

**302<sup>nd</sup>**  
**Annual Town Report**



*For the Year Ending  
December 31, 2018*

## GENERAL INFORMATION FOR THE TOWN OF STRATHAM

### TELEPHONE NUMBERS: (\* denotes an emergency number)

|  |             |
|--|-------------|
| <b>FIRE DEPARTMENT (TO REPORT FIRE)</b> .....          | <b>911*</b> |
| <b>EMS EMERGENCY NUMBER (AMBULANCE)</b> .....          | <b>911*</b> |
| Fire House business number (not to report fire).....   | 772-9756    |
| Fire Chief.....  | 772-8215    |
| <b>POLICE DEPARTMENT (EMERGENCY NUMBER).....</b>       | <b>911*</b> |
| Police Department (business number).....               | 778-9691    |
| Animal Control.....                                    | 679-2225    |
| Town Clerk/Tax Collector.....                          | 772-4741    |
| Select Board'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\*\*](http://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*

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

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

**DECEMBER 31, 2018**

*WITH THE*

**VITAL STATISTICS  
FOR 2018**

*Printed and Bound By:*

Kase Printing, Inc.  
Hudson, NH  
2018



## **DEDICATED TO WALTER AND MARY SMYK**

Stratham was extremely grateful this year to be the recipient of a bequest by Walter and Mary Smyk for their 10-acre property along Portsmouth Avenue. Their land, with its rolling hills and stately trees, keeps a vital green space in a highly visible and central location. It also represents the most significant gift to the Town since Amos Tuck granted us Stratham Hill Park.

Walt Smyk grew up in Binghamton, N.Y. His parents were Ukrainian Greeks who immigrated in their young adulthood from Poland. His father worked in the Pennsylvania coal mines before moving his young family to nearby Binghamton to work in the shoe factories. He later started Smyk's Tavern, a longstanding successful bar and restaurant.

Walt sought a world of more excitement and economic potential than Binghamton's mills had to offer, and after a false start in architecture school in New York City, he enlisted in the U.S. Air Force, where he became a fighter pilot. Six weeks before he was scheduled to ship out to Korea, he met Mary on a blind double-date. They promptly decided to marry before his departure.

Mary grew up in rural Minnesota. After Walt left the Air Force in 1956, the couple bought a small ranch nearby in eastern South Dakota. Neither of them knew anything about farming, so Walt enrolled himself in correspondence courses in such topics as "Raising Chickens," "Feeding Livestock," and "Managing Hay Crops." They bought a small herd of 12 Brown Swiss dairy cows, several hundred sheep, 150 chickens, and pigs. After a hard year of farming, they lost their lease on an adjoining ranch that was integral to their operation. They decided to sell, and moved to Minneapolis, not knowing what their next step would be.

Children never came, due to injuries Walt sustained in a plane crash while in the Air Force. Walt and Mary both developed modestly successful careers, which eventually led to their move to San Diego. In the mid-1970s Walt decided to leave the world of employment with major U.S. defense contractors to go out on his own. The pinnacle of his career came in the 1980s when he developed "The Meridian" (the tallest building in San Diego at the time), and "The Paladion" a high-end retail mall that catered to the region's wealthiest residents.

After these successes, Walt and Mary took a luxury cruise in 1992 from Montreal to Boston and fell in love with New England. Seeking a quieter retirement more akin to their brief time as farmers in South Dakota, they sought out suitable homes between Hampton, N.H., and Yarmouth, Maine. In 1993 a real estate agent showed them the former Flynn property at the intersection of Portsmouth and Bunker Hill Avenues, and Mary advocated that this was where they should settle.

The Smyks quickly became an integral part of Stratham. Walt served for a brief time on the Planning Board, and both were active in local Republican politics. Mary served in leadership roles for many years with the Seacoast Federation of Republican Women. Walt did fine carpentry work for the Stratham Community Church, and donated an antique wooden boat that he restored to the Stratham Volunteer Fire Department for raffling off at the Stratham Fair. The Smyks hosted many large gatherings in their home, and at Town Meeting some time ago they announced that they intended to leave their property to the Town for civic use as a park. The bequest became final last November when the deed was transferred to the Town.

The residents of Stratham look forward to enjoying the Smyk park, and are extremely grateful for the generosity and vision of Mary and Walt.



## **IN APPRECIATION**

**PAUL R. DESCHAINED, TOWN ADMINISTRATOR**  
1988 – 2018

Paul Deschaine was first hired to be the Town's Administrative Assistant in 1988.

Paul's resourceful mind, genial nature, and drive to serve to the public guided the Town through three decades of change. Along with growth in population came new, expanded, and high quality services all shaped by his attention to detail, research and guidance. Over the course of his service, Paul oversaw many major building projects including the creation of the Fire and Police stations, Public Works Facility, Municipal Center offices and Library as well as new recreation fields and countless other public improvements. These facilities have enabled high quality services to keep Stratham residents and families, safe, secure, informed, enriched, and healthy.

Serving as Town Administrator certainly meant more than leading and mentoring department heads, managing the day-to-day business, and serving the various Boards of Selectmen. His work extended to working on regional issues where his leadership and initiative was important to protect Stratham's interests. Paul's commitment to the profession of public management and the Town has made an indelible mark not only on Town government but civic life in Stratham.

Thank you Paul. We congratulate you on a tremendous career and express our profound gratefulness for your dedication, service, and example.

**JOHN B. SCIPPA, POLICE CHIEF**  
2009-2018

Mentor, indispensable colleague, kind - are some of the most often used words and phrases to describe Chief John Scippa.

John's nine years of service to the Town of Stratham took place following an already respected career in law enforcement. He entered New Hampshire Law Enforcement as a part-time officer in 1983 becoming full-time in 1989 with the Rye Police Department. He later worked as a Training Specialist for NH Police Standards and Training Council and then as the Executive Officer of the North Hampton Police Department.

The Town of Stratham was fortunate to have such a dedicated professional lead the department and build an incredibly hard working team of police officers that will continue to serve the community for years to come.

The Stratham community wishes you a long and enjoyable retirement, Chief. Thank you.





## **IN MEMORIAM**

### **TERRY BARNES**

Merchant Mariner, Selectman, Building Inspector, Small Business Owner, Friend  
1941-2018

On the eve of the new year, the Stratham community tragically lost a beloved resident, civil servant, and volunteer. The outpouring of support for his family and the deep sense of loss felt throughout the community was a reflection of the lasting impact of Terry's good work and devotion to Stratham. In recognition of this fact, the 2014 Town Report was dedicated to Terry upon his retirement. His service to Town ranged from service as a Selectman and rebuilding Stratham Hill Park following the 1991 storm to overseeing major commercial building development as the Town's Code Enforcement Officer and Building Inspector to presiding over the many changes and growth of the community. In addition, he served his country and was a dedicated father, husband, and friend; his was a life well-lived and widely remembered. As a community, we give thanks to his family for sharing him with us.



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## **2018 TOWN OFFICERS**

### **ELECTED POSITIONS**

#### **BOARD OF SELECTMEN**

|                   |                   |
|-------------------|-------------------|
| Joseph Lovejoy    | term expires 2019 |
| Mike Houghton     | term expires 2020 |
| Robert O'Sullivan | term expires 2021 |

#### **MODERATOR**

|                                      |                   |
|--------------------------------------|-------------------|
| David Emanuel                        | term expires 2019 |
| Tracey McGrail (appointed assistant) | term expires 2019 |

#### **TOWN CLERK/TAX COLLECTOR**

|                                   |                   |
|-----------------------------------|-------------------|
| Joyce Charbonneau                 | term expires 2020 |
| Deborah Bakie, Deputy (appointed) |                   |
| Melanie McGrail, Office Assistant |                   |

#### **SUPERVISORS OF THE CHECKLIST**

|                    |                   |
|--------------------|-------------------|
| Natalie Perry      | term expires 2020 |
| Melanie McGrail    | term expires 2022 |
| Connie Aubin-Adams | term expires 2024 |

#### **TRUSTEES OF THE TRUST FUNDS**

|                      |                   |
|----------------------|-------------------|
| Diane Morgera, Chair | term expires 2021 |
| Mikki Deschaine      | term expires 2020 |
| Bev Connolly         | term expires 2019 |

#### **LIBRARY TRUSTEES**

|                                      |                   |
|--------------------------------------|-------------------|
| Kate Kim, Chair                      | term expires 2020 |
| Joanne Ward                          | term expires 2021 |
| Nate Clinard                         | term expires 2021 |
| Steve Simons                         | term expires 2019 |
| Geri Denton*                         | term expires 2019 |
| Lesley Kimball, Director (appointed) |                   |

#### **CEMETERY TRUSTEES**

|                    |                   |
|--------------------|-------------------|
| June Sawyer, Chair | term expires 2019 |
| Colin Laverty      | term expires 2020 |
| John Labonte       | term expires 2021 |

*\*Appointed to fill Penny O'Sullivan's term*

## **APPOINTED POSITIONS**

### **TOWN ADMINISTRATOR**

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

### **CODE ENFORCEMENT/BUILDING INSPECTOR**

Mark Morong – Jan – Sept.  
Shanti Wolph – Oct. –  
Denise Lemire, Land Use Assistant II  
Gabrielle Lamontagne, Land Use Administrative Assistant

### **TOWN ASSESSOR**

Andrea S. Lewy  
James Joseph, Assessing Assistant

### **HIGHWAY DEPARTMENT**

Colin Laverty, Public Works Director  
Alan Williams, Foreman  
Jason Pond, Maintenance Supervisor  
Doreen Coughlin, Asst. Custodian

Timothy Slager  
Charles Perkins

### **FIRE DEPARTMENT**

Chief Matt Larrabee  
Asst. Chief James Devonshire  
Deputy Chief Josh Crow  
Captain Tim Slager  
Captain Bryan Crosby  
EMS – Captain Peggy Crosby  
EMS – Lt. Caren Gallagher  
EMS – Lt. June Sawyer

Lt. John Dardani  
Lt. Jeff Denton  
Lt. Rob Izzo  
Lt. Mike Grahame

### **OFFICE OF EMERGENCY MANAGEMENT**

David Barr, Director  
Timothy Copeland, Deputy Director  
David Emanuel, Deputy Director

## **POLICE DEPARTMENT**

Chief John Scippa

Lt. David Pierce

Det. Sgt. Steven Janvrin

Sgt. James “Chris” Call

Sgt. John Emerson

Off. Charles Law

Off. Brian Holbrook

Off. Grant Fotheringham

Off. Amanda Bibeau

Off. Michael Doucette

Off. Corey Wynn

On Call Officers:

Kevin O’Neil

Support Staff:

Stacey Grella, Admin. Asst.

William Hart, Prosecutor

## **HEALTH OFFICER**

David London, MD

Mark Morong, Deputy – Jan. – Sept.

Shanti Wolph – Oct.

term expires 2019

term expires 2019

term expires 2019

## **PLANNING BOARD**

Robert Baskerville, Chair

Jameson Paine, Vice Chair

Tom House, Secretary

Michael Houghton, Selectman

Deidre Lawrence, Alternate

David Canada

Robert Roseen

Tavis Austin, Town Planner

term expires 2020

term expires 2021

term expires 2019

term expires 2021

term expires 2020

term expires 2020

## **BOARD OF ADJUSTMENT**

Garrett Dolan, Chair

Troy Allen

Christopher Brett

Bruno Federico, Alternate

Diedre Lawrence

Phil Caparso

Tana Reams, Alternate

Amber Dagata, Alternate

term expires 2019

term expires 2021

term expires 2021

term expires 2021

term expires 2019

term expires 2020

term expires 2020

term expires 2020

## **CONSERVATION COMMISSION**

William McCarthy, Chair

Patricia Elwell, Vice Chair

Allison Knab, Secretary

Robert O’Sullivan, Selectman

Robert Keating

Dan McAuliffe

Brad Jones, Alternate

William Kenny

Tim Copeland, Alternate

Ana Egana, Alternate

term expires 2021

term expires 2020

term expires

term expires 2020

term expires 2020

term expires 2019

term expires 2019

term expires 2019

term expires 2021

**RECREATION COMMISSION**

|                           |                   |
|---------------------------|-------------------|
| Tracy-Lynn Abbott, Chair  | term expires 2020 |
| April Mason               | term expires 2021 |
| Frank LaSorsa             | term expires 2020 |
| Vacant, Treasurer         | term expires 2019 |
| Jeff Simeone, Secretary   | term expires 2019 |
| Joseph Lovejoy, Selectman |                   |
| Brian DeKoning, Alternate | term expires 2021 |
| Sean Burke, Alternate     | term expires 2020 |

**BUDGET ADVISORY COMMITTEE**

|               |                   |
|---------------|-------------------|
| Garrett Dolan | June Sawyer       |
| Beth Dupell   | Bruce Scamman     |
| Lee Paladino  | Robert O'Sullivan |

**HERITAGE COMMISSION**

|                           |                   |
|---------------------------|-------------------|
| David Canada, Chair       | term expires 2021 |
| Nathan Merrill            | term expires 2020 |
| Rebecca Mitchell          | term expires 2019 |
| Forest Barker             | term expires 2020 |
| Tammy Hathaway, Alternate | term expires 2021 |
| Flossie Wiggin, Alternate | term expires 2019 |
| Vacant, Alternate         | term expires 2020 |
| Mike Houghton, Selectman  |                   |

**PUBLIC WORKS COMMISSION**

|                           |                   |
|---------------------------|-------------------|
| John Boisvert, Chair      | term expires 2019 |
| Michael Girard            | term expires 2020 |
| Joseph Lovejoy, Selectman |                   |
| Jim Cushman               | term expires 2019 |
| Frank Swift, Alternate    | term expires 2019 |

**ENERGY COMMISSION**

|                      |                   |
|----------------------|-------------------|
| Michael Welty, Chair | term expires 2021 |
| Matt O'Keefe         | term expires 2020 |
| Michael Gorman       | term expires 2019 |
| Mike Ream            | term expires 2020 |
| Charles Case         | term expires 2021 |

**STRATHAM FAIR COMMITTEE**

|                        |              |
|------------------------|--------------|
| Francisco Marin, Chair | Matt Bartell |
| John Cushing           | Tim Slager   |
| Caren Gallagher        | Shelly Blood |

### **ROUTE 108 CORRIDOR STUDY COMMITTEE**

|                |                   |
|----------------|-------------------|
| Joseph Lovejoy | term expires 2019 |
| Michael Dane   | term expires 2019 |
| Richard Swett  | term expires 2019 |
| Lucy Cushman   | term expires 2019 |
| Maria Stowell  | term expires 2019 |
| Nathan Merrill | term expires 2019 |

### **TECHNICAL REVIEW COMMITTEE**

|                             |                   |
|-----------------------------|-------------------|
| Tom House                   | term expires 2021 |
| Jeff Hyland                 | term expires 2019 |
| Lucy Cushman                | term expires 2021 |
| Joe Johnson                 | term expires 2021 |
| Rebecca Mitchell, Alternate | term expires 2020 |
| Todd Harrington, Alternate  | term expires 2020 |
| Tavis Austin, Town Planner  |                   |

### **ROCKINGHAM PLANNING COMMISSION**

Lucy Cushman  
Leo Gagnon

### **LAMPREY REGIONAL COOPERATIVE**

Paul R. Deschaine

### **SOUTHEAST WATERSHED ALLIANCE**

Michael Girard

### **EXETER-SQUAMSCOTT RIVER LOCAL ADVISORY COMMITTEE**

Nathan Merrill  
Donna Jensen

### **PEDESTRIAN & CYCLIST ADVOCACY COMMITTEE**

|  |                   |
|--|-------------------|
| Bettina Kersten, Co-Chair                | term expires 2019 |
| Andy Gilman, Co-Chair                    | term expires 2019 |
| Melissa Gahr                             | term expires 2019 |
| Stephanie Bergeron, Secretary            | term expires 2019 |
| Pamela Hollasch                          | term expires 2019 |
| William McCarthy                         | term expires 2019 |
| Jameson Paine                            | term expires 2019 |
| Jennifer Antonakakis, Alternate          | term expires 2019 |
| Seth Hickey, Parks & Recreation Director |                   |



**2018 MASTER PLAN STEERING COMMITTEE**

|                   |                   |
|-------------------|-------------------|
| Brian DeKoning    | term expires 2020 |
| Forrest Barker    | term expires 2020 |
| Leo Gagnon        | term expires 2020 |
| Lori Waltz-Gagnon | term expires 2020 |
| Lori Zaniboni     | term expires 2020 |
| Nathan Merrill    | term expires 2020 |
| Pamela Hollasch   | term expires 2020 |
| Pat Elwell        | term expires 2020 |
| Peter Cahill      | term expires 2020 |
| Phil Caparso      | term expires 2020 |
| Robert Roseen     | term expires 2020 |
| Scott Longwell    | term expires 2020 |
| Martin Wool       | term expires 2020 |
| Geri Denton       | term expires 2020 |

## **SELECT BOARD**

We have much to celebrate and look back on when it comes to the wonderful services, projects and programs provided by our various departments and citizen-led initiatives.

Just a few of these highlights from 2018 include:

- The Wiggin Memorial Library was named a finalist for the IMLS National Medal of Honor, a reminder that people both outside and inside of our community recognize the Library for its excellence and status as a beloved community center;
- Parks & Recreation continued to bring the community together through events like Thursday nights in the Park, the community bonfire and ice skating rink offerings.
- The Stratham Fire Department continued to answer the call, with once again more calls than the year before;
- Advocates for walking, bicycling, and connecting our community via an expanded trail network worked with Town staff to think through opportunities for improving bike and pedestrian safety and connectedness throughout the town;
- The 108 Study Committee progressed on its charge from the Select Board to investigate the viability of water and sewer infrastructure in the Gateway. A survey of our community demonstrated broad support for mixed-use development in our commercial gateway as a way to diversify and grow our tax base (and to help fund Town services into the future such as those above), as well as catalyze the development of desired amenities, including gathering places for civic life to grow and flourish.

The Town also accepted the generous bequest - including nearly 11 acres of land and \$300,000 for its care into the future - from Mary and Walter Smyk. This step was taken after a recommendation from the Smyk Study Committee appointed earlier in the year. We look forward to working with the Community to be good stewards of the bequest as well as to utilize the parcel in ways that benefit the town's recreational and cultural needs as called for in the bequest.

As ever, we reflect on the willingness of talented and concerned residents to work for the betterment of community, work that takes many forms here in Stratham. This energy – and knowledge – combined with our dedicated staff who understand the value of these contributions portend great advancements for the Town as we define a new Master Plan and ensure all that we value and do together can continue.

The end of the year saw many changes and transitions. The retirement of long-time Town Administrator Paul Deschaine announced in July took effect in December following the selection of new Town Administrator David Moore. Regretfully, Selectman Robert O'Sullivan resigned his position due to failing health; this resulted in the appointment by the Board of Allison Knab to his seat until the March 2019 election. We are fortunate Ms. Knab accepted the appointment and has brought her years of dedication and advocacy to the Town of Stratham to the Board. In addition, at the end of the year Chief John Scippa announced his retirement and Public Works Director Colin Lavery announced his decision

to take a job in the private sector. Both Chief Scippa and Mr. Lavery served our community admirably and with dedication. They will be missed; however, their contributions to Stratham will continue to benefit the Town for years to come.

