwelling or garage which may be separate from or attached to the main dwelling and is clearly a~~

~~subordinate part thereof will be permitted by special exception. The Zoning Board of Adjustment will grant a special exception provided that all of the following conditions are met:~~

- ~~a. The dwelling to which an accessory apartment is to be added must be owner-occupied;~~
- ~~b. The property and proposed use must conform to the dimensional requirements of Table 4.2 (including the requirements for lot coverage, building footprint and open space requirements);~~
- ~~c. The single family dwelling shall not be a mobile home, condominium, or located within a cluster development;~~
- ~~d. The accessory apartment shall be designed so that the appearance of the building remains that of a one family dwelling. Any new entrance that may be required shall be located on the side or in the rear of the building. Units within a garage should be constructed to maintain the look of a residential garage, such that entry doors should remain and any decks are constructed to the rear of the structure;~~
- ~~e. The size of the accessory apartment shall be between 400 square feet and 1000 square feet, and shall not exceed 1/3 of the living area of the existing dwelling;~~
- ~~f. In no case shall there be more than Three (3) people residing within an accessory apartment;~~
- ~~g. Adequate off street paved or gravel parking shall be provided and shown on the sketch plan. The appearance of the parking design shall be that of a single family dwelling;~~
- ~~h. The structure and lot shall not be converted to a condominium or any other form of legal ownership distinct from the ownership of the existing single family dwelling;~~
- ~~i. Prior to granting a special exception by the ZBA, the owner shall provide, as part of the ZBA case file, the following:
 - ~~i. Evidence to the Building Inspector or their agent that septic facilities are adequate for both units according to the standards of Stratham and the N.H. Water Supply and Pollution Control Division. If deemed necessary by said Inspector, such evidence shall be in the form of certification by a State of NH licensed septic system designer. Also the owner shall provide evidence that there is adequate potable water according to the standards of the State of New Hampshire. The Building Inspector then shall indicate his approval in writing to the ZBA.~~~~

- ii. ~~A floor plan of one quarter inch (1/4") to the foot scale showing the proposed changes to the building.~~
- iii. ~~A sketch plan (drawn to scale) of the lot, with existing and proposed structures and parking.~~
- j. ~~The accessory apartment shall be subject to the standards and conditions for a special exception as set forth in Article 17.8.2 of this Ordinance.~~

5.4.4 Regulations:

- a. ~~The Building Inspector may require construction plans of any improvements and foundations to determine safety of any structure to be used as an accessory apartment. Safety may be determined by review and inspection of the structure to be used.~~
- b. ~~Once any renovation or construction is complete, or the owner is ready to have a unit occupied, a request shall be made to the Building Inspector for an occupancy permit. With the request for the occupancy permit, the owner shall provide the Building Inspector with a copy of a recorded deed addendum listing the conditions set forth in Section 5.4.3 of these ordinances and any other conditions which may have been placed on the property by the Stratham Zoning Board of Adjustment in the granting of the Special Exception. There shall be no occupancy of the accessory unit until the Building Inspector has issued said occupancy permit.~~
- c. ~~Any accessory apartment shall be allowed to continue to be used as such as long as all the requirements of Section 5.4.3 are maintained. If any of the conditions set forth in Section 5.4.3 are not maintained such apartment shall cease to exist. To reestablish use of such apartment the home owner must reapply for a permit.~~

and replaced with the proposed language as follows:

5.4 ACCESSORY DWELLING UNITS

5.4.1 Purpose: The purpose of the accessory dwelling unit provision is to provide an accessory housing alternative, while maintaining neighborhood aesthetics and quality.

5.4.2 Objectives: The objectives of this Section are to:

- a. Provide a housing unit in a single-family neighborhood for individuals seeking affordable housing alternatives;
- b. Protect the single-family residential character of a neighborhood by ensuring that the accessory apartment is permitted only in an owner-occupied house and under such conditions as to protect the health, property values, safety, and welfare of the public.

5.4.3 Regulations:

No more than one (1) accessory dwelling unit (ADU) will be permitted on a lot or property which is already developed with a detached single-family dwelling. The ADU may be created within the single-family dwelling or within an existing attached or detached garage in accordance with these regulations. All ADU development shall insure:

- a. The dwelling to which an accessory dwelling unit is to be added must be owner-occupied;
- b. The property and proposed use must conform to the dimensional requirements of Table 4.2 (including the requirements for lot coverage, building footprint and open space requirements);
- c. The accessory dwelling unit shall be designed so that the exterior appearance of the building(s) and property remains that of a one family dwelling. Any new entrance that may be required shall be located on the side or in the rear of the building. Units within a garage should be constructed to maintain the look of a residential garage, such that garage doors should remain and any decks are constructed to the rear of the structure;
- d. The size of the accessory dwelling unit shall be between 400 square feet and 1000 square feet;
- e. In no case shall there be more than three (3) people residing within an accessory dwelling unit;
- f. Adequate off-street paved or gravel parking shall be provided and shown on the sketch plan. The appearance of the parking design shall be that of a single-family dwelling;
- g. The structure and lot shall not be converted to a condominium or any other form of legal ownership distinct from the ownership of the existing single-family dwelling;
- h. Prior to issuance of a Certificate of Occupancy, by the Code Enforcement Officer, the owner shall provide, the following:
 - i. Evidence to the Building Inspector or their agent that septic facilities are adequate for both units according to the standards of Stratham and the N.H. Water Supply and Pollution Control Division. If deemed necessary by said Inspector, such evidence shall be in the form of certification by a State of NH licensed septic system designer. Also the owner shall provide evidence that there is adequate potable water according to the standards of the State of New Hampshire.
 - ii. A floor plan of one quarter inch (1/4") to the foot scale showing the proposed changes to the building, if applicable.
 - iii. A sketch plan (drawn to scale) of the lot, with existing and proposed structures and parking, if applicable.

5.4.4 Additional Regulations:

- a. The Building Inspector may require construction plans of any improvements and foundations to determine safety of any structure to be used as an accessory dwelling unit. Safety may be determined by review and inspection of the structure to be used.
- b. Once any renovation or construction is complete, or the owner is ready to have a unit occupied, a request shall be made to the Building Inspector for an occupancy permit. There shall be no occupancy of the accessory dwelling unit until the Building Inspector has issued said occupancy permit.
- c. Any accessory dwelling unit shall be allowed to continue to be used as such as long as all the requirements of Section 5.4.3 are maintained. If any of the conditions set forth in Section 5.4.3 are not maintained such accessory dwelling unit shall cease to exist. To reestablish use of such accessory dwelling unit, the home owner must reapply for a permit.
- d. No accessory dwelling unit shall be used for transient occupancy uses.

The Planning Board recommends this Article by unanimous vote.

ARTICLE 5: To see if the Town will vote to amend Section V, Subsection 5.5 *Outside Storage* to Subsection 5.5 *Accessory Outside Storage* to establish the criteria and permitting process for the accessory outside storage of materials as follows:

The following language will be deleted:

5.5 — OUTSIDE STORAGE

~~Storage of materials used in conjunction with a permitted use within any district shall be permitted. However, all goods and materials must be stored in accordance with the minimum yard dimensions specified in Table 4.2, Table of Dimensional Requirements.~~

And replaced with the following:

5.5 ACCESSORY OUTSIDE STORAGE

Accessory storage of materials used in conjunction with a permitted use within any district shall be permitted on the same property as the permitted use. However, all goods and materials must be stored in accordance with the minimum yard dimensions specified in Table 4.2, Table of Dimensional Requirements. The Planning Board may require screening of said storage areas through the Site Plan Review Process.

The Planning Board recommends this Article by unanimous vote.

ARTICLE 6: To see if the Town will vote to amend Section VIII, Subsection 8.9.a.iii *Buffer Area* by adding 8.9.a.iii.4 to establish the Planning Board’s ability to grant a waiver to wetland/shore land buffer areas upon creation and adoption of regulations establishing criteria to evaluate waiver consideration as follows:

4. The Planning Board may grant a waiver to the Wetland Conservation Overlay District and/or Shoreland Protection Overlay District through the issuance of a Conditional Use Permit at such time as the Town has adopted regulations establishing criteria for such a reduction in buffer dimensionality.

The Planning Board recommends this Article by unanimous vote.

ARTICLE 7: To see if the Town will vote to amend Section XIX, Subsection 19.4.2 *Use Districts* by amending 19.4.2 to reflect the Gateway Zoning District zoning established in 2013 and to clarify the permitting process for the Telecommunications Facilities as follows:

The following language will be deleted:

~~19.4.2 Use Districts: (Amended 03-04)~~

	New Tower Construction¹	Co-location on Pre-existing Tower²	Co-location on Existing Structure³
Industrial Zone:	PCU	P	P
Commercial Zone: (GCN, CLIO, PRE & TC)	S/CU ⁴	P	PCU
Residential Zone:	S/CU ⁴	P	PCU

~~P = Permitted Use without Conditional Use~~

~~Permit PCU = Permitted Use with Conditional~~

~~Use Permit CU = Conditional Use Permit~~

~~S = Permitted by Special~~

~~Exception~~

And replaced with the following:

19.4.2 Use Districts: (Amended 03-04)

	New Tower Construction ¹	Co-location on Pre-existing Tower ²	Co-location on Existing Structure ³
Industrial Zone:	CU	P	P
Commercial Zone: (GCBD, CLIO, PRE & TC)	CU ⁴	P	CU
Residential Zone:	S/CU ⁴	P	CU

P = Permitted

CU = Conditional Use Permit

S = Permitted by Special Exception

The Planning Board recommends this Article by unanimous vote.

 THE FOLLOWING ARTICLES WILL BE VOTED ON FRIDAY, MARCH 17, 2017 AT **7:00 P.M.** AT THE **STRATHAM MEMORIAL SCHOOL, 39 GIFFORD FARM ROAD, STRATHAM, NEW HAMPSHIRE.**

ARTICLE 8: – Shall the Town vote to adopt the provisions of RSA 72:28-b, “All Veterans’ Property Tax Credit?” If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than ninety (90) days on active service in the armed forces of the United States and was honorably discharged or was an officer honorably separated from service, and (2) is not eligible for and not receiving a credit under RSA 72:28 for veterans who served in a qualifying war or armed conflict, or under RSA 72:35 for an for veterans with a service-connected disability. If adopted, the credit granted will be in the amount of \$500, which is the same amount previously authorized as the credit under RSA 72:28. If adopted, any qualified person desiring to claim the credit will be required to file an application with the selectmen by April 15 of the tax year.

The Board of Selectmen recommends this Article by unanimous vote.

ARTICLE 9: – To see if the Town will raise and appropriate Six Million Four Hundred Thirty Thousand Six Hundred Eighty One Dollars and no cents (\$6,430,681.00) to defray general town charges for the ensuing year. This article does not include appropriations contained in special or individual articles addressed separately.

The Board of Selectmen recommends this Article by unanimous vote.

ARTICLE 10: – To see if the Town will vote to raise and appropriate the sum of One Million Four Hundred Eighty Three Thousand Eight Hundred Dollars and no cents (\$1,483,800.00) to implement the Capital Improvements Program for 2017 as presented in the Town Report and approved by the Planning Board. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than five (5) years from this appropriation per NH RSA 32:7 (VI).

The Board of Selectmen recommends this Article by unanimous vote.

ARTICLE 11: – To see if the Town will vote to raise and appropriate Four Hundred Thousand Dollars and no cents (\$400,000.00) to contribute towards the conservation of ±83 acres of the Barker Farm, so called, located at 216 Portsmouth Avenue (Tax Map 18, Lot 37, & Map 21, Lot 80) of which Twenty Five Thousand and no cents (\$25,000.00) will be taken from the Land Conservation Fund and the remainder shall be from general taxation. This warrant article is further contingent upon the Southeast Land Trust of NH executing a binding purchase and sales agreement with the legal owners of the stated properties, and obtaining sufficient remaining funds by any legal means to complete the terms of said agreement. This is a special warrant article which will be non-lapsing until the specific purpose is completed or obtained but shall in no case be later than five (5) years from this appropriation per NH RSA 32:7 (VI).

The Board of Selectmen recommends this Article by unanimous vote.

ARTICLE 12: – To see if the Town will vote to establish a 350th Anniversary Expendable Trust Fund per RSA 31:19-a to help defray the future costs associated with celebrating the Town's 350th Anniversary of the granting of its charter, and to further raise and appropriate Three Thousand Five Hundred Three Dollars and Fifty Cents (\$3,503.50) to be placed in this newly created Fund with this amount to come from unreserved fund balance, and to further name the Board of Selectmen as agents to expend from this Fund.

The Board of Selectmen recommends this Article by unanimous vote.

ARTICLE 13: – To see if the Town will vote to raise and appropriate the sum of Twenty Five Thousand Dollars and no cents (\$25,000.00) to be deposited into the “Town Buildings and Grounds Maintenance Expendable Trust Fund” as created by the March 16, 2012 Town Meeting.

The Board of Selectmen recommends this Article by unanimous vote.

ARTICLE 14: – To see if the Town will vote to raise and appropriate the sum of Eighty Nine Thousand Dollars and no cents (\$89,000.00) for the following purposes:

2017 EMS/EMT/First Responder Training	\$9,000.00
2017 ALS Services Contract	\$10,000.00
2017 Purchase of 2 Replacement Zoll Monitor/Defibrillators	\$70,000.00

and to further authorize the withdrawal of Eighty Nine Thousand Dollars and no cents (\$89,000.00) from the Stratham Fire Department EMS Special Revenue Fund created for these purposes during the March 17, 2000 Annual Town Meeting and as amended during the March 11, 2005 Town Meeting. No additional funds from general taxation are to be used.

The Board of Selectmen recommends this Article by unanimous vote.

ARTICLE 15: – To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars and no cents (\$10,000.00) to be deposited into the “Accrued Benefits Liability Expendable Trust Fund” as created by the March 16, 2007 Town Meeting to meet the currently unfunded obligations of the Town.

The Board of Selectmen recommends this Article by unanimous vote.

ARTICLE 16: – To see if the Town will vote to authorize the Board of Selectmen to lease to Revision Energy portions of the roof of the Stratham Police Station at 76 Portsmouth Avenue for the purpose of installing solar panel arrays with a term not to exceed twenty (20) years.

The Board of Selectmen recommends this Article by unanimous vote.

ARTICLE 17: – By petition of Peter Wiggin and more than twenty five (25) other registered voters of the Town of Stratham, NH, to see if the Town will vote to fly the POW/MIA flag continuously with, and directly below, the flag of the United States, for a total of two (2) flags, to be flown on the existing single Jewell Sisters’ Memorial Flagpole within the Veterans’ Memorial at Stratham Hill Park, as per the original intent of the Veterans’ Memorial design.

ARTICLE 18: – To transact any other business that may legally come before this meeting.

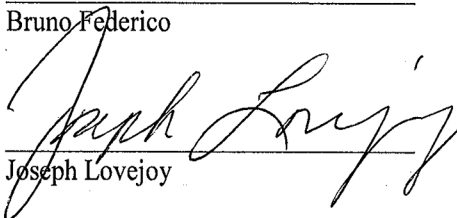
Given under our hands and seal, this twenty-seventh day of February in the year of our Lord two thousand seventeen.

Selectmen of Stratham, NH




David Canada

Bruno Federico



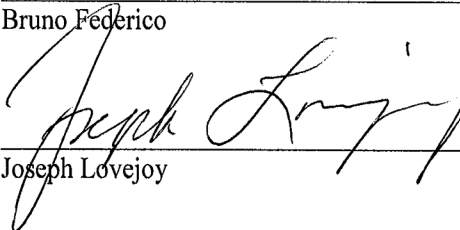
Joseph Lovejoy

A true copy of Warrant—Attest:



David Canada

Bruno Federico



Joseph Lovejoy

TOWN BUDGET

	2017 PROPOSED
Executive	\$205,750
Election & Registration	\$7,125
Financial Administration	\$452,026
Legal Expenses	\$30,000
Personnel Administration	\$1,029,602
Planning & Zoning	\$278,887
General Government Buildings	\$175,010
Cemeteries	\$37,700
Insurances	\$94,489
Police	\$1,060,402
Fire	\$277,464
Emergency Management	\$10,985
Emergency Dispatch Services	\$1,000
Highways & Streets	\$830,096
Street Lighting	\$13,516
Solid Waste Management	\$817,049
Public Works Commission	\$10,714
Animal Control	\$600
Pest Control	\$64,680
Public Service Agencies	\$41,100
Direct Assistance	\$16,500
Parks	\$106,027
Recreation	\$172,482
Library	\$439,612
Patriotic Purposes	\$2,200
Conservation Commission	\$4,000
Heritage Commission	\$4,900
Economic Development	\$200
Energy Commission	\$1,500
Interest on Debt	\$245,065
Total Appropriation	\$6,430,681

Board of Selectmen:

David Canada, Chair
Bruno Federico
Joseph Lovejoy

Budget Advisory Committee:

Garrett Dolan
Tracey McGrail
Lee Paladino
June Sawyer
Bruce Scamman

STRATHAM CAPITAL IMPROVEMENTS PROGRAM--REQUESTS--PROJECT SUMMARY IN \$000'S
AS APPROVED BY THE PLANNING BOARD, FEBRUARY 1, 2017

<u>TOWN PROJECT TITLE/DEPARTMENT</u>	2017	2018	2019	2020	2021	2022
General Government:						
Land Conservation Fund	0	35	35	35	35	35
Heritage Preservation Fund	50	50	50	50	50	50
Town Office Computer Replacement Plan	5	5	5	5	5	5
Town Center Grant Match & Improvements	25	25	25	25	25	25
Revaluation expenses	25	25	25	25	25	25
Municipal Center Landscape/Lighting improvements	5.8					
Municipal Center Restroom Improvements	15					
Municipal Center Telephone System Replacement	0	20				
Master Plan Update Reserve	25	25				
CEO/BI Vehicle replacement	15	15				
Protection of Persons/Property:						
Fire Dept. Capital Reserve Fund	20	100	100	100	100	100
Radio Communications Capital Reserve Fund	5	5	5	5	5	5
Public Safety Complex (debt service, principal)	250	250	250	250	250	250
Conservation/Firehouse (debt service, principal)	225	225	225	225	225	225
Conservation Easement (debt service, principal)	120	120	120	120	120	120
Cushman-Bartlett Property (debt service, principal)	100	100				
Police computer replacement program	6	6	6	6	6	6
Traffic Control Program	20	5	5	5	5	5

STRATHAM CAPITAL IMPROVEMENTS PROGRAM--REQUESTS--PROJECT SUMMARY IN \$000'S
AS APPROVED BY THE PLANNING BOARD, FEBRUARY 1, 2017

<u>TOWN PROJECT TITLE/DEPARTMENT</u>	2017	2018	2019	2020	2021	2022
Public Works and Highways:						
Highway Vehicle/Equipment Capital Reserve Fund	100	100	100	100	100	100
Bunker Hill & Portsmouth Ave. Intersection Improvements	0	150	150	150		
Winnicutt Rd. & Portsmouth Ave. Intersection Improvements	0		450			
Road Reconstruction Program	270	270	270	270	270	270
Mower	0		14			14
Highway Garage Energy Improvements	0	30				
Water and Sewer Infrastructure, Planning, & study	20	50	50	50	50	50
PWC Environmental Grant Match (MS4, etc.)	20	20	20	20	20	20
Highway Dept. parking lot repaving	55					
Dump Trailer	11.5					
Water and Sewer Infrastructure (debt service, principal)	0	300	300	300	300	300
Maple Lane Cemetery Paving	7	7	7	7	7	
Cultural and Recreational Activities:						
Playing Field Improvements/Future Community Center	30	0	250	250	250	250
Facility Improvements at SHP	25	5	5	50	5	5
SHP Parking lot Replacement	11	11				
SHP Roadways	17.5	17.5				
Tennis Court Maintenance	0	0	5.5			
Mower	0					13
Stevens Park parking lot maintenance	0	0		6		
Gifford Barn Painting	0	15				
Library computer replacement program	5	5	5	5	5	5
Totals For Town Appropriations	1,483.8	1,991.5	2,477.5	2,059.0	1,858.0	1,878.0

BUDGET OF THE TOWN OF STRATHAM

EXPENSES:	2016 APPROPRIATION	2016 ACTUAL	2017 PROPOSED
Executive	\$201,978	\$181,258	\$205,750
Election & Registration	\$19,400	\$20,881	\$7,125
Financial Administration	\$444,055	\$437,600	\$452,026
Legal Expenses	\$30,000	\$14,480	\$30,000
Personnel Administration	\$993,306	\$861,670	\$1,029,602
Planning & Zoning	\$256,527	\$227,378	\$278,887
General Government Buildings	\$213,788	\$208,479	\$175,010
Cemeteries	\$36,337	\$34,454	\$37,700
Insurances	\$76,151	\$76,151	\$94,489
Police	\$1,031,128	\$931,852	\$1,060,402
Fire	\$254,900	\$241,371	\$277,464
Emergency Management	\$33,620	\$7,426	\$10,985
Emergency Dispatch Communication	\$1,000	\$930	\$1,000
Highways	\$825,243	\$790,361	\$830,096
Street Lighting	\$9,500	\$9,239	\$13,516
Solid Waste Management	\$633,595	\$632,801	\$817,049
Public Works Commission	\$18,400	\$13,210	\$10,714
Animal Control	\$600	\$0	\$600
Pest Control	\$64,680	\$64,680	\$64,680
Public Service Agencies	\$40,226	\$40,226	\$41,100
Direct Assistance	\$17,000	\$3,370	\$16,500
Parks & Recreation	\$244,896	\$243,419	\$278,509
Library	\$423,342	\$416,407	\$439,612
Patriotic Purposes	\$2,100	\$1,922	\$2,200
Conservation Commission	\$4,300	\$1,262	\$4,000
Heritage Commission	\$3,750	\$3,748	\$4,900
300th Anniversary Committee	\$5,000	\$5,000	\$0
Economic Development	\$3,750	\$200	\$200
Town Center Revitalization Comm.	\$5,200	\$5,128	\$0
Energy Commission	\$4,400	\$3,300	\$1,500
Interest on Debt	\$269,331	\$259,689	\$245,065
Total Appropriations	<u>\$6,167,503</u>	<u>\$5,737,892</u>	<u>\$6,430,681</u>

REVENUES:

Interest & Penalties on Taxes	\$80,000	\$89,335	\$80,000
Motor Vehicle Permits	\$1,500,000	\$1,890,961	\$1,600,000
Business Licenses & Permits	\$44,100	\$42,207	\$37,000
Other Licenses, Permits & Fees	\$160,000	\$185,957	\$180,000
Rent of Town Property	\$55,000	\$59,221	\$55,000
Yield/Excavation Tax	\$1,683	\$2,446	\$1,100
Income From Departments	\$183,700	\$227,668	\$207,985
Sale of Town Property	\$44,180	\$50,883	\$20,000
Highway Block Grant/State of NH	\$172,639	\$172,639	\$172,639
Rooms & Meals	\$379,237	\$379,237	\$379,237
Interest on Investments	\$12,000	\$21,119	\$15,000
Reimbursements	\$10,000	\$5,484	\$8,000
Trust & Agency Funds	\$20,000	\$31,022	\$20,000
Total Revenues	<u>\$2,662,539</u>	<u>\$3,158,179</u>	<u>\$2,775,961</u>

TOWN CLERK/TAX COLLECTOR

2016 was a year that brought about many changes in the Town Clerk/Tax Collector's Office! Our Deputy, Cathy Kenny, retired after being with us for eight years. We wish her the very best in her retirement! We hired a new Deputy in November; Deborah Bakie. We also have a new Office Assistant, Melanie McGrail, who started here in May. Please stop by and say hello to our new staff. They are very friendly, and very customer service oriented!

We had four busy elections in 2016, culminating with the Presidential Election on November 8. We had a 76% turnout for that election, and by all accounts, the election process went very smoothly for our residents.

We will be implementing the newest technology associated with credit card payments in 2017. We will have chip-enabled terminals at our office for your credit cards. Credit cards will now have chip based technology that features an embedded microchip to provide enhanced security and protection against fraud.

As a reminder, we send out motor vehicle reminder notices via email only. If we do not have your email address yet, please send it to: jcharbonneau@strathamnh.gov or dbakie@strathamnh.gov. Your email is never shared with anyone! You will get an email in your inbox on the last day of the month before your vehicle is due. It will be from "E-notices at EB2gov", and the subject line will state "vehicle registrations".

We are committed to giving you, our residents, outstanding service with the latest technology that is currently being offered. Please call or email us if you have any questions regarding your motor vehicle registrations or your property taxes!

Respectfully Submitted,

Joyce L. Charbonneau, Town Clerk/Tax Collector

TOWN CLERK'S REPORT
YEAR ENDING DECEMBER 31, 2016

BEGINNING CASH BALANCE: \$450.00

MOTOR VEHICLE FEES - TOWN	\$1,890,960.81
MUNICIPAL AGENT FEES - MV	\$27,828.00
BOAT REGISTRATION FEES	\$4,765.96
BOAT MUNICIPAL AGENT FEES	\$1,240.00
TITLE FEES	\$3,744.00
U.C.C. FILINGS	\$1,020.00
VITAL RECORDS - TOWN	\$1,584.00
VITAL RECORDS - STATE	\$2,826.00
DOG LICENSES - TOWN	\$5,492.00
DOG LICENSES - STATE	\$3,231.00
DOG FINES	\$2,231.00
ONLINE MAILING FEES	\$1,259.00
COPIES	\$262.90
TOTAL TOWN CLERK FUNDS COLLECTED	<u>\$1,946,444.67</u>

COLLECTED FOR OTHER DEPARTMENTS \$68,468.00

REMITTED TO TREASURER \$2,014,912.67

ENDING CASH BALANCE: \$450.00

RESPECTFULLY SUBMITTED,

Joyce L. Charbonneau
Town Clerk/Tax Collector

TAX COLLECTOR'S REPORT
FISCAL YEAR ENDING DECEMBER 31, 2016

DEBITS

UNCOLLECTED TAXES--

Beginning of Fiscal Year: 2016

	2016	2015	2014	2013
Property Taxes	\$0.00	\$636,469.95	\$0.00	\$0.00
Land Use Change Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Excavation Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Current Year Tax Credits	\$0.00	\$0.00	\$0.00	\$0.00

TAXES COMMITTED THIS YEAR:

Property Taxes	\$25,297,300.00	\$0.00	\$0.00	\$0.00
Land Use Change Taxes	\$0.00	\$99,000.00	\$0.00	\$0.00
Yield Taxes	\$61,000.00	\$90.82	\$0.00	\$0.00
Excavation Taxes	\$2,351.45	\$0.00	\$0.00	\$0.00

OVERPAYMENTS:

Overpayments/Credits Refunded	\$79,774.48	\$0.00	\$0.00	\$0.00
Interest Collected on Delinquent Taxes	\$8,781.62	\$32,710.87	\$0.00	\$0.00

TOTAL DEBITS:	\$25,449,207.55	\$768,271.64	\$0.00	\$0.00
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CREDITS

REMITTED TO TREASURER:

Property Taxes	\$24,778,066.13	\$419,452.03	\$0.00	\$0.00
Land Use Change Taxes		\$99,000.00		
Yield Taxes	\$2,351.45	\$90.82	\$0.00	\$0.00
Interest	\$8,781.62	\$31,204.87	\$0.00	\$0.00
Excavation Taxes	\$0.00	\$1,506.00	\$0.00	\$0.00
Converted to Liens (Principal only)	\$0.00	\$217,017.92	\$0.00	\$0.00

ABATEMENTS MADE:

Property Taxes	\$2.00	\$0.00	\$0.00	\$0.00
Land Use Change Taxes				
Timber Yield Taxes	\$0.00	\$0.00	\$0.00	\$0.00

UNCOLLECTED TAXES--

End of Fiscal Year: 2016

Property Taxes	\$599,006.35	\$0.00	\$0.00	\$0.00
Land Use Change Taxes	\$61,000.00	\$0.00	\$0.00	\$0.00
Yield Taxes	\$0.00	\$0.00	\$0.00	\$0.00

TOTAL CREDITS:	\$25,449,207.55	\$768,271.64	\$0.00	\$0.00
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SUMMARY OF TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 2016

DEBITS

Tax Liens on Acc't of Levies.....		
	2015	2014	2013+
Balance of Unredeemed Liens:			
Beginning of Fiscal Year	\$0.00	\$122,643.36	\$92,349.21
Liens Executed During Fiscal Year	\$234,324.41	\$0.00	\$0.00
Interest & Costs Collected (After Lien Execution)	\$3,575.27	\$13,862.45	\$30,404.46
TOTAL DEBITS	\$237,899.68	\$136,505.81	\$122,753.67

CREDITS

REMITTED TO TREASURER:

Redemptions	\$100,179.17	\$77,177.63	\$91,832.44
Interest/Costs Collected	\$3,575.27	\$13,862.45	\$30,404.46
Abatements of Unredeemed Taxes	\$0.00	\$0.00	\$0.00
Liens Deeded To Town	\$0.00	\$0.00	\$0.00
Balance of Unredeemed Liens:			
End of Fiscal Year	\$134,145.24	\$45,465.73	\$516.77
TOTAL CREDITS	\$237,899.68	\$136,505.81	\$122,753.67

TOWN TREASURER'S REPORT 2016

RECEIVED FROM TAX COLLECTOR

2016 Property Tax & Interest	\$24,707,073.27
2015 Property Tax & Interest	\$136,461.59
Prior Year Tax Redemptions & Interest	\$213,276.98
Current Use Land Change & Interest	\$99,000.00
Railroad Tax	\$202.69
Yield Tax & Interest (Timber Cutting)	\$2,445.99

Subtotal **\$25,158,460.52**

RECEIVED FROM TOWN CLERK

Motor Vehicle Permits	\$1,890,960.81
Municipal Agent Fees	\$27,828.00
Titles	\$3,744.00
Vital Records	\$1,584.00
UCC Filings & Certificates	\$1,020.00
Dog Licenses & Fines	\$7,723.00
Boat Fees	\$6,005.96
Mailing Fees	\$1,259.00
Filing and Other Fees	\$40.00

Subtotal **\$1,940,164.77**

RECEIVED FROM INTERGOVERNMENTAL SOURCES

NH. Revenue Sharing Block Grant	\$0.00
NH. Highway Block Grant	\$172,435.66
NH. Rooms & Meals Tax	\$379,237.43
Transportation Enhancement Program	\$322,660.94
PREPA Grant	\$17,500.00
Statewide Voter Checklist	\$351.00
OEM Drill Reimbursement	\$11,155.57

Subtotal **\$903,340.60**

RECEIVED FROM OTHER SOURCES

Interest Income	\$21,118.76
Fines & Forfeitures	\$375.00
Building Permits	\$87,570.74
Transfer Station Permits	\$2,830.00
Transfer Station Fees	\$45,638.00
Planning Board Fees	\$6,977.00
Zoning Board of Adjustment Fees	\$1,430.00
Police Department Revenue	\$8,680.00
Recreation Programs	\$10,617.00
Recreation Summer Camp	\$22,207.15
Rent of Town Property	\$59,221.24
Sale of Town Property	\$36,082.65
Sale of Cemetery & Cremation Lots	\$13,350.00
Grave Excavation Fees	\$2,850.00
Cable TV Franchise	\$185,956.98

Recycling Program	\$1,753.11
Insurance Reimbursements	\$1,129.70
Reimbursement for Plan Review	\$4,855.00
School Resource Officer	\$15,000.00
Overpayments and Other Reimbursements	\$4,790.53
Subtotal	\$532,432.86
<u>RECEIVED FROM SPECIAL REVENUE FUNDS</u>	
Transfer from Trustees of the Trust Funds	\$31,022.00
Subtotal	\$31,022.00
<u>TOTAL RECEIPTS FOR 2016</u>	<u>\$28,565,420.75</u>
<u>FISCAL YEAR 2016 TRANSACTIONS</u>	
Cash on Hand January 1, 2016	\$10,840,413.60
Total Receipts for 2016	\$28,565,420.75
Safety Complex Bond Principle & Interest	(\$344,375.00)
Scamman Conservation Easement Principle & Interest	(\$183,538.00)
Fire House & Conservation Bond Principle & Interest	(\$327,690.00)
Cushman Property Principle	(\$104,086.00)
Debt Service Interest	\$0.00
Paid on Selectmen's Orders	(\$26,911,956.49)
Trustees of the Trust Funds	(\$168,388.22)
<u>BALANCE ON HAND DEC. 31, 2016</u>	<u>\$11,365,800.64</u>
<u>OTHER ASSETS IN HANDS OF TREASURER</u>	
Police Detail Account	\$73,508.70
Road & Other Bonds	\$158,407.44
Payroll Account	\$9,566.25
Gifford House Security Deposit	\$2,101.44
Foss Property Security Deposit	\$3,605.62
Park Cottage Security Deposit	\$953.46
Stratham Hill Park Revolving Fund	\$42,069.73
Stratham DARE	\$7,506.96
Stratham Hill Park Public Deposit Investment Pool	\$3,955.31
Fire Department E.M.S. Fund	\$465,488.91
Fire Protection Fund	\$46,600.63
Heritage Fund/300th Anniversary Committee	\$6,807.73
Recreation Revolving Fund	\$91,726.59
Cemetery Land Fund	\$5,906.98
Drug Forfeiture Fund	\$1,777.43
Petty Cash (Town Clerk/Finance)	\$650.00
<u>TOTAL ALL OTHER ASSETS</u>	<u>\$920,633.18</u>