There are many challenges in the year ahead as well as exciting opportunities. These include filling key vacancies in department head positions; transitioning to an automated curbside collection program; planning for the future through the Master Plan effort and implementing the gateway vision, and completing the sale of the Bartlett-Cushman property. In addition, we are committed to improving communication about Town business and governance and continuing to work to sustain the high-quality services offered by the Town while ensuring this is done in a financially responsible manner.

We look forward to continuing to serve you in 2019.

Mike Houghton, Chair

Joe Lovejoy, Vice Chair

Allison Knab, Selectwoman

**TOWN OF STRATHAM**  
**TOWN MEETING MINUTES**

**MARCH 13, 2018**

The ballot clerks and election workers were sworn in at 7:54 am and 1:50 pm. Present were Moderator Dave Emanuel, Deputy Moderator Beth Dupell, Assistant to the Moderator Vic Collinino, Town Clerk/Tax Collector Joyce Charbonneau, Deputy Town Clerk/Deputy Tax Collector Deborah Bakie, Selectmen Bruno Federico and Michael Houghton. Supervisors of the Checklist present were: Connie Aubin-Adams, Natalie Perry, and Melanie McGrail. Ballot clerks for the day were Dianna and Roger Thompson, Susan Canada, Cheryl Ewart, Susan Brett, Nancy Hunter, Joan, Gough, Vicki Marbacher, Vero Ludington, Diana Alsterberg, Connie Gilman, Lois Graham and Denise Lemire.

It was a very snowy and steady day with 998 votes cast at the Town Election, with 311 of those being absentee ballots. There were 27 new voters registered on Election Day, making the total number of voters on the Checklist 6373. There was a 16% 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: Margaret (Maggie) Bishop 743\*. For Kensington for one year, vote for one: Robert Hall 724\*. For Newfields for three years, vote for one: Paul Bauer 713\*. For Stratham for three years, vote for one: Helen Joyce 820\*. For Cooperative School District Moderator for one year, vote for one: Katherine B. Miller 748\*. Cooperative School District Budget Committee: For Stratham for three years, vote for one: Deborah Bronson 447\* Penny Lee 285. For Exeter for three years, vote for one: Lovey Oliff 698\*. For East Kingston for three years, vote for one: David Pendell 704\*.

**Stratham only results:**

**\*Article 1:** Bond for CMS addition/renovations  
Yes: 605      No: 346

\*This bond was defeated. It needed a 60% vote to pass, and when all the six towns were tallied, they had only received 54.1% in yes votes.

**Article 2:** ERCSD Operating Budget:  
Yes: 678\*      No: 248

**Article 3:** Collective Bargaining Agreement between the Exeter Region Cooperative School Board (ERCSB) and the Exeter Cooperative Paraprofessional Association. (ECPA):  
Yes: 666\*      No: 266

**Article 4:** Capital Reserve Fund for Synthetic Turf Replacement:  
Yes: 624\* No: 307

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

School Board Member for three years, vote for two: Sarah Galligher 785\*. Eric Von Der Linden 704\*.

School District Clerk for three years, vote for one: Mikki Deschaine 854\*.

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

Selectman for three years, vote for one: Bob O’Sullivan 819\*.

Cemetery Trustee for three years, vote for one: John L. LaBonte 826\*. Library Trustee for one year, vote for one: Geri Lakey Denton 486\* Victoria Su 290. Library Trustee for three years, vote for two: Nate Clinard 641\* Joanne Ward 741\*. Trustee of the Trust Funds for three years, vote for one: Diane Morgera 833\*. Town Moderator for two years, vote for one: David F. Emanuel 864\*. Supervisors of the Checklist for two years, vote for one: Natalie Perry 842\*. Supervisors of the Checklist for six years, vote for one: Connie Aubin-Adams 807\*.

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

To see if the Town will vote to amend the Zoning Ordinance, Section III, Subsection 3.9 Town Center District, by amending Subsection 3.9.6 *Review and Permitting Process* to further clarify the permitting requirements and procedures for developments within the Town Center Zoning District.

***The Planning Board recommends this article by unanimous vote.***

Yes: 708\* No: 198

**Article 3 – Are you in favor of adopting the following amendments to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?**

To see if the Town will vote to amend the Zoning Ordinance, Section IV, by amending Section IV, Subsection 4.2 *Table of Dimensional* Requirements to clarify the purpose of the Zoning Ordinance.

***The Planning Board recommends this article by unanimous vote.***

Yes: 718\* No: 182

**Article 4 – Are you in favor of adopting the following amendments to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?**

To see if the Town will vote to amend the Zoning Ordinance, Section V, Section 5.4 Accessory Dwelling Units, Subsection 5.4.3 *Regulations* to add 5.4.3.i to reflect the statutory changes to NH RSA 674:70.

***The Planning Board recommends this article by unanimous vote.***

Yes: 723\* No: 186

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

To see if the Town will vote to amend Section VII, Subsection 7.4 *Permit Procedures*, Subsection 7.4.a.iv.9 and Subsection 7.4.b.v to establish and clarify the permitting process for signs.

***The Planning Board recommends this article by unanimous vote.***

Yes: 737\* No: 151

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

To see if the Town will vote to amend Section VII Signs, Subsection 7.5 Exempt Signs, by amending Subsection 7.5.i *Directional Signs*, and Subsection 7.5.s to add *Not-For-Profit/Non-Taxable Entity* signs, and renumber accordingly to amend the list of Exempt Signs.

***The Planning Board recommends this article by unanimous vote.***

Yes: 718\* No: 165

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

To see if the Town will vote to amend Section VIII, Subsections 8.11.b.ii, iv, and v, to modify the Planning Board's ability to grant density bonuses within Residential Open Space Cluster Developments.

***The Planning Board recommends this article by unanimous vote.***

Yes: 640\* No: 239

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

To see if the Town will vote to amend Section XII, Subsection 12.6.4 *Special Exception for Lots of Record*, to further clarify the permitting requirements and procedures within the Shoreland Protection District.

***The Planning Board recommends this article by unanimous vote.***

Yes: 697\* No: 178

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

To see if the Town will vote to amend Section XVI, Subsections 16.5.3 (b) and (c) *Procedure*, to provide a maximum of 60 calendar days for Historic Demolition Review.

***The Planning Board recommends this article by unanimous vote.***

Yes: 714\* No: 172

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

To see if the Town will vote to amend Section XIX. Telecommunication Facilities by replacing said section in its entirety with comprehensively revised language, to further clarify the permitting requirements and procedures for Telecommunications Facilities.

***The Planning Board recommends this article by unanimous vote.***

Yes: 745\* No: 140

**Article 11: – Are you in favor of adopting the following amendment to the Town of Stratham Zoning Ordinance as proposed by petition of Eugene Barker and twenty Five (25) other registered voters of the Town of Stratham?**

To see if the Town will vote to amend the Zoning Map, to include 170 Portsmouth Avenue (Tax Map 17 Lot 86) in the Town Center Zoning District.

***The Planning Board does not recommend this article by unanimous vote.***

Yes: 398 No: 488\*

**The remaining Town of Stratham articles will be voted on March 16, 2018 at the Stratham Memorial School at 7:00 p.m.**

Town Moderator Dave Emanuel declared the meeting come to order at 7:10 pm. Members of the Stratham Cub Scout Pack 185 and Stratham Ladybugs led the Pledge of Allegiance. Mr. Emanuel then called for a moment of silence for all those serving in the Armed Forces. Mr. Emanuel then went on to introduce himself and the Elected and Town officials: He introduced Selectman Michael Houghton, and newly elected Selectman Robert O’Sullivan. He also introduced outgoing Selectman Bruno Federico. Town Administrator Paul Deschaine and Deputy Town Clerk/Deputy Tax Collector Deborah Bakie were also introduced. Supervisors of the Checklist Melanie McGrail, Natalie Perry and Connie Aubin-Adams were also present. Mr. Emanuel then had Beth Dupell, Deputy Town Moderator read the dedication of the Town Report. This year’s dedication was to the members, past and present, of the Stratham Fair Committee. Tavis Austin, Town Planner, assisted with the slide show presentation. Mr. Emanuel then read the results of the ballot voting on Tuesday, March 13, 2018. 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 12: 2018 Operating Budget**

To see if the Town will raise and appropriate Six Million Eight Hundred Sixty One Thousand Nine Hundred Fifty Nine Dollars and no cents (\$6,861,959.00) 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 Bruno Federico moved to accept this article as read. Selectman Houghton seconded the motion. Selectman Federico spoke to the motion. Selectman Federico explained that for every \$100,000.00 in expenses approved tonight, it will add roughly .08 to the tax rate. A roughly 6.7% increase in appropriations includes a 30% increase due to payroll, personnel, and related items with a 2.9% COLA increase and merit raises. Also, there was an increase in support staff where deemed appropriate for the running and safety of Town Operations.

Moderator Emanuel then asked for questions or comments from the floor.

Daniel Siller, Stratham Heights Rd., stated that last year's budget was underspent and inquired as to where the money went. Selectman Federico responded that there was less personnel with the Police Department as well as the Highway Department not being fully staffed, and also a loss of the Park Ranger due to medical retirement. Mr. Siller continued with a follow-up question asking what difference did the underspending make. Selectman Federico stated that \$300,000.00 was not spent on personnel for 2017. Mr. Siller went on with the question as to the largest line item on the revenue was Motor Vehicles Permits with 1.8 million last year and 1.8 million this year. However, revenue was up 2.1%, making it off by \$330,000.00. Mr. Siller went on to ask why an assumption would be made to make it less this year by such a substantial amount.

Selectman Federico stated that an estimate of revenues are provided by the Department Heads. The Town Clerk estimated 1.8 million last year as there was a very large increase in motor vehicle permits. If all the vehicles get reregistered, that estimate will increase accordingly. There will be a better projection for revenue estimates later in the year.

Paul Deschaine, Town Administrator, spoke that the revenue is very conservative for the revenue estimates in March. Last year there was a fleet of vehicles that were registered in Stratham that were not anticipated to register in Stratham. This was almost \$200,000.00 that was unanticipated. However, there is no guarantee that they will reregister these vehicles in 2018.

Marty Wool, Winnicutt Rd stated that the Parks and Recreation are not separated to show fluctuations on pages 62 and 65 of the Town Report. Mr. Wool went on to state his concerns about the vandalism that has taken place in the Park in the past without a full-time Park Ranger and asked the Selectmen to consider a full-time person. Mr. Deschaine stated there would be two part-time positions which would cover 7 days a week. Seeing no further questions or comments from the floor, Mr. Emanuel read the question, the vote was taken in the affirmative, and Article 12 passed. Steve Simmons, Vineyard Dr. motioned to restrict reconsideration on Article 12. Marty Wool, Winnicutt Rd. seconded the motion. The motion passed, and reconsideration was restricted on Article 12.



### **Article 13: CIP (Capital Improvements Program)**

To see if the Town will vote to raise and appropriate the sum of One Million Three Hundred Eleven Thousand Dollars and no cents (\$1,311,000.00) to implement the Capital Improvements Program for 2018 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 Michael Houghton moved to accept this article as read. Selectman Federico seconded the motion. Selectman Houghton spoke to the motion. Selectman Houghton stated that the appropriation for 2018 is approximately \$20,000.00 higher than 2017. Selectman Houghton added several expenses have caused the CIP to increase such as property re-evaluation expenses that will take place in 2019, the Municipal Center phone system being outdated and beyond repair, the Master Plan needing to be rewritten with a third party assisting in rewriting the process, the Building Inspector's 2002 vehicle needing replacement, the continuation of putting money aside to allow the Highway Department to make the appropriate repairs to Town Roads, and improvements on the playing fields at Stratham Hill Park. These are considered the high cost items.

Nancy Hunter, Brown Ave. asked how much money currently has been contributed to the water and sewer study. Mr. Deschaine stated beginning in 2009 when the initiative started, roughly \$352,000.00 has been spent on studies and legal. Nancy asked what we are getting for this. She stated that she wished it were more transparent on what we are spending this money on in terms of studies and legal.

Marty Wool, Winnicutt Rd stated on the question that was just asked the answer is on page 127 of the Town Report, \$409,000.00. Mr. Wool went on to state that the CIP is confusing and suggested not putting the chart on the same page as the CIP.

Paul Deschaine stated the Department of Revenue will no longer allow Capital Reserve Funds to be contained within the CIP and it needs a separate article to appropriate to Capital Reserve Funds.

Seeing no further questions or comments from the floor, Mr. Emanuel read the question, the vote was taken in the affirmative, and Article 13 passed. Robert O'Sullivan made a motion to restrict reconsideration on Article 13. Pat Abrami seconded the motion. The motion passed, and reconsideration was restricted on Article 13.

### **Article 14 –Capital Reserve Funding**

To see if the Town will vote to raise and appropriate the sum of Three Hundred Fifty Nine Thousand Dollars and no cents (\$359,000.00) to be added to the following capital reserve funds previously established.

|                        |          |
|------------------------|----------|
| Land Conservation Fund | \$35,000 |
|------------------------|----------|

|  |                  |
|--|------------------|
| Fire Department Capital Reserve Fund           | \$104,000        |
| Radio Communications Capital Reserve Fund      | \$5,000          |
| Highway Vehicle/Equipment Capital Reserve Fund | <u>\$215,000</u> |
| Total  | \$359,000        |

**The Board of Selectmen recommends this Article by unanimous vote.** Selectman Michael Houghton moved to accept this article as read. Selectman Federico seconded the motion. Selectman Houghton spoke to the motion. Selectman Houghton stated the primary Capital Reserve Fund increase this year enables replacement of vehicles within the Fire and Highway Departments as needed.

Marty Wool, Winnicutt Rd., thanked the Selectmen for going back to a reasonable replacement program. Mr. Wool asked what the current fund balance is. Selectman Houghton stated that the Highway Department's current balance is \$41,000.00 and that the Fire Department's current balance is \$73,000.00. Mr. Wool thanked Colin Laverty and the Highway Department for the excellent job they do all year long.

Seeing no further questions from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 14 passed.

#### **Article 15: Heritage Preservation Capital Reserve Fund**

To see if the Town will vote to raise and appropriate One Hundred Fifty Thousand Dollars and no cents (\$150,000.00) to be added to the Heritage Preservation Fund, a Capital Reserve Fund, as previously created at the March 11, 2011 Town Meeting.

**The Board of Selectmen recommends this Article by unanimous vote.** Selectman Michael Houghton moved to accept this article as read. Selectman Federico seconded the motion. Selectman Houghton spoke to the motion.

Selectman Houghton stated the intent to raise funds was to place a Preservation Easement on the old Town Hall, a heritage landmark within Stratham. The developer has agreed to allow the Town the opportunity to provide a Preservation Easement, which will be an investment to enhance the property and to keep it there. Selectman Houghton invited Nate Merrill, Chairman of the Heritage Commission, to speak on Article 15.

Nate Merrill presented that 301 years ago Stratham was incorporated in 1716. In 1877 Stratham's first and only dedicated Town Hall was built by two Stratham men in the Town Center District. It was in the center of three churches that were active at that time. The Town Hall became the hub for all civic, governmental, and recreational activity for the next 140 years. The old Town Hall has already been determined to be eligible for the State Historic Register. It is the only structure in this Town that has the French Second Empire Style. With no plans for utilizing the old Town Hall, the Town Meeting in 1997 voted to sell it in order to raise funds to make renovations to the current Municipal Center. Ironically, the same 1997 Town Meeting also voted to establish the Heritage

Commission. The Heritage Commission is responsible for the proper recognition, and use and protection of resources that are valued for their historic cultural aesthetic and community significance. The Town Meeting in 1998 voted to approve the Town Wide Master Plan. The guiding vision statement in that plan states "The Town desires to maintain a well planned community with protected natural and historic resources". In 2011, Plan NH volunteered a group of planning professionals which selected Stratham Town Center for one of its Annual Community Charrettes. The plan that emerged from numerous community-wide listening sessions aiming to achieve a number of goals, were the creation of a unique sense of place, and to reestablish the historic significance, character, and connection to the Town Center. Also, in 2011, the Town Meeting voted to establish the Heritage Preservation Fund, which is part of the Capital Reserve Fund created for making investments in the Town Historic Resources when appropriate opportunities arise. Disbursement of any funds requires a public hearing and a vote by the Board of Selectmen. In the latter part of 2017, the old Town Hall and the adjacent former Baptist Parsonage, known as the Millie Parker House was sold to a new owner who immediately applied for demolition permits for both structures. After a 30 day historic review period the Parker House was removed and the new owner agreed to work with the Heritage Commission on a Historic Preservation Easement so long as the Town would agree to fund it at the Town Meeting. The owner agreed to hold off on demolition until April 1<sup>st</sup>. Mr. Merrill stated that those in the room tonight will decide the fate of Stratham's only Town Hall that was built as a Town Hall. It has served six generations of residents and this is the only chance to save it for future generations. Mr. Merrill went on to explain what a Preservation Easement is. He explained that it is like a Conservation Easement on land that permanently protects the structure from demolition or moving it in the future. It would also restrict certain exterior features that are important such as the Manshart roof, the tall windows, and the decorative brackets on the roof eaves. The Preservation Easement will be held by the non-profit NH Preservation Alliance, not by the Town. They are the only State-Wide entity serving this function. The property will remain in private hands and on the tax role. The Town will not be responsible for rehabilitation expenses or any future maintenance cost, or for enforcing the easement. That will be the job of the NH Preservation Alliance.

The following residents spoke in favor of this article: Pat Abrami, Bruce Scamman, Lucy Cushman, Dave Canada, Lee Beauregard, Deborah Bronson, Marty Wool and Deanna Lankler. Some of the reasons that were cited for this article were: its unique architecture, is considered "our Town Hall", one time cost - not an every year cost, permanent easement, and only Town Hall like it in our State. Respect, honor, preservation and reuse of historic buildings, along with many great memories and a reminder that this Town has been here for over 300 years were also reasons cited to keep the Town Hall.

Mark Ralabate, Evergreen Way, asked for clarification whether the easement was permanent or not.

The following residents spoke against this article. Rachel Jefferson and Daniel Siller. Some of the reasons they cited were: in 1997 the Town sold it, no public access to the building except for the tenants, subsidizing the developer, vinyl sided building, no longer “our Town Hall”, too late in the game, unsure of what the preservation end result will be.

Rachel Jefferson requested a paper ballot vote.

Seeing no further questions or comments from the floor, Moderator Emanuel read the question, explained that this was a ballot vote, and provided directions on the voting process. Once the ballot box was closed and the votes were counted, it was announced by Mr. Emanuel that Article 15 passed. The results were 141 Yes, and 57 No. Charles Currier made a motion to restrict reconsideration on Article 15. Pat Abrami seconded the motion. The motion passed, and reconsideration was restricted on Article 15.

#### **Article 16 – Town Buildings and Grounds Maintenance Expendable Trust Funds**

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 Bruno Federico moved to accept this article as read. Selectman Houghton seconded the motion. Selectman Federico spoke to the motion.

Selectman Federico stated that the Expendable Trust Fund is used for emergency purposes. With these funds it prevents the Town from having to borrow money.

Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 16 passed.

#### **Article 17 – Authorizing Keno Games**

To see if the Town will vote to allow the operation of Keno games within the Town of Stratham. Selectman Michael Houghton moved to accept this article as read. Selectman Federico seconded the motion. Selectman Houghton spoke to the motion.

Selectman Houghton stated the allotted funds generated through Keno revenue is to be directed towards support of full day kindergarten. Selectman Houghton went on to explain Keno in general and how it operated.

The following residents spoke in favor of this article. Michael Dane, Pat Abrami and Rachel Jefferson. Some of the reasons cited were: It would have a limited impact on the Town, we should do our part with contributing for full-time kindergarten, it is considered lottery and not gambling, and all lottery money goes into an education trust fund. It also will help with the property tax rate.

The following residents spoke against this article. Deborah Altschiller, Patty Lovejoy and Mark Ralabate. Some of the reasons cited were: It is the States’ obligation to be funding education with general funds and not gambling money, we already pay for

education through our property taxes, a Keno parlor is not needed in the Town, and it is not right for our Town character.

Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the negative, and Article 17 was defeated.

### **Article 18 – EMS Special Revenue**

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars and no cents (\$20,000.00) for the following purposes:

|                                       |             |
|---------------------------------------|-------------|
| 2018 EMS/EMT/First Responder Training | \$10,000.00 |
| 2018 ALS Services Contract            | \$10,000.00 |

and to further authorize the withdrawal of Twenty Thousand Dollars and no cents (\$20,000.00) 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 Bruno Federico moved to accept this article as read. Selectman Houghton seconded the motion. Selectman Federico spoke to the motion.

Selectman Federico 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.

Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 18 passed.

### **Article 19 – New Ambulance**

To see if the town will vote to raise and appropriate the sum of Three Hundred Thousand Dollars and no cents (\$300,000.00) for the purpose of purchasing and equipping a new ambulance and to further authorize the withdrawal of Three Hundred Thousand Dollars and no cents (\$300,000.00) from the 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 Bruno Federico moved to accept this article as read. Selectman Michael Houghton seconded the motion. Selectman Federico spoke to the motion.

Selectman Federico stated that a request was made last year and was deferred until a study committee could put together the specifications for the ambulance and justify the issues that were present.

Selectman Federico invited Stratham Fire Chief Matt Larrabee to come forward to speak on the Article. Chief Larrabee stated the Fund was set up back in early 2000 to assist the Fire Department in purchasing new equipment, and the Fund roughly generates \$115,000 over a 3 year time period which comes from insurance billing for hospital transports. The purchase of the new ambulance will be at no cost to the tax payer. The new ambulance would be a Ford F550, a four wheel drive, and will be equipped with a stretcher that is operated by a power lift rather than the EMT having to manually lift it. Moderator Emanuel then asked for questions or comments from the floor. Seeing no questions or comments, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 19 passed.

## **Article 20 – Purchase SCBA Equipment**

To see if the town will vote to raise and appropriate the sum of Two Hundred Thousand Dollars and no cents (\$200,000.00) for purchasing new replacement "self-contained breathing apparatus" (SCBA) equipment and to authorize the withdrawal of One Hundred Thousand Dollars and no cents (\$100,000.00) from the 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, and to further authorize the use of Sixty Thousand Dollars and no cents (\$60,000.00) from the Fire Department Capital Reserve Fund, and to accept a contribution of Forty Thousand Dollars and no cents (\$40,000.00) from the Stratham Volunteer Fire Department Fair Trust. No additional funds from general taxation are to be used. **The Board of Selectmen recommends this Article by unanimous vote.** Selectman Bruno Federico moved to accept this article as read. Selectman Houghton seconded the motion. Selectman Federico spoke to the motion.

Selectman Federico stated the SCBA packs have expired and that they have a 15 year life expectancy and they must be replaced. He further stated that the entire system should be replaced with up- to- date equipment.

Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 20 passed.

## **Article 21 – Accrued Benefits Liability Expendable Trust Funds**

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 Michael Houghton moved to accept this article as read. Selectman Federico seconded the motion. Selectman Houghton spoke to the motion.

Selectman Houghton stated the article has an ongoing practice for setting aside money to provide for the unfunded obligation for the retirement of Town Employees.

Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 21 passed.

## Article 22 – Skate Park Study and Design

To see if the Town will vote to raise and appropriate the sum Thirty Five Thousand Dollars and no cents (\$35,000.00) for the purpose of studying and designing a proposed skate park within the Town. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the stated 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.** Selectman Michael Houghton moved to accept this article as read. Selectman Federico seconded the motion. Selectman Houghton spoke to the motion.

Selectman Houghton stated that there is a group of residents that has done research with an advisor to come up with designs and cost estimates with Stevens Park being identified as a possible location. Selectman Houghton went on to say that an engineering study would be completed to see if Stevens Park can support an activity of this nature, and if not, to identify an area within the Town which would be appropriate. The funds are intended to allow a third party engineering firm to study the viability of this Park within the Town. Selectman Houghton invited members of the study and Seth Hickey, Director of Parks and Recreation to speak on behalf of the article.

Kerri Vivathana, Kinloch Dr., spoke to the article. Kerri spoke of her educational background and experience. She went on to explain that the study group is planning to hire a local third party engineering firm to complete a comprehensive site evaluation to ensure the layout of the Park, and also to look at the Stevens Field area to see if it is deemed appropriate. Other locations being considered within the Town is Stratham Hill Park and the area adjacent to the Town Offices. Kerri stated that it is important that the skate park be part of our community and that location is critical to the long term success of this Park. She further stated that a site specific comprehensive design would offer a 7500 square foot park and the final location will determine whether this size is possible. This article is for the firm to design the Park which would allow biking, inline skating, scooter and skate boarding. The second phase of the Park will be done by fundraising and in-kind donations as well as a separate warrant article to be voted on at a future Town Meeting. Total cost for the skate park is estimated to be \$265,000.00 before fundraising and in-kind donations. Kerri stated that Primex informed the study group that insurance wise, there would be no difference in liability for the Town than any other Park. Kerri went on to state that the maintenance would be minimal and consisted of emptying the trash barrels and that the overall tax impact would be \$12.00. Kerri then explained that this type of activity encourages growth mindset lessons of perseverance, effort, grit, and determination. Kerri provided further that a skate park promotes physical health which is beneficial as statistics now show that 24% of kids ages 10-17 are obese. She further stated that no coaches or schedules are needed. Kerri explained that the complexity of a skate park improves brain function and improves new cell growth. With team sports not for everyone, Kerri closed by stating that the time is now to fill in the gap for non-traditional sports.

Seth Hickey, Parks and Recreation Director stated that this was his first time presenting a warrant article and he is passionate about this underserved population which would offer

a place to go as there is no Community Center in Town. He also stated that it would require very little maintenance.

Jess Sturdivant, Union Rd., read a letter from a 4<sup>th</sup> grade student at Stratham Memorial School, Adell Leavis. Adell stated in the letter that there was a need for a skate park in Stratham, and it would provide a safe place for kids to ride their skateboard.

The following residents spoke in favor of this article: Michael Talone, Carla Breton and Lucy Cushman. Some of the reasons they cited for this article were: not everyone finds their way to a team sport, everyone is different, it is important to provide something for all kids, and anything that gets kids outdoors and away from technology is a plus.

Daniel Siller, Stratham Heights Rd. spoke against the article. Daniel stated that this should be funded with investors and bank money. He further stated that there is no rational reason why the whole Town should support this type of hobby, and that there are other skating parks to go to and utilize.

Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 22 passed. Jeremy Riggs made a motion to restrict reconsideration on Article 22. Cantrece Forrest seconded the motion. The motion passed, and reconsideration was restricted on Article 22.

### **Article 23 – Offshore Wind Power Study**

By petition of Janet Szarmach and more than twenty five (25) other registered voters of the Town of Stratham, NH, to see if the Town shall express its support to Governor Sununu for New Hampshire to join Maine and Massachusetts and study the feasibility of developing offshore wind power in the Gulf of Maine. The Town will provide written notice urging that Governor Sununu request that the Bureau of Ocean Energy Management form an intergovernmental task force. A bipartisan NH legislative committee studied the potential for offshore wind in 2014, and recommended the establishment of this task force. Floating wind turbines located far offshore in federal waters, barely visible from land, combined with other renewable energy will move NH to 100% renewable energy by 2050. The building of offshore wind farms will bring a significant number of jobs and revenue to New Hampshire. Selectman Bruno Federico moved to accept this article as read. Selectman Houghton seconded the motion. Selectman Federico invited a representative to speak to the motion.

Doug Marino, of Vineyard Dr. spoke to the motion. He stated it makes common sense for the Town to step up, and we're not appropriating any money. We're recommending to the Governor that this task force be commenced as noted in the article. He further stated that this is a great opportunity for the environment as well as future job opportunities. He concluded with that this initiative would bring close to 36 thousand jobs to NH over the course of the next 10 years.



Lester Cuff, Stratham Heights Rd. and Jennifer Kensey, Stratham Heights Rd. spoke in favor of the article. Some of the reasons they cited for the article were: NH has the fastest growing economy and the lowest poverty level, but we have the highest utility costs. They also stated that this project doesn't cost anything. They explained that it passed in the surrounding towns, and we're just joining in support and urging Governor Sununu to study the feasibility of offshore wind power.

Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 23 passed.

#### **Article 24 – Other Business**

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

Rachel Jefferson, Fifield Lane inquired about the Town possibly moving to a different form of Town Council or becoming an SB2 town.

Marty Wool stated that the Town Meeting is the purest form of democracy. He further stated that though some might disagree, he feels that SB2 can be a disaster in some towns. He stated that in his opinion, people are more informed with a traditional Town Meeting. Marty concluded with that he is vigorously opposed to going to an SB2 Town.

Selectman Bruno Federico spoke to all the support from all the Town Boards and Commissions. He asked that residents consider volunteering to help these Commissions and Boards do their work. There are applications on the Town website.

Selectman Houghton stated our Town thrives through the commitment and dedication through volunteers. Combined with an enormously talented staff, it makes Stratham a truly exceptional place to live. Selectman Houghton recognized Selectman Federico's tremendous commitment to the Town for the last 12 years. Selectman Federico was presented with a clock from the Town as a token of our appreciation for his time. Seeing no other business before the Town, Moderator Emanuel adjourned the meeting at 10:25 pm.

Respectfully Submitted,



Deborah Bakie,  
Stratham Deputy 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 and warned to meet at the Stratham Municipal Center on Tuesday, on the twelfth day of March 2019, 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:** Are you in favor of adopting the following amendments to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To see if the Town will amend the Zoning Ordinance, Section IV, Subsection 4.3 Explanatory notes, to add Subsection 4.3 (i) to further clarify the permitting requirements and procedures related to lot frontage in subdivision applications.

**(i) An approved lot must be created where a square, with each side measuring 75% of the required frontage required by the Zoning District is placed at, and having one side placed along and in parallel with the front setback line as required by the base zone. The placement must not cause any portion of the square to cross a proposed lot line. For pork-chop lots, a square, with each side measuring 75% of the required frontage required by the Zoning District is placed at, and having one side placed along and in parallel with setback line that is either parallel to, or most proximal to, the street providing frontage for the lot.**

*The Planning Board recommends this article by unanimous vote.*

**ARTICLE 3:** Are you in favor of adopting the following amendments to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?

To see if the Town will amend the Zoning Ordinance, Section V, by amending to Section V, Subsection 5.13.2 (a) *Conditions*, to clarify the total area permissible as a Home Occupation as provided by the Zoning Ordinance.

### ***5.13.2 Conditions:***

***A special exception for a home occupation shall be allowed subject to Section 17.8.2 and the following conditions and standards set forth below:***

***a. The total area occupied, including storage in accordance with “f” below, by a home occupation shall utilize an area of less no more than twenty five percent***

*(25%) of the total floor area of finished floor space of the dwelling, including the basement if finished as habitable space, and does not change the residential character of the premises thereof.*

*The Planning Board recommends this article by unanimous vote.*

**ARTICLE 4: Are you in favor of adopting the following amendments to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?**

To see if the Town will amend the Zoning Ordinance, Section V, by amending to Section V, Subsection 5.13.3(a) ii *Application for Special Exception & Home Occupation; Inspections*, to clarify the Home Occupation Permit application submission requirements as provided by the Zoning Ordinance.

ii. A sketch and/or drawing of the floor plan of the residence, clearly showing the dimensions of the living area and the area to be used for the business, including any proposed storage areas, and a plot plan of the property showing provisions for off-street parking and proposed outside storage area.

*The Planning Board recommends this article by unanimous vote.*

**ARTICLE 5: Are you in favor of adopting the following amendments to the Town of Stratham Zoning Ordinance as proposed by the Planning Board?**

To see if the Town will amend Section V, by adding Subsection 5.14 *Solar Energy Systems* to establish and clarify the permitting process for solar energy systems.

**5.14 Solar Energy Systems**

**5.14.1 Purpose:**

*This solar energy systems ordinance is enacted in accordance with the purposes outlined in RSA 672:1-III-a. The purpose of this ordinance is to accommodate solar energy systems in appropriate locations, while protecting the public's health, safety and welfare. In addition, this ordinance provides a permitting process for solar energy systems to ensure compliance with the provisions of the requirements and standards established herein*

**5.14.2 Definitions:**

- a) *Photovoltaic System (also referred to as Photovoltaic Installation): An active solar energy system that converts solar energy directly into electricity.*
- b) *Rated Nameplate Capacity: The maximum rated output of electric power production of the photovoltaic system in watts of Direct Current (DC).*
- c) *Solar Access: The access of a solar energy system to direct sunlight.*

- d) Solar Collector: A device, structure or a part of a device or structure for which the primary purpose is to transform solar radiant energy into thermal, mechanical, chemical, or electrical energy.
- e) Solar Energy: Radiant energy received from the sun that can be collected in the form of heat or light by a solar collector.
- f) Solar Energy System: A device or structural design feature, a substantial purpose of which is to provide daylight for interior lighting or provide for the collection, storage and distribution of solar energy for space heating or cooling, electricity generation, or water heating.
- g) Solar Energy System, Active: A solar energy system whose primary purpose is to harvest energy by transforming solar energy into another form of energy or transferring heat from a collector to another medium using mechanical, electrical, or chemical means.
- h) Solar Energy System, Grid-Intertie: A photovoltaic system that is connected to an electric circuit served by an electric utility.
- Solar Energy System, Ground-Mounted: An Active Solar Energy System that is structurally mounted to the ground and is not roof-mounted; may be of any size (small-, medium- or large-scale).
- i) Solar Energy System, Large-Scale: An Active Solar Energy System that occupies more than 40,000 square feet of surface area (equivalent to a rated nameplate capacity of about 250kW DC or greater).
- i) Solar Energy System, Medium-Scale: An Active Solar Energy System that occupies more than 1,750 but less than 40,000 square feet of surface area (equivalent to a rated nameplate capacity of about 10 - 250 kW DC).
- j) Solar Energy System, Off-Grid: A photovoltaic solar energy system in which the circuits energized by the solar energy system are not electrically connected in any way to electric circuits that are served by an electric utility.
- k) Solar Energy System, Passive: A solar energy system that captures solar light or heat without transforming it to another form of energy or transferring the energy via a heat exchanger.
- l) Solar Energy System, Roof-Mounted: An Active Solar Energy System that is structurally mounted to the roof of a building or structure; may be of any size (small-, medium- or large-scale).
- m) Solar Energy System, Small-Scale: An Active Solar Energy System that occupies 1,750 square feet of surface area or less (equivalent to a rated nameplate capacity of about 10 kW DC or less).
- n) Solar Thermal System: An Active Solar Energy System that uses collectors to convert the sun's rays into useful forms of energy for water heating, space heating, or space cooling.

**5.14.3 USE REGULATIONS (Table I):**

|   | <b><u>Residential<br/>Zones<br/>(R/A, MH, RPC,<br/>FMU)</u></b> | <b><u>Commercial<br/>Zones<br/>(GCBD, CLIO,<br/>PRE, TC)</u></b> | <b><u>Industrial<br/>Zone<br/>(IND)</u></b> |
|---|---|--|---|
| <b><u>PRINCIPAL USE</u></b>   |   |  |   |
| <b><u>Medium-Scale<br/>Ground-Mounted<br/>Solar Energy<br/>System</u></b>     | <b><u>C</u></b>   | <b><u>P</u></b>  | <b><u>P</u></b>                             |
| <b><u>Large-Scale<br/>Ground-<br/>Mounted Solar<br/>Energy<br/>System</u></b> | <b><u>X</u></b>   | <b><u>C</u></b>  | <b><u>C</u></b>                             |
| <b><u>ACCESSORY USE</u></b>   |   |  |   |
| <b><u>Roof-Mounted<br/>Solar<br/>Energy System</u></b>                        | <b><u>P</u></b>   | <b><u>P</u></b>  | <b><u>P</u></b>                             |
| <b><u>Small-Scale<br/>Ground-<br/>Mounted Solar<br/>Energy<br/>System</u></b> | <b><u>C</u></b>   | <b><u>C</u></b>  | <b><u>C</u></b>                             |
| <b><u>Medium-Scale<br/>Ground-Mounted<br/>Solar Energy<br/>System</u></b>     | <b><u>C</u></b>   | <b><u>C</u></b>  | <b><u>C</u></b>                             |

**P = Permitted C = Conditional Use Permit**

**5.14.4 Dimensional Regulations**

**Solar Energy System structures must comply with Table 4.2 of the Zoning Regulations unless otherwise permitted by section 5.14.**

**5.14.4.1 Exceptions:**

**a. Mechanical equipment and appurtenances necessary to the operation or maintenance of the building or structure itself, for the installation of roof-mounted solar energy systems may exceed the maximum height limitation of the underlying zoning district by no more than 25% of the zoning districts maximum allowed height.**

b. Ground mount installations shall be limited to a height (tallest point of structure) of no more than twenty (20) feet above natural grade.

5.14.4.2 Setbacks:

a. Small- and medium-scale ground-mounted solar energy systems accessory to principal use may be located no closer than [1/2 of the setback that would otherwise apply] from the side or rear lot line. All ground-mounted solar energy systems in residential districts shall be installed either in the side yard or rear yard to the extent practicable.

b. Small- and medium-scale ground-mounted solar energy systems accessory to a principal use may be located no closer than twenty (20) feet from the front, side or rear lot line. All ground-mounted solar energy systems in residential districts shall be installed either in the side yard or rear yard to the extent practicable.

5.14.3 Lot Coverage

Solar energy systems shall not be included in calculations for lot coverage or impervious cover as defined in the Town of Stratham Site Plan Review Regulations.

5.14.4 Site Plan Review Requirements and Performance Standards

Applicability: Any Solar Energy systems requiring a Conditional Use Permit shall be subject to Site Plan Review as follows:

5.14.5 Site Plan Document Requirements:

Pursuant to the Site Plan Review process, the project proponent shall provide the following documents, as deemed applicable by the Planning Board:

- a. A site plan showing:
  - i. Property lines and physical features, including roads, for the project site;
  - ii. Proposed changes to the landscape of the site, grading, vegetation clearing and planting, exterior lighting, screening vegetation or structures;
  - iii. Blueprints or drawings of the solar energy system showing the proposed layout of the system, any potential shading from nearby structures, the distance between the proposed solar collector and all property lines and existing on-site buildings and structures, and the tallest finished height of the solar collector;
  - iv. Documentation of the major system components to be used, including the panels, mounting system, and inverter;
  - v. Name, address, and contact information for proposed system

- installer, and Name, address, phone number and signature of the project proponent, as well as all co-proponents or property owners, if any; The name, contact information and signature of any agents representing the project proponent; and
- vi. Zoning district designation for the parcel(s) of land comprising the project site.
  - vii. Proof that the project proponent will meet the required Site Plan Review notification procedures.