SUMMARY OF SAFETY COMPLEX BONDED DEBT**Safety Complex General Obligation Bond: \$5,000,000.00**

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

SUMMARY OF FIRE HOUSE/CONSERVATION BONDED DEBT**Fire House/Conservation General Obligation Bond: \$4,444,000.00**

<u>Fiscal Year</u>			<u>Outstanding Debt</u>
<u>Ending</u>			
<u>Dec. 31st</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Balance</u>
2008		\$103,922.29	\$4,444,000.00
2009	\$229,000.00	\$173,858.75	\$4,215,000.00
2010	\$225,000.00	\$165,346.25	\$3,990,000.00
2011	\$225,000.00	\$156,908.75	\$3,765,000.00
2012	\$225,000.00	\$148,190.00	\$3,540,000.00
2013	\$225,000.00	\$139,190.00	\$3,315,000.00
2014	\$225,000.00	\$130,190.00	\$3,090,000.00
2015	\$225,000.00	\$121,190.00	\$2,865,000.00
2016	\$225,000.00	\$112,190.00	\$2,640,000.00
2017	\$220,000.00	\$103,290.00	\$2,420,000.00
2018	\$220,000.00	\$94,490.00	\$2,200,000.00
2019	\$220,000.00	\$85,690.00	\$1,980,000.00
2020	\$220,000.00	\$76,890.00	\$1,760,000.00
2021	\$220,000.00	\$68,090.00	\$1,540,000.00
2022	\$220,000.00	\$59,290.00	\$1,320,000.00
2023	\$220,000.00	\$50,490.00	\$1,100,000.00
2024	\$220,000.00	\$41,580.00	\$880,000.00
2025	\$220,000.00	\$32,560.00	\$660,000.00
2026	\$220,000.00	\$23,375.00	\$440,000.00
2027	\$220,000.00	\$14,025.00	\$220,000.00
2028	\$220,000.00	\$4,675.00	\$0.00

SUMMARY OF CONSERVATION BOND DEBT**Conservation General Obligation Bond: \$2,375,000.00**

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

SUMMARY OF CUSHMAN PROPERTY BOND DEBT**Bartlett/Cushman Property General Obligation Bond: \$500,000.00**

<u>Fiscal Year</u>			
<u>Ending</u>			<u>Outstanding Debt</u>
<u>Dec. 31st</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Balance</u>
2013		\$4,045.23	\$500,000.00
2014	\$100,000.00	\$7,419.12	\$400,000.00
2015	\$100,000.00	\$5,773.48	\$300,000.00
2016	\$100,000.00	\$4,127.85	\$200,000.00
2017	\$100,000.00	\$2,482.22	\$100,000.00
2018	\$100,000.00	\$836.59	\$0.00

Respectfully submitted,

Deborah Bronson
Town Treasurer

**SUMMARY INVENTORY OF VALUATION
TOWN OF STRATHAM IN ROCKINGHAM COUNTY
CERTIFICATE (2016)**

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

David Canada, Bruno Federico, Joseph A. Lovejoy, Selectmen

1. Valuation of land only:	Acres	Assessment
A. Current use (at c.u. value)	2,525.52	\$379,454
B. Conservation	47.53	\$1,178
C. Residential	5,285.35	\$324,045,600
D. Commercial/Industrial	542.03	\$64,293,800
E. Total of Taxable Land	8,400.43	\$388,720,032
F. Tax Exempt & Non Taxable	890.36	\$10,341,700
2. Value of Buildings only:		
A. Residential		\$717,671,527
B. Manufactured Housing		\$2,905,800
C. Commercial/Industrial		\$121,030,100
D. Discretionary Preservation Easement		\$62,248
E. Total of Taxable Buildings		\$841,669,675
F. Exempt & Non Taxable		\$49,090,425
3. Public Utilities:		
A. Gas		\$11,576,300
B. Electric		\$13,081,000
D. Other Utilities (water)		\$1,090,000
C. Total Utilities		\$25,747,300
4. Valuation before Exemptions:		\$1,256,137,007
5. Disabled Exemptions:		\$0
6. Modified Assessed Valuation of all Properties		\$1,256,137,007
7. Blind Exemption (4)		\$75,000
8. Elderly Exemption (44)		\$3,859,100
9. Solar Energy Exemption (1)		\$0
9. Total Dollar Amount of Exemptions		\$3,934,100
10. Net Valuation on which Tax Rate is computed		\$1,252,202,907
11. Less the Value of Utilities		(\$25,747,300)
12. Net Valuation without Utilities on which State Education Tax is Computed		\$1,226,455,607
TAX CREDITS:		
Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty (\$2,000.):		
	11	\$22,000
Other war service credits (\$500.):	339	\$169,000
Total Number and Amount:	350	\$191,000

STATEMENT OF APPROPRIATIONS

Taxes Assessed for the Tax Year 2016

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

David Canada, Bruno Federico, Joseph A. Lovejoy, Selectmen

PURPOSE OF APPROPRIATION

GENERAL GOVERNMENT:

Executive	\$201,978
Elections, Registration & Vital Statistics	\$19,400
Financial Administration	\$444,055
Revaluation of Property	\$20,000
Legal Expenses	\$30,000
Personnel Administration	\$993,306
Planning and Zoning	\$256,527
General Government Buildings	\$213,788
Cemeteries	\$36,336
Insurance	\$76,151

PUBLIC SAFETY:

Police	\$1,031,128
Fire	\$304,900
Emergency Management	\$33,620
Emergency Communications	\$1,000

HIGHWAYS AND STREETS:

Highway Department	\$825,243
Street Lighting	\$9,500
Public Works - Other	\$143,400

SANITATION:

Solid Waste Collection	\$633,595
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HEALTH:

Animal Control	\$600
Pest Control	\$64,680
Health Agencies & Hospitals	\$40,226

WELFARE:

Administration & Direct Assistance	\$17,000
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CULTURE AND RECREATION:

Parks & Recreation	\$244,896
Library	\$423,342
Patriotic purposes	\$2,100
Conservation Commission	\$4,300
Town Center Revitalization	\$5,200
Energy Commission	\$4,400
Heritage Commission/300th Anniversary	\$20,522
Economic Development	\$3,750

DEBT SERVICE:

Tax Anticipation Note Interest	
Interest -Long Term Bonds & Notes	\$269,330
Principal - Long Term Bonds & Notes	\$695,000
CAPITAL OUTLAY:	
Capital Improvements	\$437,600
OPERATING TRANSFERS OUT	\$360,000
TOTAL APPROPRIATIONS:	<u>\$7,866,873</u>

REVISED ESTIMATED REVENUES

TAXES:

Yield Taxes	\$1,683
Excavation Taxes	\$0
Interest and Penalties on Delinquent Taxes	\$80,000

LICENSES, PERMITS AND FEES:

Business Licenses and Permits	\$44,100
Motor Vehicle Permit Fees	\$1,500,000
Other Licenses, Permits and Fees	\$160,000

FROM FEDERAL GOVERNMENT:

FROM STATE:

Shared Revenues	\$0
Meals & Rooms Tax Distribution	\$379,237
Highway Block Grant	\$172,436
Other	\$203

CHARGES FOR SERVICES:

Income from Departments	\$183,700
Other Charges	\$10,000

MISCELLANEOUS REVENUES:

Sale of Municipal Property	\$44,180
Interest on Investments	\$12,000
Rent of Town Property	\$55,000

INTERFUND OPERATING TRANSFERS:

Trust and Agency Funds	\$20,000
Special Revenue Funds	\$50,000
Capital Reserve Funds	\$0

OTHER FINANCING SOURCES

Proceeds from Long Term Bonds & Notes	\$0
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SUBTOTAL OF REVENUES:	<u>\$2,712,539</u>
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GENERAL FUND BALANCE:

Unreserved Fund Balance	\$1,690,937	
Less Voted from Fund Balance		\$11,772
Less Fund Balance - Reduce Taxes		\$479,165
Fund Balance - Retained	\$1,200,000	

TOTAL REVENUES AND CREDITS:	<u>\$3,203,476</u>
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**DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
2016 TAX RATE COMPUTATION**

<u>Description</u>	<u>Appropriation</u>	<u>Tax Rate</u>
<u>Municipal</u>		
Total Appropriation	\$7,866,873	
Net Revenues (Not including Fund Balance)	(\$2,712,539)	
Fund Balance Voted Surplus	(\$11,772)	
Fund Balance to Reduce Taxes	(\$479,165)	
War Service Credits	\$191,000	
Actual Overlay Used	\$103,368	
Net Required Local Tax Effort	\$4,957,765	\$3.96

<u>County</u>		
Net County Apportionment	\$1,311,511	
Net Required Local Tax Effort	\$1,311,511	\$1.05

<u>Education</u>		
Net Local School Appropriations	\$9,928,348	
New Cooperative School Appropriation	\$11,264,736	
Net Education Grant	(\$1,977,411)	
Locally Retained State Education Tax	(\$2,860,071)	
Net Required Local Tax Effort	\$16,355,602	\$13.06

State Education Tax	\$2,860,071	
Net Required Local Tax Effort	\$2,860,071	\$2.33

<u>Combined Tax Rate</u>	<u>\$20.40</u>
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Total Municipal Tax Effort	\$25,484,949.00
War Service Credits	(\$191,000.00)
Total Property Tax Commitment	\$25,293,949.00

PROOF OF RATE

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$1,226,455,607	\$2.33	\$2,860,071
All Other Taxes	\$1,252,202,907	\$18.07	\$22,433,878

EXPENDITURES

HIGHWAY DEPARTMENT

Payroll	\$221,845
Training	\$348
Substance Abuse Testing	\$921
Meals	\$541
Uniforms	\$4,989
Paving & Road Construction	\$367,066
Rented Equipment	\$2,706
Culvert Pipe	\$872
New Equipment/Tools/Signs	\$6,382
Road Paint	\$6,586
Equipment Repair & Maintenance	\$45,452
Salt	\$74,878
Sand and Gravel	\$4,366
Telephone	\$2,520
Electricity	\$8,179
Gas & Oil	\$25,920
Heat	\$1,114
Building Maintenance	\$11,925
Computer Software Maintenance	\$1,734
Supplies	\$2,018
TOTAL	<u>\$790,362</u>

SOLID WASTE DISPOSAL

Payroll	\$14,350
Solid Waste Collection & Disposal	\$532,278
Landfill Closure Annual	\$5,883
Materials and Supplies	\$3,409
Purchase of Recycling Bins	\$3,865
Hazardous Waste Collection	\$3,168
Transfer Station	\$69,279
Electricity	\$569
TOTAL	<u>\$632,801</u>

CEMETERIES

Payroll	\$14,026
Ground Maintenance (& Road Repairs)	\$4,912
Equipment Maintenance	\$1,915
New Equipment	\$1,676
Supplies	\$181
Computer Maintenance	\$494
Transfer to Trust Funds (sale of lots)	\$11,250
TOTAL	<u>\$34,454</u>

EXPENDITURES (cont.)

POLICE DEPARTMENT

Payroll	\$615,243
Police Part Time/OT	\$72,538
Police Holiday	\$19,175
Police payroll - Admin. Asst.	\$44,118
Police payroll - Prosecutor	\$36,416
Office supplies - Legal	\$2,326
Office Supplies	\$4,621
New Equipment	\$12,202
Uniforms	\$6,852
Technical Support	\$14,691
Cruiser Purchase	\$35,725
Gas and Oil	\$15,194
Repairs (Vehicle & Equipment)	\$13,195
Community Service Programs	\$547
Training	\$8,990
Ballistics Donation Expense	\$1,700
Commemorative Badges (donation)	\$600
Special Response Team	\$2,500
Electricity	\$11,758
Heat	\$2,321
Telephone	\$5,751
Building Maintenance/Repair/Supply	\$7,689
TOTAL	<hr/> \$934,152

PARK

Payroll	\$45,005
Seasonal Payroll	\$8,342
Training	\$413
Office Supplies	\$159
Ground Maintenance	\$22,197
Electricity	\$4,626
Telephone (Cellphone reimburse.)	\$651
Supplies	\$2,309
Uniforms	\$231
Building Maintenance	\$8,305
Equipment Maintenance	\$2,896
Vehicle Maintenance	\$3,194
New Equipment	\$906
TOTAL	<hr/> \$99,234

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES						
Fiscal Year Ending December 31, 2016						
		Receipts/ Reimbursements	Total Amount Available	Expenditures	Unexpended Balance	Overage
Title of Appropriations	Appropriation					
Executive	\$201,978	\$185,957	\$387,935	\$181,258	\$206,677	
Elections & Registrations	\$19,400	\$351	\$19,751	\$20,881		(\$1,130)
Financial Administration	\$444,055	\$2,531,917	\$2,975,972	\$437,600	\$2,538,372	
Legal Expenses	\$20,000		\$20,000	\$14,480	\$5,520	
Personnel Administration	\$993,307	\$15,600	\$1,008,907	\$861,923	\$146,984	
Planning and Zoning	\$256,527	\$13,565	\$270,092	\$227,378	\$42,714	
General Government Buildings	\$213,788	\$59,221	\$273,009	\$208,479	\$64,530	
Cemeteries	\$36,336	\$47,222	\$83,558	\$34,454	\$49,104	
Insurances	\$76,151	\$530	\$76,681	\$76,151	\$530	
Police Department	\$1,031,128	\$11,380	\$1,042,508	\$934,152	\$108,356	
Fire Department	\$254,900	\$436	\$255,336	\$241,371	\$13,965	
Emergency Management	\$33,620	\$11,156	\$44,776	\$7,426	\$37,350	
Emergency Communications	\$1,000		\$1,000	\$930	\$70	
Highway Department	\$825,243	\$495,097	\$1,320,340	\$791,282	\$529,058	
Street Lighting	\$9,500		\$9,500	\$9,239	\$261	
Waste Disposal	\$633,595	\$49,668	\$683,263	\$632,801	\$50,462	
Public Works Commission	\$18,400		\$18,400	\$13,210	\$5,190	
Animal Control	\$600	\$7,723	\$8,323	\$0	\$8,323	
Pest Control	\$64,680		\$64,680	\$64,680	\$0	
Public Service Agencies	\$40,226		\$40,226	\$40,226	\$0	
Direct Assistance	\$17,000		\$17,000	\$3,370	\$13,630	
Parks & Recreation	\$244,896	\$32,824	\$277,720	\$243,419	\$34,301	
Library	\$423,342		\$423,342	\$416,407	\$6,935	
Patriotic Purposes	\$2,100		\$2,100	\$1,922	\$178	
Conservation Commission	\$4,300		\$4,300	\$1,262	\$3,038	
Heritage Commission	\$3,750		\$3,750	\$3,748	\$2	
300th Anniversary Committee	\$16,772		\$16,772	\$16,772	\$0	
Economic Development Com.	\$3,750		\$3,750	\$200	\$3,550	
Town Center Revitalization	\$5,200		\$5,200	\$5,128	\$72	
Energy Commission	\$4,400		\$4,400	\$3,300	\$1,100	
Interest on Accounts	\$0	\$21,494	\$21,494		\$21,494	
Interest on Investments	\$0		\$0		\$0	
Principal & Int. on Long Term Debt	\$964,331		\$964,331	\$949,689	\$14,642	
TOTALS	\$6,864,275	\$3,484,140	\$10,348,415	\$6,443,138	\$3,906,407	(\$1,130)

YEARLY EARNINGS FOR TOWN EMPLOYEES - 2016

Allen, Deborah	\$390.00	Jamison, Harold	\$90.00
Armstrong, Parker	\$1,447.50	Janvrin, Steven	\$157.92
Arnold, Sara L.	\$39,228.00	Joseph, James	\$39,871.21
Austin, Tavis	\$68,230.36	Kelley, Daniel	\$195.00
Bakie, Deborah	\$3,303.00	Kelley, Matthew	\$1,771.00
Barney, Elisa	\$120.27	Kemp, Valerie A.	\$54,653.00
Barr, Anne	\$140.00	Kenny, Catherine	\$33,434.55
Barr, David	\$4,095.00	Kimball, Lesley	\$71,218.90
Bibeau, Amanda	\$59,770.78	Lane, Joann	\$360.75
Bronson, Deborah	\$5,000.00	Larrabee, Matthew	\$296.25
Brothers, Timothy	\$13,912.50	Laverty, Colin P.	\$68,653.70
Call, James C.	\$100,234.02	Law, Charles	\$95,204.79
Canada, David	\$4,000.00	Lemire, Denise	\$20,943.00
Carbone, Marisa	\$1,593.00	Lennon, Jacob M.	\$18,952.50
Carbonneau, Chris	\$776.25	Lewis, Russell	\$135.00
Chamberlain, David W.	\$172.50	Lewy, Andrea	\$75,101.90
Charbonneau, Joyce	\$61,897.70	Linxweiler, Joanne	\$737.50
Chase, Amy	\$94.95	London, Charles	\$140.00
Chisholm, Gordon	\$41,305.04	Lovejoy, Joseph A.	\$4,000.00
Choinere, Alan	\$2,205.00	Lucius, Samantha	\$39,380.00
Chretien, Judith	\$63.30	Ludington, Veronique	\$208.89
Cline, Audrey	\$5,884.80	MacCallum, Marcia	\$20,090.22
Coate, Benjamin	\$1,575.75	McAuliffe, Michael	\$1,130.50
Cook, Robert	\$1,275.00	McCabe, Matthew	\$2,900.00
Cook III, Robert	\$13,136.25	McCluskey, Erica	\$4,600.00
Copeland, Andra	\$280.00	McGrail, Melanie	\$10,388.00
Copeland, Timothy D	\$157.50	McKinnon, Sue	\$1,062.50
Costello-Dziana, Pamel	\$5,257.55	McLaughlin, Mary E.	\$14,465.64
Coughlin, Doreen	\$12,692.81	Merrick, Taylor	\$1,536.00
Crosby, Bryan	\$3,856.25	Morong, Mark	\$58,615.36
Crosby, Margaret	\$2,698.50	Nickerson, Michael	\$2,568.75
Crow, Joshua	\$1,328.75	Oliveira, Michael	\$53,511.00
Cutler, Tracey	\$36,313.45	O'Neil, Kevin	13,198.98
Dardani, John	\$2,988.75	Perkins, Charles D.	\$49,128.25
Denton, Jeffrey	\$1,305.00	Petroski, William	\$312.00
Deschaine, Paul R.	\$96,904.40	Pierce, David	\$138,157.37
Devonshire, James	\$138.75	Pvirre, Keith	\$191.25
Dolan, Garrett	\$157.50	Richard, Karen	\$30,267.00
Doucette, Michael	\$71,522.54	Richards, Griffin	\$500.00
Dyrkacz, Joseph	\$462.02	Rivais, James E.	\$12,490.00

YEARLY EARNINGS FOR TOWN EMPLOYEES - 2016

Emanuel, David	\$140.00	Rivers, Cindy	\$14,123.89
Emerson, John R.	\$72,830.69	Rodier, Ashley	\$5,852.00
Evans, Richard	\$2,024.00	Ryan, Karen	\$18,744.94
Federico, Bruno	\$4,000.00	Ryden, Patricia A.	\$47,569.90
Fingerlow, Judith	\$3,931.19	Sang, Anna	\$1,447.50
Flagg, Katherine	\$2,134.25	Sapienza, John	\$285.00
Forest, Cantrece	\$19,432.50	Sawyer, June	\$7,186.75
Fotheringham, Grant	\$74,226.42	Scippa, John V.	\$99,977.25
French, Bryan	\$2,639.31	Slager, Timothy E	\$53,860.42
Gallagher, Caren	\$1,407.00	Standen, Scott	\$716.25
Grahame, Michael	\$96.00	Sturgis, Thomas	\$5,685.75
Grella, Stacey J	\$44,117.60	Thompson, Dianna	\$140.00
Guida, Jack	\$1,433.75	Thompson, Roger	\$332.50
Harnois, Gregory	\$4,545.00	Tosatti, Nicholas	\$1,443.75
Hart, Daniel	\$7,536.00	Von Letkemann, Lucia	\$40,148.80
Hart, William	\$36,415.60	Walker, Patricia	\$5,034.38
Hickey, Seth	\$59,461.90	Walsh, Emma	\$2,600.00
Holbrook, Brian	\$69,740.80	Weymer, Gary	\$39.00
Hopping, Lucy	\$4,439.69	Williams, Alan	\$61,584.06
Hutton, Fred	\$356.25	Woods, Kimberly E.	\$45,004.20
Izzo, Robert	\$1,496.50	Wynn, Corey	\$4,353.81
Jackson, Robert E	\$4,818.80		

FINANCIAL REPORT
GENERAL FUND

Revenues and expenditures for the period January 1, 2016 to December 31, 2016

GENERAL FUND EXPENDITURES

	Voted	Other	Actual
	Appropriation	Authorizations	Expenditures
General Government			
Executive	\$201,978		\$181,258
Election, Reg. & Vital Statistics	\$19,400		\$20,881
Financial Administration	\$444,055		\$437,600
Property Assessment	\$20,000	(\$17,615)	\$0
Explanation for Authorizations:		Non-Lapsing Appropriations	
Legal Expense	\$30,000		\$14,480
Personnel Administration	\$993,306		\$861,923
Planning & Zoning	\$256,527		\$227,378
General Government Buildings	\$213,788		\$208,479
Cemeteries	\$36,336		\$34,454
Insurance	\$76,151		\$76,151
Other General Government Expense			\$46,474
General Government Subtotal	\$2,291,541	(\$17,615)	\$2,109,078
Public Safety			
Police	\$1,031,128		\$934,152
Fire	\$304,900		\$241,371
Emergency Management	\$33,620		\$7,426
Other Communications	\$1,000		\$930
Public Safety Subtotal	\$1,370,648	\$0	\$1,183,879
Highways and Streets			
Highway & Streets	\$825,243		\$791,282
Street Lighting	\$9,500		\$9,239
Highways and Streets Subtotal	\$834,743	\$0	\$800,521
Sanitation			
Administration	\$633,595		\$632,801
Sanitation Subtotal	\$633,595	\$0	\$632,801
Water Distribution and Treatment			
Administration	\$143,400		\$13,210
Water Distribution and Treatment subtotal	\$143,400	\$0	\$13,210
Health			
Administration	\$600		\$0
Pest Control	\$64,680		\$64,680
Health Agencies, Hospice & Other	\$40,226		\$40,226
Health Subtotal	\$105,506	\$0	\$104,906

Welfare			
Administration & Direct Assistance	\$17,000		\$3,370
Welfare Subtotal	\$17,000	\$0	\$3,370
Culture & Recreation			
Parks & Recreation	\$244,896		\$243,419
Library	\$423,342		\$416,407
Patriotic Purposes	\$2,100		\$1,922
Other Culture & Recreation	\$11,772		\$11,772
Culture & Recreation Subtotal	\$682,110	\$0	\$673,520
Conservation and Development			
Admin. & Purchase of Natural Resources	\$13,050		\$10,010
Other Conservation	\$4,400		\$3,300
Redevelopment and Housing	\$5,200		\$5,128
Economic Development	\$3,750		\$200
Conservation and Development Subtotal	\$26,400		\$18,638
Debt Service			
Principle - Long Term Bonds & Notes	\$695,000		\$690,000
Interest - Long Term Bonds & Notes	\$269,330		\$259,689
Interest on Tax Anticipation Notes	\$0		
Debt Service Subtotal	\$964,330	\$0	\$949,689
Capital Outlay			
Land	\$0	\$0	\$0
Explanation for Authorizations:			
Machinery, Vehicles, & Equipment	\$17,000	(\$18,741)	(\$17,341)
Explanation for Authorizations:		Non-Lapsing Appropriations	
Buildings	\$49,600	(\$25,971)	\$25,541
Explanation for Authorizations:		Non-Lapsing Appropriations	
Improvements Other than Buildings	\$371,000	(\$208,616)	\$73,726
Explanation for Authorizations:		Non-Lapsing Appropriations	
Capital Outlay Subtotal	\$437,600	(\$253,328)	\$81,926
Operating Transfers Out			
To Capital Projects Fund			
To Capital Reserve Fund	\$325,000		\$425,848
To Expendable Trust Fund	\$35,000		\$35,000
Operating Transfers Out Subtotal	\$360,000	\$0	\$460,848
Payments to Other Governments			
Taxes Assessed for the County	\$1,311,511		\$1,311,511
Taxes Assessed for Local Education	\$16,355,602		\$15,836,351
Taxes Assessed for State Education	\$2,860,071		\$2,860,071
Payment to Other General Gov. Subtotal	\$20,477,184	\$0	\$20,007,933
Less Proprietary Funds, Special Revenue or Capital Projects Funds	\$50,000		
GENERAL FUND EXPENDITURES	Voted	Other	Actual
	Appropriations	Authorizations	Expenditures
Total General Fund Expenditures	\$28,344,057	(\$270,943)	\$27,040,319

GENERAL FUND REVENUES

Taxes

Property Taxes	\$25,190,581	\$24,967,481
Land Use Change Taxes-General Fund	\$0	\$99,000
Yield Taxes	\$1,683	\$2,442
Interest & Penalties on Delinquent Taxes	\$80,000	\$89,331
Taxes Subtotal	\$25,272,264	\$0 \$25,158,254

Licenses, Permits and Fees

Business Licenses & Permits	\$44,100	\$41,485
Motor Vehicle Permit Fees	\$1,500,000	\$1,890,961
Other Licenses, Permits, and Fees	\$160,000	\$185,957
Licenses, Permits and Fees Subtotal	\$1,704,100	\$0 \$2,118,402

Revenue from State of New Hampshire

Meals and Rooms Tax Distribution	\$379,237	\$379,237
Highway Block Grant	\$172,436	\$172,436
Other	\$203	\$351
State of NH Revenue Subtotal	\$551,876	\$0 \$552,024

Charges for Services

Income from Departments	\$183,700	\$227,836
Other Charges	\$10,000	\$5,920
Charges for Services Subtotal	\$193,700	\$0 \$233,756

Miscellaneous Revenues

Sale of Municipal Property	\$44,180	\$50,883
Interest on Investments	\$12,000	\$21,494
Other	\$55,000	\$59,221
Miscellaneous Revenues Subtotal	\$111,180	\$0 \$131,598

Interfund Operating Transfers In

From Special Revenue Funds	\$50,000	\$0
From Trust & Fiduciary Funds	\$20,000	\$31,022
Interfund Operating Transfers In Subtotal	\$70,000	\$0 \$31,022
Less Proprietary Funds, Special Revenue or Capital Projects Funds	\$50,000	

TOTAL GENERAL FUND REVENUE	\$27,853,120	\$0 \$28,225,057
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TAXES/LIENS RECEIVABLE

	Year of this Report	For Prior Levy	Total
Uncollected at Year End	\$660,006	\$180,128	\$840,134
Receivable at End of Year	\$660,006	\$180,128	\$840,134

RECONCILIATION OF SCHOOL DISTRICT LIABILITY

School District Liability at Beginning of Year	\$8,794,232
ADD: School District Assessment for Current Year	\$18,696,422
Total Liability within Current Year	\$27,490,654
LESS: Payments made to School District	(\$18,177,170)
Due to School District End of Year	\$9,313,484

GENERAL FUND BALANCE SHEET

	Audited	
	Beginning of year	End of year
Current Assets		
Cash and Equivalents	\$10,404,352	\$11,373,996
Tax Receivable	\$735,561	\$660,006
Tax Liens Receivable	\$214,993	\$180,128
Due from Other Governments	\$23,011	\$50,000
Due from Other Funds	\$17,597	\$20,000
Other Current Assets	\$580,533	\$0
Tax Deeded Property (Subject to Resale)	\$25,469	\$25,469
Total Assets	\$12,001,516	\$12,309,599
Current Liabilities		
Warrants and Accounts Payable	\$109,980	\$0
Due to School Districts	\$8,794,232	\$9,313,484
Deferred Revenue	\$99,000	\$62,007
Total Liabilities	\$9,003,212	\$9,375,491
Fund Equity		
Non-Spendable Fund Balance	\$606,002	\$25,469
Committed Fund Balance	\$701,365	\$644,781
Assigned Fund Balance	\$11,772	\$3,504
Unassigned Fund Balance	\$1,679,165	\$2,260,354
Total Fund Equity	\$2,998,304	\$2,934,108
TOTAL LIABILITIES & FUND EQUITY	\$12,001,516	\$12,309,599

GENERAL FUND BALANCE SHEET RECONCILIATION

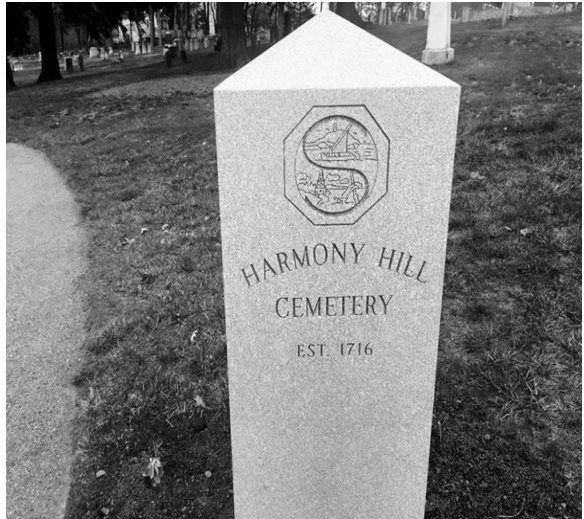
Total Revenues	\$27,296,821	\$28,225,057
Total Expenditures	\$27,024,991	\$27,040,319
Change (Increase or Decrease)	\$271,830	\$1,184,738
Ending Fund Equity from Balance Sheet	\$2,998,304	\$2,934,108
Less Beginning Fund Equity from Balance Shee	\$2,726,474	\$2,998,304
Change (Increase or Decrease)	\$271,830	(\$64,196)

DATE OF CREATION	NAME OF FUND	BAL/BEG	NEW FUNDS	CAP/GAIN	WITHDRAWN	BAL/END	BAL/BEG	INCOME	EXPENDED	BAL/END	GRAND TOTAL Principal/Income
CEMETERY FUNDS:											
2016	Jonathan McCredy	258,265	11,250	-	-	269,515	121,370	13,099	20,226	114,242	383,757
2016	Christa Snyder	-	650	-	-	650	-	-	-	-	650
2016	Marlene Stuart	-	650	-	-	650	-	-	-	-	650
2016	Wallace Stuart	-	250	-	-	250	-	-	-	-	250
2016	Paul Wolf	-	250	-	-	250	-	-	-	-	250
2016	Stacey Teague-Boyle	-	650	-	-	650	-	-	-	-	650
2016	Mary-Ellen Hill	-	650	-	-	650	-	-	-	-	650
2016	Robert Hill	-	650	-	-	650	-	-	-	-	650
2016	Richard Ramsdell	-	500	-	-	500	-	-	-	-	500
2016	Debra McLaughlin	-	500	-	-	500	-	-	-	-	500
2016	Amy & Doug Beaton	-	650	-	-	650	-	-	-	-	650
2016	Nancy & George Monahan	-	5,200	-	-	5,200	-	-	-	-	5,200
2016	TOTAL CEMETERY FUNDS	258,265	11,250	-	-	269,515	121,370	13,099	20,226	114,242	383,757
LIBRARY FUNDS:											
VARIOUS											
STRATHAM HILL PARK:											
VARIOUS											
1966	STRATHAM HILL PK ASSOCIATION	59,622	-	-	-	59,622	51,185	2,922	7,020	47,087	106,709
CAPITAL RESERVES & OTHER TRUSTS											
1988	LAND CONSERVATION FUND	11,222	99,000	-	-	110,222	575	55.63	-	631	110,853
2001	RADIO COMMUNICATIONS EQUIP	81,503	5,000	-	16,019	70,484	49	129	-	178	70,662
1998	SVFD CAPITAL RESERVE	33,112	20,000	-	-	53,112	58	169	-	227	53,340
2012	SVFD R WIGGIN FUND	11,005	-	-	-	11,005	17	58	-	75	11,079
2012	SVFD J HUTTON FUND	9,770	-	-	-	9,770	15	31	-	66	9,836
2012	SVFD C SCAMMAN FUND	5,947	-	-	-	5,947	9	31	-	41	5,988
2012	SVFD FAIR TRUST	82,181	-	-	-	82,181	69	429	-	498	82,679
1987	BARKER 4-H SCHOLARSHIP	4,752	-	-	-	4,752	1,729	34	-	1,763	6,515
1989	SCAMMAN/PARK TRUST	975	-	-	-	975	314	7	-	321	1,296
1989	SCAMMAN SCHOLARSHIP	3,663	-	-	-	3,663	1,849	29	-	1,877	5,540
1997	WIN. GRANGE EDUC FUND	5,500	-	-	-	5,500	1,072	25	-	1,096	6,596
2003	DEBBIE GREENBURG TRUST	4,011	-	-	-	4,011	4	21	-	25	4,035
2009	SMS SPECIAL EDUC TRUST	425,000	-	-	-	425,000	540	2,220	-	2,760	427,760
2009	SMS MAINTENANCE TRUST	92,427	-	-	-	92,427	85	483	-	567	92,994
2010	EMPLOYEE TERMINATION TRUST	52,320	10,000	-	-	62,320	93	273	-	367	62,687
2012	TOWN BUILDINGS & GROUNDS	80,549	20,388	-	1,825	99,112	55	407	-	462	99,573
2012	STRATHAM FAIR OPERATING	85,793	50,000	-	50,000	85,793	107	321	-	428	86,221
2012	FAIR CAPITAL IMPROVEMENTS	39,926	-	-	-	39,926	37	206	-	243	40,168
2012	FAIR RAINY DAY FUND	23,524	-	-	16,728	6,796	36	123	-	159	6,955
2014	HERITAGE PRESERVATION TRUST	40,781	2,464	-	-	43,245	30	213	-	243	43,489
2015	HIGHWAY VEHICLE CAPITAL RESERV	58,968	286	-	58,147	1,108	44	179	-	223	1,330
TOTAL ALL FUNDS:		1,570,331	218,388	-	142,718	1,889,437	211,404	25,671	33,998	203,077	1,849,077

CEMETERY TRUSTEES

Last year was a busy one at Maple Lane Cemetery. The Highway Department crews completed a project that remedied the drainage problem between the cemetery and the Stratham Community Church property. The project included eliminating the short paved connector between the church's lower parking lot and the cemetery, installation of drainage between the two properties, removal of the existing trees which allowed the site to be regraded further improving the drainage and construction of new landscaping. New granite bollards marking the entrance to the Harmony Hill Cemetery were installed, identifying this section of the cemetery. The Trustees would like to extend their thanks to the Highway Department for a job well done!