#### 5.14.7 Site Plan Review Design Standards

5.14.7.1 Utility Notification - No grid-intertie photovoltaic system shall be installed until evidence has been given to the Site Plan Review Authority that the owner has submitted notification to the utility company of the customer's intent to install an interconnected customer-owned generator. Off-grid systems are exempt from this requirement.

5.14.7.2 Utility Connections - Reasonable efforts, as determined by the Site Plan Review Authority, shall be made to place all utility connections from the solar photovoltaic installation underground, depending on appropriate soil conditions, shape, and topography of the site and any requirements of the utility provider. Electrical transformers for utility interconnections may be above ground if required by the utility provider.

5.14.7.3 Safety - The medium-scale ground-mounted solar energy system owner or operator shall provide a copy of the Site Plan Review application to the local fire chief. All means of shutting down the solar installation shall be clearly marked.

5.14.7.4 Visual Impact – Reasonable efforts, as determined by the Site Plan Review Authority, shall be made to minimize visual impacts by preserving natural vegetation, screening abutting properties, or other appropriate measures.

5.14.7.5 Land Clearing, Soil Erosion and Habitat Impacts - Clearing of natural vegetation should be limited to what is necessary for the construction, operation and maintenance of ground-mounted solar energy systems or as otherwise prescribed by applicable laws, regulations, and bylaws/ordinances.

5.14.7.6 Site Plan Review—Full compliance with the Town of Stratham Site Plan Review Regulations shall be required for all Large Scale Ground Mount Installations.

5.14.7.7 The owner of a Medium or Large Scale ground mounted solar energy system shall establish a performance bond, or provide the Town of Stratham with an irrevocable letter of credit in the same amount, ensuring adequate funds to return the site to pre-solar energy system condition. In the event of a transfer of ownership, the seller shall be responsible for notifying the buyer of this requirement and for notifying the Town of the transfer.

#### 5.14.8. Monitoring and Maintenance

5.14.8.1 Solar Energy System Installation Conditions - The large-scale ground-mounted solar energy system owner or operator shall maintain the facility in good condition. Maintenance shall include, but not be limited to, painting, structural repairs, and integrity of security measures. Site access shall be maintained to a level acceptable to the local Fire Chief Emergency Management Director, and Emergency Medical Services. The owner or operator shall be responsible for the cost of maintaining the solar energy system and any access road(s), unless accepted as a public way.

5.14.8.2 Modifications - All material modifications to a large-scale ground-mounted solar energy system made after issuance of the required building permit shall require approval by the Site Plan Review Authority.

#### 5.14.9 Abandonment or Decommissioning

##### 5.14.9.1 Removal Requirements:

Any medium or large-scale ground-mounted solar energy system which has reached the end of its useful life or has been abandoned consistent with Section 5.14.7.7 of this ordinance shall be removed. The owner or operator shall physically remove the installation no more than 150 days after the date of discontinued operations. The owner or operator shall notify the Site Plan Review Authority by certified mail of the proposed date of discontinued operations and plans for removal. Decommissioning shall consist of:

- i. Physical removal of all solar energy systems, structures, equipment, security barriers and transmission lines from the site.
- ii. Disposal of all solid and hazardous waste in accordance with local, state, and federal waste disposal regulations.
- iii. Stabilization or re-vegetation of the site as necessary to minimize erosion. The Site Plan Review Authority may allow the owner or operator to leave landscaping or designated below-grade foundations in order to minimize erosion and disruption to vegetation.

##### 5.14.9.2 Abandonment:

Absent notice of a proposed date of decommissioning or written notice of extenuating circumstances, the medium or large-scale ground-mounted solar energy system shall be considered abandoned when it fails to operate for more than one year without the written consent of the Site Plan Review Authority. If the owner or operator of the solar energy system fails to remove the installation in accordance with the requirements of this section within 150 days of abandonment or the proposed date of decommissioning, the Town retains the right, after the receipt of an appropriate court order, to enter and remove an abandoned, hazardous, or decommissioned large-scale ground-mounted solar energy system.



As a condition of Site Plan approval, the applicant and landowner shall agree to allow entry to remove an abandoned or decommissioned installation.

#### 5.14.9.3 Bonding and Security

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

#### 5.14.9.4 Removal

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

*The Planning Board recommends this article by unanimous vote.*

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

To see if the Town will amend Section VII Signs, Subsection 7.6 Prohibited Signs, by amending Subsection 7.6.q to clarify rules pertaining to signage displayed on motor vehicles or rolling stock that are regularly and consistently used to conduct normal business activities.

*q. Any sign mounted, attached or painted on a trailer, boat, or motor vehicle when parked, stored, or displayed conspicuously on the public right-of-way or private premises in a manner intended to attract attention of the public for business advertising purposes are considered portable signs within the context of this Ordinance and are prohibited. This provision expressly excludes business signs that are permanently painted on, or magnetically attached to motor vehicles or rolling stock that are regularly and consistently used to conduct normal business activities; where such vehicles or rolling stock are stored at their place of business in a manner to be screened from public ways (fence, garage, etc.) or otherwise parked so*

*as not to be visible as a freestanding sign. However, this section does not prohibit an individual, not engaged in business, to display a sign, mounted, attached or painted on a trailer, boat or motor vehicle, when it is parked for the purpose of a one-time sale of said trailer, boat or motor vehicle.*

*The Planning Board recommends this article by unanimous vote.*

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

To see if the Town will amend Section VII *Signs*, Subsection 7.9.a.vi *Home Occupation Signs*, by adding Subsection 7.9.a.vi.5 to clarify rules pertaining to signage displayed on motor vehicles or rolling stock that are regularly and consistently used to conduct normal business activities.

**vi. Home Occupation Signs:**

1. Not more than one free standing sign or other advertising device is to be displayed on the property and it shall not exceed a size of four (4) square feet.
2. Home Occupation signs shall be located outside of the public right-of-way.
3. The height of Home Occupation signs shall be a minimum of eight (8) feet in height and a maximum height of ten (10) feet.
4. Signs will not be lighted from within or by exterior spot lighting.
5. *Vehicles displaying advertising for a Home Occupation shall be screened from public ways (fence, garage, etc.) or otherwise parked so as not to be displayed as a freestanding sign.*

*The Planning Board recommends this article by unanimous vote.*

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

To see if the Town will amend Section XI, Subsection 11.4.1.a and d., add 11.4.1.f, amend 11.4.3, and amend Section XI, Subsection 11.5.3.d to further clarify the permitting requirements and procedures for development within the Wetlands Conservation District (Overlay).

**11.4.1 A Conditional Use Permit may be granted by the Planning Board (RSA 674:21 II) for the construction of roads and other access ways, and for pipelines, powerlines, and other transmission lines provided that all of the following conditions are found to exist:**

- a. The proposed construction is essential to the productive use of land not within the Wetlands Conservation District *and where the upland area considered for development is not smaller (acreage) than the wetland buffer area (acreage) being impacted;*

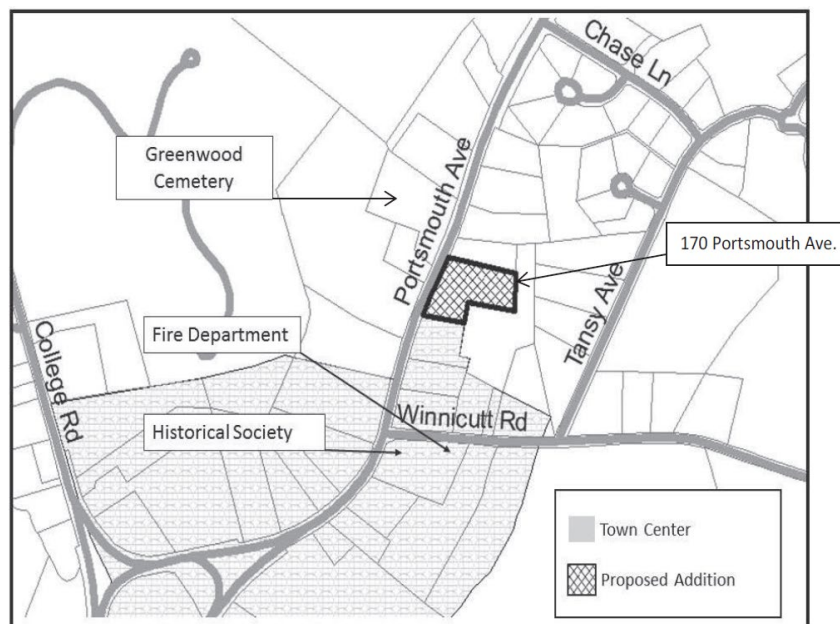
- b. Design and construction methods will be such as to minimize detrimental impact upon the wetland;
- c. The proposed construction design of powerlines, pipelines, or other transmission lines includes provisions for restoration of the site as nearly as possible to its original grade and condition;
- d. No alternative route, which does not cross a wetland or wetland buffer, or has less detrimental impact on the wetland or wetland buffer, is feasible;
- e. Economic advantage alone is not reason for proposed construction.

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

*The Planning Board recommends this article by unanimous vote.*

**ARTICLE 9:** Are you in favor of adopting the following amendment to the Town of Stratham Zoning Ordinance as proposed by petition of Eugene Barker and 25 other registered voters of the Town of Stratham?

To see if the Town will vote to amend the Zoning Map, to include 170 Portsmouth Avenue (Tax Map 17 Lot 86 in the Town Center Zoning District.



*The Planning Board does not recommend this article by unanimous vote.*

\*\*\*\*\*  
THE FOLLOWING ARTICLES WILL BE VOTED ON **FRIDAY, MARCH 15, 2019 AT 7:00 P.M. AT THE STRATHAM MEMORIAL SCHOOL, 39 GIFFORD FARM ROAD, STRATHAM, NEW HAMPSHIRE.**  
\*\*\*\*\*

**ARTICLE 10: 2019 Operating Budget**

To see if the Town will raise and appropriate the sum of Six Million Nine Hundred Thousand Three Hundred Eighty Three Dollars and no cents (\$6,900,383.00) to defray general town charges for the ensuing year. This article does not include appropriations contained in special or individual articles addressed separately.

*The Select Board recommends this Article by unanimous vote.*

**ARTICLE 11: Capital Improvements Program**

To see if the Town will vote to raise and appropriate the sum of One Million One Hundred Six Thousand Dollars and no cents (\$1,106,000.00) to implement the Capital Improvements Program for 2019 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 Select Board recommends this Article by unanimous vote.*

**ARTICLE 12: Appropriate Funds to Several Capital Reserve Funds**

To see if the Town will vote to raise and appropriate the sum of Four Hundred Eleven Thousand Dollars and no cents (\$411,000.00) to be added to the following capital reserve funds previously established.

|  |                  |
|--|------------------|
| Land Conservation Fund                         | \$35,000         |
| Fire Department Capital Reserve Fund           | \$131,000        |
| Radio Communications Capital Reserve Fund      | \$5,000          |
| Historic Preservation Capital Reserve Fund     | \$50,000         |
| Highway Vehicle/Equipment Capital Reserve Fund | <u>\$190,000</u> |
| Total  | \$411,000        |

*The Select Board recommends this Article by unanimous vote.*

**ARTICLE 13: Town Buildings and Grounds Maintenance Expendable Trust**

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 Select Board recommends this Article by unanimous vote.*

**ARTICLE 14: Automated Curbside Collection Project**

To see if the Town will vote to raise and appropriate the sum of Three Hundred Sixty Five Thousand Dollars and no cents (\$365,000.00) for the purposes of facilitating a transition to an automated curbside collection program for solid waste and recyclable materials. This special warrant article will be a non-lapsing appropriation per NH RSA 32:7 and will not lapse until the stated 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 Select Board recommends this Article by unanimous vote.*

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

To see if the Town will vote to raise and appropriate the sum of Forty Eight Thousand Dollars and no cents (\$48,000.00) for the following purposes:

|                                       |             |
|---------------------------------------|-------------|
| 2019 EMS/EMT/First Responder Training | \$10,000.00 |
| 2019 ALS Services Contract            | \$10,000.00 |
| Auto Load Stretcher for Ambulance #2  | \$28,000.00 |

and to further authorize the withdrawal of Forty Eight Thousand Dollars and no cents (\$48,000.00) 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 Select Board recommends this Article by unanimous vote.*

**ARTICLE 16: Purchase a Car #1 Utility Truck for the Fire Department**

To see if the town will vote to raise and appropriate the sum of Forty Two Thousand Dollars and no cents (\$42,000.00) for the purpose of purchasing a Utility Truck to serve as Car #1 for the Fire Department and to further authorize the withdrawal of Forty Two Thousand Dollars and no cents (\$42,000.00) 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 Select Board recommends this Article by unanimous vote.*

### **ARTICLE 17: Purchase a Command Vehicle for the Fire Department**

To see if the town will vote to raise and appropriate the sum of Fifty Five Thousand Dollars and no cents (\$55,000.00) for the purpose of purchasing a Command Vehicle for the Fire Department and to further authorize the withdrawal of Fifty Five Thousand Dollars and no cents (\$55,000.00) 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 Select Board recommends this Article by unanimous vote.*

### **ARTICLE 18: Skate Park Construction**

This warrant article is placed by petition of voters in the Town of Stratham.

To see if the Town will vote to raise and appropriate the sum of Two Hundred Sixty-Five Thousand Dollars and no cents (\$265,000.00) for the purpose of constructing a concrete recreational facility (skatepark) at Stevens Park, in the vacant space north of the existing tennis courts. This special warrant article will be a non-lapsing appropriation per NH RSA 32:7 and will not lapse until the stated 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).

*By unanimous vote, the Select Board does not recommend this Article.*

### **ARTICLE 19: Modifications of Elderly Exemption from Property Tax**

Shall the Town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Stratham, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$100,000; for a person 75 years of age up to 80 years, \$120,000; for a person 80 years of age or older \$140,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$36,000 if single or, if married, a combined net income of less than \$60,000; and own net assets not in excess of \$125,000 excluding the value of the person's residence.

*The Select Board recommends this Article by unanimous vote.*

**ARTICLE 20: Changing of Polling Hours**

To see if the Town will vote to place the following question on the next State Election ballot. Shall we place a question on the State Election ballot in November 2020 to change polling hours so that they would open at 7:00 a.m. and close at 7:00 p.m. for all regular State Elections and all regular Town Elections beginning in 2021 for Town Elections and 2022 for State Elections?

Currently, polls in the Town of Stratham for both State and Town elections are open from 8:00 a.m. to 8:00 p.m.

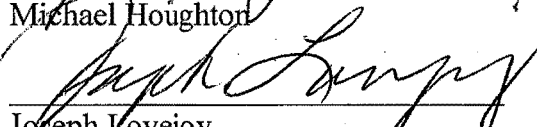
*The Select Board recommends this Article by unanimous vote.*

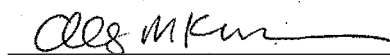
**ARTICLE 21:** To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 11<sup>th</sup> day of February in the year of our Lord two thousand nineteen.

Select Board of Stratham, NH

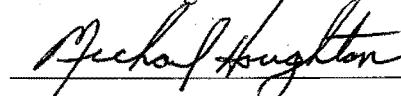
  
Michael Houghton

  
Joseph Lovejoy

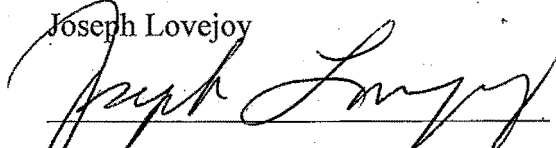
  
Allison Knab

We certify and attest that on or before 25<sup>th</sup> February, 2019, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the Town Offices and the Wiggin Memorial Library, and delivered the original to the Town Clerk.


Michael Houghton

  
\_\_\_\_\_

Joseph Lovejoy

  
\_\_\_\_\_

Allison Knab

  
\_\_\_\_\_

## **TOWN BUDGET**

|                              | <b>2019<br/>PROPOSED</b> |
|------------------------------|--------------------------|
| Executive                    | \$241,808                |
| Election & Registration      | \$7,725                  |
| Financial Administration     | \$504,171                |
| Legal Expenses               | \$30,000                 |
| Personnel Administration     | \$1,131,870              |
| Planning & Zoning            | \$269,671                |
| General Government Buildings | \$203,556                |
| Cemeteries                   | \$51,935                 |
| Insurances                   | \$52,557                 |
| Police                       | \$1,167,034              |
| Fire                         | \$336,468                |
| Emergency Management         | \$9,638                  |
| Emergency Dispatch Services  | \$1,000                  |
| Highways & Streets           | \$920,292                |
| Street Lighting              | \$10,000                 |
| Solid Waste Management       | \$809,777                |
| Public Works Commission      | \$10,714                 |
| Animal Control               | \$600                    |
| Pest Control                 | \$67,680                 |
| Public Service Agencies      | \$38,920                 |
| Direct Assistance            | \$16,500                 |
| Parks & Recreation           | \$309,886                |
| Library                      | \$512,699                |
| Patriotic Purposes           | \$2,500                  |
| Conservation Commission      | \$4,000                  |
| Heritage Commission          | \$5,700                  |
| Economic Development         | \$200                    |
| Energy Commission            | \$3,500                  |
| PCAC                         | \$500                    |
| Interest on Debt             | \$179,482                |
| Total Appropriation          | \$6,900,383              |

### **Select Board:**

Michael Houghton, Chairman  
Joseph Lovejoy  
Allison Knab

### **Budget Advisory Committee:**

Garrett Dolan  
Beth Dupell  
David Emanuel  
Nathan Merrill  
June Sawyer  
Bruce Scamman