The Town's cemeteries were not immune to the severe drought that has plagued New Hampshire, and has been particularly bad in the southeast portion of the state. While the fall rains have brought some of the cemetery grounds back to life, there remain sections that will need special attention. The Trustees, in conjunction with the Highway Department, have developed a plan to restore the damaged area and work will begin early next spring. We appreciate everyone's patience, and are hopeful our cemeteries will be back in top notch condition next year.



The Trustees are honored to serve the citizens of Stratham, and we consider it a privilege to be the stewards of the Town's cemeteries. We look forward to continuing to do so in the coming year. Please feel free to contact us anytime during the year should you have questions or concerns.

Respectfully submitted,
Cemetery Trustees
John LaBonte, Chair
Colin Lavery
June Sawyer

REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

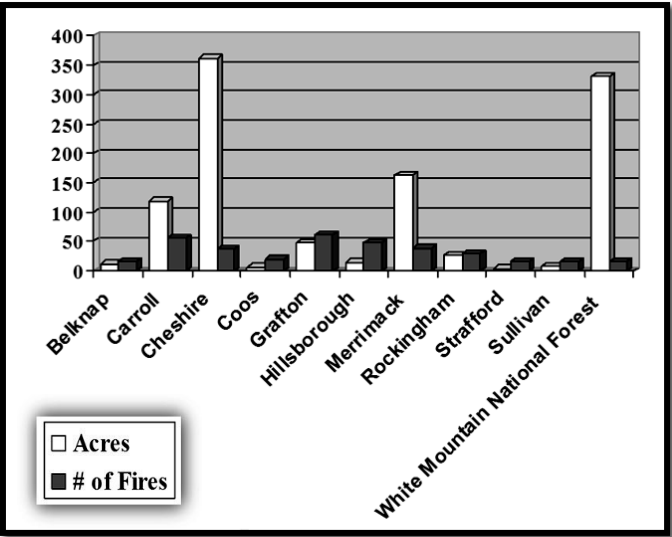
Over the past two years, New Hampshire has experienced its busiest fire seasons since 1989. 1,090 acres burned during the 2016 season. The White Mountain National Forest experienced its largest fire since becoming a National Forest, burning 330 acres in the town of Albany in November. Fires falling under state jurisdiction burned 759 acres, with the largest fire of 199 acres occurring in Stoddard. The extremely dry summer led to a busy fall fire season with large fires occurring into mid-November. Drought conditions hampered fire suppression efforts and extended the time needed to extinguish fires. Your local fire departments and the Division of Forests & Lands worked tirelessly throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2016 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

As we prepare for the 2017 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfl.org.

CAUSES OF FIRES REPORTED								
(These numbers do not include the WMNF)								
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
15	85	35	10	12	2	18	9	148

2016 WILDLAND FIRE STATISTICS
(All fires reported as of December 2016)



HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2016	351	1090
2015	124	635
2014	112	72
2013	182	144
2012	318	206

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!

FIRE DEPARTMENT

In 2016 the Stratham Volunteer Fire Department responded to 686 emergency and service calls and this was the first full year of part time firefighters and EMTs at the station Monday through Friday. The coverage they have been able to provide has significantly helped the town with faster response time, increased services, and completing many projects to better prepare the Fire Department for emergencies in the future.

This year Chief Robert Cook Jr. decided to retire as Fire Chief and we would like to thank him for the countless hours he has devoted to not only the fire department but the Town of Stratham. Chief Cook has been instrumental in helping the department grow and develop into what it has become today. Chief Cook's experience, leadership and calm demeanor will surely be missed and we wish Chief Cook the best.

I would like to take this time to thank all the family of members of the Fire Department that allow their loved ones to attend training, department meetings and respond at all hours of the day to emergencies. Their support doesn't go unnoticed.

The Stratham Fire Department Ladies Auxiliary has also been able to purchase a response trailer through their enormous fund raising efforts which will continue to allow the Ladies Auxiliary to provide the great services that they do at emergencies, the fair and other events throughout town.

The annual Stratham Fair was another great community event and we can't wait until the 50th Annual Stratham Fair this summer.

The Stratham Volunteer Fire Department is always looking for new members and if people would like to join the fire department there are so many areas in which they could help. Association meetings are the first and third Tuesday of the Month at 7:30pm at the Fire Station. Please come down; we would love to have you join.

Respectfully,
Matt Larrabee
Fire Chief

Stratham Volunteer Fire Department
2016 Emergency Responses

	<i>Number of Calls per Year</i>		
<i>Type of Call</i>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Medical Aid	336	414	455
Service Calls	43	27	34
Mutual Aid to other Communities	13	11	22
Fire Alarm Activation	95	94	82
Carbon Monoxide Alarms	20	10	12
Structure Fires	8	13	9
Brush/Forestry Fires	13	19	8
Auto Fires	4	5	3
Auto Accidents	45	48	40
Hazardous Materials	13	23	16
Bomb Threats	0	1	0
Storm Related/downed electrical wires	6	3	3
Rescue/Water Rescue	1	5	4
Total:	597	673	688

<i>2016 Ambulance Recovered Funds (EMS Fund)</i>			
<i>Balance forward 1/1/2016</i>			<i>\$367,560.31</i>
Gross Recovered in 2016			\$109,541.75
Records Release Income			\$0.00
Interest Earned in 2016			\$840.18
Total Gross w/Interest Earned 2016			\$110,381.93
<i>2016 Expenses Paid from Fund</i>			
EMS Training			\$1,057.04
EMS Conference			\$3,870.76
Exeter Hospital - ALS			\$3,505.02
Ambulance Repairs & Upgrades			\$2,433.08
Comstar Refunds (overpayments)			\$1,033.43
Bank Service Fees			\$554.00
Total Expenses			\$12,453.33
Total Net Funds for FY 2016			\$97,928.60
<i>Total Fund Balance as of 12/31/16</i>			<i>\$465,488.91</i>

STRATHAM FAIR COMMITTEE

The primary focus of the Stratham Fair Committee is to bring community together and raise funds for the Stratham Volunteer Fire Association and the Stratham Volunteer Fire Department through a four-day agricultural Fair. The Stratham Fair also helps to raise funds for other community organizations such as the boy scouts, Stratham community church, Stratham softball, and SVFD Ladies Auxiliary. The Fair, part of the NH Association of Fairs, is held each year in July, 6 weeks before Labor Day weekend. Planning and implementation for the event is done by a four-member board of directors for the committee. The board meets on a weekly basis from November through August.

In 2016 the 49th annual Stratham Fair was held on July 21st through 24th at Stratham Hill Park. Weather started out very good and we had a very well attended Thursday. However, weekend weather declined with severe thunderstorm with hail necessitating closing of Fair early evening on Saturday. Special thanks to both Stratham Fire and Police for their fantastic job during the weather emergency. Throughout the chaos things were well organized and coordinated as panicked fair patrons were guided and directed to the permanent structures to wait out the storm and thankfully nobody was injured. Weekend attendance was down about 35% from last year with just over 11,000.

Despite the weather, 4H experienced strong attendance this year with over 130 children participating in events ranging from animal showing to club exhibits. The Fair awarded \$18,903 to those involved. We thank Randy Claar, Joe Drake and the many supervisors, judges and 4H volunteers who worked tirelessly to host another successful 4H program at the Fair.

Fiesta Shows, the carnival provider, once again offered new rides and updated entertainment.

The directors continue to put increased focus on managing the Fair like a business, working hard to contain expenses. However, these efforts could not offset effects of lower attendance primarily due to the weather. The 2016 Fair incurred a net loss of \$9,993.

We look forward to better weather and a more prosperous Fair in 2017 on July 20th – 23th when we will celebrate our 50th anniversary! The Stratham Fair is an all-volunteer organization and could not happen without support from the Stratham Volunteer Fire Department and community members. To volunteer at the Fair please visit the volunteer section of our website at <http://www.strathamFair.com/volunteer/>

Thank you to the many volunteers who rain or shine helped with planning, setup, and running of the Fair. Thank you to my fellow 2016 Directors Caren Gallagher, John Cushing, Tim Slager, Matt Bartel, and our Treasurer Geoffrey Graves. Without all of you this event, that brings our community together, would not be possible.

Respectfully Submitted,

Francisco Marin, Chair
Stratham Fair Committee

STRATHAM POLICE DEPARTMENT

The Stratham Police Department recorded 17,875 calls for service this past year. The following is an overview of some of the general types of calls we responded to and the number of times we responded to these types of calls in 2016:

Sexual Assault	3	Domestics	36	Burglary	9
Theft	60	Assaults	5	Town Ord. Violations	99
Arson	1	Fraud	42	House Checks	1970
Criminal Mischief	14	Harassment	16	Criminal Trespass	14
D.W.I.	39	Juvenile Incidents	53	Assist to Police Depts	294
Assist to the Public	340	Protective Escorts	3	Disturbance-Loud Party	24
Assist Fire/Rescue	481	Abandoned 911 Calls	77	Disturbance-General	19
Alarms	286	M/V Lockouts	74	Animal Incidents	195
Traffic Citations	389	M/V Accidents	217	Reckless Operation	67
M/V Warnings	2943	M/V Checkups	75	Disturbance-fights	6
Disorderly Conduct	5	Robbery	1	Drug Violations	4

The Stratham Police Department consists of 11 fulltime police officers, one part time police officer and the administrative assistant. We provide police services to the town of Stratham twenty four hours a day, seven days a week and are ready to answer any call for assistance.

This year we were able to hire a full time officer, Cory Wynn, to fill an 11th police officer position that was supported by the Board of Selectmen and the legislative body at town meeting. He comes to us from North Attleboro Ma and holds a 4 year degree in Criminal Justice from the Univ. of New Haven where he was a standout lacrosse player and was the kicker for the football team. He will graduate the NH Police Academy in April. He has already proven himself to be an excellent addition to our department and we look forward to getting him back from the academy.

To celebrate the Town's anniversary, Officer Mike Doucette suggested that a new police badge be designed to commemorate the event that would uniquely represent the community we protect. With his hard work in its design and with the support from our Board of Selectmen along with the Historical Society, members of the police dept. now proudly wear a new badge embossed with the historic Wiggin Memorial Library building along with the Town seal bearing the town motto. As fate would have it, the badges arrived the day before the 300th Anniversary Parade!

We encourage all of our residents to be our active partners in keeping Stratham safe. We are most effective when we can respond to issues immediately. Our door is always open and we welcome the opportunity to further our positive bond with the members of this community.

This tough job would not get done without the dedication and commitment of each member of the Stratham Police Department. For their service and effort, I am most appreciative. As always, my sincere thanks to the Board of Selectmen and to our fellow town employees for their continued support and collaboration in service to this town.

Respectfully submitted, John V. Scippa, Chief of Police

STRATHAM OFFICE OF EMERGENCY MANAGEMENT

2016 was a successful year for Stratham's Office of Emergency Management (OEM). Focus early in the year was on the preparations for the FEMA-evaluated exercise of the Seabrook Station radiological emergency plan that was held on April 5, 2016. About a dozen of the OEM staff responded for the day to the Emergency Operations Center (EOC) at the Fire House. They followed Stratham's plan in response to the drill's scenario and executed the actions that would have been necessary if it had been a real emergency.

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

Unlike the previous winter, 2016 had no large snow or ice storms that required the activation of the EOC. However, the OEM Director received regular weather and readiness briefings from NH Homeland Security and Emergency Management (HSEM) prior to large storms. Had a major storm event occurred, Stratham would have been ready to respond and coordinate with HSEM.

The OEM Director represented the Town at the 12th Annual NH Emergency Preparedness Conference in Manchester, NH and at various local and state planning and training meetings throughout the year.

Emergency preparedness is ultimately an individual responsibility which starts in each of our own homes with our own families. Stratham's OEM suggests that residents prepare themselves by keeping adequate emergency supplies and stock at home and by reviewing the annual Seabrook calendar of emergency information. NH HSEM has developed a new program, *NH Alerts*, a free service to inform and protect residents by delivering prompt notifications. Please visit www.readynh.gov. In addition FEMA maintains a web site at ready.gov which can aid you in preparedness for various emergencies.

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

Respectfully Submitted,
David P. Barr, Director
Office of Emergency Management

PLANNING BOARD/TOWN PLANNER

The year 2016 continued the busy and productive nature of 2016 for both the Planning Board and Planning Department. Planning Board activity was quite similar to 2015 presenting 6 Site Plan Review applications, 4 Conditional use permits, 2 Subdivision applications, and 1 Subdivision amendment; a number of zoning amendments were also considered related to Gateway District permit processing; the introduction of Accessory Dwelling Units, and several ‘clean-up’ type revisions. Commendation to all staff, boards and committees for their continued efforts and diligence in review.

In addition to the specific development projects and amendment work undertaken by the Planning Board, much time was devoted to a more generalized review and analysis of current laws and previous amendments; how do the regulations work together? Are they establishing the desired result? The key to this aspect of the process—while often driven by a current proposal—is encouraging the Town and Townspeople to work collaboratively—the heart of planning for our community.

The Planning and Building/Code Enforcement Departments continue to expand the use of the Avitar land-use permit software system to better manage applications/approvals and improve interdepartmental communications and efficiency. New technology being considered to assist with our ever diminishing storage capacity is document management systems that would both reduce the physical storage demands and provide greater utility and ease of sharing information with the public. Utilizing digitized land-use applications, plans, and historical records, as well as the growing permit tracking database, has greatly improved staff efficiency and our ability to communicate with the public whether as public inquiries or throughout the permitting process. Additionally, staff has been working closely with CAI, who hosts the Town GIS data and online maps to enhance the Department’s ability to relay information to review bodies and the public while also maintaining a digital interface with the Assessing and other Town Departments. Currently underway is a process to update the GIS to current operating system needs.

Moving to 2017 and beyond, the Planning Department is intending to move forward with an update to the Town Master Plan; a process that has not been completed in a holistic manner since 1985. Yes, such an update is long overdue and recent proposals and changes in our Town have indicated the need to step back to revisit, as a Town, our goals for the future of Stratham.

As ever, the Planning Department encourages you to come visit with the staff of the Planning Department office to learn—and stay informed—of what’s occurring in Stratham. We are always available to discuss current and pending projects that each affect the Town and our neighborhoods; your input and participation helps us to serve you.

Respectfully submitted,

Tavis J. Austin, AICP
Town Planner

Michael Houghton
Planning Board Chair

CODE ENFORCEMENT / BUILDING INSPECTION

The first year as your Building/Zoning Official has passed quickly as I've gotten better acquainted with many of you, members of Stratham boards, and the staff in the Town offices. The Building Department continues to strive to make improvements in record keeping and archiving, service to the community, and safety in buildings, new and old, while watching the bottom line.

With the improving economy comes more investment in commercial enterprises, remodeling of existing homes, and construction of new homes. Lindt continues to expand with a new production line and a new chiller plant in the works. On Portsmouth Avenue, construction has begun on AutoFair II, The Bean Group Realty has renovated and moved into #94, Ocean State Job Lots bought the King's Plaza and is renovating 44,000 sq.ft, and various renovations have taken place at The Stratham Plaza, Talbot's Plaza, Irving, Market Basket, and Citizen's Bank. New homes have been built, or are being built, on Blossom Ln, Sanctuary Way, Bittersweet Ln, Market St, High St, Leigh Circle, and Jacqueline Way. Several of the older homes in Town have seen improvements in appearance and code compliance as they are bought, remodeled, and resold.

I remind you that we are here to assist you with your building projects. Even if you are just contemplating a project, please contact us. We can come to your home or business for a pre-construction consultation and guide you through the permitting and inspection process. Permitting does vary from town to town, so please remind your contractors that permits are required for roofing, siding, and replacement windows and doors. The inspections that follow the permitting are your protection that the job is done correctly and to code. Our office is open and staffed from 8:30 am until 4:00 pm, five days a week.

Permitting Report

Residential Building	265	Commercial Building	30
Electrical	171	Demolition	11
Plumbing	60	Oil Burner	18
Gas Piping	92	Driveway	19
Mechanical/HVAC	64	Sign	45
Other	9		

Respectfully Submitted,

Mark Morong
Stratham Building/Zoning/Health Official

ASSESSING DEPARTMENT

Due to the timing of submission of information for the annual report, we were not able to include the final report from the Department of Revenue Administration regarding the audit of Stratham's Assessing Department records. The purpose of the audit is to verify the accuracy of the property record cards, exemptions and credits; applications for land that has been placed in current use and property that is in a conservation easement in addition to other things. This review is completed every five years and the results are then reported to Stratham's Board of Selectmen and also to New Hampshire's Assessing Standards Board. I frequently refer to this as the Assessing Department's 'report card'. That said, I am very pleased to report that the Assessing Department has met all the required criteria in order to pass the audit.

Supplying general Assessing information and the process in which we determine the assessments is of the upmost importance and a goal that we continue to strive to meet. We do this in hopes to increase transparency, awareness and trust on how one of your greatest assets is valued.

2016 brought some exciting technological updates to the Assessing Department. Working in conjunction with the Planning and Building Departments we added online GIS maps to our website as yet another resource of information for the public to access. By visiting www.strathamnh.gov the public can search properties via address, map & lot number, and owner name. Users can also choose from different base maps (google, bing) and add or remove different layers of information depending on what they are looking for. We have had a great amount of positive comments from the public regarding this addition. You can access this mapping function on our newly revamped website www.strathamnh.gov. The new Town website design is easier to navigate with its "Find It Fast" feature. In addition, the new calendar function lets visitors to the website know exactly what, where and when something is happening.

For those who like to receive information the old fashion way, information can still be obtained over the counter or via the public computer by visiting the Town offices. In addition, please feel free to contact our office via phone or email.

Respectfully submitted,

Andrea Lewy

Andrea S. Lewy, Town Assessor

ENERGY COMMISSION

Beginning in August 2012, the commission established clear goals of reducing town costs associated with its own buildings. Using software to benchmark historical costs and site analyses to investigate potential improvements, the commission has identified short and long term goals for the town as it relates to energy consumption.

The Stratham Energy Commission will serve as an advisory committee to the Stratham Board of Selectmen on issues related to energy, conservation, greenhouse gas reduction and sustainability. The goal of the SEC is to promote and encourage energy conservation measures for Stratham's residents, businesses and municipal operations. The commission will work with the Town staff to review current energy efficiency practices and possible future actions. The commission's work will be available to the Planning Board as a resource with respect to energy consideration in the next Master Plan update. The commission will also work with non-profit organizations for technical assistance in a variety of areas. Some of the commission's objectives include:

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

The commission re-established the town's utility billing data in the EPA's analysis software Portfolio Manager, using historical data for each of the town's major buildings. The combination of benchmarking their energy consumption and physically auditing the buildings and their systems allowed the commission to develop recommendations and observations of the current town building stock. In 2015, in coordination with student projects from UNH, similar auditing and benchmarking has incorporated the facilities for Stratham Memorial School and the Cooperative Middle School. The commission continues to update the town facility information annually for building benchmarking purposes.

The commission has had discussions with the local gas and electric utility to discuss rate options, natural gas expansion, and incentive programs that are applicable to town buildings. The commission has, and continues to, evaluate and recommend options for third party supply options for its energy needs.

This past year, the commission has revisited opportunities for siting renewable energy installations that would lower energy expenditures to the town over the lifetime of the energy system. The commission also partnered with the Police Department to identify and re-commission the HVAC system, installing better temperature controls and repairing faulty ductwork leading to wasted energy delivery and inconsistent thermal comfort. Additionally; various locations are being considered for a potential Solar installation(s).

The commission looks to expand its analysis of buildings whose operational costs impact the citizens of Stratham. The commission intends to hold more educational gatherings to help interested residents with energy-related technologies and offerings. The commission will continually investigate the opportunities to partner with other groups to look at any programs and projects that will allow the town to benefit from lower operating costs, better energy production technologies, and better education as it relates to the use of energy within the town and region.

Respectively submitted,

Michael J. Welty, Chair

PUBLIC WORKS COMMISSION

As an advisory board to the Board of Selectmen, the Public Works Commission monitors and advises the Selectmen on various issues pertaining to water resources as well as wastewater and storm water issues as they arise.

The Public Works Commission continued its efforts to assess strategies to develop water and wastewater infrastructure in the Gateway Commercial, and Town Center Districts. Stratham staff, Exeter staff, appointed representatives from each community, and elected officials continued discussions initiated in 2013 regarding a collaborative approach to water and wastewater services between the two communities. This effort resulted in an inter-municipal agreement for Stratham to receive water supply from Exeter. While the PWC anticipated similar discussions in 2016 with Exeter, resulting in an agreement regarding wastewater beneficial to both communities, no such agreement has been made. The PWC will continue to follow and participate in regional discussions with respect to wastewater and seek the most effective and least cost option for Stratham to meet the goals set for the Gateway and Town Center Districts, as well as regulatory obligations.

In 2013, the Public Works Commission monitored and reported on regional storm water regulatory developments including the pending MS4 Storm Water Permit expected to be issued to Stratham in the fall of 2015. 2016 has now passed and the EPA has not issued the permit. It is now expected that this permit will be issued in 2017, but no clear dates have been announced. The Public Works Commission will assist and advise the Selectmen in Stratham's response to the MS4 requirements when the permit is issued and as requested.

In 2016, the PWC assisted residents of the Wiggin Farm subdivision as they sought to improve the water supply to their small community water system by connecting to and purchasing water from a neighboring public water system. The PWC concluded that this option was best and reported the finding to the Selectmen. Action is still pending on their request.

The Public Works Commission is looking forward to the year ahead and working for the Board of Selectmen and with Town staff to continue progress in advancing the Gateway Commercial, and Town Center Districts as well as addressing the requirements of the MS4 program.

Respectfully submitted,

John Boisvert
Chair

STRATHAM CONSERVATION COMMISSION

In 2016, the Conservation Commission was pleased to receive two awards during the Southeast Land Trust's Annual Meeting and Conservation Celebration. One award given was for the 35 acres conserved in 2015 via the Short Easement, which ensures continued public use of trails within the Stratham Hill Park trail network and permanently protects an area labeled the Highest Ranking Habitat for animals and plants by NH Fish and Game. The second honor received was for 29 acres conserved through the Zarnowski tract, which includes 600+ feet of frontage on the tidal Squamscott River and salt marshes, and helps protect the water quality of the river.

Commission Member Donna Jensen continued her work on the Exeter-Squamscott River Local Advisory Committee, a group comprised of citizen volunteers living in towns along the river, working together to protect water quality, water quantity, wildlife habitat, and recreational opportunities. With projects such as the Exeter dam removal and plans such as the construction of a new wastewater treatment plant on the Squamscott River in Exeter, the Committee remained busy this year reviewing and commenting on issues affecting the river.

Chairman Allison Knab remained on the Forest Management Committee, which received its commissioned Forest Management Plan this year. The plan's recommendations include removing invasive species from Stratham Hill Park and Town Forest and doing minimal tree clearing to ensure viewsheds within the park; work on these projects has begun.

The Commission was proud to participate in the 300th anniversary parade this fall, with a float themed around composting. We also held the 12th annual town-wide roadside clean-up day, an event made a success by dedicated volunteers, plus the help of Highway Agent Colin Lavery and Town Administrator Paul Deschaine, New Hampshire the Beautiful for donating trash bags, Lindt Chocolate for providing chocolate bars, and BR Jones Roofing for donating gloves and orange vests. In 2017, we will hold the clean-up day slightly later, on **May 6th**, in hopes of warmer weather.

As an advisory group to the Board of Selectmen, Board of Adjustment, and the Planning Board, the Commission is responsible for following directives outlined in the master plan to preserve land and educate members of the community about conservation practices. The Commission is tasked with making recommendations to town boards regarding land use practices, responding to wetland applications, monitoring easements, and providing guidance to landowners and developers on projects that have potential wetlands impacts.

Want to keep up to date on Conservation Commission activities? The Stratham Conservation Commission has an active Facebook page. You can also receive emails about conservation activities and programs by going to the town website at www.strathamnh.gov, then clicking on Subscribe to News and selecting the Conservation Commission. Also keep an eye out for our articles in *Stratham Magazine*.

The Conservation Commission meets every second and fourth Wednesday of the month.

Submitted by,
Allison Knab, Chair



2016 Annual Report Exeter-Squamscott River Local Advisory Committee 20th Anniversary

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

ESRLAC Representatives:

Brentwood:	Emily Schmalzer Eric Turer
Chester:	Vacant
Danville:	Vacant
East Kingston:	Vacant
Exeter:	Donald Clement David O'Hearn
Fremont:	Ellen Douglas John Roderick
Kensington:	Vacant
Kingston:	Evelyn Nathan
Newfields:	William Meserve
Raymond:	Vacant
Sandown:	Mark Traeger
Stratham:	Donna Jensen Nathan Merrill

ESRLAC celebrated its 20th year of stewardship of the river in 2016. The year was marked by communal discussion and review of significant projects along the river – the removal of Great Dam in downtown Exeter, the construction of a new arts complex at Phillips Exeter Academy in Exeter, and the construction of a new wastewater treatment plant on the Squamscott River in Exeter. ESRLAC reviewed these development proposals and provided comments to local boards and state agencies. ESRLAC also reviewed smaller scale development proposals in several towns for work along the river, including expansion of commercial buildings and installation of septic systems. ESRLAC reviews all plans closely to identify and recommend ways in which water quality in the river may be protected through stormwater management and other conservation minded development practices. ESRLAC lost a long-term and valued member in 2016, Peter Richardson of Exeter.

In 2017, ESRLAC will release a new and improved website, designed to communicate important river related information. In addition, the Committee will continue working with residents, towns, developers, state agencies and other groups involved in land development and land conservation along the river.

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

STRATHAM HILL PARK ASSOCIATION

The Stratham Hill Park Association had yet another great year promoting new programs, maintenance practices, and safety within the park. Johannes Stromski, a local Boy Scout working towards his Eagle Scout accreditation, proposed installing rescue zones within Stratham Hill Park. Johannes worked closely with Dan Crow and the Stratham Fire Dept., creating and identifying rescue zones within various areas of the park. The rescue zones will be used to aid emergency dispatching, police, and fire/ems professionals to quickly locate persons in distress.

A new *Nice Rink* ice rink kit was purchased to provide an inviting ice rink skating area at the park. New LED lighting has been installed to provide plenty of light for evening ice skating and ice hockey. A new Honda snow blower was purchased along with creating a new equipment storage facility to provide easier maintenance to the Stratham Hill Park professional staff.

A Forest Management Plan was created by Forester Charles Moreno and accepted by The Stratham Board of Selectmen. The plan focuses on the management of view sheds at the top of Stratham Hill Park, invasive species management, and trail maintenance to name a few. The Park Association supports the plan created and has requested that The Stratham Highway Department begin selectively removing and pruning trees as required to restore view sheds in the direction of Great Bay, Newfields and Pawtuckaway. The Highway Department has begun restoring the view sheds in the direction of Newfields and Pawtuckaway. This work will be completed in June of 2017.

The Annual *Gordon Barker Mountain Bike Race* was cancelled this year due to low enrollment. The Park Association met with the Stratham Recreation office and asked that the *Thursday Night Mountain Bike Series* be named the *Gordon Barker Mountain Bike Series* to honor the legacy and dedication that Gordon Barker gave the Park Association and Stratham Hill Park.

The Park Association is working towards creating a new fundraiser, bringing new and exciting activities to Stratham Hill Park. There has been discussion of creating an ice hockey tournament fundraiser to be played on the newly created ice rink. The Park Association is seeking new members to continue to provide new ideas to make Stratham Hill Park the great place that it is today.

Lastly, I would like to take the time to thank Dan Crow, who served as The Park Association President for many years. Dan recently stepped down as President to spend more time with his family but still serves as The Park Association Vice President. Dan's dedication, time, and efforts have made Stratham Hill Park what it is today. Thank you Dan!

I am honored to be the Park Association's President and will continue to uphold the integrity and beauty that Stratham Hill Park provides to the community.

Respectfully submitted, Colin P. Laverty, Park Association President

PARKS & RECREATION

The Stratham Parks and Recreation Department would like to thank all of the volunteers that made 2016 a huge success. Thank you to the volunteer coaches and sports boards that gave their time, the employees from Liberty Mutual and Timberland that gave hundreds of hours to the Parks, to the Board and Committee members that contributed to making 2016 a fun and rewarding year.

Winter at the Park in 2016 was a dry one, a stark contrast to the year before. Despite this, the Department still offered sledding, ice skating and also started a fat bike rental program. The Department purchased six fat bikes from Colonial Bicycle in Portsmouth. A bike can be rented online for \$20 for three hours. Our fleet of bikes includes two children bikes, so the whole family can join in on the fun! The Department also invested in a new snow groomer to help with the maintenance of the trails during the winter months.

Despite the winter weather being quiet, the number of visitors to the Park increased in early 2016, and was a continuing trend through the year. The department offered two snowshoeing treks that were popular despite the lack of snow. A growing diversity of trail users has aided in the popularity of the Park.

The Department hit the trails early in the spring with assistance from Timberland and Liberty Mutual to construct six new bridges and construct or reestablish over three miles of trails. In mid-July the Department partnered with the Stratham Highway Department to install a new bridge on the Barker Trail. This trail renovation and bridge installation was one of the larger trail construction projects in recent years. The efforts of the Department was complimented by a local trail steward who constructed over a mile of new trail within the trail network, a huge thanks to Joel for his efforts in creating these new trails.

All of this trail work was appreciated during our spring Trail Running series. The Department hosted five Thursday evening races along a 5K loop that participants could either run once or twice. The weekly turnout was a success; this is a race series that will be continued in 2017. Each week we gained more participants and provided a great primer to our annual Summer Bike series. These two series have proven to be effective fundraising events to assist in the trail network that is always in need of maintenance and improvements. The trail maps at the Park and surrounding network of trails were styled into a new map in 2016. Rescue



Renovations to the Parking Area at the end of Jack Rabbit Lane, a popular spot to park and access the trails at the Park

points were also established and plotted on the new maps to provide easier access to patrons that are in need of assistance. Thank you to Johannes Stromski for completing the rescue zone as his Eagle Scout project.

Despite the ever growing popularity of the trails and the Park, the Department was forced to cancel the Gordon Barker “No Brakes” Bike Race and the Fire Tower 5K due to low participation. The Gordon Barker legacy will be continued with the successful summer bike series carrying his name in 2017. It was a heartfelt decision to cancel these two events, but the Park Association that had hosted them in the past felt that it was prudent to reevaluate the events. Moving forward the Stratham Hill Park Association is always open to new fundraising events to host at the Park.