**STRATHAM CAPITAL IMPROVEMENTS PROGRAM--REQUESTS--PROJECT SUMMARY IN \$000'S**  
**AS APPROVED BY THE PLANNING BOARD, FEBRUARY 6, 2019**

| <b>TOWN PROJECT TITLE/DEPARTMENT</b>             | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2014-2018<br>Balance | 2014-2019<br>Proposed |
|--|------|------|------|------|------|------|----------------------|-----------------------|
| <b>EQUIPMENT AND VEHICLES</b>                    |      |      |      |      |      |      |                      |                       |
| Mower  | 0    | 0    | 13   | 0    | 0    | 0    | 0                    | 0                     |
| SHP Tractor Replacement                          | 0    | 0    | 0    | 35   | 0    | 0    | 0                    | 0                     |
| Parks & Recreation Department Passenger Van      | 0    | 20   | 0    | 0    | 0    | 0    | 0                    | 0                     |
| Assessing Department Vehicle Replacement         | 15   | 15   | 0    | 0    | 0    | 0    | 0                    | 15                    |
| <b>INFORMATION SYSTEMS</b>                       |      |      |      |      |      |      |                      |                       |
| Town Office Computer Replacement Program         | 5    | 5    | 5    | 5    | 5    | 5    | 14                   | 19                    |
| Police Computer Replacement Program              | 6    | 6    | 6    | 6    | 6    | 0    | 9                    | 15                    |
| Library Computer Replacement Program             | 3    | 5    | 5    | 5    | 5    | 5    | 8                    | 11                    |
| Fire Department Computer Replacement Program     | 0    | 0    | 0    | 0    | 0    | 0    | 2                    | 2                     |
| Municipal Center Technology Upgrades             | 18   | 0    | 0    | 0    | 0    | 0    | 25                   | 43                    |
| Traffic Control Program                          | 5    | 5    | 5    | 5    | 5    | 0    | 1                    | 6                     |
| <b>BUILDINGS AND INFRASTRUCTURE</b>              |      |      |      |      |      |      |                      |                       |
| Public Safety Complex (debt service, principal)  | 250  | 250  | 250  | 250  | 250  | 250  | 0                    | 250                   |
| Conservation/Firehouse (debt service, principal) | 180  | 200  | 200  | 200  | 200  | 200  | 0                    | 180                   |
| Conservation Easement (debt service, principal)  | 120  | 120  | 120  | 120  | 120  | 120  | 0                    | 120                   |
| Stratham Community Center                        | 0    | 250  | 250  | 250  | 250  | 250  | 0                    | 0                     |
| Public Safety Buildings Improvements             | 36   | 0    | 0    | 0    | 0    | 0    | 0                    | 36                    |
| Municipal Center Roof Replacement                | 0    | 0    | 50   | 0    | 50   | 0    | 0                    | 0                     |
| Town Center Grant Match & Improvements           | 0    | 25   | 25   | 25   | 25   | 25   | 75                   | 75                    |
| Police Station Solar Array Buyout                | 0    | 0    | 6.6  | 6.6  | 6.6  | 0    | 0                    | 0                     |
| <b>Town-wide Facility Capital Improvements</b>   |      |      |      |      |      |      |                      |                       |
| Tennis Court Improvements                        | 3    | 0    | 0    | 0    | 0    | 0    | 0                    | 3                     |
| Stevens Park parking lot maintenance             | 9    | 9    | 9    | 9    | 9    | 9    | 0                    | 9                     |
| Maple Lane Cemetery Paving                       | 7    | 7    | 7    | 0    | 0    | 0    | 7                    | 14                    |
| Maple Lane Landscaping                           | 18   | 0    | 0    | 0    | 0    | 0    | 0                    | 18                    |
| Library Carpet Replacement                       | 10   | 0    | 0    | 0    | 0    | 10   | 10                   | 20                    |

**STRATHAM CAPITAL IMPROVEMENTS PROGRAM--REQUESTS--PROJECT SUMMARY IN \$000'S**  
**AS APPROVED BY THE PLANNING BOARD, FEBRUARY 6, 2019**

| <b>TOWN PROJECT TITLE/DEPARTMENT</b>                     | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2014-2018<br>Balance | 2014-2019<br>Proposed |
|--|------|------|------|------|------|------|----------------------|-----------------------|
| Stratham Hill Park Capital Improvements                  |      |      |      |      |      |      |                      |                       |
| Playing Field Improvements                               | 15   | 20   | 20   | 20   | 20   | 20   | 22                   | 37                    |
| Facility Improvements at SHP                             | 25   | 50   | 10   | 10   | 10   | 10   | 3                    | 28                    |
| SHP Roadways   | 18   | 0    | 0    | 0    | 0    | 0    | 35                   | 53                    |
| Gifford Barn Painting                                    | 18   | 15   | 0    | 0    | 0    | 0    | 0                    | 18                    |
| SHP Firetower painting                                   | 0    | 0    | 0    | 0    | 15   | 0    | 0                    | 0                     |
| Front Pavilion SHP painting                              | 0    | 0    | 0    | 0    | 0    | 5    | 0                    | 0                     |
| SHP Parking lot Replacement                              | 10   | 0    | 0    | 0    | 0    | 0    | 41                   | 51                    |
| Master Plan Update & Related Studies                     | 20   | 20   | 20   | 20   | 20   | 20   | 53                   | 73                    |
| Revaluation Expenses                                     | 25   | 25   | 25   | 25   | 25   | 25   | 76                   | 101                   |
| Water and Sewer Infrastructure, Planning, & Study        | 0    | 50   | 50   | 50   | 50   | 50   | 290                  | 290                   |
| Stormwater Planning and Environmental Grant Match        | 20   | 20   | 20   | 20   | 20   | 20   | 80                   | 100                   |
| Water and Sewer Infrastructure (debt service, principal) | 0    | 0    | 300  | 300  | 300  | 300  | 0                    | 0                     |

|   |         |         |         |         |         |         |     |       |
|---|---------|---------|---------|---------|---------|---------|-----|-------|
| <b>TRANSPORTATION MANAGEMENT</b>                          |         |         |         |         |         |         |     |       |
| Road Reconstruction Program                               | 270     | 270     | 270     | 270     | 270     | 270     | 0   | 270   |
| Fire Station Parking Lot Paving                           | 0       | 15      | 15      | 15      | 0       | 0       | 0   | 0     |
| Police Station Parking Lot Paving                         | 0       | 12      | 12      | 11      | 0       | 0       | 0   | 0     |
| Bunker Hill & Portsmouth Ave. Intersection Improvements   | 0       | 0       | 150     | 150     | 150     | 150     | 0   | 0     |
| Winnicutt Rd. & Portsmouth Ave. Intersection Improvements | 0       | 0       | 0       | 0       | 450     | 200     | 0   | 0     |
| <b>Totals For Town Appropriations</b>                     | 1,106.0 | 1,414.0 | 1,843.6 | 1,807.6 | 2,261.6 | 1,944.0 | 750 | 1,856 |

|  |     |     |     |     |     |     |                       |          |
|--|-----|-----|-----|-----|-----|-----|-----------------------|----------|
| <b>Capital Reserve Funds</b>                   |     |     |     |     |     |     | 12-31-2018<br>Balance | Proposed |
| Land Conservation Fund                         | 35  | 35  | 35  | 35  | 35  | 35  | 314                   | 349      |
| Heritage Preservation Fund                     | 50  | 50  | 50  | 50  | 50  | 50  | 82                    | 132      |
| Fire Dept. Capital Reserve Fund                | 131 | 134 | 104 | 104 | 0   | 0   | 73                    | 204      |
| Radio Communications Capital Reserve Fund      | 5   | 5   | 5   | 5   | 5   | 5   | 63                    | 68       |
| Highway Vehicle/Equipment Capital Reserve Fund | 190 | 175 | 190 | 190 | 100 | 100 | 41                    | 231      |
| <b>Totals For Town Appropriations</b>          | 411 | 399 | 384 | 384 | 190 | 190 | 572                   | 983      |

|  |         |         |         |         |         |         |       |       |
|--|---------|---------|---------|---------|---------|---------|-------|-------|
| <b>CIP Plus CRF Appropriations Total</b> | 1,517.0 | 1,813.0 | 2,227.6 | 2,191.6 | 2,451.6 | 2,134.0 | 1,323 | 2,840 |
|--|---------|---------|---------|---------|---------|---------|-------|-------|

## BUDGET OF THE TOWN OF STRATHAM

| <b>EXPENSES:</b>                 | <b>2018</b>          | <b>2018</b>        | <b>2019</b>        |
|----------------------------------|----------------------|--------------------|--------------------|
|                                  | <b>APPROPRIATION</b> | <b>ACTUAL</b>      | <b>PROPOSED</b>    |
| Executive                        | \$248,130            | \$243,746          | \$241,808          |
| Election & Registration          | \$11,025             | \$11,982           | \$7,725            |
| Financial Administration         | \$487,423            | \$433,072          | \$504,171          |
| Legal Expenses                   | \$30,000             | \$19,759           | \$30,000           |
| Personnel Administration         | \$1,091,311          | \$956,363          | \$1,131,870        |
| Planning & Zoning                | \$279,275            | \$263,385          | \$269,671          |
| General Government Buildings     | \$241,990            | \$197,066          | \$203,556          |
| Cemeteries                       | \$47,650             | \$37,113           | \$51,935           |
| Insurances                       | \$94,553             | \$94,553           | \$52,557           |
| Police                           | \$1,124,235          | \$1,095,741        | \$1,167,034        |
| Fire                             | \$313,029            | \$305,317          | \$336,468          |
| Emergency Management             | \$18,410             | \$5,566            | \$9,638            |
| Emergency Dispatch Communication | \$1,000              | \$829              | \$1,000            |
| Highways                         | \$943,550            | \$910,600          | \$920,292          |
| Street Lighting                  | \$12,000             | \$8,608            | \$10,000           |
| Solid Waste Management           | \$768,825            | \$801,480          | \$809,777          |
| Public Works Commission          | \$10,714             | \$9,214            | \$10,714           |
| Animal Control                   | \$600                | \$0                | \$600              |
| Pest Control                     | \$64,680             | \$64,180           | \$67,680           |
| Public Service Agencies          | \$38,920             | \$38,920           | \$38,920           |
| Direct Assistance                | \$16,500             | \$11,447           | \$16,500           |
| Parks & Recreation               | \$304,052            | \$295,347          | \$309,886          |
| Library                          | \$470,599            | \$444,944          | \$512,699          |
| Patriotic Purposes               | \$2,500              | \$1,490            | \$2,500            |
| Conservation Commission          | \$4,000              | \$3,184            | \$4,000            |
| Heritage Commission              | \$5,700              | \$5,396            | \$5,700            |
| Economic Development             | \$200                | \$200              | \$200              |
| Energy Commission                | \$400                | \$399              | \$3,500            |
| PCAC                             | \$9,500              | \$3,303            | \$500              |
| Interest on Debt                 | \$221,188            | \$189,579          | \$179,482          |
| Total Appropriations             | <u>\$6,861,959</u>   | <u>\$6,452,784</u> | <u>\$6,900,383</u> |

### **REVENUES:**

|                                 |                    |                    |                    |
|---------------------------------|--------------------|--------------------|--------------------|
| Yield/Excavation Tax            | \$1,400            | \$1,438            | \$1,000            |
| Interest & Penalties on Taxes   | \$80,000           | \$86,159           | \$80,000           |
| Motor Vehicle Permits           | \$1,800,000        | \$1,853,095        | \$1,800,000        |
| Business Licenses & Permits     | \$53,819           | \$180,309          | \$140,000          |
| Other Licenses, Permits & Fees  | \$175,000          | \$174,389          | \$180,000          |
| Rooms & Meals                   | \$379,434          | \$379,434          | \$379,434          |
| Highway Block Grant/State of NH | \$176,418          | \$176,217          | \$189,511          |
| Income From Departments         | \$236,800          | \$127,717          | \$140,000          |
| Reimbursements                  | \$20,000           | \$24,036           | \$40,000           |
| Sale of Town Property           | \$44,900           | \$43,102           | \$18,300           |
| Interest on Investments         | \$100,000          | \$121,981          | \$80,000           |
| Rent of Town Property           | \$55,000           | \$61,718           | \$88,500           |
| Trust & Agency Funds            | \$20,000           | \$22,155           | \$20,000           |
| Total Revenues                  | <u>\$3,142,771</u> | <u>\$3,251,750</u> | <u>\$3,156,745</u> |

## **TOWN CLERK/TAX COLLECTOR**

2018 was a busy year with lots of changes. We had three elections. The Town Election in March saw a 16% turnout, the State Primary in September had a 27% turnout, and the State General Election in November was a very busy election with a 64% turnout.

We said good-bye to our Town Administrator, Paul Deschaine, who had served Stratham faithfully for over thirty years, as well as John Scippa, our Chief of Police, and Colin Lavery, our Public Works Director. We wish them well in their new endeavors!

Sadly, we also bid farewell to a former employee, Selectman, and long time resident Terry Barnes, who passed away December, 31<sup>st</sup>, 2018. He will be very much missed by everyone who knew him. Rest in Peace, Terry.

The Department of Motor Vehicles are allowing Towns to process Vanity Plates again after a four year hiatus. We were very glad to get this news as it makes the process much more convenient for our residents.

Our dog fees will see a \$1.00 increase this year in each category, (neutered/spayed, not neutered/spayed, owner is senior citizen (65 and over) and pup).

This year we hope to change the election polling hours so that we can open an hour earlier at the polls. There will be more information regarding this at the Town Meeting.

As a reminder, we send out motor vehicle reminder notices via email only. This is the fourth year we have been doing this. This allows quite a savings in paper, printing, and postage to the Town, and ultimately, to you. If we do not have your email address yet, please send it to: [jcharbonneau@strathamnh.gov](mailto:jcharbonneau@strathamnh.gov) or [dbakie@strathamnh.gov](mailto:dbakie@strathamnh.gov). Your email address is never shared with anyone! You will get an email in your inbox towards the end of the month before your vehicle is due. For example, if your renewal is up in May, you should look for your email in your inbox sometime towards the end of April. It will be from "E-notices at EB2gov", and the subject line will state "vehicle registrations".

Our goal in the Town Clerk's office is to offer you exemplary customer service with the latest technology to make your transactions here as seamless as possible.

Respectfully Submitted,

Joyce L. Charbonneau  
Town Clerk/Tax Collector

**TOWN CLERK'S REPORT**  
YEAR ENDING DECEMBER 31, 2018

**BEGINNING CASH BALANCE:               \$450.00**

|   |                       |
|---|-----------------------|
| MOTOR VEHICLE FEES - TOWN               | \$1,853,095.07        |
| MUNICIPAL AGENT FEES - MV               | \$28,716.00           |
| BOAT REGISTRATION FEES                  | \$5,114.47            |
| BOAT MUNICIPAL AGENT FEES               | \$1,430.00            |
| TITLE FEES                              | \$3,704.00            |
| U.C.C. FILINGS                          | \$2,325.00            |
| VITAL RECORDS - TOWN                    | \$2,080.00            |
| VITAL RECORDS - STATE                   | \$3,415.00            |
| DOG LICENSES - TOWN                     | \$5,541.00            |
| DOG LICENSES - STATE                    | \$3,225.50            |
| DOG FINES                               | \$2,881.00            |
| ONLINE MAILING FEES                     | \$1,392.00            |
| COPIES                                  | \$405.00              |
| <b>TOTAL TOWN CLERK FUNDS COLLECTED</b> | <b>\$1,913,324.04</b> |

COLLECTED FOR OTHER DEPARTMENTS               \$71,138.00

**REMITTED TO TREASURER                               \$1,984,462.04**

**ENDING CASH BALANCE:               \$450.00**

RESPECTFULLY SUBMITTED,

Joyce L. Charbonneau  
Town Clerk/Tax Collector

**TAX COLLECTOR'S REPORT**  
**FISCAL YEAR ENDING DECEMBER 31, 2018**

**DEBITS**

**UNCOLLECTED TAXES--**

**Beginning of Fiscal Year: 2018**

|                          | 2018           | 2017         | 2016   | 2015   |
|--------------------------|----------------|--------------|--------|--------|
| Property Taxes           |                | \$506,985.23 | \$0.00 | \$0.00 |
| Land Use Change Taxes    |                |              |        |        |
| Excavation Taxes         |                |              |        |        |
| Current Year Tax Credits | (\$470,822.66) |              |        |        |

**TAXES COMMITTED THIS YEAR:**

|                       |                 |        |        |        |
|-----------------------|-----------------|--------|--------|--------|
| Property Taxes        | \$26,536,794.00 | \$0.00 | \$0.00 | \$0.00 |
| Land Use Change Taxes | \$132,783.51    | \$0.00 | \$0.00 | \$0.00 |
| Yield Taxes           | \$1,414.74      | \$0.00 | \$0.00 | \$0.00 |
| Excavation Taxes      | \$0.00          | \$0.00 | \$0.00 | \$0.00 |

**OVERPAYMENTS:**

|  |             |             |        |        |
|--|-------------|-------------|--------|--------|
| Overpayments/Credits Refunded          | \$23,486.57 | \$0.00      | \$0.00 | \$0.00 |
| Interest Collected on Delinquent Taxes | \$7,959.08  | \$22,895.86 | \$0.00 | \$0.00 |

|                      |                 |              |        |        |
|----------------------|-----------------|--------------|--------|--------|
| <b>TOTAL DEBITS:</b> | \$26,231,615.24 | \$529,881.09 | \$0.00 | \$0.00 |
|----------------------|-----------------|--------------|--------|--------|

**CREDITS**

**REMITTED TO TREASURER:**

|                                     |                 |              |        |        |
|-------------------------------------|-----------------|--------------|--------|--------|
| Property Taxes                      | \$25,517,923.40 | \$402,406.62 | \$0.00 | \$0.00 |
| Land Use Change Taxes               | \$132,783.51    |              | \$0.00 | \$0.00 |
| Yield Taxes                         | \$1,414.74      |              | \$0.00 | \$0.00 |
| Interest & Penalties                | \$7,959.08      | \$21,752.36  | \$0.00 | \$0.00 |
| Penalties                           | \$0.00          | \$1,143.50   | \$0.00 | \$0.00 |
| Excavation Taxes                    |                 |              | \$0.00 | \$0.00 |
| Converted to Liens (Principal only) |                 | \$104,578.61 | \$0.00 | \$0.00 |

**ABATEMENTS MADE:**

|                       |              |        |        |        |
|-----------------------|--------------|--------|--------|--------|
| Property Taxes        | \$571,534.51 | \$0.00 | \$0.00 | \$0.00 |
| Land Use Change Taxes | \$0.00       | \$0.00 | \$0.00 | \$0.00 |
| Timber Yield Taxes    | \$0.00       | \$0.00 | \$0.00 | \$0.00 |
| Current Levy Deeded   |              | \$0.00 | \$0.00 | \$0.00 |

**UNCOLLECTED TAXES--**

**End of Fiscal Year: 2018**

|                             |        |        |        |        |
|-----------------------------|--------|--------|--------|--------|
| Property Taxes              |        | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Credit Balance |        | \$0.00 | \$0.00 | \$0.00 |
| Land Use Change Taxes       | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Yield Taxes                 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

|                       |                 |              |        |        |
|-----------------------|-----------------|--------------|--------|--------|
| <b>TOTAL CREDITS:</b> | \$26,231,615.24 | \$529,881.09 | \$0.00 | \$0.00 |
|-----------------------|-----------------|--------------|--------|--------|

## SUMMARY OF TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 2018

### DEBITS

|  | .....Tax Liens on Acc't of Levies..... |              |              |
|--|--|--------------|--------------|
| <b>Balance of Unredeemed Liens:</b>                  | 2017                                   | 2016         | 2015+        |
| Beginning of Fiscal Year                             | \$0.00                                 | \$131,699.86 | \$103,228.31 |
| Liens Executed During Fiscal Year                    | \$112,565.42                           | \$0.00       | \$0.00       |
| Interest & Costs Collected<br>(After Lien Execution) | \$3,151.22                             | \$17,412.61  | \$34,779.82  |
| <b>TOTAL DEBITS</b>                                  | \$115,716.64                           | \$149,112.47 | \$138,008.13 |