The summer months were busy for the Parks and Recreation Department. Our successful summer day at camp at Stratham Memorial School was filled each day, and held a wait list for most weeks. The Department offered a variety of weeklong themed camps that also proved to be well received by the community. The nine weeks of races at the Park kept everyone moving during the summer and were complemented by Pizza at the Park on Thursday evenings. The Departments partnership with Stove Oven Catering was a success. Although the lines could be long depending on the weather, the pizza was always hot and fresh. The Department is always looking for opportunities to partner with local businesses, please contact us if you have any ideas that you would like to explore with your business.



Bubble Soccer was just of one of the exciting activities at Family Fun Day on October 15th

In the fall the Department partnered with the Stratham Memorial School PTO and the 300th Anniversary Committee to host ‘Family Fun Day’ at Stratham Hill Park. The event was a huge success. Thank you for all those volunteered to make it happened. We are excited to offer this event again in 2017; we are looking for sponsors to help in offsetting some the expenses associated with the event.

Youth sports have always been the backbone of the Recreation Department. There were several significant changes that occurred during 2016 for youth sports. Late in the summer it was announced that the Stratham Soccer board would be dissolved. This proved to be challenge for the Department, but the season was a success and the program was pulled together in such a fashion that the majority of participants were unaware of the change. The Department will be spending time in the first part of 2017 rebuilding a soccer board. Any residents interested in volunteering for the soccer board

or any of the other sports boards or the Recreation Commission should contact the Recreation Department. We are always in need of volunteers.

The Department introduced new registration software towards the end of 2016. All accounts on our old system have been abandoned. The new system, Rec Desk, has proven to be very user friendly and proved to be an economical means of collecting registration and managing facility space, at both Stratham Hill Park and the Municipal Center. The new site can be found at, stratham.recdesk.com. If you have not yet, we would encourage all residents to have an account set up in our new system to ensure that you continue to get our news and announcements.

The Department added a new ice skating surface at Stratham Hill Park. Huge thank you to the Stratham Hill Park Association for making this happen. At the park the Department is planning on replacing the water system at the Park and finish paving the main lot as well as repaving the roadway throughout the park during 2017.

Thank you to the Stratham Highway Department for the construction of the two new sheds at Stevens Park. These two structures are sure to last for a very long time and serve the community well. As always huge thanks to our Park Ranger, Kim Woods, for continued dedication to Stratham Hill Park. What a wonderful asset to the community! We are always open to suggestions, please contact the Parks and Recreation Department with any comments or concerns you may have, (603) 772-7450.

We look forward to fun filled 2017! Follow us on Facebook for updates and more... stay connected to stay healthy in 2017.

Respectfully submitted,

Seth Hickey



WIGGIN MEMORIAL LIBRARY

Start Here, Go Anywhere!

The Wiggin Memorial Library had a successful 2016 from usage to impact. Our collections and circulation grew, our programs reached more people than ever before, our relationships with the community deepened, and public support exceeded all expectations.

The state of our library is strong. Libraries look much different today than when our parents were young – one look at all the wires will confirm that. Now, technologies change seemingly overnight and we are offering recreational and informational resources to the public in all the formats that people are asking for. This means that the public library collection has materials in all shapes and sizes: Books, CDs, DVDs, a telescope, magazines and even shapeless resources like BrainHQ or Hoopla. The main reasons that libraries are as essential today as ever though, are the ways in which the library has not changed. We still help people get the information, stories, and learning opportunities they want and need to make their lives better. And, here in the small public library, we do it with a smile and we get to know your name.

In 2016, Steve Barker wrote an editorial in the Washington Post arguing that local governments should focus on smaller libraries – that small libraries and their staff can better target collections and offerings to their specific constituents and that with more and more resources moving online, patrons are likely to relish the personalized, face-to-face interactions that come with a small library. We couldn't agree more – we see the success of this every day.

We're here for you. We're happy to see you and we want to get you where you need to be whether that's through information about what car is the most reliable, how to use something online, what author's books will get you through the winter or a chance to meet local candidates. We'll bring books to your house after surgery, keep you posted on what's happening in town, and let you know what we're reading that we think you would like. Stop by or visit our new web site (library.strathamnh.gov) and discover all that is available to you at your public library.

2016 By the Numbers

12 Museum Passes
Used 468 times

\$21,000 Saved

129,000 Digital items for download & streaming
18,000 New items added
in library collections

150
Hours of tech
help & classes

Cost of library services
per tax bill **\$122.78**

Special Gifts/Fundraising

\$23,500

Program & Materials Fundraising

\$9,500

362 New library cards

3,819

Active library cards

Our Mission

To inspire readers, enrich lives, and create community.

Respectfully submitted,
Lesley Kimball Library Director

HIGHWAY DEPARTMENT

2016 was a productive and safe year for the Highway Department. Although there was not an abundance of snowfall this winter, Highway crews spent the winter working on tree trimming sight lines within the Town right of ways. Highway crews also assisted with building maintenance throughout all town maintained buildings. This included the interior restoration and painting of the Stratham Historical Society building along with the painting and carpentry work within the Hutton Meeting Room and Meeting Room A and B at the Municipal Center. This work kept crews busy throughout the winter and saved the town money from not having to hire a contractor to complete these projects.

In the spring, crews constructed new sheds for Stevens Park Recreation programs. The new sheds served for a new irrigation and utilities shed along with a new soccer and softball shed. After the completion of this work, crews transitioned to grounds maintenance of all town maintained properties including cemeteries. The grounds were nicely landscaped for Memorial Day.



The Highway Department focused on pavement preservation and construction set forth by the annual pavement evaluation study. This is a plan that was put in place as an annual assessment that numerically ranks the condition of all town maintained roadways, which in turn has developed a comprehensive financial plan to maintain the roads. This annual evaluation can be found on our website at <http://www.strathamnh.gov/highway-department> Crews crack sealed, overlaid, and reconstructed several streets and parking lots in town.



The Highway Department completed the construction of the Barbra Senko Reading Garden located at The Wiggin Memorial Library. The Highway Department designed and constructed a space that invites library patrons to enjoy an outdoor space to read or conduct other library related activities. Interconnected concrete paver walkways provide Library staff members and patrons safe passage from the Municipal Center parking lot and Market Street to the Library. Plantings, turf areas, and benches were added to aesthetically landscape the area.

In late summer, The Highway Department completed landscape and drainage improvements within the Maple Lane Cemetery. Drainage swales were installed to mitigate storm water runoff from Emery Lane to the cemetery. New plantings, turf, and granite bollards were installed within the Cemetery. The new bollards identify The Harmony Hill Cemetery, a section within the Maple Lane Cemetery. As residents and town employees dealt with a record drought in 2016, the Highway Department focused on planting drought tolerant plants and grass seed on various projects which require minimal watering over the course of the summer months.

The Highway Department concluded the year with providing a complete traffic management plan for the 300th Anniversary Parade and November Presidential Elections. Both events required strategic planning with many committees and agencies. The two events went off without a hitch, the events had great turnouts and everyone who attended remained safe.

The Highway Department is looking forward to another safe and prosperous year in 2017. Thank you to the Citizens of Stratham for your continued support. Should you have any questions please call (603)-772-5550. Follow us on Facebook at <https://www.facebook.com/TheTownOfStrathamHighwayDepartment>

Respectfully submitted,

Colin P. Laverty
Highway Agent



MOSQUITO CONTROL (DRAGON MOSQUITO CONTROL, INC.)

The 2016 mosquito season dried up like a streambed during a drought. Mosquito counts and insecticide use were down for 2016. The drought's impact on the plant and animal kingdom has been devastating in many areas. There were noticeably fewer mosquitos.

Disease test results revealed only one batch of West Nile Virus (WNV) mosquitoes from Nashua. No human cases were reported in NH. No evidence of Eastern Equine Encephalitis (EEE) in the state this year. This was no surprise given the severity of the drought. Hot, dry summers favor WNV while wet years favor EEE.

Aside from the drought, ZIKA Virus was another big story dominating the headlines this year. We continue to look for the Asian tiger mosquito, *Aedes albopictus*, known to transmit ZIKA in southern states and other countries. This mosquito has been found in MA and CT. Fortunately, no species of mosquitoes capable of transmitting the ZIKA virus have been found in NH yet. It's expected to make its way into the state eventually as the climate warms. Until such time, we'll identify the potential larval habitats used by this mosquito and set traps to catch and identify adult mosquitoes.

Adult mosquitoes were monitored at four locations throughout town. Mosquitoes were collected in light traps, identified to species, and select species were sent to the State Lab in Concord where they were tested for diseases. None of the mosquitoes collected in Stratham tested positive for disease in 2016. Dragon has identified 104 larval mosquito habitats in the Town of Stratham. Crews checked larval habitats 408 times throughout the season. There were 209 treatments to eliminate mosquito larvae. In addition, 566 catch basin treatments were made to combat disease carrying mosquitoes. Spraying to control adult mosquitoes was conducted along roadways, at Stratham Hill Park and Stevens Park last season.

The proposed 2017 Mosquito Control plan for Stratham includes trapping mosquitoes for disease testing, sampling wetlands for larval mosquito activity, larviciding where mosquito larvae are found, efficacy monitoring, spraying along roadways, in Stratham Hill Park and Stevens Park and emergency spraying when a public health threat exists. The control program begins in April when mosquito larvae are found in stagnant water. Trapping adult mosquitoes begins in July. The mosquito control program ends in October when temperatures drop and daylight diminishes.

Residents who do not want their property sprayed may use our No-Spray Registry online at www.DragonMosquito.com/No-Spray-Registry or write to Dragon Mosquito Control, P.O. Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, description of your property, and road frontage. Please register every year. We're updating the no-spray list. If we haven't heard from you in five years, then it's time to re-register. Inquiries may be emailed to help@dragonmosquito.com or call the office at 734-4144. You may call or email our office for assistance regarding mosquitoes, insecticides or questions about EEE or WNV. Check out our web site: www.dragonmosquito.com where you can request a larval survey, sign up for email alerts or follow us on Twitter and Facebook.

Respectfully submitted, **Sarah MacGregor**, President, Dragon Mosquito Control

STRATHAM HISTORICAL SOCIETY, INC.

In 2016 we entered our 47th season collecting and preserving historical memories for the Town of Stratham. We had many contributors of items for our collections during the year including a Town and City Atlas of the State of NH, 1892, from Fred Hutton; the Marston Family Genealogy, 1888, from the North Hampton Library; an 1860 letter to Hannah Bartlett, donated by Anne Sloan; purchase of an Andrew Wiggin advertising flyer circa 1850 for over 50,000 fruit trees; and many scanned photos and documents. I would also like to thank Linwood Wickett for his photo restoration project of the 1918 and 1966 town parades and for his many photos of 300th Anniversary events.

We have continued to provide articles for the Stratham Magazine. "*Postcards from Stratham*" appears in every issue. Most issues contain an additional article of historical interest.

Our January program was by Charles Doleac outlining the history that led up to the treaty conference in Portsmouth in 1713 and its impact on the Wabanaki Indian tribes and rights of indigenous peoples. In March, Stephen Taylor of the NH Humanities Council spoke of NH's Grange Movement: Its Rise, Triumphs, and Decline. The Grange was integral to rural life dating back to the 1880s. April brought our usual successful Annual Appraisal Day. The next one will be on April 9, 2017. And in May we had our Annual Meeting and potluck supper which is always an enjoyable social event for members and guests.

At the Fair in July, our display in the 4-H building was a collection of memorabilia celebrating Stratham's 300th Anniversary. On July 25th, I rode with Bob Ryan who represented the Society by driving his 1923 Butcher's Delivery truck in the 300th celebration parade. For our September program, a UNH Co-op Extension volunteer presented a slideshow on "350 Years of Wild Wildlife", reviewing how wildlife has evolved with the changes to the land in the past 350 years.

Our November program featured Sharon Wood, a role player and Chautauquan presenter through the NH Humanities Council. She portrayed the mother of a heroic soldier from Amherst, NH, who lost his life at Gettysburg. Sensitive reflection and family sacrifices were depicted. All of our regular programs were co-hosted by the Wiggin Memorial Library.

This year the \$1,000 Winfield L. Foote Scholarships went to five rising high school seniors. There were no applications this year from rising Junior and Senior College students, or from Grad Students. Application forms are available on the Town website, strathamnh.gov. Click on Committees/Groups, then on Historical Society, then on Scholarships. The Society also saw fit to donate \$500.00 to the Stratham Police Dept for new shields and \$1,500.00 to the Wiggin Memorial Library for an ongoing digitalization of SHS photos and documents so they will be available to the public on line. These were done through Benefactor Grants.

In closing, I want to thank our past president, Pat Sapienza, for all the years of service to the Society and Town. These will be hard shoes to fill! We thank the residents of the Town for your support.

Respectfully Submitted, Bruce A. Kerr, President

HERITAGE COMMISSION

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

HERITAGE RECOGNITION, USE AND PROTECTION:

This year the commission, working with the Board of Selectmen and the New Hampshire Preservation Alliance, brought to a successful conclusion its effort to permanently protect the historic Lane Homestead. Our February educational program highlighted the property’s history and significant architectural features as well as explaining how a preservation easement will serve to protect the town’s interest in preserving one of our most important landmarks. Town Meeting voted resoundingly in favor of appropriating \$250,000 to fund the easement. At the end of July the Lane Homestead passed to the new owner with the conditions of the preservation easement permanently attached to the deed, removing forever the threat of demolition or destructive redevelopment while accommodating future economic viability. In October, in recognition of the preservation easement and the \$100,000 supporting grant from the Land and Community Heritage Investment Program, the commission joined with the Preservation Alliance and LCHIP in a celebration at the Lane Homestead.

The commission worked with a preservation consultant to prepare and submit the nomination of the old Stratham Town Hall to the New Hampshire State Register of Historic Places. In December the New Hampshire Division of Historical Resources determined the building eligible for the register because of its historic role in Stratham’s political and social life and for its architecture as a rare example of a “Second Empire” style town hall. Final listing is pending.

The commission’s Demolition Review Committee considered four demolition permit applications that were eligible for review. In one instance, the application to demolish a historic house, we were able to persuade the property owners to reconsider. Another two applications were for barns that the committee deemed to be of historic significance and documented the structures prior to the permits being issued. The Heritage Commission is concerned about the tenuous condition of many historic Stratham barns and the burden that their repair and maintenance places on owners. This year the commission supported the granting of tax relief for one barn owner eligible for the RSA 79-D Historic Barn Tax Incentive. This modest level of assistance is insufficient for many barn owners and the commission will work with town and state officials to develop additional means to advance barn preservation.

The commission has reached an agreement with the Planning Board to examine the zoning of Portsmouth Avenue east of the Town Center with an eye to addressing both property owner concerns and the need to protect the remaining historic homes and rural landscapes.

The commission is also committed to pursuing listing the historic Chase’s Tavern/Emery Farm at 16 Emery Lane to the National Register of Historic Places.

Member Wallace Stuart maintains the commission's Facebook page that brings recognition to Stratham's historic properties and to issues in historic preservation. Please visit our growing collection of photographs and "friend" the Stratham Heritage Commission.

ADVISE AND ASSIST:

The commission continues to work with the Board of Selectmen to protect the town-owned Bartlett-Cushman House that this year saw much needed window repairs, exterior repairs and painting. With the Selectmen we continue to explore the most effective means to encourage reuse of the building, engaging with both the N.H. Preservation Alliance and a commercial real estate agent who is a board member of that organization.

The town this year acquired the land adjacent to Greenwood Cemetery that had formerly been the site of the Baptist Church that in 1981 was moved next to Stratham Community Church. To recognize both the history of what is now called Parker Hall and the 300th anniversary of the founding of the church an interpretive sign is planned. Commission chair Rebecca Mitchell worked with the church History Committee to prepare the text and illustrations for the sign.

Commission member Nathan Merrill represents the commission on the Technical Review Committee of the Planning Board, contributing his time and expertise to reviewing proposals within the Gateway and Town Center Districts. Most notably, member Florence Wiggin concluded her years of indefatigable service on the 300th Anniversary Committee, including a starring role in the commemorative play, "Inspired by the Past."

VETERANS' GARDEN:

This year we worked with Board of Selectmen to clarify and revise the policy for engraving names on bricks and monuments. The policy is available on the Heritage Commission's page of the Town website. A printable copy of the form for submitting names for engraving is also available on the website or in hard copy at the Town Clerk's Office and at the Wiggin Memorial Library. We are grateful to volunteer Tracey McGrail who reviews applications and works with the engraving company.

The Heritage Commission meets on the second Wednesday of the month at 7PM. We welcome visitors to our meetings and there is always work for volunteers for short or long-term projects.

Respectfully submitted,

Rebecca Mitchell, Chair (778-7979; strathamheritage@strathamnh.gov)

300th ANNIVERSARY COMMITTEE

Our town celebrated its 300th anniversary in 2016. Did you know that Stratham is the 7th oldest of the 223 cities and towns in New Hampshire?

The Anniversary Committee prepared for the 2016 events these past 6 years. These events were:

- 1). The historical play entitled "Inspired by the Past". Over 1000 people attended the three performances of the play, which highlighted significant events and personalities from historical Stratham. We wish to thank the University of New Hampshire Theatre and Dance Department and UNH Innovations (Maria Emanuel) for their support and for providing us with the play Director, Jamie Clavet, and Manager, Aimee Blesing. Also, we wish to thank Emily Belanger, a history major at UNH, for her fine work in writing the play. And, lastly, thanks to all of the actors who worked so very hard for several months practicing their parts and then for their excellent performances. Some of the finest of the residents of Stratham who participated, both young and old, will never forget the part that they played in our 300th anniversary play!

- 2). Dinner/Dance. Over 400 residents and guests gathered at Stratham Hill Park on a beautiful June 25th evening to celebrate our 300th birthday. Charlie Sherman served as the Master of Ceremonies and introduced many speakers, including Governor Maggie Hassan, Senator Kelly Ayotte, Representative Frank Guinta, former Speaker of the NH House Doug Scamman, NH State Representatives and Senators, the Stratham Board of Selectmen, led by Chairman David Canada, and other guest speakers who expressed their good wishes to the large crowd. The lively music was provided by the New Legacy Swing Band and was enjoyed by all. A time capsule from Stratham elementary students in 1976, the Bicentennial year, was opened. The students prepared mementos for us to view and enjoy, such as class pictures and childhood remembrances from that era. We wish to thank the event coordinator, Leslie Wiseman, for all of her hard work to make the event successful, and special thanks to Ben Reed, the caterer, for the excellent food. Ben's specialty was not only the meal, but the fact that he can trace his family lineage back to the 1600's in Stratham. It was a wonderful evening of celebration that was thoroughly enjoyed by all!

- 3). Parade. September 25th started as a beautiful crisp autumn day, as parade participants gathered at Stratham Hill Park for the 300th Anniversary Parade. Hundreds of adults and children, many dressed in festive and colonial attire, walked with the various groups that were represented. There were also a number of floats celebrating our heritage, and trophies were awarded to the best. Fire engines and police vehicles from neighboring communities, antique cars, as well as, Scout and Stratham Recreation organizations marched in the parade. There were marching bands, bagpipe bands, clown groups and drum and fife corps. The program was very well organized by Parade Chair, Jeff Gallagher. Several thousand Stratham residents lined the route and thoroughly enjoyed the visually striking parade. The beautiful weather continued throughout the event and helped to make this a day to remember.

We wish to thank the residents of Stratham, the Board of Selectmen (David Canada, Joseph Lovejoy, Bruno Federico) the Town Administrator (Paul Deschaine), Town Department heads and their employees for their support, help and encouragement. We especially wish to thank the committee members for their years of hard and enduring work. They are: Susan Canada, Cathy Kenny, Liz Chisholm, Flossie Wiggan, Peter Wiggan, Pat Sapienza, Joyce Rowe, Jeff Gallagher

and Carol Hazekamp. I would also like to add our special thanks to Linwood and Nancy Pickett for donating their time to photograph all of the events. Their work will help to preserve our 300th Anniversary in Stratham history.

Respectfully yours,
John C. Dold, Chair

TOWN OF STRATHAM, NEW HAMPSHIRE

Financial Statements

December 31, 2015

and

Independent Auditor's Report

**REPORT ON INTERNAL CONTROL BASED ON
AN AUDIT OF BASIC FINANCIAL STATEMENTS**

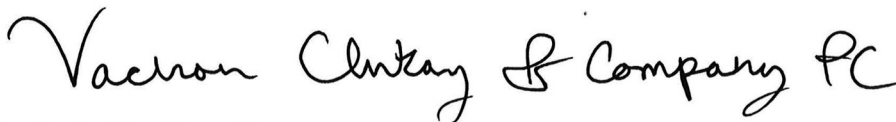
To the Board of Selectmen
Town of Stratham, New Hampshire

In planning and performing our audit of the 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, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.



Manchester, New Hampshire
November 16, 2016

November 16, 2016

To the Board of Selectmen
Town of Stratham, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Stratham, New Hampshire for the year ended December 31, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 18, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Stratham, New Hampshire are described in Note 1 to the basic financial statements. As described in Note 1 to the basic financial statements, the Town adopted and implemented GASB Statement #68 – Accounting and Financial Reporting for Pensions during the year ended December 31, 2015. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the financial statements and is described in Note 13 to the basic financial statements. We noted no transactions entered into by the Town of Stratham, New Hampshire during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities, each major fund and the aggregate remaining fund information's financial statements were:

Management's estimate for the allowances for uncollectible accounts receivable is based on historical collection levels and an analysis of the collectability of certain accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that they are reasonable in relation to the financial statements taken as a whole. Additionally, management's estimates of the useful lives of capital assets are based upon historical records of utilization, necessary improvements and replacements. We evaluated the key factors and assumptions used to develop the depreciable useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining pension costs which are based on plan audited financial statements. We evaluated the assumptions used in the plan audited financial statements to determine that they are reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

As discussed in Note 2 to the basic financial statements, the Town has not implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The provisions of GASB Statement 45 were required to be implemented by the Town during the year ended December 31, 2009.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Please see the attached schedule of significant adjustments detected and corrected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 16, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Stratham, New Hampshire's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Stratham, New Hampshire's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, the schedule of changes in the Town's proportionate share of the net pension liability, and the schedule of Town contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor governmental fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Selectmen and management of the Town of Stratham, New Hampshire and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Vachon Clukay & Company PC

Town of Stratham, New Hampshire
Significant Audit Adjustments
For the year ended December 31, 2015

The following is a listing of the significant audit adjustments made for the year ended December 31, 2015 and have been corrected by management:

General Fund:

- To record a prior period adjustment for the understatement of prepaid expenses of \$589,720.
- To defer uncollected land use tax revenue recognized in the Land Conservation Fund upon remittance in the amount of (\$99,000).
- To adjust the school tax liability to actual in the amount of \$160,181.
- To adjust current year tax collector activity to actual in the amount of (\$81,987).

Aggregate Remaining Funds:

- To restore prior year balances to fair value in the Permanent Funds in the amount of \$140,223.

**TOWN OF STRATHAM, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2015**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
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, 2015, 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 for other post-employment benefits 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 post-employment 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, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, 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, 2015, or the changes in financial position thereof for the year then ended.

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, 2015, 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 pension liability, and the schedule of Town contributions, on pages i-vi and 25-29 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.

Vachon Cloutay & Company PC

Manchester, New Hampshire
November 16, 2016

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2015**

Presented here is the Management Discussion & Analysis Report for the Town of Stratham, NH, for the year ending December 31, 2015. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. 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 Board of Selectmen 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 Board of Selectmen 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 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, 2015**

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 General Fund, the Town's only major fund. 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, 2015 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 agency 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 and a schedule of Town 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, 2015**

Government-Wide Financial Analysis

During the year ended December 31, 2015, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 68 – *Accounting and Financial Reporting for Pensions*. Under GASB Statement 68, the Town is required to report its proportional share of the New Hampshire Retirement System's unfunded pension liability as 'Net pension Liability' on the government-wide financial statements. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The restatement of the 2014 Net Position can be found in the notes to the basic financial statements. See Note 6 to the basic financial statements for further information relating to GASB Statement 68.

Statement of Net Position

Net Position of the Town of Stratham as of December 31, 2015 and 2014, is as follows:

	<u>2015</u>	<u>2014</u>
Capital assets, net	\$ 27,378,088	\$ 26,454,127
Other assets	<u>14,157,622</u>	<u>14,167,925</u>
Total Assets	<u>41,535,710</u>	<u>40,622,052</u>
 Total Deferred Outflows of Resources	 <u>317,517</u>	 <u>182,114</u>
 Long-term liabilities	 10,672,994	 11,048,884
Other liabilities	<u>8,929,712</u>	<u>9,060,379</u>
Total Liabilities	<u>19,602,706</u>	<u>20,109,263</u>
 Total Deferred Inflows of Resources	 <u>260,998</u>	 <u>381,401</u>
 Net Position:		
Net investment in capital assets	20,221,189	18,578,109
Restricted	1,074,869	1,029,654
Unrestricted	<u>693,465</u>	<u>705,739</u>
Total Net Position	<u>\$ 21,989,523</u>	<u>\$ 20,313,502</u>

Statement of Activities

Changes in net position for the years ending December 31, 2015 and 2014, are as follows:

	<u>2015</u>	<u>2014</u>
Revenues		
Program Revenues:		
Charges for services	\$ 1,003,084	\$ 1,085,115
Operating grants and contributions	195,212	171,406
Capital grants and contributions	23,011	43,738

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2015**

General Revenues:		
Property and other taxes	4,755,532	4,441,267
Licenses and permits	1,807,031	1,766,140
Grants and contributions	350,905	350,975
Interest and investment earnings	27,008	60,416
Miscellaneous	141,773	182,650
Total Revenues	<u>8,303,556</u>	<u>8,101,707</u>
Expenses		
General government	2,154,551	2,095,178
Public safety	1,448,704	1,408,791
Highways and streets	721,543	1,101,706
Sanitation	666,863	687,205
Health and welfare	106,845	118,144
Culture and recreation	1,213,794	1,257,088
Conservation	39,563	21,328
Interest and fiscal charges	282,022	331,053
Total Expenses	<u>6,633,885</u>	<u>7,020,493</u>
Increase in Net Position before Contributions to Permanent Fund Principal		
	1,669,671	1,081,214
Contributions to Permanent Fund Principal	<u>6,350</u>	<u>10,850</u>
Change in Net Position	1,676,021	1,092,064
Net Position, beginning of year - Restatement due to implementation of GASB Statement #68	20,313,502	22,401,564
		(3,180,126)
Net Position, end of year	<u>\$ 21,989,523</u>	<u>\$ 20,313,502</u>

Town of Stratham Activities

As shown in the above statement, there was an increase in the Town's total net position of \$1,676,021. This increase is primarily attributable to increased building permits, increased motor vehicle registration fees and an increase in land use change tax revenues.

The General Fund ended the year with an unassigned budgetary basis fund balance of \$1,679,165 or 23% 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), it increased \$271,830 from the prior year. This was due to conservative spending and revenues in excess of anticipated amounts.

The fund balances of the Nonmajor Governmental Funds decreased by a total of (\$353,304) from the prior year, primarily as a result of a large land conservation purchase partially charged to capital outlay of a Nonmajor Governmental Fund, in accordance with Town Meeting.

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2015**

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 45 requires recognition of an imputed premium rate subsidy of the retiree health insurance premiums since they are being offered health insurance coverage at rates below which they could obtain on their own. As a consequence, it has been found that the health insurance premiums paid by the Town for its active employees are slightly higher than if the active employees were the only members of the group health insurance plan. In order to measure this rate subsidy 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

During the year, the original budget for appropriations decreased by \$701,365 for carryforward appropriations (see listing below). The Town under expended its total 2015 appropriations budget by \$325,210. This resulted from conservative spending within the departments. The most significant of these were general government (\$140,129) and public safety (\$110,911). Expenditures in General Government were below budget due to reduced health and dental insurance. Actual revenues were greater than budgeted by \$251,744.

Carryforward appropriations at December 31, 2015 consist of the following:

Purpose	Balance
Town Center Plan	\$ 39,775
Cemetery Improvements	14,000
Library Computer Replacements	18,853
Stratham Hill Park Improvements	5,000
Municipal Center HVAC Replacement	18,000
Field Improvements	12,702
Highway Garage Insulation	3,486
Stratham Hill Park Parking Lot Paving	20,000
Water and Sewer Improvements	379,487
Revaluation	48,926
Town Center Match and Improvements	87,000
300th Committee Reserve	20,000
Municipal Center Computer Replacements	3,234
Police Computer Replacements	4,789
Fire Computer Replacements	6,113
PWC Environmental Match & Improvements	20,000
Total Carryforward Appropriations	<u>\$ 701,365</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2015**

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 \$27,378,088 (net of accumulated depreciation), an increase of \$888,006 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 asset events during the current fiscal year included road reconstruction of various roads including Marin Way, Scamman Road, Pondview Road, and Union Road in the amount of \$678,558, and the purchase of conservation land in the amount of \$623,260. In addition, vehicles and equipment were purchased for the police and highway departments totaling \$189,356.

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 (\$719,119) 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 decrease in liability of (\$4,404) for the year ended December 31, 2015.

As noted previously, during the year ended December 31, 2015, the Town adopted and implemented 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 unfunded liability as of December 31, 2015 is \$3,328,472.

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

Economic Factors and Future Plans

The Town of Stratham works to a 6-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2020. 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 Board of Selectmen and Budget Committee as a budget development tool.

Contacting the Town of Stratham's Board of Selectmen 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 or requests for additional financial information should be addressed to the Paul Deschaine, Town Administrator or the Board of Selectmen, at 10 Bunker Hill Avenue, Stratham, NH 03885 and telephone number (603) 772-7391 ext. # 181.