### CREDITS

#### REMITTED TO TREASURER:

|                                     |              |              |              |
|-------------------------------------|--------------|--------------|--------------|
| Redemptions                         | \$50,995.65  | \$101,555.24 | \$103,228.31 |
| Interest/Costs Collected            | \$3,151.22   | \$17,412.61  | \$34,779.82  |
| Abatements of Unredeemed Taxes      | \$0.00       | \$0.00       | \$0.00       |
| Liens Deeded To Town                | \$0.00       | \$0.00       | \$0.00       |
| <b>Balance of Unredeemed Liens:</b> |              |              |              |
| End of Fiscal Year                  | \$61,569.77  | \$30,114.62  | \$0.00       |
| <b>TOTAL CREDITS</b>                | \$115,716.64 | \$149,082.47 | \$138,008.13 |

**TOWN TREASURER'S REPORT 2018**

**RECEIVED FROM TAX COLLECTOR**

|                                       |                 |
|---------------------------------------|-----------------|
| 2018 Property Tax & Interest          | \$25,973,178.77 |
| 2017 Property Tax & Interest          | \$77,042.73     |
| Prior Year Tax Redemptions & Interest | \$256,975.98    |
| Current Use Land Change & Interest    | \$132,800.28    |
| Railroad Tax                          | \$101.15        |
| Yield Tax & Interest (Timber Cutting) | \$1,437.77      |

**Subtotal      \$26,441,536.68**

**RECEIVED FROM TOWN CLERK**

|                            |                |
|----------------------------|----------------|
| Motor Vehicle Permits      | \$1,853,095.07 |
| Municipal Agent Fees       | \$28,716.00    |
| Titles                     | \$3,704.00     |
| Vital Records              | \$2,080.00     |
| UCC Filings & Certificates | \$2,325.00     |
| Dog Licenses & Fines       | \$8,422.00     |
| Boat Fees                  | \$6,544.47     |
| Mailing Fees               | \$1,392.00     |
| Filing and Other Fees      | \$25.00        |

**Subtotal      \$1,906,303.54**

**RECEIVED FROM INTERGOVERNMENTAL SOURCES**

|                                    |              |
|------------------------------------|--------------|
| NH. Revenue Sharing Block Grant    | \$0.00       |
| NH. Highway Block Grant            | \$176,217.33 |
| NH. Rooms & Meals Tax              | \$379,433.53 |
| Transportation Enhancement Program | \$0.00       |
| Fire Department Equipment Grant    | \$5,799.08   |
| OEM Drill Reimbursement            | \$11,588.86  |
| Misc. Revenue                      |              |

**Subtotal      \$573,038.80**

**RECEIVED FROM OTHER SOURCES**

|                                       |              |
|---------------------------------------|--------------|
| Interest Income                       | \$121,756.11 |
| Fines & Forfeitures                   | \$225.00     |
| Building Permits                      | \$126,861.86 |
| Transfer Station Permits              | \$3,445.00   |
| Transfer Station Fees                 | \$49,128.00  |
| Planning Board Fees                   | \$5,600.00   |
| Zoning Board of Adjustment Fees       | \$2,185.00   |
| Police Department Revenue             | \$5,471.67   |
| School Resource Officer               | \$15,000.00  |
| Recreation Programs                   | \$9,620.00   |
| Recreation Summer Camp                | \$22,161.74  |
| Rent of Town Property                 | \$61,718.00  |
| Sale of Town Property                 | \$31,228.02  |
| Sale of Cemetery & Cremation Lots     | \$8,900.00   |
| Grave Excavation Fees                 | \$3,550.00   |
| Cable TV Franchise                    | \$174,389.47 |
| Recycling Program                     | \$4,941.15   |
| Insurance Reimbursements              | \$1,300.70   |
| Reimbursement for Plan Review         | \$15,205.00  |
| Overpayments and Other Reimbursements | \$22,735.57  |

**Subtotal      \$685,422.29**

**RECEIVED FROM SPECIAL REVENUE FUNDS**

|   |             |
|---|-------------|
| Transfer from Trustees of the Trust Funds | \$22,155.00 |
|---|-------------|

**Subtotal      \$22,155.00**

**TOTAL RECEIPTS FOR 2018**

**\$29,628,456.31**



**FISCAL YEAR 2018 TRANSACTIONS**

|   |                               |
|---|-------------------------------|
| Cash on Hand January 1, 2018                        | \$12,425,570.41               |
| Total Receipts for 2018                             | \$29,628,456.31               |
| Safety Complex Bond Principle & Interest            | (\$313,750.00)                |
| Scamman Conservation Easement Principle & Interest  | (\$176,697.50)                |
| Fire House & Conservation Bond Principle & Interest | (\$68,566.67)                 |
| Cushman Property Principle                          | (\$100,564.89)                |
| Debt Service Interest                               | \$0.00                        |
| Paid on Selectmen's Orders                          | (\$28,719,916.61)             |
| Trustees of the Trust Funds                         | (\$132,783.51)                |
| <b><u>BALANCE ON HAND DEC. 31, 2018</u></b>         | <b><u>\$12,541,747.54</u></b> |

**OTHER ASSETS IN HANDS OF TREASURER**

|   |                            |
|---|----------------------------|
| Police Detail Account                             | \$58,849.19                |
| Road & Other Bonds                                | \$271,312.65               |
| Payroll Account                                   | \$110,529.91               |
| Gifford House Security Deposit                    | \$2,101.91                 |
| Foss Property Security Deposit                    | \$3,623.49                 |
| Park Cottage Security Deposit                     | \$958.30                   |
| Stratham Hill Park Revolving Fund                 | \$31,465.92                |
| Stratham DARE                                     | \$7,590.85                 |
| Stratham Hill Park Public Deposit Investment Pool | \$4,058.78                 |
| Town of Stratham Public Deposit Investment Pool   | \$20,481.68                |
| Fire Department E.M.S. Fund                       | \$199,953.34               |
| Fire Protection Fund                              | \$46,831.59                |
| Heritage Fund                                     | \$6,535.35                 |
| Recreation Revolving Fund                         | \$125,188.73               |
| Cemetery Land Fund                                | \$7,429.52                 |
| Drug Forfeiture Fund                              | \$922.84                   |
| Cash (Town Clerk Drawers/Finance Petty Cash)      | \$650.00                   |
| <b><u>TOTAL ALL OTHER ASSETS</u></b>              | <b><u>\$898,484.05</u></b> |

**SUMMARY OF SAFETY COMPLEX BONDED DEBT**

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

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

**SUMMARY OF FIRE HOUSE/CONSERVATION BONDED DEBT****Fire House/Conservation General Obligation Bond:      \$2,000,000.00****Fiscal Year**

| <b><u>Ending</u></b>    |                                 |                                | <b><u>Outstanding Debt</u></b> |
|-------------------------|---------------------------------|--------------------------------|--------------------------------|
| <b><u>Dec. 31st</u></b> | <b><u>Principal Payment</u></b> | <b><u>Interest Payment</u></b> | <b><u>Balance</u></b>          |
| 2019                    |                                 | \$68,566.67                    | \$2,000,000.00                 |
| 2019                    | \$180,000.00                    | \$51,000.00                    | \$1,820,000.00                 |
| 2020                    | \$200,000.00                    | \$92,820.00                    | \$1,620,000.00                 |
| 2021                    | \$200,000.00                    | \$82,620.00                    | \$1,420,000.00                 |
| 2022                    | \$200,000.00                    | \$72,420.00                    | \$1,220,000.00                 |
| 2023                    | \$200,000.00                    | \$62,220.00                    | \$1,020,000.00                 |
| 2024                    | \$200,000.00                    | \$52,020.00                    | \$820,000.00                   |
| 2025                    | \$205,000.00                    | \$41,820.00                    | \$615,000.00                   |
| 2026                    | \$205,000.00                    | \$31,365.00                    | \$410,000.00                   |
| 2027                    | \$205,000.00                    | \$20,910.00                    | \$205,000.00                   |
| 2028                    | \$205,000.00                    | \$10,455.00                    | \$0.00                         |

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

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

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

Valerie Kemp  
Accounting Supervisor

**SUMMARY INVENTORY OF VALUATION  
TOWN OF STRATHAM IN ROCKINGHAM COUNTY  
CERTIFICATE (2018)**

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.

Michael Houghton, Joseph A. Lovejoy, Robert O'Sullivan, Selectmen

|  |          |                 |
|--|----------|-----------------|
| 1. Valuation of land only:   | Acres    | Assessment      |
| A. Current use (at c.u. value)   | 2,505.47 | \$358,745       |
| B. Conservation  | 47.53    | \$1,284         |
| C. Discret. Preservation Ease.   | 0.67     | \$2,900         |
| C. Residential   | 5,326.11 | \$329,924,100   |
| D. Commercial/Industrial   | 543.20   | \$64,679,100    |
| E. Total of Taxable Land   | 8,422.98 | \$394,966,129   |
| F. Tax Exempt & Non Taxable  | 884.19   | \$10,327,600    |
| 2. Value of Buildings only:  |          |                 |
| A. Residential   |          | \$739,171,267   |
| B. Manufactured Housing  |          | \$2,911,200     |
| C. Commercial/Industrial   |          | \$118,279,700   |
| D. Discretionary Preservation Easement                                       |          | \$95,408        |
| E. Total of Taxable Buildings  |          | \$860,457,575   |
| F. Exempt & Non Taxable  |          | \$49,126,025    |
| 3. Public Utilities:   |          |                 |
| A. Gas   |          | \$9,790,000     |
| B. Electric  |          | \$13,181,000    |
| D. Other Utilities (water)   |          | \$884,900       |
| C. Total Utilities   |          | \$23,855,900    |
| 4. Valuation before Exemptions:  |          | \$1,279,279,604 |
| 5. Disabled Exemptions:  |          | \$0             |
| 6. Modified Assessed Valuation of all Properties                             |          | \$1,279,279,604 |
| 7. Blind Exemption (4)   |          | \$60,000        |
| 8. Elderly Exemption (37)  |          | \$3,059,100     |
| 9. Total Dollar Amount of Exemptions   |          | \$3,119,100     |
| 10. Net Valuation on which Tax Rate is computed                              |          | \$1,276,160,504 |
| 11. Less the Value of Utilities  |          | (\$23,855,900)  |
| 12. Net Valuation without Utilities on which State Education Tax is Computed |          | \$1,252,304,604 |

**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.):   | 13  | \$26,000  |
| Other war service credits (\$500.): | 372 | \$185,500 |
| Total Number and Amount:            | 385 | \$211,500 |

## **STATEMENT OF APPROPRIATIONS**

Taxes Assessed for the Tax Year 2018

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.

Michael Houghton, Joseph A. Lovejoy, Robert O'Sullivan, Selectmen

### **PURPOSE OF APPROPRIATION**

#### **GENERAL GOVERNMENT:**

|  |             |
|--|-------------|
| Executive                                  | \$248,130   |
| Elections, Registration & Vital Statistics | \$11,025    |
| Financial Administration                   | \$487,423   |
| Revaluation of Property                    | \$25,000    |
| Legal Expenses                             | \$30,000    |
| Personnel Administration                   | \$1,091,311 |
| Planning and Zoning                        | \$279,275   |
| General Government Buildings               | \$241,990   |
| Cemeteries                                 | \$47,650    |
| Insurance                                  | \$94,553    |

#### **PUBLIC SAFETY:**

|                          |             |
|--------------------------|-------------|
| Police                   | \$1,124,235 |
| Fire                     | \$333,029   |
| Emergency Management     | \$18,410    |
| Emergency Communications | \$1,000     |

#### **HIGHWAYS AND STREETS:**

|                        |           |
|------------------------|-----------|
| Highway/DPW Department | \$943,550 |
| Street Lighting        | \$12,000  |
| Public Works - Other   | \$10,714  |

#### **SANITATION:**

|                        |           |
|------------------------|-----------|
| Solid Waste Collection | \$768,825 |
|------------------------|-----------|

#### **HEALTH:**

|                             |          |
|-----------------------------|----------|
| Animal Control              | \$600    |
| Pest Control                | \$64,680 |
| Health Agencies & Hospitals | \$38,920 |

#### **WELFARE:**

|                                    |          |
|------------------------------------|----------|
| Administration & Direct Assistance | \$16,500 |
|------------------------------------|----------|

#### **CULTURE AND RECREATION:**

|                                       |           |
|---------------------------------------|-----------|
| Parks & Recreation                    | \$304,052 |
| Library                               | \$470,599 |
| Patriotic purposes                    | \$2,500   |
| Conservation Commission               | \$4,000   |
| Town Center Revitalization            | \$400     |
| Energy Commission                     | \$9,500   |
| Heritage Commission/300th Anniversary | \$5,700   |
| Economic Development                  | \$200     |

|                                     |             |
|-------------------------------------|-------------|
| DEBT SERVICE:                       |             |
| Tax Anticipation Note Interest      | \$0         |
| Interest -Long Term Bonds & Notes   | \$221,188   |
| Principal - Long Term Bonds & Notes | \$695,000   |
| CAPITAL OUTLAY:                     |             |
| Capital Improvements                | \$1,126,000 |
| OPERATING TRANSFERS OUT             | \$544,000   |
| TOTAL APPROPRIATIONS:               | \$9,271,959 |

**REVISED ESTIMATED REVENUES**

|  |             |
|--|-------------|
| TAXES:                                     |             |
| Yield Taxes                                | \$1,400     |
| Excavation Taxes                           |             |
| Interest and Penalties on Delinquent Taxes | \$80,000    |
| LICENSES, PERMITS AND FEES:                |             |
| Business Licenses and Permits              | \$53,819    |
| Motor Vehicle Permit Fees                  | \$1,800,000 |
| Other Licenses, Permits and Fees           | \$175,000   |
| FROM FEDERAL GOVERNMENT:                   | \$379,434   |
| FROM STATE:                                | \$176,317   |
| Shared Revenues                            |             |
| Meals & Rooms Tax Distribution             |             |
| Highway Block Grant                        |             |
| Other                                      | \$101       |
| CHARGES FOR SERVICES:                      |             |
| Income from Departments                    | \$236,800   |
| Other Charges                              | \$20,000    |
| MISCELLANEOUS REVENUES:                    |             |
| Sale of Municipal Property                 | \$44,900    |
| Interest on Investments                    | \$100,000   |
| Rent of Town Property                      | \$55,000    |
| INTERFUND OPERATING TRANSFERS:             |             |
| Trust and Agency Funds                     | \$62,155    |
| Special Revenue Funds                      | \$420,000   |
| Capital Reserve Funds                      | \$60,000    |
| OTHER FINANCING SOURCES                    |             |
| Proceeds from Long Term Bonds & Notes      |             |
| SUBTOTAL OF REVENUES:                      | \$3,664,926 |
| GENERAL FUND BALANCE:                      |             |
| Fund Balance - Reduce Taxes                | \$869,112   |
| REVENUES & CREDITS BEFORE TAXES            | \$4,534,038 |
| TOTAL APPROPRIATIONS                       | \$9,271,959 |
| (LESS) TOTAL REVENUES & CREDITS            | \$4,534,038 |
| NET ASSESSMENT                             | \$4,737,921 |

|                                     |             |
|-------------------------------------|-------------|
| DEBT SERVICE:                       |             |
| Tax Anticipation Note Interest      | \$0         |
| Interest -Long Term Bonds & Notes   | \$221,188   |
| Principal - Long Term Bonds & Notes | \$695,000   |
| CAPITAL OUTLAY:                     |             |
| Capital Improvements                | \$1,126,000 |
| OPERATING TRANSFERS OUT             | \$544,000   |
| TOTAL APPROPRIATIONS:               | \$9,271,959 |

### **REVISED ESTIMATED REVENUES**

|  |             |
|--|-------------|
| TAXES:                                     |             |
| Yield Taxes                                | \$1,400     |
| Excavation Taxes                           |             |
| Interest and Penalties on Delinquent Taxes | \$80,000    |
| LICENSES, PERMITS AND FEES:                |             |
| Business Licenses and Permits              | \$53,819    |
| Motor Vehicle Permit Fees                  | \$1,800,000 |
| Other Licenses, Permits and Fees           | \$175,000   |
| FROM FEDERAL GOVERNMENT:                   | \$379,434   |
| FROM STATE:                                | \$176,317   |
| Shared Revenues                            |             |
| Meals & Rooms Tax Distribution             |             |
| Highway Block Grant                        |             |
| Other                                      | \$101       |
| CHARGES FOR SERVICES:                      |             |
| Income from Departments                    | \$236,800   |
| Other Charges                              | \$20,000    |
| MISCELLANEOUS REVENUES:                    |             |
| Sale of Municipal Property                 | \$44,900    |
| Interest on Investments                    | \$100,000   |
| Rent of Town Property                      | \$55,000    |
| INTERFUND OPERATING TRANSFERS:             |             |
| Trust and Agency Funds                     | \$62,155    |
| Special Revenue Funds                      | \$420,000   |
| Capital Reserve Funds                      | \$60,000    |
| OTHER FINANCING SOURCES                    |             |
| Proceeds from Long Term Bonds & Notes      |             |
| SUBTOTAL OF REVENUES:                      | \$3,664,926 |
| GENERAL FUND BALANCE:                      |             |
| Fund Balance - Reduce Taxes                | \$869,112   |
| REVENUES & CREDITS BEFORE TAXES            | \$4,534,038 |
| TOTAL APPROPRIATIONS                       | \$9,271,959 |
| (LESS) TOTAL REVENUES & CREDITS            | \$4,534,038 |
| NET ASSESSMENT                             | \$4,737,921 |

**DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
2018 TAX RATE COMPUTATION**

| <u>Description</u>                        | <u>Appropriation</u> | <u>Tax Rate</u> |
|---|----------------------|-----------------|
| <b><u>Municipal</u></b>                   |                      |                 |
| Total Appropriation                       | \$9,271,959          |                 |
| Net Revenues (Not including Fund Balance) | (\$3,664,926)        |                 |
| Fund Balance Voted Surplus                | \$0                  |                 |
| Fund Balance to Reduce Taxes              | (\$869,112)          |                 |
| War Service Credits                       | \$211,500            |                 |
| Actual Overlay Used                       | \$91,144             |                 |
| <b>Net Required Local Tax Effort</b>      | <b>\$5,040,565</b>   | <b>\$3.95</b>   |

|                                      |                    |               |
|--------------------------------------|--------------------|---------------|
| <b><u>County</u></b>                 |                    |               |
| Net County Apportionment             | \$1,344,231        |               |
| <b>Net Required Local Tax Effort</b> | <b>\$1,344,231</b> | <b>\$1.05</b> |

|                                      |                     |                |
|--------------------------------------|---------------------|----------------|
| <b><u>Education</u></b>              |                     |                |
| Net Local School Appropriations      | \$10,471,489        |                |
| New Cooperative School Appropriation | \$11,865,943        |                |
| Net Education Grant                  | (\$1,976,533)       |                |
| Locally Retained State Education Tax | (\$2,816,392)       |                |
| <b>Net Required Local Tax Effort</b> | <b>\$17,544,507</b> | <b>\$13.75</b> |

|                                      |                    |               |
|--------------------------------------|--------------------|---------------|
| State Education Tax                  | \$2,816,392        |               |
| <b>Net Required Local Tax Effort</b> | <b>\$2,816,392</b> | <b>\$2.25</b> |

|                                 |                       |
|---------------------------------|-----------------------|
| <b><u>Combined Tax Rate</u></b> | <b><u>\$21.00</u></b> |
|---------------------------------|-----------------------|

|                                      |                     |
|--------------------------------------|---------------------|
| Total Municipal Tax Effort           | \$26,745,695        |
| War Service Credits                  | (\$211,500)         |
| <b>Total Property Tax Commitment</b> | <b>\$26,534,195</b> |

**PROOF OF RATE**

|                                    | Net Assessed Valuation | Tax Rate | Assessment   |
|------------------------------------|------------------------|----------|--------------|
| State Education Tax (no utilities) | \$1,252,304,604        | \$2.25   | \$2,817,685  |
| All Other Taxes                    | \$1,276,160,504        | \$18.75  | \$23,928,009 |
|                                    |                        | \$21.00  | \$26,745,695 |



## **2018 EXPENDITURES**

### **HIGHWAY DEPARTMENT**

|                                |                  |
|--------------------------------|------------------|
| Payroll                        | \$255,494        |
| Vehicle Purchase               | \$33,161         |
| Training                       | \$1,500          |
| Substance Abuse Testing        | \$1,122          |
| Meals                          | \$780            |
| Uniforms                       | \$5,772          |
| Paving & Road Construction     | \$379,859        |
| Rented Equipment               | \$3,200          |
| Culvert Pipe                   | \$2,150          |
| New Equipment/Tools/Signs      | \$11,087         |
| Road Paint                     | \$6,800          |
| Equipment Repair & Maintenance | \$53,630         |
| Salt                           | \$78,227         |
| Sand and Gravel                | \$5,999          |
| Telephone                      | \$2,180          |
| Electricity                    | \$8,680          |
| Gas & Oil                      | \$36,992         |
| Heat                           | \$574            |
| Building Maintenance           | \$21,062         |
| Computer Software Maintenance  | \$0              |
| Supplies                       | \$2,151          |
| TOTAL                          | <u>\$910,419</u> |

### **SOLID WASTE DISPOSAL**

|                                   |                  |
|-----------------------------------|------------------|
| Payroll                           | \$22,347         |
| Solid Waste Collection & Disposal | \$694,116        |
| Landfill Closure Annual           | \$9,287          |
| Recycling Bin Purchase            | \$3,985          |
| Materials and Supplies            | \$3,257          |
| Hazardous Waste Collection        | \$2,553          |
| Transfer Station                  | \$65,179         |
| Electricity                       | \$757            |
| TOTAL                             | <u>\$801,480</u> |

### **CEMETERIES**

|  |                 |
|--|-----------------|
| Payroll                                | \$21,259        |
| Grounds Maintenance                    | \$5,378         |
| Equipment Maintenance                  | \$944           |
| New Equipment                          | \$1,500         |
| Supplies                               | \$282           |
| Computer Maintenance                   | \$494           |
| Transfer to Trust Funds (sale of lots) | \$7,256         |
| TOTAL                                  | <u>\$37,113</u> |

**2018 EXPENDITURES (cont.)**

**POLICE DEPARTMENT**

|                                    |             |
|------------------------------------|-------------|
| Payroll                            | \$754,572   |
| Police Part Time/OT                | \$95,830    |
| Police Holiday                     | \$18,456    |
| Police payroll - Admin. Asst.      | \$46,562    |
| Police payroll - Prosecutor        | \$36,416    |
| Office supplies - Legal            | \$2,507     |
| Office Supplies                    | \$4,108     |
| New Equipment                      | \$9,958     |
| Uniforms                           | \$11,993    |
| Technical Support                  | \$16,356    |
| Cruiser Purchase                   | \$0         |
| Gas and Oil                        | \$20,228    |
| Repairs (Vehicle & Equipment)      | \$18,688    |
| Community Service Programs         | \$1,163     |
| Training                           | \$12,143    |
| Donation Expense                   | \$8,980     |
| Special Response Team              | \$2,500     |
| Electricity                        | \$10,000    |
| Heat                               | \$2,294     |
| Telephone                          | \$4,959     |
| Building Maintenance/Repair/Supply | \$18,029    |
| TOTAL                              | \$1,095,741 |

**PARK**

|                       |           |
|-----------------------|-----------|
| Payroll               | \$27,353  |
| Training              | \$472     |
| Office Supplies       | \$143     |
| Ground Maintenance    | \$26,838  |
| Electricity           | \$8,346   |
| Supplies              | \$2,293   |
| Uniforms              | \$667     |
| Building Maintenance  | \$20,079  |
| Equipment Maintenance | \$6,555   |
| Vehicle Maintenance   | \$5,010   |
| New Equipment         | \$4,951   |
| TOTAL                 | \$102,708 |

| COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES |               |                             |                           |              |                       |         |
|--|---------------|-----------------------------|---------------------------|--------------|-----------------------|---------|
| Fiscal Year Ending December 31, 2018                     |               |                             |                           |              |                       |         |
|  |               |                             |                           |              |                       |         |
|  |               | Receipts/<br>Reimbursements | Total Amount<br>Available | Expenditures | Unexpended<br>Balance | Overage |
| Title of Appropriations                                  | Appropriation |                             |                           |              |                       |         |
| Executive  | \$248,130     | \$174,389                   | \$422,519                 | \$243,746    | \$178,774             |         |
| Elections & Registrations                                | \$11,025      | \$0                         | \$11,025                  | \$11,982     |                       | (\$957) |
| Financial Administration                                 | \$487,423     | \$2,573,375                 | \$3,060,798               | \$433,072    | \$2,627,726           |         |
| Legal Expenses   | \$30,000      | \$0                         | \$30,000                  | \$19,759     | \$10,241              |         |
| Personnel Administration                                 | \$1,091,311   | \$15,000                    | \$1,106,311               | \$956,363    | \$149,949             |         |
| Planning and Zoning                                      | \$279,275     | \$149,852                   | \$429,127                 | \$263,385    | \$165,742             |         |
| General Government Buildings                             | \$241,990     | \$61,718                    | \$303,708                 | \$197,066    | \$106,642             |         |
| Cemeteries   | \$47,650      | \$12,450                    | \$60,100                  | \$37,113     | \$22,987              |         |
| Insurances   | \$94,553      | \$1,301                     | \$95,854                  | \$94,553     | \$1,301               |         |
| Police Department  | \$1,124,235   | \$5,472                     | \$1,129,707               | \$1,095,741  | \$33,966              |         |
| Fire Department  | \$313,029     | \$8,421                     | \$321,450                 | \$305,317    | \$16,133              |         |
| Emergency Management                                     | \$18,410      | \$11,589                    | \$29,999                  | \$5,566      | \$24,433              |         |
| Emergency Communications                                 | \$1,000       | \$0                         | \$1,000                   | \$829        | \$171                 |         |
| Highway Department (DPW)                                 | \$943,550     | \$176,217                   | \$1,119,767               | \$910,600    | \$209,168             |         |
| Street Lighting  | \$12,000      | \$0                         | \$12,000                  | \$8,608      | \$3,392               |         |
| Waste Disposal   | \$768,825     | \$55,449                    | \$824,274                 | \$801,480    | \$22,794              |         |
| Public Works Commission                                  | \$10,714      | \$0                         | \$10,714                  | \$9,214      | \$1,500               |         |
| Animal Control   | \$600         | \$8,422                     | \$9,022                   | \$0          | \$9,022               |         |
| Pest Control   | \$64,680      | \$0                         | \$64,680                  | \$64,180     | \$500                 |         |
| Public Service Agencies                                  | \$38,920      | \$0                         | \$38,920                  | \$38,920     | \$0                   |         |
| Direct Assistance  | \$16,500      | \$0                         | \$16,500                  | \$11,447     | \$5,053               |         |
| Parks & Recreation                                       | \$304,052     | \$31,782                    | \$335,834                 | \$295,347    | \$40,486              |         |
| Library  | \$470,599     | \$0                         | \$470,599                 | \$444,944    | \$25,655              |         |
| Patriotic Purposes                                       | \$2,500       | \$0                         | \$2,500                   | \$1,490      | \$1,010               |         |
| Conservation Commission                                  | \$4,000       | \$0                         | \$4,000                   | \$3,184      | \$816                 |         |
| Heritage Commission                                      | \$5,700       | \$0                         | \$5,700                   | \$5,396      | \$304                 |         |
| Economic Development Com.                                | \$200         | \$0                         | \$200                     | \$200        | \$0                   |         |
| Pedestrian & Cyclist Advocacy Com.                       | \$400         | \$0                         | \$400                     | \$399        | \$1                   |         |
| Energy Commission  | \$9,500       | \$0                         | \$9,500                   | \$3,303      | \$6,198               |         |
| Interest on Accounts/Investments                         | \$0           | \$121,981                   | \$121,981                 | \$0          | \$121,981             |         |
| Principal & Int. on Long Term Debt                       | \$221,188     | \$0                         | \$221,188                 | \$189,579    | \$31,609              |         |
| TOTALS   | \$6,861,959   | \$3,407,418                 | \$10,269,377              | \$6,452,780  | \$3,817,553           | (\$957) |

# **YEARLY EARNINGS FOR TOWN EMPLOYEES - 2018**

|                         | <u>Gross Wages</u> | <u>Ins. Buyout</u> | <u>Base Wages</u> |                       | <u>Gross Wages</u> | <u>Ins. Buyout</u> | <u>Base Wages</u> |
|-------------------------|--------------------|--------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|
| Agri, Autumn            | 1,399.25           |                    | 1,399.25          | Fingerlow, Judith A.  | 7,335.61           |                    | 7,335.61          |
| Arnold, Sara L          | 45,343.00          |                    | 45,343.00         | Flagg, Katherine      | 1,488.50           |                    | 1,488.50          |
| Austin, Tavis J.        | 77,739.40          |                    | 77,739.40         | Forest, Cantrece A.   | 40,888.50          |                    | 40,888.50         |
| Bakie, Deborah L.       | 43,472.40          | 2,796.40           | 40,676.00         | Fotheringham, G.      | 43,278.92          | 1,887.55           | 41,391.37         |
| Barr, David P.          | 3,185.00           |                    | 3,185.00          | French, Bryan         | 9,574.93           |                    | 9,574.93          |
| Bartel, Matthew         | 818.00             |                    | 818.00            | Gallagher, Caren      | 1,266.00           |                    | 1,266.00          |
| Berry, Brandt           | 10,465.50          |                    | 10,465.50         | Grahame, Michael      | 969.00             |                    | 969.00            |
| Bibeau, Amanda M.       | 73,809.62          |                    | 73,809.62         | Grella, Stacey        | 50,468.82          | 3,906.42           | 46,562.40         |
| Bronson, Deborah L      | 4,000.00           |                    | 4,000.00          | Griem, Riley          | 1,300.50           |                    | 1,300.50          |
| Burns, Leah             | 1,447.50           |                    | 1,447.50          | Guida, Nolan          | 1,049.92           |                    | 1,049.92          |
| Butcher, Thomas         | 1,158.25           |                    | 1,158.25          | Hall, Derrick         | 102.00             |                    | 102.00            |
| Call, James C.          | 102,593.82         |                    | 102,593.82        | Harnois, Gregory D    | 4,110.00           |                    | 4,110.00          |
| Campbell, John          | 9,336.00           |                    | 9,336.00          | Hart, William         | 36,415.60          |                    | 36,415.60         |
| Carbonneau, Chris       | 5,368.75           |                    | 5,368.75          | Haskell, Judith       | 3,184.13           |                    | 3,184.13          |
| Chamberlain, David W    | 62.50              |                    | 62.50             | Heal, Christopher     | 563.50             |                    | 563.50            |
| Charbonneau, Joyce      | 64,192.20          |                    | 64,192.20         | Hickey, Seth          | 68,115.40          |                    | 68,115.40         |
| Choinere, Alan          | 2,467.00           |                    | 2,467.00          | Hochschwender, Samuel | 5,360.00           |                    | 5,360.00          |
| Conroy, Neolani         | 648.83             |                    | 648.83            | Hoitt, William A      | 8,714.92           |                    | 8,714.92          |
| Copeland, Andra         | 175.00             |                    | 175.00            | Holbrook, Brian B     | 82,604.69          | 7,550.20           | 75,054.49         |
| Costello-Dziana, Pamela | 6,146.30           |                    | 6,146.30          | Houghton, Michael     | 4,000.00           |                    | 4,000.00          |
| Coughlin, Doreen        | 15,980.00          |                    | 15,980.00         | Hutton, Fred A        | 1,226.00           |                    | 1,226.00          |
| Crosby, Bryan           | 3,651.00           |                    | 3,651.00          | Izzo, Robert          | 1,898.25           |                    | 1,898.25          |
| Crosby, Margaret        | 16,083.50          |                    | 16,083.50         | Jackson, Robert       | 5,420.21           |                    | 5,420.21          |
| Crow, Joshua            | 958.25             |                    | 958.25            | Jamieson, Harold      | 68.00              |                    | 68.00             |
| Daley, Erin             | 36.00              |                    | 36.00             | Janvrin, Steven J.    | 85,331.15          |                    | 85,331.15         |
| Dardani, John           | 1,863.75           |                    | 1,863.75          | Joseph, James         | 43,803.20          |                    | 43,803.20         |
| Denton, Jeffrey         | 1,745.00           |                    | 1,745.00          | Kelley, Alex          | 1,305.00           |                    | 1,305.00          |
| Deschaine, Paul         | 134,731.66         |                    | 134,731.66        | Kelley, Daniel        | 40.00              |                    | 40.00             |
| Devonshire, James       | 114.00             |                    | 114.00            | Kemp, Valerie         | 60,923.00          |                    | 60,923.00         |
| Dodge, John             | 23,788.14          |                    | 23,788.14         | Kimball, Lesley       | 79,060.80          |                    | 79,060.80         |
| Dolan, Garrett          | 332.50             |                    | 332.50            | LaFrance, Gregory     | 362.50             |                    | 362.50            |
| Doucette, Michael E     | 89,877.63          | 7,550.20           | 82,327.43         | Lamontagne, Gabrielle | 19,237.50          |                    | 19,237.50         |
| Emanuel, David          | 175.00             |                    | 175.00            | Pond, Jason           | 9649.10            | 699.10             | 8,950.00          |
| Emerson, John           | 87,736.78          |                    | 87,736.78         | Pvirre, Keith         | 57.25              |                    | 57.25             |

# YEARLY EARNINGS FOR TOWN EMPLOYEES - 2018

|                       | Gross Wages | Ins. Buyout | Base Wages |                     | Gross Wages | Ins. Buyout | Base Wages |
|-----------------------|-------------|-------------|------------|---------------------|-------------|-------------|------------|
| Law, Charles          | 109,366.07  |             | 109,366.07 | Richard, Karen A    | 52,658.24   | 8,018.24    | 44,640.00  |
| Lemire, Denise        | 40,680.00   |             | 40,680.00  | Riffert, William M. | 13,741.75   |             | 13,741.75  |
| Lennon, Jacob M.      | 23,962.00   |             | 23,962.00  | Rivais, James       | 14,560.28   |             | 14,560.28  |
| Lewy, Andrea S.       | 80,058.20   |             | 80,058.20  | Rivers, Cindy       | 21,441.10   |             | 21,441.10  |
| London, Charles       | 87.50       |             | 87.50      | Rowe, Richard W.    | 14,198.80   |             | 14,198.80  |
| Lovejoy, Joseph A.    | 4,000.00    |             | 4,000.00   | Ryan, Karen         | 24,260.60   |             | 24,260.60  |
| Lucius, Samantha      | 45,723.00   |             | 45,723.00  | Larrabee, Matthew   | 803.75      |             | 803.75     |
| Ludington, Veronique  | 5,805.06    |             | 5,805.06   | Laverty, Colin P.   | 88,159.89   | 7,478.59    | 80,681.30  |
| MacCallum, Marcia     | 11,514.88   |             | 11,514.88  | Ryden, Patricia     | 33,184.38   |             | 33,184.38  |
| McCabe, Matthew       | 4,500.00    |             | 4,500.00   | Sapienza, John      | 670.75      |             | 670.75     |
| McGrail, Melanie      | 21,883.01   |             | 21,883.01  | Sawyer, June        | 10,469.75   |             | 10,469.75  |
| McLaughlin, MaryEllen | 9,614.13    |             | 9,614.13   | Scippa, John        | 133,766.39  | 8,018.27    | 125,748.12 |
| Merrick, Molly        | 1,419.25    |             | 1,419.25   | Slager, Timothy     | 57,757.00   |             | 57,757.00  |
| Morong, Mark          | 46,852.71   |             | 46,852.71  | Stockwell, Stefanie | 3,000.00    |             | 3,000.00   |
| Murphy, Caitlin       | 1,066.40    |             | 1,066.40   | Sullivan, Diana     | 1,350.00    |             | 1,350.00   |
| Murphy, Edward        | 1,129.92    |             | 1,129.92   | Tamborino, John     | 13.00       |             | 13.00      |
| Nelson, Robert        | 6,508.90    |             | 6,508.90   | Thibault, Michaela  | 1,314.25    |             | 1,314.25   |
| Nickerson, Michael    | 1,082.75    |             | 1,082.75   | Thompson, Dianna    | 332.50      |             | 332.50     |
| O'Neil, Kevin         | 2,506.84    |             | 2,506.84   | Thompson, Roger     | 332.50      |             | 332.50     |
| O'Sullivan, Robert    | 4,000.00    |             | 4,000.00   | Tosatti, Abigail    | 1,375.75    |             | 1,375.75   |
| Ouellette, Megan      | 228.25      |             | 228.25     | VonLetkemann, Lucia | 45,723.00   |             | 45,723.00  |
| Perkins, Charles D    | 60,046.83   | 5,859.64    | 54,187.19  | Walker, Patricia L. | 7,999.59    |             | 7,999.59   |
| Petroski, William J.  | 355.50      |             | 355.50     | Weymer, Gary        | 65.00       |             | 65.00      |
| Pierce, David         | 143,426.30  |             | 143,426.30 | Wheeler, Emma       | 1,433.00    |             | 1,433.00   |
| Plante, Amanda        | 2,449.71    |             | 2,449.71   | Williams, Alan      | 69,669.88   |             | 69,669.88  |
| Poisson, Collette     | 8733.50     |             | 8,733.50   | Wolph, Shanti       | 16,312.16   | 2,004.56    | 14,307.60  |
|                       |             |             |            | Wynn, Corey         | 65,890.72   |             | 65,890.72  |