EXHIBIT A
TOWN OF STRATHAM, NEW HAMPSHIRE
Statement of Net Position
December 31, 2015

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 11,307,393
Investments	1,240,612
Taxes receivable	950,553
Accounts receivable, net	30,051
Due from other governments	23,011
Prepaid expenses	580,533
Tax deeded property	25,469
Total Current Assets	<u>14,157,622</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	11,363,584
Depreciable capital assets, net	16,014,504
Total Noncurrent Assets	<u>27,378,088</u>
Total Assets	<u>41,535,710</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to net pension liability	<u>317,517</u>
Total Deferred Outflows of Resources	<u>317,517</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	74
Accrued expenses	135,407
Due to other governments	8,794,231
Current portion of bonds payable	229,645
Total Current Liabilities	<u>9,159,357</u>
Noncurrent Liabilities:	
Bonds payable	6,927,254
Compensated absences payable	187,623
Net pension liability	3,328,472
Total Noncurrent Liabilities	<u>10,443,349</u>
Total Liabilities	<u>19,602,706</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned land use change tax	99,000
Deferred inflows related to net pension liability	161,998
Total Deferred Inflows of Resources	<u>260,998</u>
NET POSITION	
Net investment in capital assets	20,221,189
Restricted	1,074,869
Unrestricted	693,465
Total Net Position	<u>\$ 21,989,523</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, 2015

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 2,154,551	\$ 183,501			\$ (1,971,050)
Public safety	1,448,704	193,318	\$ 14,251		(1,241,135)
Highways and streets	721,543		180,961	\$ 23,011	(517,571)
Sanitation	666,863	55,808			(611,055)
Health and welfare	106,845				(106,845)
Culture and recreation	1,213,794	570,457			(643,337)
Conservation	39,563				(39,563)
Interest and fiscal charges	282,022				(282,022)
Total governmental activities	<u>\$ 6,633,885</u>	<u>\$ 1,003,084</u>	<u>\$ 195,212</u>	<u>\$ 23,011</u>	<u>(5,412,578)</u>
General revenues:					
Property and other taxes					4,755,532
Licenses and permits					1,807,031
Grants and contributions:					
Rooms and meals tax distribution					350,905
Interest and investment earnings					27,008
Miscellaneous					141,773
Contributions to permanent fund principal					6,350
Total general revenues and contributions to permanent fund principal					<u>7,088,599</u>
Change in net position					1,676,021
Net Position at beginning of year, as restated					<u>20,313,502</u>
Net Position at end of year					<u>\$ 21,989,523</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF STRATHAM, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2015

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 10,574,576	\$ 732,817	\$ 11,307,393
Investments	228,297	1,012,315	1,240,612
Taxes receivable	950,553		950,553
Accounts receivable, net		30,051	30,051
Due from other governments	23,011		23,011
Due from other funds	23,645	97	23,742
Prepaid expenses	580,533		580,533
Tax deeded property	25,469		25,469
Total Assets	<u>12,406,084</u>	<u>1,775,280</u>	<u>14,181,364</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 12,406,084</u>	<u>\$ 1,775,280</u>	<u>\$ 14,181,364</u>
LIABILITIES			
Accounts payable	\$ 74		\$ 74
Accrued expenses	109,906		109,906
Due to other governments	8,794,231		8,794,231
Due to other funds		\$ 23,742	23,742
Total Liabilities	<u>8,904,211</u>	<u>23,742</u>	<u>8,927,953</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned property taxes	603,614		603,614
Unearned land use change tax	99,000		99,000
Total Deferred Inflows of Resources	<u>702,614</u>	<u>-</u>	<u>702,614</u>
FUND BALANCES			
Nonspendable	606,002	528,398	1,134,400
Restricted	57,017	489,454	546,471
Committed	1,048,917	733,686	1,782,603
Assigned	11,772		11,772
Unassigned	1,075,551		1,075,551
Total Fund Balances	<u>2,799,259</u>	<u>1,751,538</u>	<u>4,550,797</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 12,406,084</u>	<u>\$ 1,775,280</u>	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			27,378,088
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis			603,614
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 net pension liability			317,517
Deferred inflows of resources related to net pension liability			(161,998)
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			(7,156,899)
Accrued interest on long-term obligations			(25,501)
Compensated absences payable			(187,623)
Net pension liability			(3,328,472)
Net Position of Governmental Activities			<u>\$ 21,989,523</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, 2015

	General Governmental Fund	Nonmajor Governmental Funds	Total Governmental Funds	
Revenues:				
Taxes	\$ 4,837,934		\$ 4,837,934	
Licenses and permits	1,807,031		1,807,031	
Intergovernmental	569,128		569,128	
Charges for services	292,816	\$ 710,268	1,003,084	
Interest and investment income	14,020	12,988	27,008	
Miscellaneous	119,438	28,665	148,123	
Total Revenues	<u>7,640,387</u>	<u>751,921</u>	<u>8,392,308</u>	
Expenditures:				
Current operations:				
General government	2,064,936	15,345	2,080,281	
Public safety	1,116,579	110,346	1,226,925	
Highways and streets	827,133		827,133	
Sanitation	616,704		616,704	
Health and welfare	106,845		106,845	
Culture and recreation	643,712	494,341	1,138,053	
Conservation	22,594		22,594	
Capital outlay	800,517	468,349	1,268,866	
Debt service:				
Principal retirement	709,000		709,000	
Interest and fiscal charges	<u>293,254</u>		<u>293,254</u>	
Total Expenditures	<u>7,201,274</u>	<u>1,088,381</u>	<u>8,289,655</u>	
Excess revenues over (under) expenditures	439,113	(336,460)	102,653	
Other financing sources (uses):				
Transfers in	16,844	16,235	33,079	
Transfers out		(33,079)	(33,079)	
Total other financing sources (uses)	<u>16,844</u>	<u>(16,844)</u>	<u>-</u>	
Net change in fund balances	455,957	(353,304)	102,653	
Fund balances at beginning of year, as restated	<u>2,343,302</u>	<u>2,104,842</u>	<u>4,448,144</u>	
Fund balances at end of year	<u>\$ 2,799,259</u>	<u>\$ 1,751,538</u>	<u>\$ 4,550,797</u>	

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, 2015

Net Change in Fund Balances--Total Governmental Funds	\$ 102,653
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 capital outlays exceeded depreciation expense in the current period.	923,961
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(82,402)
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.	709,000
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are unearned and amortized in the statement of activities.	10,119
In the statement of activities, interest is accrued on outstanding bonds payable, whereas in governmental funds, an interest expenditure is reported when due.	1,113
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.	4,404
Governmental funds report pension contributions as expenditures. However, in the statement of activities, pension expense reflects the change in the 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 pension contributions exceeded pension expense in the current period.	7,173
Change in Net Position of Governmental Activities	<u>\$ 1,676,021</u>

EXHIBIT E
TOWN OF STRATHAM, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Private- Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 6,572	\$ 340,089
Investments	<u>11,991</u>	<u>522,066</u>
Total Assets	<u>18,563</u>	<u>\$ 862,155</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	
LIABILITIES		
Due to other governments		\$ 522,066
Due to others		<u>340,089</u>
Total Liabilities	<u>-</u>	<u>\$ 862,155</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust	<u>18,563</u>	
Total Net Position	<u>\$ 18,563</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, 2015

	Private- Purpose <u>Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 12
Total Investment Earnings	<u>12</u>
Total Additions	<u>12</u>
DEDUCTIONS:	
Total Deductions	<u>-</u>
Change in net position	12
Net Position at beginning of year	<u>18,551</u>
Net Position at end of year	<u>\$ 18,563</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, 2015

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/Board of Selectmen 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 Board of Selectmen 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, 2015

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 is the Town's sole major governmental fund:

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.

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 agency 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. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds consist of capital reserve funds of the Stratham School District, which are held by the Town as required by State law. Other agency 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 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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

identify the relationship between the government-wide statements and the statements for governmental funds.

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, the recording of unearned 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 10). 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.

2. Unearned Revenue:

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, receivables that will not be collected within the available period have been reported as unearned revenue.

3. 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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

(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 Selectmen 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, 2015, the Town applied \$441,821 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, 2015 are recorded as receivables net of reserves for estimated uncollectibles of \$24,094 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 fair values 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 solely of 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, construction in progress, and internally developed software are depreciated. Improvements are depreciated over the remaining useful lives of the 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:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

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

Bond Premium

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. Upon death or retirement employees will receive payment for any accumulated, unused sick leave at their current rate 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 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 absence liability.

Accrued Liabilities and Long-Term Obligations

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Pensions

During the year ended December 31, 2015, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 68 - *Accounting and Financial Reporting for 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, 2015, 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.
- *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.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Spending Prioritizations

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

Interfund Activity

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

Estimates

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

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Post-Employment Benefits

The Town has not implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB Statement 45 were required to be implemented by the Town during the year ended December 31, 2009.

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2015 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 11,307,393
Investments	1,240,612
Statement of Fiduciary Net Position:	
Cash and cash equivalents	346,661
Investments	534,057
	<u>\$ 13,428,723</u>

Deposits and investments at December 31, 2015 consist of the following:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Cash on hand	\$ 731
Deposits with financial institutions	11,681,238
Investments	1,746,754
	<u>\$ 13,428,723</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.

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.

As of December 31, 2015, the Town's investments in money market funds and mutual funds totaling \$57,855 and \$620,014, respectively, are not rated. At year end, the investment in NHPDIP, an external investment pool, in the amount of \$1,025,780, had a rating of *Aaa-mf*.

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

with a third-party custodial bank, with the banks trust department, or pledged in the form of an Irrevocable Letter of Credit.

Of the Town's deposits with financial institutions at year end, \$11,249,836 was collateralized by securities held by the bank in the Town's name and Irrevocable Letters of Credit. As of December 31, 2015, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

	<u>Investment Type</u>	<u>Amount</u>
Equity securities		\$ 43,105
Money market funds		57,855
Mutual funds		620,014
		<u>\$ 720,974</u>

Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP). 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. 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.

NOTE 4—CAPITAL ASSETS

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

	<u>Balance</u> <u>01/01/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/15</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 10,578,071	\$ 623,260		\$ 11,201,331
Construction in progress	71,773	35,955		107,728
Intangibles	54,525			54,525
Total capital assets not being depreciated	<u>10,704,369</u>	<u>659,215</u>	<u>\$ -</u>	<u>11,363,584</u>
Other capital assets:				
Buildings and improvements	10,468,717			10,468,717
Infrastructure	8,127,647	678,558		8,806,205
Land improvements	468,316			468,316
Vehicles and equipment	2,485,428	189,356		2,674,784
Total other capital assets at historical cost	<u>21,550,108</u>	<u>867,914</u>	<u>-</u>	<u>22,418,022</u>
Less accumulated depreciation for:				
Buildings and improvements	(2,159,353)	(285,668)		(2,445,021)
Infrastructure	(1,457,073)	(171,940)		(1,629,013)
Land improvements	(69,944)	(26,400)		(96,344)
Vehicles and equipment	(2,113,980)	(119,160)		(2,233,140)
Total accumulated depreciation	<u>(5,800,350)</u>	<u>(603,168)</u>	<u>-</u>	<u>(6,403,518)</u>
Total other capital assets, net	<u>15,749,758</u>	<u>264,746</u>	<u>-</u>	<u>16,014,504</u>
Total capital assets, net	<u>\$ 26,454,127</u>	<u>\$ 923,961</u>	<u>\$ -</u>	<u>\$ 27,378,088</u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Depreciation expense was charged to governmental functions as follows:

General government	\$ 76,019
Public safety	227,948
Highways and streets	218,511
Sanitation	40,762
Culture and recreation	39,928
Total governmental activities depreciation expense	<u>\$ 603,168</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, 2015 are as follows:

	Balance <i>as Restated</i> 01/01/15	Additions	Reductions	Balance 12/31/15	Due Within One Year
<i>Governmental activities:</i>					
Bonds payable	\$ 7,784,000		\$ (709,000)	\$ 7,075,000	\$ 220,000
Unamortized bond premium	92,018		(10,119)	81,899	9,645
Total Bonds payable	7,876,018	\$ -	(719,119)	7,156,899	229,645
Compensated absences payable	192,027	20,710	(25,114)	187,623	-
Total governmental activities	<u>\$ 8,068,045</u>	<u>\$ 20,710</u>	<u>\$ (744,233)</u>	<u>\$ 7,344,522</u>	<u>\$ 229,645</u>

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

General Obligation Bonds

Bonds payable at December 31, 2015 is comprised of the following individual issues:

	Original Issue Amount	Interest Rate	Final Maturity Date	Balance at 12/31/15
2013 Cushman Property Bond	\$ 500,000	1.64%	June 2018	\$ 300,000
2003 Municipal Safety Complex Bond	5,000,000	2.50-4.25%	January 2024	2,000,000
2007 Fire & EM Fac. & Land Acq. Bond	4,444,000	3.75-4.25%	January 2028	2,640,000
2012 Conservation Bond	2,375,000	2.1-5.1%	February 2033	2,135,000
	<u>\$ 12,319,000</u>		Sub-total Bonds payable	7,075,000
			Add: Unamortized bond premium	81,899
			Total Bonds payable	<u>\$ 7,156,899</u>

Debt service requirements to retire general obligation bonds outstanding for governmental activities at December 31, 2015 are as follows:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 220,000	\$ 163,698	\$ 383,698
2017	690,000	244,965	934,965
2018	690,000	221,087	911,087
2019	590,000	196,505	786,505
2020	590,000	172,160	762,160
2021-2025	2,700,000	498,697	3,198,697
2026-2030	1,250,000	125,114	1,375,114
2031-2033	345,000	14,892	359,892
Sub-total Bonds payable	7,075,000	1,637,118	8,712,118
Add: <i>Unamortized Bond Premium</i>	81,899	-	81,899
Total Bonds payable	<u>\$ 7,156,899</u>	<u>\$ 1,637,118</u>	<u>\$ 8,794,017</u>

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25*. The New Hampshire Retirement System is 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, 54 Regional Drive, Concord, New Hampshire 03301.

Substantially all full-time state and local government employees, public school teachers and administrators, 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. All assets are held in a single trust and are available to pay retirement benefits to all members.

Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a non-vested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Funding Policy

Covered police officers are required to contribute 11.55%, 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, excluding medical subsidy, for the covered payroll of police officers and general employees were 21.35% and 10.44%, respectively through June 30, 2015, and 22.54% and 10.86%, respectively, thereafter. The Town contributes 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100:16, 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, 2015 were \$259,545.

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

At December 31, 2015, the Town reported a liability of \$3,328,472 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2014. 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, 2015, the Town's proportion was approximately 0.0840 percent, which was an increase of 0.0046 percentage points from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the Town recognized pension expense of \$274,704. At December 31, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 73,040
Net difference between projected and actual earnings on pension plan investments		88,958
Changes in proportion and differences between Town contributions and share of contributions	\$ 185,062	
Town contributions subsequent to the measurement date	<u>132,455</u>	
Totals	<u>\$ 317,517</u>	<u>\$ 161,998</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$155,519. The Town reported \$132,455 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending December 31,</u>	
2016	\$ (20,668)
2017	(20,668)
2018	(20,668)
2019	77,367
2020	<u>7,701</u>
	<u>\$ 23,064</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2014, using the following actuarial assumptions, applied to 2015 measurements:

Inflation	3.0 percent
Wage inflation	3.75 percent
Salary increases	5.8 percent, average, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements. Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2011 pursuant to an experience study of the period July 1, 2005 – June 30, 2010.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of weighted average long-term expected real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Net of inflation assumption of 3.0%)</u>
Fixed income	25%	(1.0)-0.28%
Domestic equity	30%	3.0%
International equity	20%	4.0-6.0%
Real estate	10%	3.5%
Private equity	5%	5.5%
Private debt	5%	4.5%
Opportunistic	5%	2.75%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to 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 7.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease (6.75%)</u>	<u>Discount rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
Town's proportionate share of the net pension liability	\$ 4,381,502	\$ 3,328,473	\$ 2,430,760

NOTE 7— 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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

applicable to a particular fund is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2015 are as follows:

	Due from	
	Nonmajor Governmental Funds	Totals
Due to General Fund	\$ 23,645	\$ 23,645
Nonmajor Governmental Funds	97	97
	<u>\$ 23,742</u>	<u>\$ 23,742</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, 2015 are as follows:

	Transfers Out	
	Nonmajor Governmental Funds	Totals
Transfers in General Fund	\$ 16,844	\$ 16,844
Nonmajor Governmental Funds	16,235	16,235
	<u>\$ 33,079</u>	<u>\$ 33,079</u>

NOTE 8—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2015 as follows:

Permanent Funds - Principal	\$ 528,398
Permanent Funds - Income	219,623
Drug Forfeiture	1,305
DARE	7,504
Library	57,017
Lindt Offsite Improvements	2,586
Volunteer Fire Department Trusts	109,013
Stratham Fair Trusts	149,423
	<u>\$ 1,074,869</u>

NOTE 9—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2015 are as follows:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Nonspendable:</i>			
Prepaid expenses	\$ 580,533		\$ 580,533
Tax deeded property	25,469		25,469
Permanent Funds - Principal		\$ 528,398	528,398
<i>Restricted for:</i>			
Library Fund	57,017		57,017
Permanent Funds - Income		219,623	219,623
Drug Forfeiture		1,305	1,305
DARE		7,504	7,504
Lindt Offsite Improvements		2,586	2,586
Volunteer Fire Department Trusts		109,013	109,013
Stratham Fair Trusts		149,423	149,423
<i>Committed for:</i>			
Expendable Trust Funds	347,552		347,552
Carryforward appropriations	701,365		701,365
Recreation Fund		115,282	115,282
Police Details Fund		68,972	68,972
Heritage Commission Fund		44,208	44,208
Land Conservation Fund		11,513	11,513
Cemetery Land Fund		4,053	4,053
Fire Protection Fund		46,531	46,531
Stratham Hill Park Revolving Fund		38,787	38,787
Stratham Fair Fund		6,632	6,632
EMS Ambulance Fund		397,708	397,708
<i>Assigned for:</i>			
Designated for subsequent year appropriation	11,772		11,772
<i>Unassigned:</i>			
Unassigned - General operations	<u>1,075,551</u>	<u></u>	<u>1,075,551</u>
	<u>\$ 2,799,259</u>	<u>\$ 1,751,538</u>	<u>\$ 4,550,797</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,243,468,822 as of April 1, 2015) and are due in two installments on July 1, 2015 and December 7, 2015. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue 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. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

which are remitted directly to the school districts. Total taxes appropriated during the year were \$8,982,612, \$9,477,422, and \$1,288,666 for the Stratham School District, Exeter Region Cooperative School District, and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes. At December 31, 2015, the balance of the property tax appropriations due to the school districts is \$8,794,231 and has been reported in the General Fund as 'Due to other governments' in these financial statements.

NOTE 11—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, 2015, 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, 2015.

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 \$1,000,000. 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, 2015

NOTE 12—CONTINGENCIES

Litigation

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.

NOTE 13—RESTATEMENT OF EQUITY

During the year ended December 31, 2015, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 68 - *Accounting and Financial Reporting for Pensions*, as described in Note 1 of these financial statements. In addition, it was determined that prepaid expenses of the governmental activities were understated, while accrued expenses and bonds payable of the governmental activities were overstated. Net Position of the governmental activities as of January 1, 2015 has been restated accordingly as follows:

Net Position - January 1, 2015 (as previously reported)	\$ 22,321,199
Amount of restatement due to:	
Deferred outflows related to net pension liability	182,114
Deferred inflows related to net pension liability	(381,401)
Net pension liability	(2,980,839)
Understatement of prepaid expenses	589,720
Overstatement of accrued expenses	107,709
Overstatement of bonds payable	<u>475,000</u>
Net Position - January 1, 2015, as restated	<u>\$ 20,313,502</u>

The impact of the above restatements on the governmental funds as of January 1, 2015 is as follows:

	General
	<u>Fund</u>
Fund Balance - January 1, 2015 (as previously reported)	\$ 1,753,582
Amount of restatement due to:	
Understatement of prepaid expenses	<u>589,720</u>
Fund Balance - January 1, 2015, as restated	<u>\$ 2,343,302</u>

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

For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	Final Budget - Favorable (Unfavorable)
Revenues:				
Taxes	\$ 4,724,624	\$ 4,724,624	\$ 4,755,532	\$ 30,908
Licenses and permits	1,709,630	1,709,630	1,807,031	97,401
Intergovernmental	509,653	509,653	569,128	59,475
Charges for services	235,700	235,700	292,816	57,116
Interest income	10,000	10,000	13,811	3,811
Miscellaneous	89,625	89,625	92,658	3,033
Total Revenues	<u>7,279,232</u>	<u>7,279,232</u>	<u>7,530,976</u>	<u>251,744</u>
Expenditures:				
Current operations:				
General government	2,244,705	2,195,779	2,055,650	140,129
Public safety	1,227,490	1,227,490	1,116,579	110,911
Highways and streets	848,366	848,366	827,133	21,233
Sanitation	622,919	622,919	616,704	6,215
Health and welfare	122,126	122,126	106,845	15,281
Culture and recreation	568,280	548,280	532,016	16,264
Conservation	24,200	24,200	13,375	10,825
Capital outlay	1,377,291	744,852	739,228	5,624
Debt service:				
Principal retirement	709,000	709,000	709,000	-
Interest and fiscal charges	291,803	291,803	293,254	(1,451)
Total Expenditures	<u>8,036,180</u>	<u>7,334,815</u>	<u>7,009,784</u>	<u>325,031</u>
Excess revenues over (under) expenditures	<u>(756,948)</u>	<u>(55,583)</u>	<u>521,192</u>	<u>576,775</u>
Other financing sources (uses):				
Transfers in	6,000	6,000	10,796	4,796
Transfers out	(260,337)	(260,337)	(260,158)	179
Total other financing sources (uses)	<u>(254,337)</u>	<u>(254,337)</u>	<u>(249,362)</u>	<u>4,975</u>
Net change in fund balance	(1,011,285)	(309,920)	271,830	581,750
Fund balance at beginning of year				
- Budgetary Basis	<u>2,726,474</u>	<u>2,726,474</u>	<u>2,726,474</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,715,189</u>	<u>\$ 2,416,554</u>	<u>\$ 2,998,304</u>	<u>\$ 581,750</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 Pension Liability**

For the Year Ended December 31, 2015

	For the Measurement Period Ended June 30:		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
Town's proportion of the net pension liability (asset)	0.0840%	0.0794%	0.0785%
Town's proportionate share of the net pension liability (asset)	\$ 3,328,473	\$ 2,980,839	\$ 3,377,085
Town's covered-employee payroll	\$ 1,923,619	\$ 1,770,406	\$ 1,734,011
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	173.03%	168.37%	194.76%
Plan fiduciary net position as a percentage of the total pension liability	65.47%	66.32%	59.81%

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF STRATHAM, NEW HAMPSHIRE
Schedule of Town Contributions
For the Year Ended December 31, 2015

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 259,545	\$ 280,165	\$ 201,053
Contributions in relation to the contractually required contribution	<u>(259,545)</u>	<u>(280,165)</u>	<u>(201,053)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 1,740,937	\$ 1,944,399	\$ 1,578,339
Contributions as a percentage of covered-employee payroll	14.91%	14.41%	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, 2015

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 non-budgetary revenues and expenditures, non-budgetary transfers in and budgetary transfers out as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 7,657,231	\$ 7,201,274
Difference in property taxes meeting susceptible to accrual criteria	(82,402)	
Non-budgetary revenues and expenditures	(27,009)	(191,490)
Non-budgetary transfers in	(6,048)	
Budgetary transfers out		260,158
Per Schedule 1	<u>\$ 7,541,772</u>	<u>\$ 7,269,942</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2015 are as follows:

<i>Nonspendable:</i>	
Prepaid expenses	\$ 580,533
Tax deeded property	25,469
<i>Committed for:</i>	
Carryforward appropriations	701,365
<i>Assigned for:</i>	
Designated for subsequent year appropriation	11,772
<i>Unassigned:</i>	
Unassigned - General operations	1,679,165
	<u>\$ 2,998,304</u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2015

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

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2015

	Special Revenue Funds							
	Recreation Fund	Police Details Fund	Heritage Commission Fund	Land Conservation Fund	Drug Forfeiture Fund	Cemetery Land Fund	Fire Protection Fund	Stratham Hill Park Revolving Fund
ASSETS								
Cash and cash equivalents	\$ 111,399	\$ 72,822	\$ 44,208	\$ 10,508	\$ 4,204	\$ 4,053	\$ 46,531	\$ 38,884
Investments	3,935			1,005				
Accounts receivable, net								
Due from other funds								
Total Assets	<u>115,334</u>	<u>72,822</u>	<u>44,208</u>	<u>11,513</u>	<u>4,204</u>	<u>4,053</u>	<u>46,531</u>	<u>38,884</u>
DEFERRED OUTFLOWS OF RESOURCES								
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 115,334</u>	<u>\$ 72,822</u>	<u>\$ 44,208</u>	<u>\$ 11,513</u>	<u>\$ 4,204</u>	<u>\$ 4,053</u>	<u>\$ 46,531</u>	<u>\$ 38,884</u>
LIABILITIES								
Due to other funds	\$ 52	\$ 3,850			\$ 2,899			\$ 97
Total Liabilities	<u>52</u>	<u>3,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,899</u>	<u>\$ -</u>	<u>\$ -</u>	<u>97</u>
DEFERRED INFLOWS OF RESOURCES								
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Nonspendable								
Restricted								
Committed					1,305	4,053	46,531	38,787
Total Fund Balances	<u>115,282</u>	<u>68,972</u>	<u>44,208</u>	<u>11,513</u>	<u>1,305</u>	<u>4,053</u>	<u>46,531</u>	<u>38,787</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 115,334</u>	<u>\$ 72,822</u>	<u>\$ 44,208</u>	<u>\$ 11,513</u>	<u>\$ 4,204</u>	<u>\$ 4,053</u>	<u>\$ 46,531</u>	<u>\$ 38,884</u>

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds (Continued)
December 31, 2015

	Special Revenue Funds							
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	Stratham Fair Trust Fund	DARE Fund	EMS Ambulance Fund	Total Special Revenue Funds	Combining Totals
ASSETS								
Cash and cash equivalents	\$ 2,586	\$ 6,632	\$ 109,013	\$ 148,188	\$ 7,504	\$ 367,560	\$ 718,126	\$ 732,817
Investments							262,141	1,012,315
Accounts receivable, net						30,051	30,051	30,051
Due from other funds						97	97	97
Total Assets	<u>2,586</u>	<u>6,632</u>	<u>109,013</u>	<u>149,423</u>	<u>7,504</u>	<u>397,708</u>	<u>1,010,415</u>	<u>1,775,280</u>
DEFERRED OUTFLOWS OF RESOURCES								
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 2,586</u>	<u>\$ 6,632</u>	<u>\$ 109,013</u>	<u>\$ 149,423</u>	<u>\$ 7,504</u>	<u>\$ 397,708</u>	<u>\$ 1,010,415</u>	<u>\$ 1,775,280</u>
LIABILITIES								
Due to other funds								
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,898</u>	<u>\$ 23,742</u>
DEFERRED INFLOWS OF RESOURCES								
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-
FUND BALANCES								
Nonspendable							-	528,398
Restricted	2,586		109,013	149,423	7,504		269,831	489,454
Committed		6,632				397,708	733,686	733,686
Total Fund Balances	<u>2,586</u>	<u>6,632</u>	<u>109,013</u>	<u>149,423</u>	<u>7,504</u>	<u>397,708</u>	<u>1,003,517</u>	<u>1,751,538</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,586</u>	<u>\$ 6,632</u>	<u>\$ 109,013</u>	<u>\$ 149,423</u>	<u>\$ 7,504</u>	<u>\$ 397,708</u>	<u>\$ 1,010,415</u>	<u>\$ 1,775,280</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, 2015

	Special Revenue Funds							
	Recreation Fund	Police Details Fund	Heritage Commission Fund	Land Conservation Fund	Drug Forfeiture Fund	Cemetery Land Fund	Fire Protection Fund	Stratham Hill Park Revolving Fund
Revenues:								
Charges for services	\$ 213,469	\$ 69,803	\$ 21,605	\$ 38	\$ 7	\$ 3	\$ 56	\$ 6,151
Interest and investment income		101	48					
Miscellaneous	11,238		160			968		53
Total Revenues	<u>224,707</u>	<u>69,904</u>	<u>21,813</u>	<u>38</u>	<u>7</u>	<u>971</u>	<u>56</u>	<u>6,204</u>
Expenditures:								
Current operations:								
General government		60,997						
Public safety	209,407		3,676					765
Culture and recreation				465,229	855			
Capital outlay	<u>209,407</u>	<u>60,997</u>	<u>3,676</u>	<u>465,229</u>	<u>855</u>	<u>-</u>	<u>-</u>	<u>765</u>
Total Expenditures								
	<u>15,300</u>	<u>8,907</u>	<u>18,137</u>	<u>(465,191)</u>	<u>(848)</u>	<u>971</u>	<u>56</u>	<u>5,439</u>
Excess revenues over (under) expenditures								
Other financing sources (uses):								
Transfers in								
Transfers out								
Total other financing sources (uses)								
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	15,300	8,907	18,137	(465,191)	(848)	971	56	5,439
Fund balances at beginning of year	<u>99,982</u>	<u>60,065</u>	<u>26,071</u>	<u>476,704</u>	<u>2,153</u>	<u>3,082</u>	<u>46,475</u>	<u>33,348</u>
Fund balances at end of year	<u>\$ 115,282</u>	<u>\$ 68,972</u>	<u>\$ 44,208</u>	<u>\$ 11,513</u>	<u>\$ 1,305</u>	<u>\$ 4,053</u>	<u>\$ 46,531</u>	<u>\$ 38,787</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, 2015

	Special Revenue Funds							
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	Stratham Fair Trust Fund	DARE Fund	EMS Ambulance Fund	Total Special Revenue Funds	Combining Totals
Revenues:								
Charges for services	\$ 5	\$ 298,621	\$ 68	\$ 96	\$ 2	\$ 100,619	\$ 710,268	\$ 710,268
Interest and investment income		4				624	1,052	12,988
Miscellaneous					7,502	5	19,926	28,665
Total Revenues	5	298,625	68	96	7,504	101,248	731,246	751,921
Expenditures:								
Current operations:								
General government	5,700					49,349	5,700	15,345
Public safety		280,493					110,346	110,346
Culture and recreation		2,265					494,341	494,341
Capital outlay	5,700	282,758	-	-	-	49,349	468,349	468,349
Total Expenditures	(5,695)	15,867	68	96	7,504	51,899	1,078,736	1,088,381
Excess revenues over (under) expenditures							(347,490)	(336,460)
Other financing sources (uses):								
Transfers in			15,000	1,235			16,235	16,235
Transfers out		(16,235)					(16,235)	(33,079)
Total other financing sources (uses)	-	(16,235)	15,000	1,235	-	-	-	(16,844)
Net change in fund balances	(5,695)	(368)	15,068	1,331	7,504	51,899	(347,490)	(353,304)
Fund balances at beginning of year	8,281	7,000	93,945	148,092	-	345,809	1,351,007	2,104,842
Fund balances at end of year	2,586	6,632	109,013	149,423	7,504	397,708	1,003,517	1,751,538



BIRTHS REGISTERED IN STRATHAM FOR YEAR ENDING DECEMBER 2016

CHILD'S NAME	BIRTH DATE	BIRTH PLACE (NH)	FATHER'S NAME	MOTHER'S NAME
PENNINGTON, BENNETT DAVID	2/4/2016	PORTSMOUTH	PENNINGTON, MATTHEW	PENNINGTON, JESSICA
PATENAUDE, WILLIAM ANTHONY	2/11/2016	EXETER	PATENAUDE JR, EDWARD	PATENAUDE, KRISTINA
CUSTER, HARPER JEAN	3/13/2016	PORTSMOUTH	CUSTER, NICHOLAS	CUSTER, KATHARINE
DELISLE, RYDER MICHAEL	6/2/2016	PORTSMOUTH		DELISLE, SAMANTHA
HEGNER-FRENCH, QUINN MICHAEL	6/24/2016	DOVER	HEGNER, LYNNE	FRENCH, MARGAUX
DOW, JASE RYAN	7/22/2016	PORTSMOUTH	DOW, BRIAN	CARBONNEAU, ASHLEY
HODGE, EVELYNNE KENDRA	8/18/2016	EXETER	HODGE, BRANDON	HODGE, TAYLOR
VARDAKIS, ISAAC GEORGE	9/14/2016	DOVER	VARDAKIS, ANDREW	VARDAKIS, GAYLE
SHEPARD, KISMET MINKALINA	9/20/2016	PORTSMOUTH	SHEPARD, DANIEL	SHEPARD, BRITTA
ELMORE, BRIAN ZENG-ZHOU	9/21/2016	EXETER	ELMORE, JOHN	ZENG-ELMORE, XIAOHUI
LAZOS, EVANGELIA ARTEMIS	9/22/2016	PORTSMOUTH	LAZOS, VASILIOS	LAZOS, CALLAWAY
DEROSA, HANNAH JANE	9/29/2016	EXETER	DEROSA, JEFFREY	DEROSA, KATE
TONELLI, GIOVANNA AMALIA	10/6/2016	EXETER	TONELLI, MATTHEW	TONELLI, YOLANDA
MELLO, AARON JAMES	12/28/2016	PORTSMOUTH	MELLO, DANIEL	HOBIN, JENNIFER
CROW, MOLLY LISA	12/28/2016	PORTSMOUTH	CROW, JOSHUA	CROW, CHRISTINE

DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2016

DECEDENT'S NAME	DATE OF PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
SULLIVAN, TIMOTHY	1/6/16	SULLIVAN, PAUL	ALLEN, SUE	N
HORLACHER, STEPHEN	1/22/16	HORLACHER, AMOS	TRIMBATH, DOROTHY	Y
ADAMS, JOHN	1/24/16	ADAMS, JOHN	WHEELER, FRANCES	Y
BROWN, BARBARA	1/26/16	CAIN, EDWARD	ZALESKI, ANNA	N
DAY, ERIC	2/7/16	DAY, GEORGE	ERICKSON, RUTH	N
CARBONNEAU, CLEMENTINE	2/18/16	VERLOOVE, FRANK	MCCORMICK, ALICE	N
TURCKETTO, GLADYS	2/24/16	GRANT, EUGENE	DOBBS, ELLEN	N
MARBLE, JOHN	2/25/16	MARBLE, WILLIS	HAYES, RUTH	Y
LAFAVE, NANCY	2/27/16	CHUTE, GEORGE	GIESEKE, ALICE	N
LYONS, DORIS	2/27/16	HOWARTH, CHARLES	TAINSH, HELEN	N
ADAMS, EDITH	3/20/16	FOSS, GEORGE	ATWELL, MAJORIE	N
MCCARTHY, PATRICIA	4/16/16	MORRIS, JOHN	IRVINE, PRUDENCE	N
ESPOSITO, ANTONIO	6/5/16	ESPOSITO, JOSEPH	RUSSO, THERESA	Y
SAIDLA, WHITNEY	6/23/16	SAIDLA, LEO	DRIGGS, MARY	N
HANSFORD, PAUL	6/25/16	STRATHAM	TOWNSEND, DESSIE	Y
HEROLD, WALTER	7/1/16	STRATHAM	GOLDSCHMIDT, JENNY	Y
SCHEPIS STONE, JOANNE	7/14/16	STRATHAM	JOHNSON, CAROLE	N
WIGGIN, JEAN	7/20/16	STRATHAM	BENNETT, RUBIE	N
TREMBERTH, FRANCIS	7/27/16	WOLFEBORO	CLARK, PAULINE	Y
GARNSEY JR, RICHARD	7/29/16	STRATHAM	MCDUFFEE, CAROLYN	N
CLARK, BRUCE	7/31/16	PORTSMOUTH	WHITE, BARBARA	N
STEVENS, RUSSELL	8/20/16	PORTSMOUTH	SEWALL, HELEN	N
LAMIE, DANIEL	9/4/16	EXETER	SQUIRE, BETSEY	N
HUGHES, WILLIAM	9/14/16	DOVER	GAHAGEN, MABLE	Y
MASTEN, GEORGE	9/24/16	STRATHAM	STEVENS, CECILE	Y
RAMSDELL, ANITA	9/24/16	STRATHAM	BARNABY, BERNICE	N
BEATON, JOHN	10/2/16	STRATHAM	MORISSETTE, AMY	N
MULLER, JOHN	10/30/16	RYE	ERBSLOH, OLGA	Y
DONLON, JOSEPH	11/8/16	EXETER	HANLEY, JOSEPHINE	Y
BOYDEN, STASIA	11/19/16	STRATHAM	MAZUR, STEFANIA	N
HOWLAND, GLADENE	11/29/16	HAMPTON	HUMPHRENVILLE, ELSIE	N
Lennon, Shirley	12/2/16	EXETER	EATON, HILDA	N
STRATEMEYER, BRENDA	12/11/16	STRATHAM	EMERSON, BARBARA	N
MURPHY, MARY	12/22/16	STRATHAM	HAFFEY, TERESA	N

MARRIAGES REPORTED FOR YEAR ENDING DECEMBER 31, 2016

PERSON A'S NAME	PERSON A'S RESIDENCE	PERSON B'S NAME	PERSON B'S RESIDENCE	PERSON B'S RESIDENCE	TOWN OF ISSUANCE	PLACE OF MARRIAGE	DATE OF MARRIAGE
PINYOUN	ADAM F	BENTO	STRATHAM, NH	JENNIFER L	EXETER	EXETER	1/8/2016
BURTIS	WILLIAM S	HILL	STRATHAM, NH	NANCY J	STRATHAM	STRATHAM	2/14/2016
BERGERON	PAUL P	ALIC	STRATHAM, NH	SENADA	MANCHESTER, NH	DURHAM	3/12/2016
SHERMAN	ROBERT S	PORTER	STRATHAM, NH	ELISABETH D	STRATHAM	NEWFIELDS	5/3/2016
BARTLETT	GEORGE F	ALVREZ	STRATHAM, NH	ELENITA	EXETER	EXETER	5/10/2016
FRYBURG	DANIEL P	OVASKA	STRATHAM, NH	HANNAH R	STRATHAM	RYE	5/14/2016
MACRAE	GLENN G	LISEE	STRATHAM, NH	JACQUELINE A	STRATHAM, NH	NORTH HAMPTON	6/4/2016
DAIGLE	KEVIN F	NICHOLS	STRATHAM, NH	KARIM	STRATHAM	STRATHAM	6/17/2016
COLBY	GREG W	WALSH	STRATHAM, NH	CYNTHIA L	STRATHAM	STRATHAM	7/16/2016
LOH	SHANE H	HODGDON	STRATHAM, NH	SAMANTHA M	STRATHAM, NH	JEFFERSON	7/16/2016
MARCEAU	COREY S	SMITH	STRATHAM, NH	KAREN J	STRATHAM, NH	RYE	7/23/2016
MASON	PETER C	CHORLIAN	STRATHAM, NH	DOROTHY S	DOVER, NH	PORTSMOUTH	7/30/2016
MOSELSKY	JASON J	BRENNAN	STRATHAM, NH	MEGAN A	STRATHAM, NH	NORTH HAMPTON	8/27/2016
GRADY	SAMUEL R	VIGARS	HOPKINTON, NH	RAVEN E	STRATHAM, NH	WOLFBO	8/27/2016
WILSON SR	EDWARD K	LANCASTER	STRATHAM, NH	MICHELE D	STRATHAM, NH	EXETER	9/1/2016
PAFFORD	KEEGAN S	LUDINGTON	STRATHAM, NH	AUDRA J	STRATHAM, NH	BEDFORD	9/9/2016
MAHONEY SR	CORNELIUS J	STEVENS	STRATHAM, NH	MURIEL E	STRATHAM, NH	EXETER	9/17/2016
DALEY	BENJAMIN R	CAMPBELL-PATNODE	STRATHAM, NH	DIANE M	STRATHAM, NH	LEE	9/24/2016
KINTZ	DEREK C	MARGGRAF	PORTSMOUTH, NH	HANNAH C	STRATHAM, NH	PORTSMOUTH RYE	10/9/2016
DUBE	SCOTT H	FREDERICK	STRATHAM, NH	RACHAEL A	STRATHAM, NH	SALEM	11/13/2016

ANNUAL REPORTS

For the school year ending June 30, 2016
With the Proposed 2017-2018 Budgets

OF

STRATHAM SCHOOL DISTRICT
STRATHAM NEW HAMPSHIRE

COOPERATIVE SCHOOL DISTRICT
(EXETER REGION / ERCSD)

AND

SCHOOL ADMINISTRATIVE UNIT #16
(SAU 16)

MARCH 2017

STRATHAM SCHOOL DISTRICT

Grades Pre-School through 5th for Stratham School District

Stratham School Board

Eric von der Linden, Chair	Term expires 2017
Sarah Gallagher, Vice Chair	Term expires 2018
Jillian Carter	Term expires 2017
Cheryl Eveleigh	Term expires 2019
Bob O'Sullivan	Term expires 2017

Moderator

David Emanuel	Term expires 2019
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Clerk

Mikki Deschaine	Term expires 2018
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Treasurer

Patty Lovejoy	Term expires 2017
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Stratham Memorial School

Tom Fosher – Principal	Elizabeth LaCasse – Nurse
David Goldsmith – Vice Principal	Plodzick & Sanderson – Auditor

COOPERATIVE SCHOOL DISTRICT / Exeter Region (ERCSD)

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

Cooperative School Board

Helen Joyce, Chair	Stratham term expires 2018
Travis Thompson, Vice Chair	Stratham term expires 2017
Paul Bauer	Newfields term expires 2018
Maggie Bishop	Exeter term expires 2018
Denny Grubbs	Exeter term expires 2017
Deborah Hobson	East Kingston term expires 2017
Melissa Litchfield	Brentwood term expires 2019
Kimberly Meyer	Exeter term expires 2019
Jim Webber	Kensington term expires 2019

Moderator

Kate Miller	Term expires 2017
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Clerk

Sue Bendroth	Appointed position
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Treasurer

Mark Portu	Appointed position
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SCHOOL ADMINISTRATIVE UNIT 16

Superintendent services for school districts of:

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

Michael A. Morgan
Superintendent of Schools

Paul A. Flynn
Associate Superintendent

Esther A. Asbell
Assistant Superintendent

William G. Furbush
Assistant Superintendent

Amy R. Random
Business Administrator

Helen M. Rist
Special Education Administrator

School: Stratham Local School

New Hampshire

Warrant and Budget

2017

To the inhabitants of the town of Stratham Local School in the County of Rockingham in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned of the Annual Meeting will be held as follows:

Date: March 10, 2017

Time: 7:00 pm

Location: Stratham Memorial School

Details:

Article 1: Operating Budget

To see if the School District will vote to raise and appropriate the sum of \$10,723,635 for the support of the schools, for payment of salaries of School District officials and agents, and for payment of the statutory obligations of the School District. This article does not include appropriations voted in other warrant articles. The School Board recommends this appropriation by a vote of 3 for and 0 against. (Majority Vote Required)

☐ Yes

☐ No

Article 2: Special Ed Trust fund

To see if the School District will vote to raise and appropriate \$25,000 to be added to the Special Education Trust Fund previously established in 2009. The School Board recommends this appropriation by a vote of 3 for and 0 against. (Majority Vote Required)

☐ Yes

☐ No

Article 3: Maintenance Trust Fund

To see if the School District will vote to raise and appropriate the sum of \$25,000 to be added to the Maintenance Trust Fund previously established in 2009, up to an amount not to exceed a balance of \$500,000. This sum to come from June 30, 2017 undesignated fund balance available for transfer on July 1, 2017. No amount to be raised from taxation. The School Board recommends this appropriation by a vote of 3 for and 0 against. (Majority Vote Required)

☐ Yes

☐ No

Article 4: Reports of agents

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

☐ Yes

☐ No

Article 5: Transact business

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

☐ Yes

☐ No

Given under our hands, February 15, 2017

We certify and attest that on or before February 15, 2017 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at SAU 16, Town Offices, Town Library, and delivered the original to the Town Administrator.

Printed Name	Position	Signature
<i>Jillman Carter</i>	<i>Board Member</i>	<i>Jillman Carter</i>
<i>Cheryl Eveleigh</i>	<i>Board Member</i>	<i>Cheryl Eveleigh</i>
<i>Sarah Galligher</i>	<i>Board Member</i>	<i>Sarah Galligher</i>

**SCHOOL WARRANT 2017
STRATHAM SCHOOL DISTRICT
STATE OF NEW HAMPSHIRE**

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

You are hereby notified to meet at the Municipal Center in said District on the fifteenth (15th) day of March, 2017 between the hours of eight o'clock in the morning (8:00 AM) and eight o'clock in the evening (8:00 PM) to act on the following subjects:

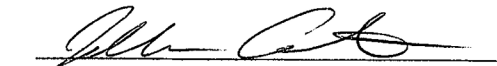


1. To choose two (2) Members of the School Board for the ensuing three (3) years.
2. To choose one (1) Member of the School Board for the ensuring one (1) year.
3. To choose one (1) School District Treasurer for the ensuing two (2) years.

Given under our hands at said Stratham on this 15th day of February, 2017.

STATE OF NEW HAMPSHIRE

TRUE COPY OF WARRANT – ATTEST:

STRATHAM SCHOOL BOARD



School Budget Form: Stratham Local School

(RSA 21-J:34)

Appropriations and Estimates of Revenue for the Fiscal Year from:

July 1, 2017 to June 30, 2018

Form Due Date: 20 days after meeting

This form was posted with the warrant on: FEB. 16, 2017

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

SCHOOL BOARD CERTIFICATION

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

School Board Members	
Printed Name	Signature
<i>William Carter</i>	<i>William Carter</i>
<i>Cheryl Eveleigh</i>	<i>Cheryl Eveleigh</i>
<i>Sarah Gulligher</i>	<i>Sarah Gulligher</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Instruction						
1100-1199	Regular Programs	1	\$3,458,120	\$3,441,180	\$3,487,419	\$0
1200-1299	Special Programs	1	\$1,385,824	\$1,476,065	\$1,563,484	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	1	\$3,520	\$3,542	\$3,715	\$0
1500-1599	Non-Public Programs	1	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	1	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Support Services						
2000-2199	Student Support Services	1	\$720,321	\$716,784	\$730,684	\$0
2200-2299	Instructional Staff Services	1	\$564,097	\$572,437	\$594,994	\$0
General Administration						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	1	\$28,298	\$33,500	\$34,300	\$0
Executive Administration						
2320 (310)	SAU Management Services	1	\$219,716	\$231,795	\$231,682	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	1	\$364,137	\$362,948	\$385,634	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	1	\$531,597	\$480,311	\$478,978	\$0
2700-2799	Student Transportation	1	\$359,187	\$394,600	\$455,129	\$0
2800-2999	Support Service, Central and Other	1	\$2,288,002	\$2,453,996	\$2,551,323	\$0
Non-Instructional Services						
3100	Food Service Operations	1	\$0	\$206,293	\$206,293	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$12,000	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$9,922,819	\$10,385,451	\$10,723,635	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Current Year as Approved by DRA	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	2	\$0	\$0	\$25,000	\$0
Purpose: Special Ed Trust fund						
5252	To Expendable Trusts/Fiduciary Funds	3	\$0	\$0	\$25,000	\$0
Purpose: Maintenance Trust Fund						
Special Articles Recommended			\$0	\$0	\$50,000	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Current Year as Approved by DRA	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)
Individual Articles Recommended						

Revenues

Account Code	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
Local Sources					
1300-1349	Tuition		\$15,150	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	1	\$2,381	\$2,000	\$2,000
1600-1699	Food Service Sales	1	\$0	\$168,333	\$168,333
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	1	\$10,748	\$4,915	\$4,500
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	1	\$26,906	\$33,553	\$33,553
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	1	\$0	\$3,000	\$3,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	1	\$0	\$37,000	\$37,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	1	\$63,713	\$35,000	\$35,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	3	\$0	\$25,000	\$25,000
9999	Fund Balance to Reduce Taxes	1	\$298,305	\$273,305	\$250,000
Total Estimated Revenues and Credits			\$417,203	\$582,106	\$558,388

Budget Summary

Item	Current Year	Ensuing Year
Operating Budget Appropriations Recommended	\$10,385,454	\$10,723,635
Special Warrant Articles Recommended	\$125,000	\$50,000
Individual Warrant Articles Recommended	\$0	\$0
TOTAL Appropriations Recommended	\$10,510,454	\$10,773,635
Less: Amount of Estimated Revenues & Credits	\$582,106	\$558,386
Less: Amount of State Education Tax/Grant	\$851,869	\$841,208
Estimated Amount of Taxes to be Raised	\$9,076,479	\$9,374,041

STRATHAM SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

<u>SPECIAL EDUCATION EXPENSES</u>		2014-2015	2015-2016
1210	Special Programs	1,309,018	1,385,825
1430	Summer School	0	1,420
2140	Psychological Services	85,198	70,685
2140	Vision / Hearing Svs	6,363	6,780
2150	Speech and Audiology	217,244	229,486
2159	Speech-Summer School	0	0
2160	Physical Therapy	19,466	20,316
2150	Occupational Therapy	180,763	183,770
2722	Special Transportation	71,368	84,304
2729	Summer School Transportation	0	0
Total Expenses		1,889,420	1,982,586

SPECIAL EDUCATION REVENUE

1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	106,558	112,921
3110	Foundation Aid	0	0
3111	Catastrophic Aid	36,746	26,906
3190	Medicaid	40,030	63,713
Total Revenues		183,334	203,540

ACTUAL DISTRICT COST FOR SPECIAL EDUCATION 1,706,086 1,779,046

TABLE I
STRATHAM PUPILS
TOTAL ENROLLMENT JANUARY 1, 2016

YEAR	PRE	K	1	2	3	4	5	TOTAL
2006-07	18	92	108	110	108	93	104	633
2007-08	19	83	96	106	111	108	100	623
2008-09	16	97	89	102	107	116	104	631
2009-10	19	91	107	92	106	106	116	637
2010-11	18	86	101	112	93	111	107	628
2011-12	21	101	93	104	119	99	116	653
2012-13	21	101	93	104	119	99	116	653
2013-14	16	70	98	108	98	110	120	620
2014-15	15	82	81	100	110	99	113	600
2015-16	13	66	88	87	100	115	105	574

TABLE II
STRATHAM MEMORIAL SCHOOL OUTSTANDING ATTENDANCE
FOR 2015-2016

Olivia Duquette
Caterina Hutt
Tyler Ream
Sara Sapcoe
Cedric St. Armand
Samuel Tull
Grace Weed
Quinlan Wilbur

Professional **Fiscal Year**
2015-2016
Wages

Atherton, Diane	81,168.00
Audet, Rebecca T.	64,468.00
Batchelder, Laura	80,668.00
Beauchesne, Amy	85,278.00
Bucklin, Katherine	72,562.00
Caldwell, Jessica	85,278.00
Chartier, R. Melody	81,668.00
Christilles, Tracey	87,278.00
Craig, Deborah	87,778.00
Curry, Julie	85,278.00
DeLello, Shannon	79,168.00
Donlon, Sara	48,446.00
Dow, Katelyn	60,714.00
Driscoll, Margaret	95,970.00
Durant, Karen (80%)	53,584.00
Eitler, Judith (80%)	71,222.40
Fennessy, Debra	74,844.00
Fitzgerald, Cindy	79,168.00
Fosher, Thomas	114,578.00
Gagnon, Stephen	87,278.00
Ganier, Caroline	67,155.00
Gaudet, Christine	88,278.00
Gaynor, Chris	73,594.00
Goldsmith, David M.	86,205.00
Griffith, Diane (60%)	48,400.80
Guilbert, Nancy	87,278.00
Hackett, Jennifer	85,278.00
Hale, Gwen	86,528.00
Harrington, Timothy	67,080.00
Harrison, Gary	86,278.00
Hazeltine, Mary Ann	83,374.00
Healey, Ashley	57,038.00
Hildreth, Jennifer	48,446.00
Hodgdon, Samantha	52,566.00
Lacasse, Elizabeth	60,714.00
Lewald-Ratta, Cindy (60%)	48,250.80
Locke, Tiffany	59,260.00

Professional **Fiscal Year**
2015-2016
Wages

MacLean-Smith, Cheryl	79,168.00
Maher, Donna	88,278.00
Mastin, Melissa	85,278.00
McIntosh, Laurie (60%)	47,500.80
Metz, Melanie	72,679.00
Miller, Suzette	81,668.00
Moreno, Laurie (80%)	69,822.40
Morrison, Linda	87,278.00
Murphy, Megan	57,038.00
O'Connor, Mary Lou	85,278.00
Page, Ashley	69,659.00
Pinsonnault, Karen	86,278.00
Powley, Robyn	85,278.00
Riley, Amy	50,464.00
Saltus, Edgar	85,278.00
Silvester, Kerry	86,278.00
Snow, Jennifer	85,278.00
Spencer, Frank (80%)	70,222.40
Stringham, Carol (70%)	52,915.80
Sullivan, Kristen	83,124.00
Tingle, Kellie	52,566.00
Walsh, Anne	48,000.00
Wentworth, Jessica	78,050.00

Full Time Support Staff **Fiscal Year**
2015-2016
Wages

Gebo, Patricia	48,702.20
Horan, Justin	27,466.00
Landry, Nissa	24,910.14
Phinney, Christian	26,364.00
Ryan, Marlo	56,196.40

STRATHAM MEMORIAL SCHOOL
39 Gifford Farm Road
Stratham, New Hampshire 03885
(603) 772-5413

Thomas J. Fosher
Principal

David M. Goldsmith
Assistant Principal

Kathryn Bates
Curriculum Coordinator

Margaret E. Driscoll
Director of Special Services

January 13, 2017

The summer days turned into school days as August came to a close. SMS was prepping for its 28th year at our current site on Gifford Farm Road. The 120 faculty members were awaiting the arrival of our 575 preschool through fifth grade students. All were ready for another journey of social, emotional and academic learning throughout the 2016-2017 campaign.

Our continued integration of multiple forms of technology to enhance learning in all of our classrooms continues. The application of the workshop model across the curriculum has enabled teachers to differentiate their instruction for all learners. The initial stages for competency based education and project based learning were also incorporated in each educational setting.

Stratham's faculty continues to evolve with veteran teachers retiring and promising practitioners replacing them. Submitting letters of retirement included Melody Chartier, Veronica Childs, Nancy Guilbert and Suzette Miller. All totaled, these four exceptional staff members had over 100 years of experience. We secured talented people to continue the high expectations and our student centered first philosophy. These included Eleanor Gleason, Meghan McIlvane, Kathy Bates, and Geoff Burch.

This year, we centered our emphasis on school goals that promoted Competency Based Education, higher order thinking based upon Webb's Depth of Knowledge, the Workshop Model of Instruction, Words Their Way and Project Based Learning. As a staff, we continue to foster professional growth and development, as well as share our success at various workshops, seminars and institutes.

Stratham Memorial received the Annual School Volunteer Blue Ribbon for the 21st time. This acknowledgement recognizes the time parents, guardians, family members, grandparents and community members volunteer to assist our students throughout the year. As part of the Stratham Celebrates its 300th Birthday, the school was recognized for creating the Most Outstanding Float for the Parade. Other celebrations include Lance Makabali our Spelling Bee champ, while Sam Clark captured the Geography Bee title. The after school enrichment program included activities such as pottery, photography, sports, Spanish, cooking/baking, water-coloring and robotics.

Additional programs that continue to enhance the learning included field trips or visitors from the NH Theatre Project, Strawberry Banke, Seacoast Science Center, Lowell Mills, Scamman Farm, Old Yorke, and singer/songwriter Jeff Warner. These experiences provide our students a well-rounded experience.

Respectfully submitted,

Principal Tom Fosher

STRATHAM SCHOOL DISTRICT MEETING MINUTES

March 4, 2016

Board Members Present: Sarah Galligher, Everett Lamm, Robert O'Sullivan, Chair Travis Thompson, and Vice Chair Eric von der Linden.

The meeting was called to order at 7:08 p.m. by School District Moderator David Emanuel.

The Pledge of Allegiance was led by the Moderator.

Mr. Emanuel introduced Assistant Moderator, the Supervisors of the Checklist, the School Board Members and the School District Clerk.

The Moderator then called for a moment of silence for members of the armed services serving our country.

Mr. Emanuel asked Assistant Moderator Tracy McGrail to read the dedication on page two of the 2016 Stratham Town Report.

Mr. Emanuel then explained that he would follow simple parliamentary procedures, and highlighted some procedural items. He asked that everyone be courteous and respectful of one another.

ARTICLE 1: To see if the School District will vote to raise and appropriate the sum of \$10,276,705 for the support of the schools, for payment of salaries of School District officials and agents, and for payment of the statutory obligations of the School District. This article does not include appropriations voted in other warrant articles. The School Board recommends this appropriation by a vote of 4 for and 0 against. (Majority Vote Required)

The Moderator asked if there was a motion to accept this article. School Board Chair Travis Thompson moved to adopt Article 1 as read, which was seconded by Vice Chair Eric von der Linden. Mr. Emanuel then recognized Mr. Thompson to speak to his motion.

Mr. Thompson noted that the Board recommendation was 4-0 because one member was unable to attend the meeting where the noted vote was taken, however the Board is unanimous in its support of Article 1. He then thanked his fellow Board members, the staff at the SAU office and Stratham Memorial School, for their work on the 2016-2017 School District budget, and asked the Budget Advisory Committee members to stand and be recognized for their work. Mr. Thompson then asked to yield the floor to Principal Tom Fosher to present an update on SMS and speak to Article 1. There were no objections.

Mr. Fosher gave a presentation which provided an update and highlights of the 2015-2016 school year thus far, and an overview on curriculum, standards, and goals. Mr. Fosher also outlined the enhanced safety and security measures, the new MakerSpace, after-school enrichment, Encore classes, and I³ competency-based education. He also shared a number of photos of SMS students

and staff in the classrooms and other learning environments, participating in various activities, and utilizing the variety of technologies available at the school.

Mr. Fosher then addressed Article 1, giving a brief overview of the budget process and highlighting line items that reflected major increases and decreases. Decreases included: \$95,805 in Regular Instructional Aides Salaries reflecting a reduction of four regular instructional aide positions as a result of staffing adjustments based on projected enrollment; \$72,619 in Teacher Salaries reflecting a reduction of two teacher positions, again due to projected enrollment; \$49,000 in Tuition-Private NH due to changes in Special Education needs; \$36,823 in Special Education Aides Salaries reflecting a reduction of three Special Education Aide positions; \$26,582 in Retirement-Certified; \$19,000 in Enrichment Coordinator, as the school has decided to utilize a different approach to enrichment, and therefore this position, which was approved at last year's School District Meeting, is not needed; \$19,000 in Tuition-Public NH due to Special Education needs; \$14,411 in FICA; \$13,000 in Electricity; and \$14,112 in Psychological Services due a reduction in the need for the Psychologist from four to three days/week.

Increases included: \$104,712 in Health Insurance; \$100,000 in Tuition-Outside NH due to Special Education needs; \$27,283 in Secretaries Salaries due to a new position to assist coverage for new centralized entry/check-in process, coordinate the enrichment programs, and other duties; \$12,063 in Office of the Superintendent; \$13,018 in Speech Services; \$8034 in Special Education Secretary Salary; \$9,282 in Occupational Therapy; and \$6,606 in District Transportation Contact due to the bus contract.

The Moderator opened the floor for questions or comments on Article 1. He recognized Patty Lovejoy, 21 Coach Road, who asked about the status of the pre-school study that had been approved at last year's School District meeting. Mr. O'Sullivan stated that the Board had some difficulty in finding an appropriate, impartial for the Psychologist consultant, but the study is now currently underway.

Mr. Emanuel then recognized Susan Canada of 47 Bunker Hill Avenue, who spoke on behalf of the Budget Advisory Committee. She acknowledged the other members of the committee - Deb Bronson, Bruno Federico, Patty Philbrook, Charles Wagner, and new member Heidi Hanson - and outlined the work of the committee. She also thanked long-time Budget Advisory Committee member Sue Hunter, who recently stepped down, for her service. Mrs. Canada expressed the committee's appreciation for the time that the administration and School Board had spent in working on the budget, and was pleased with the reduction in the budget that reflected the decrease in enrollment. Mrs. Canada stated that the Financial Advisory Committee supported the adoption of Article 1.

The Moderator recognized Bruce Scamman, 3 Blossom Lane, who asked if the reductions in teachers and aids would free up classrooms that could be utilized for other purposes. Mr. Thompson responded that all classrooms were being utilized. Mr. Fosher noted that the MakerSpace and remedial reading would use those classrooms.

There being no further questions or comments, the Moderator read Article 1 and called for a vote. The article was adopted by unanimous voice vote.

The Moderator then recognized Sarah Galligher, who moved to restrict reconsideration of Article 1; Mr. von der Linden seconded the motion. There being no discussion, Mr. Emanuel called for a vote, and the motion to restrict reconsideration of Article 1 passed by a majority voice vote.

ARTICLE 2: To see if the School District will approve the cost items included in the first collective bargaining agreement reached between the Stratham School Board and the newly formed Stratham Paraprofessional Association (special education paraprofessionals and regular education paraprofessionals) covering the three-year period from September 1, 2016 to August 30, 2019 and cost items included therein containing, in summary: an increase in total salaries and benefits amounting to \$108,749 in 2016-2017 and a continuation of other non-salary benefits and salary increases so that the approximate increase in the cost of paraprofessional salaries and salary related benefits because of this agreement and step increases for each of the three years (subject to change resulting from changes in the number of paraprofessionals employed) over the preceding year will be:

2016-2017	\$108,749
2017-2018	\$ 26,288
2018-2019	\$ 26,192

and further raise and appropriate the sum of \$108,749 for the 2016-2017 fiscal year, such sum representing the additional costs attributed to the increase in salaries and benefits over those included as part of Article 1, the 2016-2017 operating budget. The School Board recommends this appropriation by a vote of 4 for and 0 against. (Majority Vote Required)

The Moderator asked if there was a motion to accept this article. Eric von der Linden moved to adopt Article 2, and Sarah Galligher seconded the motion. The Moderator then recognized Mr. von der Linden to speak to his motion.

Mr. von der Linden again noted that while one Board member was missing, but the entire Board was unanimous in its support of Article 2. He thanked the members of the Stratham Paraprofessionals Association and the SAU staff for their work in negotiating this contract with the Board. He noted that this is a three-year contract, and both the length of the contract and the pay rates align with existing contracts in SAU 16.

The Moderator then asked if there were any questions or comments from the floor regarding Article 2. He recognized Bruce Scamman, 3 Blossom Lane, who stated that he had some concerns with this contract. He stated that was concerned that the School District would be taking on more of the insurance policies, adding a life insurance policy and longevity bonuses; he also felt that the step increases of 4% to 4.5% in the proposed contract were higher than he believed most people received, and this was on top of a large salary increase in the first year.

There being no further questions or comments, the Moderator read Article 2 and called for a vote. Article 2 passed by a majority voice vote. The Moderator then recognized Mr. Thompson, who

thanked Mr. von der Linden, Ms. Galligher, and the Stratham Paraprofessionals Association representatives for the time spent on the arduous contract negotiation process.

The Moderator then recognized Travis Thompson, who moved to restrict reconsideration of Article 2; Robert O'Sullivan seconded the motion. There being no discussion, Mr. Emanuel called for a vote, and the motion to restrict reconsideration of Article 2 passed by a majority voice vote.

ARTICLE 3: To see if the School District will vote to raise and appropriate \$100,000 to be added to the Special Education Trust Fund previously established in 2009. The School Board recommends this appropriation by a vote of 4 for and 0 against. (Majority Vote Required)

The Moderator asked if there was a motion to accept this article. Everett Lamm moved to adopt Article 3 as read, which was seconded by Robert O'Sullivan. The Moderator then recognized Dr. Lamm to speak to his motion. Dr. Lamm reiterated that although a member was not present for the vote, the entire Board was unanimous in its support of Article 3. He then stated there still is not a sufficient reserve in this fund to address possible contingencies. He noted that while every effort is made to budget based on current knowledge, the numbers are a moving target and unanticipated special education needs can exceed the scope of what is available in the building with current staff. Some required out-of district placements can cost \$50,000 to \$100,000, plus transportation costs that can reach \$25,000, per year for a day program; residential program costs for a student can cost up to \$250,000 per year which the district is required to cover. Dr. Lamm noted that other towns like Brentwood have experienced budget crises due to unanticipated special education costs, necessitating cuts in staffing and other areas, so the School Board feels that this is a necessary expense. Dr. Lamm also stated that the Board felt it inappropriate to use surplus funds for this purpose, but to instead ask the taxpayers for these funds.

There being no questions or comments, the Moderator read Article 3 and called for a vote. Article 3 passed by a majority voice vote.

The Moderator then recognized Sarah Galligher, who moved to restrict reconsideration of Article 3; Eric von der Linden seconded the motion. There being no discussion, Mr. Emanuel called for a vote, and the motion to restrict reconsideration of Article 3 passed by a majority voice vote.

ARTICLE 4: To see if the School District will vote to raise and appropriate the sum of \$25,000 to be added to the Maintenance Trust Fund previously established in 2009, up to an amount not to exceed a balance of \$500,000. This sum to come from June 30, 2016 undesignated fund balance available for transfer on July 1, 2016. No additional amount to be raised from taxation. The School Board recommends this appropriation by a vote of 4 for and 0 against. (Majority Vote Required)

The Moderator asked if there was a motion to accept this article. Mr. O'Sullivan moved to adopt Article 4 as read, which was seconded by Mr. Thompson. The Moderator then recognized Mr. O'Sullivan to speak to his motion.

Mr. O'Sullivan stated that the entire Board was unanimous in its support of Article 4, and noted that Article 4 differs from Article 3 in that this article will only be funded if there is a surplus, whereas Article 3 looked to raise and appropriate funds from the taxpayers. Mr. O'Sullivan stated that some funds will be used to complete the final phase of the paving project by repaving the drive circling back to the rear of the school building.

The Moderator asked if there were any questions or comments. There being none, he read Article 4 and called for a vote. Article 4 passed by a majority voice vote.

The Moderator then recognized Ms. Galligher, who moved to restrict reconsideration of Article 4; Mr. von der Linden seconded the motion. There being no discussion, Mr. Emanuel called for a vote, and the motion to restrict reconsideration of Article 4 passed by a majority voice vote.

ARTICLE 5: To hear reports of Agents, Auditors, Committees, or Officers heretofore chosen and pass any vote relating thereto.

The Moderator asked if there were any reports under Article 5; there were none.

ARTICLE 6: To transact any other business which may legally come before this meeting.

The Moderator recognized Bruce Scamman, 3 Blossom Lane, who asked if there was an auditor's report; it was apparently not included in the town report. Mr. O'Sullivan stated that there was, and that it should have been included; he would check into this for Mr. Scamman.

The Moderator then recognized Mr. Thompson, who thanked Dr. Lamm, who is not running for re-election, for his years of service on the School Board. Mr. Fosher also thanked Dr. Lamm, particularly for his assistance in developing concussion policies, and presented him with a thank-you gift. Mr. Fosher also presented Board Chair Travis Thompson with a token of appreciation for his years of service as he moves on to the Cooperative School District Board exclusively. Finally, Mr. Fosher then thanked Assistant Superintendent Sandy MacDonald, who is leaving the SAU for a position at the State Department of Education.

The Moderator then reminded everyone that Tuesday, March 8 was Election Day, which included voting for one Stratham School Board member, School District Moderator, and School District Treasurer. The polls at the Stratham Municipal Center on Bunker Hill Avenue would be open from 8:00 a.m. until 8:00 p.m. Also, Stratham Town Meeting was Friday, March 11 at Stratham Memorial School beginning at 7:00 p.m.

The meeting was adjourned at 8:08 p.m.

Respectfully submitted,



Mikki Deschaine
Stratham School District Clerk

2016 STRATHAM SCHOOL DISTRICT ELECTION RESULTS

School Board Member for Three Years:	Cheryl Eveleigh (write-in)
School Board Moderator for Three Years:	David Emanuel
School District Treasurer for Three Years:	Patty Lovejoy (write-in)

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2016
For the Proposed 2017-2018 Budget

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

Michael A. Morgan
Superintendent of Schools
(603) 775-8653
mmorgan@sau16.org

William
Assistant Superintendent of Schools
(603) 775-8679
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Associate Superintendent of Schools
Director of Human Resources
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Amy R. Ransom
Business Administrator
(603) 775-8669
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Esther T. Asbell
Assistant Superintendent of Schools
(603) 775-8655
easbell@sau16.org

Helen M. Rist
Special Education Administrator
(603) 775-8646
candre@sau16.org

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Helen Joyce

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2018	Exeter
Paul Bauer	2018	Newfields
Kimberly Meyer	2019	Exeter
Travis Thompson	2017	Stratham
Melissa Litchfield	2019	Brentwood
Denny Grubbs	2017	Exeter
Deborah Hobson	2017	East Kingston
Helen Joyce	2018	Stratham
Jim Webber	2019	Kensington

School District Website: www.sau16.org

Moderator: Kate Miller 2017

School District Clerk: Susan EH Bendroth 2017

School District Treasurer: Mark Portu 2017

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
Rob Delorie	2019	Exeter
Lucy Cushman	2019	Stratham
Connie Gilman	2018	Stratham
Open Seat	2019	Newfields
Cheryl McDonough	2017	Kensington
Roy Morrisette	2017	Exeter
Mark Paige	2018	Exeter
David Pendell	2018	East Kingston
Krista Steger	2017	Brentwood

2016-2017 REPORT OF THE SUPERINTENDENT OF SCHOOLS

November 2016 saw one of the most contentious and negative presidential campaigns in US history. Strong feelings of discontent with both major political party candidates set a tone that will be studied for many years. In the end, Donald Trump won the Electoral College vote while Hillary Clinton captured the total popular vote confirming Mr. Trump's place as the 45th President of the United States.

In the New Hampshire political arena, two Newfields residents attained distinction: Two-term Governor Maggie Hassan was elected to the US Senate and Executive Councilor Chris Sununu was elected Governor. Congratulations to each of them!

For the third year in a row, the US and NH economies continue to show solid growth and recovery since the major recession of 2008-2010. The housing market in southeastern NH is booming as many real estate brokers and agents report a shortage of properties for sale. Oil and gasoline prices continue to show minimal increases as gas prices now average about \$2.20 a gallon. The value of the US dollar is very strong against the Canadian dollar (\$0.75), the British Pound (\$1.25), and the Euro (\$1.06). The unemployment rate in NH has improved once again to 2.7% in 2016, down from 3.2 in 2015. This makes NH's rate the second lowest in the country with only South Dakota being slightly better.

It is among these economic factors that School Administrative Unit (SAU) 16 schools continue to work hard to provide the best possible education that serves the students and families in our communities, while respecting the heavy burden that local property taxes have on residents. School Board Members and Administrators are very sensitive to the fact that approximately 80% of SAU 16 households do not have school age children residing in them, while also being very aware that New Hampshire is second only to Florida in its aging average population.

Continuing to understand the relevancy of economic trends in an SAU school system that is the third largest in the State of New Hampshire is a marvelous educational endeavor. Professional educators here are strongly committed to developing good citizens who will learn extensively and work hard to contribute to a culture and a society that values honesty, integrity, hard work, and high ethical and moral standards. That is part of the reason that our Vision Statement, Mission Statement, and Vision for Our Graduates help to drive the services that our six communities provide to students and families.

SAU 16 VISION STATEMENT

To provide a rigorous and comprehensive education that will prepare our students for diverse post-secondary educational opportunities, a competitive workplace, and active civic participation.

SAU 16 MISSION STATEMENT

To help students gain knowledge and skills that build intellect, character, and a lifelong thirst for learning.

SAU 16 VISION FOR OUR GRADUATES....A Compass to Guide Our Work

Each graduate demonstrates engaged learning and citizenship through the ability to solve problems independently and collaboratively with perseverance and resilience, and communicates solutions with confidence and empathy.

HIGHLIGHTS

Curriculum, Communication, Community Service, and Transitions continue to be the focus of student-centered initiatives, personalized instruction, and work within the six communities of SAU 16. The successful implementation of the 2010-2015 Strategic Plan has been a cooperative effort of students, staff, administrators, and School Board Members. Monthly Superintendent Reports to the community are

published and available at the SAU website (www.sau16.org). In October 2016, the SAU Joint Board approved the next SAU Strategic Plan that will guide our collective work for 2017-2022. Approximately 40 interested Board Members, administrators, teachers, students, and members of the public joined this collaborative effort and identified three significant Focus Areas for the next five years: 1) Teaching and Learning; 2) Health and Community; and 3) Philosophy and Governance.

Highlights of the past year include:

1. The SAU is committed to achieve high academic standards and to provide the best possible selection of courses and educational opportunities to students from pre-school to high school graduation. The SAU goal is to have every student career and college ready and to become actively involved as a contributing member in society.
2. *Competency-Based Education* is the overarching theme of the school year as teachers and administrators strive to make education “personalized” so that each student may achieve his/her highest potential while being able to take ownership of his/her learning and demonstrate that learning to others.
3. The College Board recognized Exeter High School (EHS) in its 7th Annual AP District Honor Roll. This is a list of approximately 433 districts across the U.S. and Canada being honored for increasing access to AP® course work, while simultaneously maintaining or increasing the percentage of students earning scores of three (3) or higher on Advanced Placement exams. Reaching these goals shows that EHS “*is successfully identifying motivated, academically prepared students who are ready*” for Advanced Placement in colleges and universities.
4. The SAU administration and faculty are implementing the NextGen Science standards to advance curriculum work throughout all of the schools in the SAU.
5. The SAU 16 professional staff is strongly committed to improving its art and its method of teaching. Using the “instructional rounds process,” teams of staff members are looking at classroom instruction in a focused, systematic, purposeful and collective way. Are classrooms sharing school based common themes and are students understanding the purpose of their instruction – ways we want to bridge the knowledge gap between educators and their practices. During the 2016-2017 school year, each SAU 16 school will host at least one “instructional rounds” visit as a demonstration of the collective commitment to improve instruction.
6. The SAU Safety and Security Committee strengthened collaboration among the eleven schools in the SAU and the six local police departments. This year’s work extended beyond on-going work and involvement with the NH Department of Safety - Office of Homeland Security to the Rockingham County Sheriff’s Office. Recently completed safety audits of each school have led to building improvements with regard to more safe and secure entrances and the practical implementation of “reunification strategies.” Retired Exeter Police Chief Rich Kane joined the SAU as its “Safety and Security Coordinator” to enhance and stress the importance of this work.
7. Student enrollment at the Seacoast School of Technology (SST) continues to be very strong. SST began in 1980 and is currently in its 38th year of operation. It offers 12 programs in career and technical education fields. Currently 248 students are earning 696 college credits through “Dual Enrollment” programs offered in conjunction with various colleges and universities.
8. Six of the seven SAU 16 elementary schools were recognized by the New Hampshire Partners in Education for their outstanding parent and community volunteer programs.
9. Exeter Adult Education celebrated the 50th Anniversary of the “birth” of Adult Education programs in the United States and has completed 30 years of successful programming for those students seeking to earn their high school diploma or a diploma equivalency. It also offers a wide variety of “enrichment programs” for adults.
10. The Exeter School District welcomed Mr. Steve Tullar as the new principal for East Kingston Elementary School (EKES) and Ms. Patty Wons as the new principal for the Cooperative Middle School (CMS). Mr. Jim Eaves retired from EKES after serving the school faithfully for 13 years.

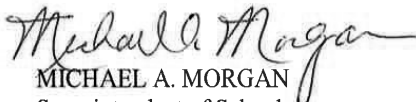
Former CMS Principal Bill Furbush moved to the SAU 16 Central Office to serve as Assistant Superintendent to replace Ms. Sandra MacDonald who began working for the NH Department of Education in March 2016.

11. Five members of the Exeter High School (EHS) Class of 2016 earned the prestigious distinction of being named *National Merit Scholars*: Michael Clements, Kristen McLaughlin, Sydney Morris, Christopher Sullivan, and Jeremie Dyes-Hopping
12. Former Exeter High School (EHS) football coach, Charlie Burch who passed away in 1978 at the age of 47, was inducted into the NHIAA Hall of Fame in November 2016. Coach Burch led EHS to three state championships (1963-1965) and amassed a 23-game winning streak in the 1960's. He was also named *Division III Coach of the Year* three times in a row.
13. The Exeter School District passed a \$5.4M bond in March 2016 so that additional classrooms could be added to Main Street School (MSS). This will allow Exeter to begin offering full-day kindergarten to all interested families in the fall of 2018.
14. The Brentwood School District voted to approve the addition of full-day kindergarten in March 2016. That program became available to all interested Brentwood families in August 2016.
15. SAU 16 saw the retirements of 17 SAU professional staff members who dedicated a combined total of 348.5 years of service to our children and their families. Join this with the 32 professional staff members who have retired over the past two years. They had dedicated a total of 760 years of faithful service. This means that in three years, 49 staff members, with a combined total of 1108.5 years of service, have retired from working in SAU 16. Given the demographics of current employees, this trend will unfold for several more years.
16. In March 2016, Mrs. Jean Tucker retired from her lengthy service as a member of the Exeter School Board. Mrs. Tucker faithfully served that Board for 30 years as she was devoted to providing the best possible education and services to the children and families of her community.
17. SAU 16 currently has 94 students who are registered for "Home School" programs.
18. *Connor's Climb Foundation*, named in honor of Brentwood resident Connor Ball who died in October 2011, is committed to the mission of suicide prevention and has gained regional and national accolades for its important work which is led by Connor's mother, Tara Holmes Ball.
19. The Exeter High School (EHS) Unified Soccer Team won its second consecutive state championship in the fall of 2016.
20. The Exeter High School (EHS) Boys Soccer Team won the *Division I State Championship* in the fall of 2016.
21. Stratham Memorial School (SMS) won the Grand Prize for "Best Float" in the Stratham 300th Anniversary Parade that was held at the end of September.
22. The Seacoast School of Technology (SST) hosted the October 2016 meeting of the Governor and Executive Council. Several students presented to the Council during its breakfast meeting. Governor Maggie Hassan presented Certificates of Commendation to SST Administrative Assistants Laurie Eldridge and Brenda Schrempf and Teaching Assistant James Walsh.
23. Exeter High School (EHS) physical education teacher, Jim Tufts, is coaching EHS Soccer and Boys' Ice Hockey for the 40th consecutive year. What an accomplishment!
24. Mrs. Lynne Walker received the coveted 2016 *Eustis Award* at the formal opening of the SAU 16 school year. She currently serves as the third grade teacher at East Kingston Elementary School (EKES). In addition to that important role, she has been the Director of the annual musical productions at EKES for at least thirteen years and has been instrumental in coaching girls lacrosse at a variety of levels, including the Cooperative Middle School (CMS). This year Lynne is beginning her 20th year of service to EKES. Ms. Walker joins 14 other SAU 16 professional staff members who have been recognized in this way since the *Eustis Award* began in 2004.
25. SAU 16 Business Administrator Amy Ransom was selected by her statewide colleagues as the *2016 Business Administrator of the Year*.

26. Ms. Trish Raymond, School Psychologist at Lincoln Street School (LSS), was selected as the President of her professional organization, the New Hampshire Association of School Psychologists.
27. In November, the SAU Joint Board hosted its 7th annual meeting with state legislators as they discuss topics of mutual interest and to share ideas about what is happening politically and financially at the state and local levels.
28. The *End 68 Hours of Hunger* program, coordinated locally by Ms. Kim Army from Newfields and Ms. Sue Abizaid from Stratham, has a profound positive effect on SAU 16 families that show signs of “food insecurity.” Approximately 75-100 backpacks of food are provided to children anonymously each week, thanks to the generous donations of many community businesses and individuals.
29. The Exeter Region Cooperative School Board voted to pursue a \$21.9M “renewal” to the Cooperative Middle School that opened in 1998. This proposed renovation includes adding 10 classrooms, expanding the cafeteria, expanding music and office spaces, and a new gymnasium will be presented to the voters in March 2017.
30. Schools are using a wide variety of media - including websites, newspapers, cable access television, and blogs - to communicate the schools’ mission and service to the community.
31. The Exeter Area Lions Club works with SAU 16 schools through *Operation KidSight*, its vision screening program. Its mission is “to prevent blindness through early detection and treatment of the most common vision disorders in children.” Each year many children benefit from this free screening provided to students and this often leads to children receiving important eye care as soon as possible.
32. SAU 16 supports the work of the Exeter Adult Education Program, the Great Bay eLearning Charter School (GBecs) and the Virtual Learning Academy Charter School (VLACS) as each embraces non-traditional ways of student learning.
33. Channel 13, the SAU 16 Educational Channel that is provided to all Comcast subscribers within the six towns of the SAU, continues to expand its program offerings to keep the public informed about school events, activities, and meetings.
34. Yours truly was recognized by both Plymouth State University and New England College for “Distinguished Graduate School Teaching” in 2016.

This is my ninth year working with you in this important educational process. Please know that I remain firmly committed to providing the leadership that is necessary to maintain and expand the breadth and depth of educational services that are needed and expected in today’s public schools. SAU 16 has the gift of many outstanding teachers, support staff members, administrators, and school board members who share our common goal of providing the best possible education for our students and their families at a reasonable cost to taxpayers. Our students and families are the real beneficiaries of this effort.

Respectfully submitted,


MICHAEL A. MORGAN
Superintendent of Schools

Regional School: Exeter Coop

New Hampshire

Warrant and Budget

2017

To the inhabitants of the town of Exeter Coop in the County of Rockingham in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):

Date: February 9, 2017

Time: 7:00 pm

Location: Exeter High School

Details:

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 14, 2017

Time: Various

Location: Various

Details: Voting in the towns of Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham

Article 01: Bond for CMS addition/renovations

Shall the District raise and appropriate the sum of twenty-one million, nine hundred eighty-five thousand, four hundred eight-five dollars (\$21,985,485) for the purpose of renovations and additions to the Cooperative Middle School in order to accommodate for changes in programs and expanding needs of the school; twenty-one million, nine hundred eighty-five thousand, four hundred eight-five dollars (\$21,985,485) of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto; and further, raise and appropriate an additional four hundred seventeen thousand one hundred sixty-four dollars to meet the necessary financial obligations associated with the project's debt service for the 2017-2018 fiscal year.

(A 3/5 vote is necessary to authorize the issuance of said notes or bonds. The School Board and the Budget Advisory Committee both recommend the adoption of this article.)

☐ Yes

☐ No

Article 02: ERCSD Operating Budget FY18

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$56,796,662? Should this article be defeated, the operating budget shall be \$56,435,092 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$56,796,662 as set forth on said budget.) Majority vote required.

☐ Yes

☐ No

Article 03: CBA between ERCSD and EAAA

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

Fiscal Year	Estimated Increase
2018	\$42,488
2019	\$50,452
2020	\$51,713
2021	\$42,405
2022	\$43,253

and further to raise and appropriate \$42,488 for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (The School Board and the Budget Advisory Committee both recommend this appropriation.) Majority vote required.

☐ Yes ☐ No

Article 04: CBA between ERCSD board and EEA

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

Fiscal Year	Estimated Increase
2018	\$675,753
2019	\$721,300
2020	\$712,162
2021	\$699,910

and further to raise and appropriate \$675,753 for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (The School Board and the Budget Advisory Committee both recommend this appropriation.) Majority vote required.

☐ Yes ☐ No

Article 05: CRF for Synthetic Turf Replacement

To see if the school district will vote to raise and appropriate the sum of up to \$50,000 to be placed in the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School. This sum to come from the June 30 undesignated fund balance available for transfer on July 1. No amount to be raised from taxation. (The School Board and the Budget Advisory Committee both recommend this appropriation.) Majority vote required.

☐ Yes ☐ No

SECOND SESSION: At the polling places designated below on **Tuesday, March 14, 2017**, to choose the following School District Officers:

School District Board Member (Exeter)	3-year Term Expiring 2020
School District Board Member (East Kingston)	3-year Term Expiring 2020
School District Board Member (Stratham)	3-year Term Expiring 2020
 School District Moderator	 1-year Term Expiring 2018
 Budget Committee Member (Brentwood)	 3-year Term Expiring 2020
Budget Committee Member (Exeter)	3-year Term Expiring 2020
Budget Committee Member (Kensington)	3-year Term Expiring 2020

and vote on the articles listed as **1, 2, 3, 4, and 5**, as those article may be amended at the First Session; by ballot, the polls to be open at the polling places at the hours designated below:

<u>VOTERS IN TOWN OF</u>	<u>POLLING PLACE</u>	<u>POLLING HOURS</u>
Brentwood	Brentwood Recreation Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Town Hall	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 8:00 PM

Given under our hands, January 10, 2017

We certify and attest that on or before January 10, 2017 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at SAU 16, Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham Town Offices and delivered the original to the Town Clerk.

Printed Name	Position	Signature
STEVEN JOYCE	SCHOOL BOARD CHAIR	Steven Joyce
Melissa A. Litchfield	School Board Member	Melissa A. Litchfield
Paul Baur	School Board Member	Paul Baur
Deborah L. Hobson	School Board	Deborah L. Hobson
JAMES WEBER	SCHOOL BOARD	James Weber
Kimberly Meyer	School Board member	Kimberly Meyer
DONALD GRUBBS	SCHOOL BOARD MEMBER	Donald Grubbs



School Budget Form: Exeter Coop

(RSA 21-J:34)

Appropriations and Estimates of Revenue for the Fiscal Year from:

July 1, 2017 to June 30, 2018

Form Due Date: 20 days after meeting

This form was posted with the warrant on: 1/19/17

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

SCHOOL BOARD CERTIFICATION

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

School Board Members	
Printed Name	Signature
DANIEL H. GRUBBS	Daniel Grubbs
Kimberly Meyer	Kimberly Meyer
JAMES WEBER	James Weber
HELEN JOYCE	Helen Joyce
Melissa A. Litchfield	Melissa A. Litchfield
Paul Bauer	Paul Bauer
Deborah L. Hobson	Deborah L. Hobson

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

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Instruction						
1100-1199	Regular Programs	02	\$13,751,152	\$14,248,157	\$14,197,097	\$0
1200-1299	Special Programs	02	\$6,100,002	\$6,709,642	\$6,970,757	\$0
1300-1399	Vocational Programs	02	\$1,731,646	\$1,818,937	\$1,891,153	\$0
1400-1499	Other Programs	02	\$810,179	\$805,718	\$809,104	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$124,480	\$149,253	\$149,069	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Support Services						
2000-2199	Student Support Services	02	\$2,710,957	\$2,807,423	\$2,839,505	\$0
2200-2299	Instructional Staff Services	02	\$1,921,470	\$1,653,976	\$1,884,958	\$0
General Administration						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$49,302	\$95,100	\$95,100	\$0
Executive Administration						
2320 (310)	SAU Management Services	02	\$1,042,272	\$1,042,350	\$1,119,523	\$0
2320-2399	All Other Administration	02	\$34,911	\$48,807	\$69,303	\$0
2400-2499	School Administration Service	02	\$1,532,684	\$1,625,176	\$1,652,576	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$4,109,729	\$5,045,696	\$4,979,992	\$0
2700-2799	Student Transportation	02	\$1,901,144	\$1,895,298	\$2,103,363	\$0
2800-2999	Support Service, Central and Other	02	\$10,602,287	\$12,114,474	\$12,648,698	\$0
Non-Instructional Services						
3100	Food Service Operations	02	\$967,749	\$1,100,000	\$1,100,000	\$0
3200	Enterprise Operations	02	\$0	\$818,510	\$818,510	\$0
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	02	\$2,309,977	\$2,204,801	\$1,720,740	\$0
5120	Debt Service - Interest	02	\$2,121,301	\$2,229,476	\$1,467,214	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	02	\$280,000	\$280,000	\$280,000	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$52,101,242	\$56,692,794	\$56,796,662	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5120	Debt Service - Interest	01	\$0	\$0	\$417,164	\$0
Purpose: 20 year bond for and addition renovation at the Co						
5230-5239	To Capital Projects	01	\$0	\$0	\$21,985,485	\$0
Purpose: 20 year bond for and addition renovation at the Co						
5251	To Capital Reserve Fund	05	\$50,000	\$50,000	\$50,000	\$0
Purpose: CRF for Synthetic Turf Replacement						
Special Articles Recommended			\$50,000	\$50,000	\$22,452,649	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
0000-0000	Collective Bargaining	03	\$0	\$0	\$42,488	\$0
Purpose: Collective bargaining agreement between Exeter Reg						
0000-0000	Collective Bargaining	04	\$0	\$0	\$675,753	\$0
Purpose: CBA between ERCSD board and EEA						
Individual Articles Recommended			\$0	\$0	\$718,241	\$0

Revenues

Account Code	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
Local Sources					
1300-1349	Tuition	02	\$952,624	\$922,896	\$937,896
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$10,466	\$10,000	\$10,500
1600-1699	Food Service Sales	02	\$835,915	\$910,000	\$910,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$388,524	\$336,855	\$348,855
State Sources					
3210	School Building Aid	02	\$1,486,873	\$1,425,594	\$1,200,568
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	02	\$646,155	\$324,382	\$324,382
3240-3249	Vocational Aid	02	\$1,096,134	\$1,100,000	\$1,100,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$9,786	\$10,000	\$10,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants	02	\$0	\$478,510	\$478,510
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	02	\$345,043	\$340,000	\$340,000
4560	Child Nutrition	02	\$166,253	\$180,000	\$180,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$268,941	\$210,000	\$225,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes	01	\$0	\$0	\$21,985,485
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05	\$50,000	\$50,000	\$50,000
9999	Fund Balance to Reduce Taxes	02	\$3,893,829	\$1,750,264	\$1,800,000
Total Estimated Revenues and Credits			\$10,150,543	\$8,048,501	\$29,901,196

Budget Summary

Item	Current Year	Ensuing Year
Operating Budget Appropriations Recommended	\$56,692,794	\$56,796,662
Special Warrant Articles Recommended	\$50,000	\$22,452,649
Individual Warrant Articles Recommended	\$0	\$718,241
TOTAL Appropriations Recommended	\$58,742,794	\$79,967,552
Less: Amount of Estimated Revenues & Credits	\$9,107,505	\$29,901,196
Less: Amount of State Education Tax/Grant	\$6,216,247	\$6,244,990
Estimated Amount of Taxes to be Raised	\$43,419,042	\$43,821,366



Exeter Coop

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 4/19/17

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NH DRA Municipal and Property Division**

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

School Board or Budget Committee Certifications		
Printed Name	Position	Signature
Paul Bauer	School Board Member	<i>Paul Bauer</i>
Deborah L. Hobson	School Board	<i>Deborah L. Hobson</i>
KEVIN JOYCE	School Board C491A	<i>Kevin Joyce</i>
Melissa A. Litchfield	School Board Member	<i>Melissa A. Litchfield</i>
Kimberly Meyer	School Board Member	<i>Kimberly Meyer</i>
JAMES WEBER	SCHOOL BP. MEMBER	<i>James Weber</i>
JENNIFER A. GRUBBS	SCHOOL BOARD MEMBER	<i>Jennifer A. Grubbs</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>



*New Hampshire
Department of
Revenue Administration*

**2017
Default Budget**

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$95,100	\$0	\$0	\$95,100
Instruction					
1100-1199	Regular Programs	\$14,248,157	(\$69,060)	\$0	\$14,179,097
1200-1299	Special Programs	\$6,709,642	\$256,828	\$0	\$6,966,470
1300-1399	Vocational Programs	\$1,818,937	\$65,761	\$0	\$1,884,698
1400-1499	Other Programs	\$805,718	\$745	\$0	\$806,463
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$149,253	\$0	\$0	\$149,253
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Support Services					
2000-2199	Student Support Services	\$2,807,423	\$23,317	\$0	\$2,830,740
2200-2299	Instructional Staff Services	\$1,653,976	(\$22,495)	\$0	\$1,631,481
Executive Administration					
2320 (310)	SAU Management Services	\$1,042,350	\$77,173	\$0	\$1,119,523
2320-2399	All Other Administration	\$48,807	(\$911)	\$0	\$47,896
2400-2499	School Administration Service	\$1,625,176	\$6,277	\$0	\$1,631,453
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$5,045,696	(\$67,026)	\$0	\$4,978,670
2700-2799	Student Transportation	\$1,895,298	\$206,834	\$0	\$2,102,132
2800-2999	Support Service, Central and Other	\$12,114,474	\$511,179	\$0	\$12,625,653
Non-Instructional Services					
3100	Food Service Operations	\$1,100,000	\$0	\$0	\$1,100,000
3200	Enterprise Operations	\$818,510	\$0	\$0	\$818,510
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$2,204,801	(\$484,061)	\$0	\$1,720,740
5120	Debt Service - Interest	\$2,229,476	(\$762,263)	\$0	\$1,467,213
Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2017
Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$280,000	\$0	\$0	\$280,000
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Total Appropriations		\$56,692,794	(\$257,702)	\$0	\$56,435,092



New Hampshire
Department of
Revenue Administration

2017
Default Budget

Account Code	Reason for Reductions/Increases or One-Time Appropriations
5120	CMS bond paid off
5110	CMS bond paid off
2200-2299	change in student need and contractual obligations
1400-1499	change in staff
2600-2699	contractual obligations
1100-1199	change in staff
2320 (310)	contractual obligations
2400-2499	change in staff
1200-1299	change in student need/contractual obligations
2000-2199	change in student need and contractual obligations
2700-2799	contractual obligations
2800-2999	increase to health, dental, nh retirement rates based on contractual obligations
1300-1399	change in staff

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

<u>SPECIAL EDUCATION EXPENSES</u>	<u>2014-2015</u>	<u>2015-2016</u>
1200/1230 Special Programs	5,506,036	5,886,299
1430 Summer School	53,186	93,643
2140 Psychological Services	251,624	301,213
2150 Speech and Audiology	337,933	411,793
2162 Physical Therapy	30,950	40,777
2163 Occupational Therapy	0	0
2332 Administration Costs	112,769	120,060
2722 Special Transportation	408,645	468,338
TOTAL EXPENSES	6,701,142	7,322,124
<u>SPECIAL EDUCATION REVENUES</u>		
s Special Ed Portion Adequacy Funds	862,135	813,647
3240 Catastrophic Aid	664,347	646,155
4580 Medicaid	317,948	268,941
TOTAL REVENUES	1,844,430	1,728,743
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION	<u>4,856,713</u>	<u>5,593,380</u>

Minutes of Exeter Region Cooperative School District
First Session of the 2016 Annual Meeting
Deliberative Session – Thursday, February 4, 2016
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham	Linda Garey, Vice-Chair - Brentwood
Darrell Chichester – Exeter	Denny Grubbs – Exeter
Paul Bauer – Newfields	Jim Webber – Kensington
Deb Hobson – East Kingston	Maggie Bishop – Exeter
Travis Thompson – Stratham	

Administration: Michael Morgan, Superintendent

Amy Ransom – Business Administrator for SAU #16

Others: Katherine Miller – ERCSD Moderator

Barbara Loughman – Attorney for the School District

Dave Pendell – Chair of District's Budget Advisory Committee

Susan Bendroth – ERCSD Clerk

Moderator Miller called the meeting to order at 6:00 PM as posted.

Helen Joyce motioned to recess the meeting until 7:00 PM.

Denny Grubbs seconded.

Vote was taken and the meeting was recessed until 7:00 PM.

Moderator Miller returned to the meeting due to a posting error at 7:00 PM.

The Pledge of Allegiance was said and an explanation of the meeting to discuss, debate and amend the warrant articles as the law allows was stated.

Moderator Miller summarized the rules and the procedure for the evening.

She introduced the people up front, requested permission for Barbara Loughman to speak if necessary and recognized the budget advisory committee members present.

Helen Joyce recognized Darrell Chichester and Linda Garey for their time on the board, as they will not be seeking re-election.

Travis Thompson presented Lucy Cushman with Champions for Children award.

Moderator Miller turned to Warrant Article #1:

Warrant Article #1: ERCSD Operating Budget FY17

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$56,592,794? Should this article be defeated, the operating budget shall be \$56,520,140 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold

one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (The School Board and Budget Advisory Committee both recommend \$56,692,794 as set forth on said budget.)

Denny Grubbs made a motion to adopt Article 1.

Helen Joyce seconded.

Denny Grubbs presented the budget.

Elizabeth Faria, Brentwood made a motion to reduce the budget by \$1,000,000 to \$55,692,794,

Jim Berlo, Brentwood seconded.

Discussion followed addressing questions and comments about special education, surplus funds, new positions and personnel cuts.

Kate Siegel, Exeter requested to move the question.

It was seconded and voted on. The amendment was defeated.

Moderator Miller stated the Article would appear with no change on the ballot.

A motion to restrict reconsideration was presented, seconded and agreed upon.

Moderator Miller turned to Warrant Article #2.

Warrant Article #2: CRF for Synthetic Turf Replacement

To see if the school district will vote to raise and appropriate the sum of up to \$50,000 to be placed in the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School. This sum to come from the June 30 undesignated fund balance available for transfer on July 1. No amount to be raised from taxation. (The School Board and the Budget Advisory Committee both recommend this appropriation.) Majority vote required.

Maggie Bishop made a motion to adopt Article 2.

Linda Garey seconded.

Maggie Bishop presented the article.

Discussion followed about where the funds come from, which sports are played on the field, inspection of the field and longevity of the field.

Moderator Miller stated the Article would appear as presented on the ballot.

A motion to restrict reconsideration was presented, seconded and agreed upon.

Moderator Miller turned to Warrant Article #3.

Warrant Article #3: CMS Expansion and Renovation

To see if the school district will vote to establish a Cooperative Middle School Renovation Capital Reserve Fund under the provisions of RSA 35:1 for the renovation and expansion of the Cooperative Middle School and to raise and

appropriate the sum of \$2,000,000 to be laced in this fund. (The School Board and the Budget Advisory Committee both recommend this appropriation.)

Majority vote required.

Darrell Chichester made a motion to adopt Article 3.

Paul Bauer seconded.

Darrell Chichester presented the article.

A slide show and presentation outlining the need for additions and renovations to the building to more adequately service and support the needs of the students, teachers and staff was presented Mr. Furbush, Cooperative Middle School principal, and Lucy Cushman, Co-chair of the Building Committee. These improvements would address classroom space for regular and special education, music, physical education and lunch. They explained that the purpose of this Article is to get the discussion going about the necessity for these changes at the Cooperative Middle School. Discussion followed about the raising of these funds and availability of the usage of the funds.

Patrick O'Day, Exeter, motioned to reduce the amount in the Article to read \$1.00.

Bill Faria, Brentwood, seconded.

Discussion continued around why the community didn't know more about these crowded conditions earlier, the need to know more about the scope of the project and what other alternatives have or should be considered to solve the problems and the tax impact without the money being available to be spent.

Darrell Chichester motioned to move the question.

Jim Berlo, Brentwood, seconded.

Vote taken amendment defeated.

Discussion continued.

Diane Fosher, Exeter, offered an amendment to reduce the amount to \$500,000.00.

Bill Faria, Brentwood, seconded.

Discussion continued about legal implications and what the building committee has accomplished thus far.

A vote was taken and the amendment was defeated.

Kate Siegel, Exeter, requested to move the question.

It was seconded by Kathy McNeill, East Kingston, and then voted on.

Moderator Miller stated the Article would appear as presented on the ballot.

A motion to restrict reconsideration was presented, seconded and agreed upon.

Moderator Miller turned to Warrant Article #4:

Warrant Article #4: Citizens Petition

(By Citizens Petition) "Shall the district ask the Exeter Regional Cooperative School Board to accept a vote of "no confidence" in the continuing leadership and tenure of Superintendent Michael Morgan?"

Peggy Arend, Newfields offered an amendment to the Article adding "and the Joint School Board of SAU 16".

Jim Berlo, Brentwood, seconded.

Peggy Arend went on to speak to the article highlighting citizens concerns about decisions that have been made about personnel and activities within the SAU.

Discussion followed addressing both support and non-support of the superintendent.

Jim Johnson, Brentwood asked to move the question.

Liz Faria, Brentwood, seconded.

Vote taken and the amended Article was defeated.

Melissa Litchfield, Brentwood, offered an amendment to read, "to accept a vote of confidence".

Darrell Chichester seconded.

Discussion followed about the legality of this amendment.

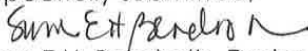
Vote taken and the amended Article passed.

A motion to restrict reconsideration was presented, seconded and agreed upon.

Moderator Miller stated the Article would appear as amended on the ballot.

Moderator Miller adjourned the meeting at 10:30 PM with 106 voters present at the meeting.

Respectfully submitted,



Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk

February 4, 2016



MINUTES OF THE EXETER REGION COOPRATIVE SCHOOL DISTRICT
SECOND SESSION OF THE 2016 ANNUAL MEETING
VOTING SESSION – MARCH 8, 2016

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

VOTERS IN TOWN OF	POLLING PLACE	POLLING HOURS
Brentwood	Recreation Center	8:00 A.M. to 7:00 P.M.
East Kingston	East Kingston Elementary School Multi-Purpose Room	8:00 A.M. to 7:00 P.M.
Exeter	Talbot Gym	7:00 A.M. to 8:00 P.M.
Kensington	Kensington Elementary	8:00 A.M. to 7:30 P.M.
Newfields	Newfields Town Hall	8:00 A.M. to 7:00 P.M.
Stratham	Stratham Municipal Center	8:00 A.M. to 8:00 P.M.

Results of the election of Exeter Region Cooperative School District Officers:

Brentwood Cooperative Board Member, term ending 2019 election:

Melissa A Litchfield **2,849**

Exeter Cooperative Board Member, term ending 2019 election:

Kimberly Meyer **2,997**

Kensington Cooperative Board Member, term ending 2019 election:

James Webber **2,853**

Stratham Cooperative Board Member, term ending 2017 election:

Travis Thompson **2,915**

Cooperative School District Moderator, term ending 2017 election:

Katherine B. Miller **1,518**

Exeter Cooperative Budget Member, term ending 2019 election:

Write-Ins:	Sally Oxnard	2
	Nathan Stein	2
	Robert Delcrie	9
	Roy Morrisette	27

Newfields Cooperative Budget Member, term ending 2019 election:

Write-Ins:	Keith Rowe	2
	Simon Heslop	11
	Dan Conner	2

Stratham Cooperative Budget Member, term ending 2019 election:

Lucy H. Cushman

2,905

Article #1: ERCSD Operating Budget FY17

YES

3,206

NO

1,486

Article #2: CRF for Synthetic Turf Replacement

YES

2,571

NO

1,961

Article #3: CMS Expansion and Renovation

YES

2,198

NO

2,339

Article #4: Citizens Petition

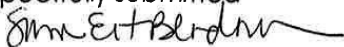
YES

2,346

NO

1,670

Respectfully submitted



Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk

March 16, 2016



LUCY H. CUSHMAN
Junction of the Peace - New Hampshire
My Commission Expires April 23, 2019



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Exeter Region Cooperative School District
Exeter, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Exeter Region Cooperative School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the School District'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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Exeter Region Cooperative School District, as of June 30, 2016, and the respective changes in financial position and, the respective budgetary comparison for the general fund 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, the Schedule of Funding Progress for Other Postemployment Benefit Plan, Schedule of the School District's Proportionate Share of Net Pension Liability, and the Schedule of School District Contributions 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

*Exeter Region Cooperative School District
Independent Auditor's Report*

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.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Exeter Region Cooperative School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules 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 and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

January 27, 2017

*Plodzik & Sanderson
Professional Association*



Annual Report of SAU 16

For the Year Ending June 30, 2016

For the Proposed 2017-2018 Budget

2016-2017 REPORT OF THE SUPERINTENDENT OF SCHOOLS

November 2016 saw one of the most contentious and negative presidential campaigns in US history. Strong feelings of discontent with both major political party candidates set a tone that will be studied for many years. In the end, Donald Trump won the Electoral College vote while Hillary Clinton captured the total popular vote confirming Mr. Trump's place as the 45th President of the United States.

In the New Hampshire political arena, two Newfields residents attained distinction: Two-term Governor Maggie Hassan was elected to the US Senate and Executive Councilor Chris Sununu was elected Governor. Congratulations to each of them!

For the third year in a row, the US and NH economies continue to show solid growth and recovery since the major recession of 2008-2010. The housing market in southeastern NH is booming as many real estate brokers and agents report a shortage of properties for sale. Oil and gasoline prices continue to show minimal increases as gas prices now average about \$2.20 a gallon. The value of the US dollar is very strong against the Canadian dollar (\$0.75), the British Pound (\$1.25), and the Euro (\$1.06). The unemployment rate in NH has improved once again to 2.7% in 2016, down from 3.2 in 2015. This makes NH's rate the second lowest in the country with only South Dakota being slightly better.

It is among these economic factors that School Administrative Unit (SAU) 16 schools continue to work hard to provide the best possible education that serves the students and families in our communities, while respecting the heavy burden that local property taxes have on residents. School Board Members and Administrators are very sensitive to the fact that approximately 80% of SAU 16 households do not have school age children residing in them, while also being very aware that New Hampshire is second only to Florida in its aging average population.

Continuing to understand the relevancy of economic trends in an SAU school system that is the third largest in the State of New Hampshire is a marvelous educational endeavor. Professional educators here are strongly committed to developing good citizens who will learn extensively and work hard to contribute to a culture and a society that values honesty, integrity, hard work, and high ethical and moral standards. That is part of the reason that our Vision Statement, Mission Statement, and Vision for Our Graduates help to drive the services that our six communities provide to students and families.

SAU 16 VISION STATEMENT

To provide a rigorous and comprehensive education that will prepare our students for diverse post-secondary educational opportunities, a competitive workplace, and active civic participation.

SAU 16 MISSION STATEMENT

To help students gain knowledge and skills that build intellect, character, and a lifelong thirst for learning.

SAU 16 VISION FOR OUR GRADUATES....A Compass to Guide Our Work

Each graduate demonstrates engaged learning and citizenship through the ability to solve problems independently and collaboratively with perseverance and resilience, and communicates solutions with confidence and empathy.

HIGHLIGHTS

Curriculum, Communication, Community Service, and Transitions continue to be the focus of student-centered initiatives, personalized instruction, and work within the six communities of SAU 16. The successful implementation of the 2010-2015 Strategic Plan has been a cooperative effort of students, staff, administrators, and School Board Members. Monthly Superintendent Reports to the community are

published and available at the SAU website (www.saul6.org). In October 2016, the SAU Joint Board approved the next SAU Strategic Plan that will guide our collective work for 2017-2022. Approximately 40 interested Board Members, administrators, teachers, students, and members of the public joined this collaborative effort and identified three significant Focus Areas for the next five years: 1) Teaching and Learning; 2) Health and Community; and 3) Philosophy and Governance.

Highlights of the past year include:

1. The SAU is committed to achieve high academic standards and to provide the best possible selection of courses and educational opportunities to students from pre-school to high school graduation. The SAU goal is to have every student career and college ready and to become actively involved as a contributing member in society.
2. *Competency-Based Education* is the overarching theme of the school year as teachers and administrators strive to make education “personalized” so that each student may achieve his/her highest potential while being able to take ownership of his/her learning and demonstrate that learning to others.
3. The College Board recognized Exeter High School (EHS) in its 7th Annual AP District Honor Roll. This is a list of approximately 433 districts across the U.S. and Canada being honored for increasing access to AP® course work, while simultaneously maintaining or increasing the percentage of students earning scores of three (3) or higher on Advanced Placement exams. Reaching these goals shows that EHS “*is successfully identifying motivated, academically prepared students who are ready*” for Advanced Placement in colleges and universities.
4. The SAU administration and faculty are implementing the NextGen Science standards to advance curriculum work throughout all of the schools in the SAU.
5. The SAU 16 professional staff is strongly committed to improving its art and its method of teaching. Using the “instructional rounds process,” teams of staff members are looking at classroom instruction in a focused, systematic, purposeful and collective way. Are classrooms sharing school based common themes and are students understanding the purpose of their instruction – ways we want to bridge the knowledge gap between educators and their practices. During the 2016-2017 school year, each SAU 16 school will host at least one “instructional rounds” visit as a demonstration of the collective commitment to improve instruction.
6. The SAU Safety and Security Committee strengthened collaboration among the eleven schools in the SAU and the six local police departments. This year’s work extended beyond on-going work and involvement with the NH Department of Safety - Office of Homeland Security to the Rockingham County Sheriff’s Office. Recently completed safety audits of each school have led to building improvements with regard to more safe and secure entrances and the practical implementation of “reunification strategies.” Retired Exeter Police Chief Rich Kane joined the SAU as its “Safety and Security Coordinator” to enhance and stress the importance of this work.
7. Student enrollment at the Seacoast School of Technology (SST) continues to be very strong. SST began in 1980 and is currently in its 38th year of operation. It offers 12 programs in career and technical education fields. Currently 248 students are earning 696 college credits through “Dual Enrollment” programs offered in conjunction with various colleges and universities.
8. Six of the seven SAU 16 elementary schools were recognized by the New Hampshire Partners in Education for their outstanding parent and community volunteer programs.
9. Exeter Adult Education celebrated the 50th Anniversary of the “birth” of Adult Education programs in the United States and has completed 30 years of successful programming for those students seeking to earn their high school diploma or a diploma equivalency. It also offers a wide variety of “enrichment programs” for adults.
10. The Exeter School District welcomed Mr. Steve Tullar as the new principal for East Kingston Elementary School (EKES) and Ms. Patty Wons as the new principal for the Cooperative Middle School (CMS). Mr. Jim Eaves retired from EKES after serving the school faithfully for 13 years.


Former CMS Principal Bill Furbush moved to the SAU 16 Central Office to serve as Assistant Superintendent to replace Ms. Sandra MacDonald who began working for the NH Department of Education in March 2016.

11. Five members of the Exeter High School (EHS) Class of 2016 earned the prestigious distinction of being named *National Merit Scholars*: Michael Clements, Kristen McLaughlin, Sydney Morris, Christopher Sullivan, and Jeremie Dyes-Hopping
12. Former Exeter High School (EHS) football coach, Charlie Burch who passed away in 1978 at the age of 47, was inducted into the NHIAA Hall of Fame in November 2016. Coach Burch led EHS to three state championships (1963-1965) and amassed a 23-game winning streak in the 1960's. He was also named *Division III Coach of the Year* three times in a row.
13. The Exeter School District passed a \$5.4M bond in March 2016 so that additional classrooms could be added to Main Street School (MSS). This will allow Exeter to begin offering full-day kindergarten to all interested families in the fall of 2018.
14. The Brentwood School District voted to approve the addition of full-day kindergarten in March 2016. That program became available to all interested Brentwood families in August 2016.
15. SAU 16 saw the retirements of 17 SAU professional staff members who dedicated a combined total of 348.5 years of service to our children and their families. Join this with the 32 professional staff members who have retired over the past two years. They had dedicated a total of 760 years of faithful service. This means that in three years, 49 staff members, with a combined total of 1108.5 years of service, have retired from working in SAU 16. Given the demographics of current employees, this trend will unfold for several more years.
16. In March 2016, Mrs. Jean Tucker retired from her lengthy service as a member of the Exeter School Board. Mrs. Tucker faithfully served that Board for 30 years as she was devoted to providing the best possible education and services to the children and families of her community.
17. SAU 16 currently has 94 students who are registered for "Home School" programs.
18. *Connor's Climb Foundation*, named in honor of Brentwood resident Connor Ball who died in October 2011, is committed to the mission of suicide prevention and has gained regional and national accolades for its important work which is led by Connor's mother, Tara Holmes Ball.
19. The Exeter High School (EHS) Unified Soccer Team won its second consecutive state championship in the fall of 2016.
20. The Exeter High School (EHS) Boys Soccer Team won the *Division I State Championship* in the fall of 2016.
21. Stratham Memorial School (SMS) won the Grand Prize for "Best Float" in the Stratham 300th Anniversary Parade that was held at the end of September.
22. The Seacoast School of Technology (SST) hosted the October 2016 meeting of the Governor and Executive Council. Several students presented to the Council during its breakfast meeting. Governor Maggie Hassan presented Certificates of Commendation to SST Administrative Assistants Laurie Eldridge and Brenda Schrempf and Teaching Assistant James Walsh.
23. Exeter High School (EHS) physical education teacher, Jim Tufts, is coaching EHS Soccer and Boys' Ice Hockey for the 40th consecutive year. What an accomplishment!
24. Mrs. Lynne Walker received the coveted 2016 *Eustis Award* at the formal opening of the SAU 16 school year. She currently serves as the third grade teacher at East Kingston Elementary School (EKES). In addition to that important role, she has been the Director of the annual musical productions at EKES for at least thirteen years and has been instrumental in coaching girls lacrosse at a variety of levels, including the Cooperative Middle School (CMS). This year Lynne is beginning her 20th year of service to EKES. Ms. Walker joins 14 other SAU 16 professional staff members who have been recognized in this way since the *Eustis Award* began in 2004.
25. SAU 16 Business Administrator Amy Ransom was selected by her statewide colleagues as the *2016 Business Administrator of the Year*.

26. Ms. Trish Raymond, School Psychologist at Lincoln Street School (LSS), was selected as the President of her professional organization, the New Hampshire Association of School Psychologists.
27. In November, the SAU Joint Board hosted its 7th annual meeting with state legislators as they discuss topics of mutual interest and to share ideas about what is happening politically and financially at the state and local levels.
28. The *End 68 Hours of Hunger* program, coordinated locally by Ms. Kim Army from Newfields and Ms. Sue Abizaid from Stratham, has a profound positive effect on SAU 16 families that show signs of "food insecurity." Approximately 75-100 backpacks of food are provided to children anonymously each week, thanks to the generous donations of many community businesses and individuals.
29. The Exeter Region Cooperative School Board voted to pursue a \$21.9M "renewal" to the Cooperative Middle School that opened in 1998. This proposed renovation includes adding 10 classrooms, expanding the cafeteria, expanding music and office spaces, and a new gymnasium will be presented to the voters in March 2017.
30. Schools are using a wide variety of media - including websites, newspapers, cable access television, and blogs - to communicate the schools' mission and service to the community.
31. The Exeter Area Lions Club works with SAU 16 schools through *Operation KidSight*, its vision screening program. Its mission is "to prevent blindness through early detection and treatment of the most common vision disorders in children." Each year many children benefit from this free screening provided to students and this often leads to children receiving important eye care as soon as possible.
32. SAU 16 supports the work of the Exeter Adult Education Program, the Great Bay eLearning Charter School (GBecs) and the Virtual Learning Academy Charter School (VLACS) as each embraces non-traditional ways of student learning.
33. Channel 13, the SAU 16 Educational Channel that is provided to all Comcast subscribers within the six towns of the SAU, continues to expand its program offerings to keep the public informed about school events, activities, and meetings.
34. Yours truly was recognized by both Plymouth State University and New England College for "Distinguished Graduate School Teaching" in 2016.

This is my ninth year working with you in this important educational process. Please know that I remain firmly committed to providing the leadership that is necessary to maintain and expand the breadth and depth of educational services that are needed and expected in today's public schools. SAU 16 has the gift of many outstanding teachers, support staff members, administrators, and school board members who share our common goal of providing the best possible education for our students and their families at a reasonable cost to taxpayers. Our students and families are the real beneficiaries of this effort.

Respectfully submitted,


MICHAEL A. MORGAN
Superintendent of Schools

SAU 16

Superintendent Salaries

SUPERINTENDENT'S PRORATED SALARY

2016-2017

BRENTWOOD	\$9,306.60
EAST KINGSTON	\$5,432.78
EXETER	\$27,526.11
EXETER REGION COOP	\$87,270.98
KENSINGTON	\$5,054.85
NEWFIELDS	\$4,047.03
STRATHAM	\$18,833.65
	\$157,472.00

ASSOCIATE AND ASSISTANT SUPERINTENDENT'S SALARIES

(Total reflects 3.0 positions, \$133,000, \$122,000, \$115,000)

2016-2017

BRENTWOOD	\$21,867.00
EAST KINGSTON	\$12,765.00
EXETER	\$64,676.00
EXETER REGION COOP	\$205,054.00
KENSINGTON	\$11,877.00
NEWFIELDS	\$9,509.00
STRATHAM	\$44,252.00
	\$370,000.00

SAU# 16 PROPOSED BUDGET							
FISCAL YEAR 2017-18							
ACCT#	ITEM DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	IN \$\$	NOTES
CENTRAL OFFICE ADMINISTRATION							
11-2320-110	ADMINISTRATIVE SALARIES	419,097.92	409,137.34	447,127.00	469,652.00	22,525.00	3% incr chg staff
11-2320-112	ADJUSTMENTS	8,500.00	0.00	0.00	10,000.00	10,000.00	
11-2320-111	TREASURER & BRD MINUTES	1,100.00	1,402.90	1,000.00	1,000.00	0.00	
11-2320-113	SPECIAL ED ADMIN SALARIES	95,000.00	99,000.00	101,970.00	105,575.00	3,605.00	
11-2320-114	ANNUITY	7,000.00	7,000.00	7,000.00	7,000.00	0.00	per contract
11-2320-115	ADMIN ASSISTANT SALARIES	155,013.00	175,968.00	164,452.00	169,529.00	5,077.00	3% incr
11-2320-117	HUMAN RESOURCES	62,961.08	64,850.05	66,795.50	68,495.00	1,699.50	3% incr
11-2320-211	HEALTH INSURANCE	118,589.69	90,777.61	134,022.52	126,939.52	(7,082.99)	proj 10% inc
11-2320-212	DENTAL INSURANCE	7,416.74	6,576.72	8,243.04	8,584.11	341.07	proj 1% inc
11-2320-213	LIFE INSURANCE	2,772.00	2,788.26	2,512.80	2,517.00	4.20	per agreement
11-2320-214	DISABILITY INSURANCE	2,617.13	2,551.50	2,946.24	2,907.36	(38.88)	per agreement
11-2320-231	LONGEVITY	6,931.12	7,164.72	4,984.92	9,100.00	4,115.08	per salaries
11-2320-232	NH RETIREMENT	87,207.16	84,603.78	86,767.44	94,493.94	7,726.50	rate increase
11-2320-220	FICA	55,655.75	56,011.94	59,424.44	63,521.85	4,097.42	per salaries
11-2320-250	WORKERS COMPENSATION	3,600.00	3,700.00	3,728.59	2,574.09	(1,154.50)	per salaries
11-2320-260	UNEMPLOYMENT COMP.	686.00	350.00	1,224.00	172.80	(1,051.20)	per salaries
11-2320-290	CONFERENCES	8,093.55	4,142.94	7,600.00	7,600.00	0.00	
11-2320-270	COURSE REIMBURSEMENTS	4,834.00	4,678.00	4,830.00	3,500.00	(1,330.00)	
11-2320-320	STAFF TRAINING	6,926.62	1,513.31	10,000.00	10,000.00	0.00	
11-2320-371	AUDIT EXPENSE	13,781.00	13,904.00	13,904.00	14,100.00	196.00	per agreement
11-2320-372	LEGAL EXPENSE	7,430.75	1,359.00	5,000.00	5,000.00	0.00	
11-2320-373	MENTOR TRAINING	4,649.04	7,519.47	5,500.00	6,500.00	1,000.00	
11-2320-440	REPAIR & MAINTENANCE	5,654.79	3,207.24	4,500.00	4,500.00	0.00	
11-2320-531	TELEPHONE/COMMUNICATION	17,098.59	10,993.80	19,225.00	19,225.00	0.00	
11-2320-532	POSTAGE	3,332.04	3,741.70	4,000.00	4,000.00	0.00	
11-2320-580	TRAVEL	22,678.86	21,057.90	23,880.00	23,880.00	0.00	per contract
11-2320-610	SUPPLIES	16,661.79	23,804.66	16,000.00	16,000.00	0.00	
11-2320-611	MAINTENANCE CONTRACTED	8,323.00	16,299.88	4,500.00	4,500.00	0.00	
11-2320-733	LEASED EQUIPMENT	13,082.20	7,820.15	14,500.00	14,500.00	0.00	
11-2320-810	DUES & SUBSCRIPTIONS	23,692.70	12,041.03	13,300.00	13,800.00	500.00	
11-2320-870	CONTINGENCY	4,000.00	24,054.00	4,000.00	4,000.00	0.00	
		1,194,386.52	1,168,019.90	1,242,937.48	1,293,166.68	50,229.19	
					% Change 17-18	4.041%	

SAU# 16 PROPOSED BUDGET							
FISCAL YEAR 2017-18							
ACCT#	ITEM DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	IN \$\$	NOTES
FISCAL SERVICES ADMINISTRATION							
11-2321-110	BUSINESS ADMINISTRATOR	99,910.00	105,000.00	106,090.00	109,800.00	3,710.00	3% incr
11-2321-116	STAFF ACCOUNTANTS	112,315.00	111,358.09	111,410.00	118,030.00	6,620.00	3% incr
11-2321-130	PAYROLL/A/P SALARIES	184,615.00	215,713.28	188,070.00	190,140.00	2,070.00	3% incr
11-2321-211	HEALTH INSURANCE	110,141.51	100,928.63	129,926.47	141,924.71	11,998.24	proj 10% inc
11-2321-212	DENTAL INSURANCE	4,254.12	4,342.06	4,702.80	4,749.83	47.03	proj 1% inc
11-2321-213	LIFE INSURANCE	524.16	490.70	679.39	714.00	34.61	per agreement
11-2321-214	DISABILITY INSURANCE	1,154.79	1,183.45	1,590.91	1,538.16	(52.75)	per salaries
11-2321-220	FICA	29,042.27	31,644.83	31,896.68	32,242.46	345.78	per salaries
11-2321-231	LONGEVITY	8,210.40	6,053.07	2,392.00	3,500.00	1,108.00	per salaries
11-2321-232	NH RETIREMENT	33,968.70	44,309.25	46,573.32	47,963.29	1,389.97	per salaries
11-2321-250	WORKERS COMPENSATION	1,654.00	1,814.00	2,001.36	1,306.56	(694.80)	per salaries
11-2321-260	UNEMPLOYMENT COMPENSATION	443.00	340.00	1,071.00	151.20	(919.80)	per salaries
11-2321-290	CONFERENCES	3,000.00	695.00	3,000.00	3,000.00	0.00	
11-2321-330	COMPUTER SUPPORT SERVICES	18,217.65	12,500.00	30,756.00	30,756.00	0.00	
11-2321-440	REPAIR AND MAINTENANCE	1,213.61	0.00	1,500.00	1,500.00	0.00	
11-2321-531	TELEPHONE/COMMUNICATION	600.00	600.00	600.00	600.00	0.00	
11-2321-580	MILEAGE	452.26	1,908.73	1,000.00	1,000.00	0.00	
11-2321-610	SUPPLIES EXPENSE	1,984.09	8,538.25	3,000.00	3,000.00	0.00	
11-2321-741	EQUIPMENT	0.00	600.00	600.00	600.00	0.00	
	FISCAL SVS TOTALS	611,700.56	648,019.34	666,859.93	692,516.20	25,656.27	
					% Change 17-18	3.847%	

SAU# 16 PROPOSED BUDGET							
FISCAL YEAR 2017-18							
ACCT#	ITEM DESCRIPTION	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	IN \$\$	NOTES
TECHNOLOGY							
2820-110	TECHNICAL ASSISTANCE SALARIES	42,577.99	26,478.20	45,700.00	22,184.00	(23,516.00)	change in position
2820-321	TECHNICAL CONSULTANT	1,794.40	1,929.96	5,000.00	5,000.00	0.00	
2820-329	TECHNICAL TRAINING	0.00	752.69	2,000.00	2,000.00	0.00	
2320-531	TELEPHONE/COMMUNICATION	1,103.96	805.00	960.00	960.00	0.00	
2320-580	MILEAGE	3,792.35	2,371.69	1,665.00	1,665.00	0.00	
2820-610	SUPPLIES	1,515.29	305.99	2,750.00	2,750.00	0.00	
2820-641	BOOKS AND PERIODICALS	0.00	0.00	0.00	0.00	0.00	
2820-650	SOFTWARE	2,577.49	33,607.20	28,850.00	28,850.00	0.00	
2820-738	REPLACEMENT OF EQUIPMENT	3,500.00	2,538.00	3,500.00	3,500.00	0.00	
2820-739	EQUIPMENT	8,749.00	4,231.59	0.00	0.00	0.00	
2900-211	HEALTH INSURANCE	16,842.04	7,919.00	17,774.42	0.00	(17,774.42)	reduced to pt
2900-212	DENTAL INSURANCE	422.83	306.83	502.80	0.00	(502.80)	reduced to pt
2900-213	LIFE INSURANCE	42.00	24.50	50.40	0.00	(50.40)	reduced to pt
2900-214	DISABILITY INSURANCE	142.20	85.11	175.82	0.00	(175.82)	reduced to pt
2900-220	FICA (7.65%)	3,109.65	2,029.69	3,394.31	1,697.08	(1,697.23)	reduced to pt
2900-221	RETIREMENT (11.17%)	4,585.66	2,576.01	4,956.13	0.00	(4,956.13)	reduced to pt
2900-250	WORKERS COMPENSATION	0.00	160.00	260.98	99.77	(161.21)	reduced to pt
2900-260	UNEMPLOYMENT COMP.	0.00	19.00	153.00	21.60	(131.40)	reduced to pt
TECHNOLOGY TOTAL		90,754.86	86,140.46	117,692.85	68,727.45	(48,965.41)	
					% Change 17-18	-41.60%	
TOTAL - Central Office, Fiscal		1,896,841.94	1,902,179.70	2,027,490.26	2,054,410.32	26,920.06	
Services and Technology					% Change 17-18	1.33%	

SAU# 16 PROPOSED BUDGET							
FISCAL YEAR 2017-18							
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2014-15	ACTUAL FY 2015-16	BUDGET FY 2016-17	PROPOSED FY 2017-18	CHANGE IN \$\$	NOTES
	Savings Returned from Prior Years Budget	(75,000.00)	(175,000.00)	(100,000.00)	(100,000.00)	0.00	
	Revised SAU Total to be raised from Tax	1,821,841.94	1,727,179.70	1,927,490.26	1,954,410.32	26,920.06	
				% Change in 17-18 Assessment		1.397%	
	OTHERWISE FUNDED						
	INDIRECT COSTS	60.05	12,097.98	50,000.00	40,000.00	(10,000.00)	
	NON-ASSESSMENT IMPACT	21,725.66	83,308.00	39,412.11	0.00	(39,412.11)	
	TITLE I ADMINISTRATOR	65,797.56	366.26	0.00	0.00	0.00	
	SUBSTITUTE COORDINATOR	16,836.60	17,479.68	16,500.00	16,500.00	0.00	
	GRAND TOTALS	2,001,261.81	2,015,431.62	2,133,402.37	2,110,910.32	(22,492.05)	
	FEDERAL FUNDS						
	IDEA/PRESCHOOL ENTITLEMENTS	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	
	CLASS SIZE REDUCTION						
	TITLE FUNDS						
	GRAND TOTAL APPROPRIATION - ALL FUNDS	5,001,262.00	5,015,432.00	5,133,403.00	5,110,911.00		
						-0.44%	(22,492.00)

SAU #16 Budget - FY 2017-18									
	2015-2016 Equalized val.	Valuation Percentage	# Pupils ADM 15-16	Pupil %	Combined Percentage	FY 2017-18 Assessment	Change from 16-17 %		
Town								\$	
Brentwood	\$ 208,129,674	4.56%	305.91	5.852%	5.21%	\$ 101,258	0.38%	\$	101,258
East Kingston	127,337,399	2.79%	147.35	2.819%	2.81%	\$ 54,548	0.63%	\$	54,548
Exeter	797,142,395	17.48%	953.48	18.239%	17.86%	\$ 347,251	0.76%	\$	347,251
Kensington	103,937,660	2.28%	109.01	2.085%	2.18%	\$ 42,430	-8.21%	\$	42,430
Newfields	108,847,465	2.39%	138.19	2.643%	2.52%	\$ 48,903	2.34%	\$	48,903
Stratham	586,171,377	12.85%	567.50	10.855%	11.85%	\$ 230,497	-0.56%	\$	230,497
Co Op	2,628,929,373	57.65%	3,006.37	57.507%	57.58%	\$ 1,119,523	1.59%	\$	1,119,523
TOTAL	\$ 4,560,495,343	100.00%	5,227.81	100.000%	100.00%	\$ 1,944,410	0.88%	\$	1,944,410

SAU 16 CALENDAR 2017-2018

Approved
10/17/16

2017 JULY							Days
S	M	T	W	T	F	S	Student
						1	0
2	3	4	5	6	7	8	Staff
9	10	11	12	13	14	15	0
16	17	18	19	20	21	22	
23/30	24/31	25	26	27	28	29	

AUGUST							Days
S	M	T	W	T	F	S	Student
		1	2	3	4	5	4
6	7	8	9	10	11	12	Staff
13	14	15	16	17	18	19	6 or 7
20	21	22	23	24	25	26	
27	28	29	30	31			

SEPTEMBER							Days
S	M	T	W	T	F	S	Student
						1	19
3	4	5	6	7	8	9	Staff
10	11	12	13	14	15	16	19
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	

OCTOBER							Days
S	M	T	W	T	F	S	Student
							21
1	2	3	4	5	6	7	Staff
8	9	10	11	12	13	14	21
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30	31					

NOVEMBER							Days
S	M	T	W	T	F	S	Student
							17
			1	2	3	4	Staff
5	6	7	8	9	10	11	18
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30			

DECEMBER							Days
S	M	T	W	T	F	S	Student
						1	16
3	4	5	6	7	8	9	Staff
10	11	12	13	14	15	16	16
17	18	19	20	21	22	23	
24/31	25	26	27	28	29	30	

2018 JANUARY							Days
S	M	T	W	T	F	S	Student
	1	2	3	4	5	6	21
7	8	9	10	11	12	13	Staff
14	15	16	17	18	19	20	21
21	22	23	24	25	26	27	
28	29	30	31				

FEBRUARY							Days
S	M	T	W	T	F	S	Student
				1	2	3	17
4	5	6	7	8	9	10	Staff
11	12	13	14	15	16	17	17
18	19	20	21	22	23	24	
25	26	27	28				

MARCH							Days
S	M	T	W	T	F	S	Student
				1	2	3	19
4	5	6	7	8	9	10	Staff
11	12	13	14	15	16	17	20
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	

APRIL							Days
S	M	T	W	T	F	S	Student
							16
1	2	3	4	5	6	7	Staff
8	9	10	11	12	13	14	16
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30						

MAY							Days
S	M	T	W	T	F	S	Student
			1	2	3	4	22
6	7	8	9	10	11	12	Staff
13	14	15	16	17	18	19	22
20	21	22	23	24	25	26	
27	28	29	30	31			

JUNE							Days
S	M	T	W	T	F	S	Student
						1	8
3	4	5	6	7	8	9	Staff
10	11	12**	13	14	15	16	8 or 9
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	Totals
							Student
							180
							Staff
							185

Important Dates

2017 NS = No School

August

Teacher In-Service NS Aug 24-25
School Opens - All Students Aug 28
School Days 4

September

Friday before Labor Day NS Sept 1
Labor Day NS Sept 4
School Days 19

October

Columbus Day NS 9
School Days 21

November

Teacher In-Service NS Nov 9
Veterans' Day NS Nov 10
Thanksgiving Recess NS Nov 22-24
School Days 17

December

Holiday Break NS Dec 25-29
School Days 16

2018

January

Holiday Break NS Jan 1
MLK, Jr. Day NS Jan 15
School Days 21

February

Winter Vacation NS Feb 26-28
School Days 17

March

Winter Vacation (con't) NS March 1-2
Teacher In-Service NS March 16
School Days 19

April

Spring Vacation NS Apr 23-27
School Days 16

May

Memorial Day NS May 28
School Days 22

June

Last day for students June 12**
Teacher In-service NS June 13
School days 8

**Graduation - to be announced after
February vacation**

Symbol Key

- = No School / Holiday / Vacation
- [] = Teacher In-Service (No School)
- < > = SAU Early Release

****June 13, 14, 15, 18 & 19
are snow make-up
days if needed**

MEETINGS/SCHEDULES

Selectmen's Meetings:	Mondays 7:30 pm (except legal holidays)
Volunteer Fire Department:	1 st & 3 rd Tuesdays 7:30 pm Business Meeting 2 nd (firefighter) & 4 th (EMS) Tuesdays Training 7:00 pm
Planning Board:	1 st & 3 rd Wednesdays of the month at 7:00 pm
Board of Adjustment:	2 nd & 4 th Tuesdays of the month at 7:00 pm. Upon request.
Conservation Commission:	2 nd & 4 th Wednesdays of the month at 7:00 pm
Heritage Commission:	2 nd Wednesday of the month at 7:00 pm
Library Trustees:	2 nd Tuesday of the month at 6:30 pm at the Library
Recreation Commission:	3 rd Thursday of the month at 7:30 pm
Stratham Hill Park Association:	4th Monday of the odd months at 6:30 pm
Public Works Commission:	2 nd Thursday of the month at 7:00 pm
Trustees of the Trust Funds:	3 rd Monday of every other month at 5:00 pm at the Library
Stratham Fair Committee:	Last Wednesday of the month at 7:30 pm at the Firehouse (January-July)
Energy Commission:	2 nd Wednesday of the month at 7:00 pm
Technical Review Committee	3 rd Tuesday of the month at 6:00 pm

Note: Unless noted otherwise, all meetings are in the Municipal Center at 10 Bunker Hill Ave.