**FINANCIAL REPORT  
GENERAL FUND**

Revenues and expenditures for the period January 1, 2018 to December 31, 2018

**GENERAL FUND EXPENDITURES**

|  | <b>Voted<br/>Appropriation</b> | <b>Actual<br/>Expenditures</b> |
|--|--------------------------------|--------------------------------|
| General Government                               |                                |                                |
| Executive  | \$248,130                      | \$243,746                      |
| Election, Reg. & Vital Statistics                | \$11,025                       | \$11,982                       |
| Financial Administration                         | \$487,423                      | \$433,072                      |
| Property Assessment                              |                                | \$0                            |
| Legal Expense                                    | \$30,000                       | \$19,759                       |
| Personnel Administration                         | \$1,091,311                    | \$956,363                      |
| Planning & Zoning                                | \$279,275                      | \$263,385                      |
| General Government Buildings                     | \$241,990                      | \$197,066                      |
| Cemeteries                                       | \$47,650                       | \$37,113                       |
| Insurance  | \$94,553                       | \$94,553                       |
| Other General Government Expense                 | \$110,000                      | \$9,662                        |
| <b>General Government Subtotal</b>               | <b>\$2,641,357</b>             | <b>\$2,266,701</b>             |
| Public Safety                                    |                                |                                |
| Police   | \$1,124,235                    | \$1,095,741                    |
| Fire   | \$313,029                      | \$305,317                      |
| Emergency Management                             | \$18,410                       | \$5,566                        |
| Other Communications                             | \$1,000                        | \$829                          |
| <b>Public Safety Subtotal</b>                    | <b>\$1,456,674</b>             | <b>\$1,407,453</b>             |
| Highways and Streets                             |                                |                                |
| Highway & Streets                                | \$943,550                      | \$910,600                      |
| Street Lighting                                  | \$12,000                       | \$8,608                        |
| <b>Highways and Streets Subtotal</b>             | <b>\$955,550</b>               | <b>\$919,208</b>               |
| Sanitation                                       |                                |                                |
| Administration                                   | \$768,825                      | \$801,480                      |
| <b>Sanitation Subtotal</b>                       | <b>\$768,825</b>               | <b>\$801,480</b>               |
| Water Distribution and Treatment                 |                                |                                |
| Administration                                   | \$10,714                       | \$9,214                        |
| <b>Water Distribution and Treatment subtotal</b> | <b>\$10,714</b>                | <b>\$9,214</b>                 |
| Health   |                                |                                |
| Administration                                   | \$600                          | \$0                            |
| Pest Control                                     | \$64,680                       | \$64,180                       |
| Health Agencies, Hospice & Other                 | \$38,920                       | \$38,920                       |
| <b>Health Subtotal</b>                           | <b>\$104,200</b>               | <b>\$103,100</b>               |

|  |                     |                     |
|--|---------------------|---------------------|
| Welfare  |                     |                     |
| Administration & Direct Assistance             | \$16,500            | \$11,447            |
| <b>Welfare Subtotal</b>                        | <b>\$16,500</b>     | <b>\$11,447</b>     |
| Culture & Recreation                           |                     |                     |
| Parks & Recreation                             | \$304,052           | \$295,347           |
| Library  | \$470,599           | \$444,944           |
| Patriotic Purposes                             | \$2,500             | \$1,490             |
| Other Culture & Recreation                     | \$0                 | \$0                 |
| <b>Culture &amp; Recreation Subtotal</b>       | <b>\$777,151</b>    | <b>\$741,781</b>    |
| Conservation and Development                   |                     |                     |
| Admin. & Purchase of Natural Resources         | \$19,200            | \$11,883            |
| Other Conservation                             |                     | \$0                 |
| Redevelopment and Housing                      | \$400               | \$399               |
| Economic Development                           | \$200               | \$200               |
| <b>Conservation and Development Subtotal</b>   | <b>\$19,800</b>     | <b>\$12,482</b>     |
| Debt Service                                   |                     |                     |
| Principle & Interest - Long Term Bonds & Notes | \$916,088           | \$659,579           |
| Interest on Tax Anticipation Notes             | \$100               |                     |
| <b>Debt Service Subtotal</b>                   | <b>\$916,188</b>    | <b>\$659,579</b>    |
|  | <b>\$7,666,959</b>  |                     |
| Capital Outlay                                 |                     |                     |
| Land   | \$0                 | \$0                 |
| Machinery, Vehicles, & Equipment               | \$104,241           | \$45,620            |
| Buildings                                      | \$48,593            | \$35,706            |
| Improvements Other than Buildings              | \$1,300,380         | \$569,054           |
| <b>Capital Outlay Subtotal</b>                 | <b>\$1,453,214</b>  | <b>\$650,379</b>    |
| Operating Transfers Out                        |                     |                     |
| To Capital Projects Fund                       |                     |                     |
| To Capital Reserve Fund                        | \$324,000           | \$324,000           |
| To Expendable Trust Fund                       | \$220,000           | \$317,784           |
| <b>Operating Transfers Out Subtotal</b>        | <b>\$544,000</b>    | <b>\$641,784</b>    |
| Payments to Other Governments                  |                     |                     |
| Taxes Assessed for the County                  |                     | \$1,344,231         |
| Taxes Assessed for Local Education             |                     | \$19,663,018        |
| Taxes Assessed for State Education             |                     |                     |
| <b>Payment to Other General Gov. Subtotal</b>  | <b>\$0</b>          | <b>\$21,007,249</b> |
| Total Before Payments to Other Governments     | \$7,666,959         | \$6,932,443         |
| Plus Payments to Other Governments             |                     | \$21,417,250        |
| Plus Commitments to Other Governments from     |                     |                     |
| Tax Rate                                       | \$21,417,250        |                     |
| Less Proprietary/Special Funds                 | \$0                 | \$0                 |
| <b>GENERAL FUND EXPENDITURES</b>               |                     |                     |
| <b>Total General Fund Expenditures</b>         | <b>\$31,081,423</b> | <b>\$29,231,857</b> |

## GENERAL FUND REVENUES

|  |                     |                     |
|--|---------------------|---------------------|
| Taxes  |                     |                     |
| Property Taxes                                   | \$0                 | \$26,221,039        |
| Land Use Change Taxes-General Fund               | \$0                 | \$132,800           |
| Yield Taxes                                      | \$1,000             | \$1,415             |
| Excavation Tax                                   | \$49                |                     |
| Interest & Penalties on Delinquent Taxes         | \$60,000            | \$86,159            |
| <b>Taxes Subtotal</b>                            | <b>\$61,049</b>     | <b>\$26,441,413</b> |
| Licenses, Permits and Fees                       |                     |                     |
| Business Licenses & Permits                      | \$220,000           | \$180,094           |
| Motor Vehicle Permit Fees                        | \$1,798,500         | \$1,853,095         |
| Other Licenses, Permits, and Fees                | \$109,500           | \$174,389           |
| <b>Licenses, Permits and Fees Subtotal</b>       | <b>\$2,128,000</b>  | <b>\$2,207,578</b>  |
| Revenue from State of New Hampshire              |                     |                     |
| Meals and Rooms Tax Distribution                 | \$379,336           | \$379,434           |
| Highway Block Grant                              | \$174,849           | \$176,217           |
| Other  | \$18,410            | \$17,489            |
| <b>State of NH Revenue Subtotal</b>              | <b>\$572,595</b>    | <b>\$573,140</b>    |
| Charges for Services                             |                     |                     |
| Income from Departments                          | \$62,900            | \$77,210            |
| Other Charges                                    | \$37,080            | \$56,123            |
| <b>Charges for Services Subtotal</b>             | <b>\$99,980</b>     | <b>\$133,333</b>    |
| Miscellaneous Revenues                           |                     |                     |
| Sale of Municipal Property                       | \$45,200            | \$43,103            |
| Interest on Investments                          | \$40,000            | \$121,756           |
| Other  | \$93,500            | \$85,979            |
| <b>Miscellaneous Revenues Subtotal</b>           | <b>\$178,700</b>    | <b>\$250,838</b>    |
| Interfund Operating Transfers In                 |                     |                     |
| From Special Revenue Funds                       |                     |                     |
| From Trust & Fiduciary Funds                     | \$20,000            | \$22,155            |
| From Conservation Funds                          |                     |                     |
| <b>Interfund Operating Transfers In Subtotal</b> | <b>\$20,000</b>     | <b>\$22,155</b>     |
| Less Proprietary/Special Funds                   |                     |                     |
| Plus Property Tax Commitment from Tax Rate       | \$26,443,051        |                     |
| <b>TOTAL GENERAL FUND REVENUES</b>               | <b>\$29,503,375</b> | <b>\$29,628,457</b> |



## GENERAL FUND BALANCE SHEET

|  | Audited<br>Beginning of year | Unaudited<br>End of year |
|--|------------------------------|--------------------------|
| Current Assets                             |                              |                          |
| Cash and Equivalents                       | \$12,411,560                 | \$12,425,570             |
| Investments                                | \$20,184                     | \$20,482                 |
| Tax Receivable                             | \$506,987                    | \$571,535                |
| Tax Liens Receivable                       | \$234,898                    | \$91,684                 |
| Prepaid Tax Receivable                     | \$0                          | \$0                      |
| Due from Other Governments                 | \$0                          | \$420,000                |
| Due from Other Funds                       | \$8,721                      | \$122,155                |
| Other Current Assets                       | \$556,632                    | \$0                      |
| Tax Deeded Property (Subject to Resale)    | \$25,469                     | \$25,469                 |
| <b>Total Assets</b>                        | <b>\$13,764,451</b>          | <b>\$13,676,895</b>      |
| Current Liabilities                        |                              |                          |
| Warrants and Accounts Payable              | \$169,501                    | \$0                      |
| Due to School Districts                    | \$9,260,699                  | \$9,958,582              |
| Deferred Revenue                           | \$470,823                    | \$0                      |
| <b>Total Liabilities</b>                   | <b>\$9,901,023</b>           | <b>\$9,958,582</b>       |
| Fund Equity                                |                              |                          |
| Non-Spendable Fund Balance                 | \$582,101                    | \$25,469                 |
| Committed Fund Balance                     | \$1,212,215                  | \$802,835                |
| Assigned Fund Balance                      | \$0                          |                          |
| Unassigned Fund Balance                    | \$2,069,112                  | \$2,890,009              |
| <b>Total Fund Equity</b>                   | <b>\$3,863,428</b>           | <b>\$3,718,313</b>       |
| <b>TOTAL LIABILITIES &amp; FUND EQUITY</b> | <b>\$13,764,451</b>          | <b>\$13,676,895</b>      |

### GENERAL FUND BALANCE SHEET RECONCILIATION

|   |                  |                    |
|---|------------------|--------------------|
| Total Revenues                                | \$28,818,723     | \$29,628,457       |
| Total Expenditures                            | \$28,307,513     | \$29,231,857       |
| <b>Change (Increase or Decrease)</b>          | <b>\$511,210</b> | <b>\$396,600</b>   |
| Ending Fund Equity from Balance Sheet         | \$3,863,428      | \$3,718,313        |
| Less Beginning Fund Equity from Balance Sheet | \$3,352,218      | \$3,863,428        |
| <b>Change (Increase or Decrease)</b>          | <b>\$511,210</b> | <b>(\$145,115)</b> |

STRATHAM TRUST FUNDS 2018 - SUMMARY PAGE

| DATE OF CREATION        | NAME OF FUND                               | BAL/BEG   | NEW FUNDS | CAP/GAIN | WITHDRAWN | BAL/END   | BAL/BEG | INCOME | EXPENDED | BAL/END | GRAND TOTAL<br>Principal/Income |
|-------------------------|--|-----------|-----------|----------|-----------|-----------|---------|--------|----------|---------|---------------------------------|
| <b>CEMETERY FUNDS:</b>  |  | 271,965   | 6,200     | -        | -         | 278,165   | 123,195 | 47,759 | 22,155   | 148,799 | 426,964                         |
| 2018                    | Randle Olofson                             | -         | 650       | -        | -         | 650       | -       | -      | -        | -       | 650                             |
| 2018                    | Brent Olofson                              | -         | 650       | -        | -         | 650       | -       | -      | -        | -       | 650                             |
| 2018                    | Andrea Blonda                              | -         | 650       | -        | -         | 650       | -       | -      | -        | -       | 650                             |
| 2018                    | William Blonda                             | -         | 650       | -        | -         | 650       | -       | -      | -        | -       | 650                             |
| 2018                    | Carl Hanselman Jr.                         | -         | 2,600     | -        | -         | 2,600     | -       | -      | -        | -       | 2,600                           |
| 2018                    | William Jackson                            | -         | 1,000     | -        | -         | 1,000     | -       | -      | -        | -       | 1,000                           |
|                         | <b>TOTAL CEMETERY FUNDS</b>                | 271,965   | 6,200     | -        | -         | 278,165   | 123,195 | 47,759 | 22,155   | 148,799 | 426,964                         |
| <b>LIBRARY FUNDS:</b>   |  |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>VARIOUS</b>                             |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>STRATHAM HILL PARK:</b>                 |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>VARIOUS</b>                             | 81,701    | -         | -        | -         | 81,701    | 7,319   | 7,331  | 7,240    | 7,409   | 89,111                          |
|                         | <b>STRATHAM HILL PK ASSOCIATION</b>        |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>1966</b>                                | 17,814    | -         | -        | -         | 17,814    | 27,885  | 2,065  | -        | 29,949  | 47,764                          |
|                         | <b>CAPITAL RESERVES &amp; OTHER TRUSTS</b> |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>1988</b>                                | 59,622    | -         | -        | -         | 59,622    | 44,426  | 5,417  | 3,939    | 45,904  | 105,526                         |
|                         | <b>LAND CONSERVATION FUND</b>              | 178,053   | 167,784   | -        | -         | 345,837   | 1,566   | 3,243  | 1,792    | 3,016   | 348,853                         |
|                         | <b>2001</b>                                | 62,158    | -         | -        | 26,611    | 35,547    | 388     | 123    | -        | 511     | 36,058                          |
|                         | <b>RADIO COMMUNICATIONS EQUIP</b>          |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>1998</b>                                | 72,550    | 43,261    | -        | -         | 115,811   | 711     | 1,341  | -        | 2,052   | 117,863                         |
|                         | <b>SVFD CAPITAL RESERVE</b>                | 11,005    | -         | -        | -         | 11,005    | 178     | 207    | -        | 385     | 11,390                          |
|                         | <b>SVFD R WIGGIN FUND</b>                  | 9,770     | -         | -        | -         | 9,770     | 158     | 184    | -        | 342     | 10,112                          |
|                         | <b>SVFD J HUTTON FUND</b>                  | 5,947     | -         | -        | -         | 5,947     | 96      | 112    | -        | 208     | 6,154                           |
|                         | <b>SVFD C SCAMMAN FUND</b>                 | 121,377   | 19,566    | -        | 40,000    | 100,943   | 1,342   | 1,977  | -        | 3,319   | 104,266                         |
|                         | <b>SVFD FAIR TRUST</b>                     |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>1987</b>                                | 4,752     | -         | -        | -         | 4,752     | 1,823   | 122    | -        | 1,945   | 6,696                           |
|                         | <b>BARKER 4-H SCHOLARSHIP</b>              | 975       | -         | -        | -         | 975       | 333     | 24     | -        | 357     | 1,331                           |
|                         | <b>SCAMMAN/PARK TRUST</b>                  | 3,663     | -         | -        | -         | 3,663     | 1,929   | 104    | -        | 2,032   | 5,694                           |
|                         | <b>SCAMMAN SCHOLARSHIP</b>                 |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>1997</b>                                | 5,500     | -         | -        | -         | 5,500     | 1,158   | 123    | -        | 1,281   | 6,781                           |
|                         | <b>WIN. GRANGE EDUC FUND</b>               | 4,011     | -         | -        | -         | 4,011     | 62      | 75     | -        | 138     | 4,148                           |
|                         | <b>DEBBIE GREENBURG TRUST</b>              | 525,000   | 25,000    | -        | 200,000   | 350,000   | 7,429   | 8,414  | -        | 15,843  | 365,843                         |
|                         | <b>SMS SPECIAL EDUC TRUST</b>              | 98,444    | 25,000    | -        | 70,596    | 52,848    | 1,533   | 1,128  | -        | 2,661   | 55,509                          |
|                         | <b>SMS MAINTENANCE TRUST</b>               |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>2010</b>                                | 72,320    | 10,000    | -        | -         | 82,320    | 943     | 1,349  | -        | 2,292   | 84,612                          |
|                         | <b>EMPLOYEE TERMINATION TRUST</b>          | 124,112   | 25,000    | -        | -         | 149,112   | 1,374   | 2,304  | -        | 3,678   | 152,790                         |
|                         | <b>TOWN BUILDINGS &amp; GROUNDS</b>        |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>2012</b>                                | 74,214    | -         | -        | -         | 74,214    | 1,089   | 1,117  | -        | 2,207   | 76,421                          |
|                         | <b>STRATHAM FAIR OPERATING</b>             | 22,552    | -         | -        | -         | 22,552    | 536     | 428    | -        | 964     | 23,516                          |
|                         | <b>FAIR CAPITAL IMPROVEMENTS</b>           | 24,790    | -         | -        | -         | 24,790    | 313     | 465    | -        | 778     | 25,568                          |
|                         | <b>FAIR RAINY DAY FUND</b>                 |           |           |          |           |           |         |        |          |         |                                 |
|                         | <b>2014</b>                                | 93,245    | -         | -        | 18,900    | 74,345    | 646     | 1,646  | -        | 2,292   | 76,637                          |
|                         | <b>HERITAGE PRESERVATION TRUST</b>         | 40,871    | -         | -        | -         | 40,871    | 235     | 728    | -        | 963     | 41,834                          |
|                         | <b>HIGHWAY VEHICLE CAPITAL RESERVE</b>     | 3,506     | -         | -        | -         | 3,506     | -       | 54     | -        | 54      | 3,559                           |
|                         | <b>350TH ANNIVERSARY TRUST</b>             | -         | 300,000   | -        | -         | 300,000   | -       | 20     | -        | 20      | 300,020                         |
|                         | <b>MARY &amp; WALTER SMYK PARK TRUST</b>   |           |           |          |           |           |         |        |          |         |                                 |
| <b>TOTAL ALL FUNDS:</b> |  | 1,989,918 | 621,810   | -        | 356,107   | 2,255,621 | 226,666 | 87,859 | 35,126   | 279,399 | 2,535,020                       |

TRUSTEES OF THE TRUST FUNDS: BEV CONNOLLY, MIKKI DESCHAIINE, & DIANE MORGERA, CHAIR

## **2018 CEMETERY TRUSTEES' REPORT**

The focus of the Cemetery Trustees in 2018 was on improvements to the entrance way to Maple Lane/Harmony Hill Cemeteries. Two large yews were relocated on the cemetery grounds and the main entrance underwent a transformation which was through the efforts and guidance of the Town Public Works Department. Curbing was installed to improve the flow of runoff and drainage. A cobblestone pathway was built to improve the access to the water spigot, and new landscaping was installed on both sides of the entrance to the cemeteries. The Trustees would like to thank the Public Works Department for their efforts in making these improvements a reality.

Further, the Trustees would also like to acknowledge the effort of the Public Works Department for the regular maintenance that takes place throughout the year at Maple Lane, Harmony Hill and Greenwood Cemeteries. Their dedication to making all of these properties look their best at all times should be a source of pride to the citizens of Stratham.

We have put a plan in place to do some significant tree work at Maple Lane/Harmony Hill Cemeteries in 2019. The primary focus of the plan is to remove some of the large Norwegian Spruce on the grounds thereby assuring the safety of persons and protection of property. While the “look” of the cemeteries will be impacted, the plan also calls for the planting of new and different trees to take the place of those being removed.

The Trustees are honored to serve the Town and its citizens. Our regulations, as well as our contact information, can be found on the Town website. We welcome your comments and questions at any time, and would be happy to meet to discuss them whenever necessary.

Respectfully submitted,

Cemetery Trustees

June Sawyer, Chair  
John LaBonte  
Colin Laverty

# Report of Forest Fire Warden and State Forest Ranger

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked 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 2018 season threatened structures and one structure was destroyed, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire 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](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

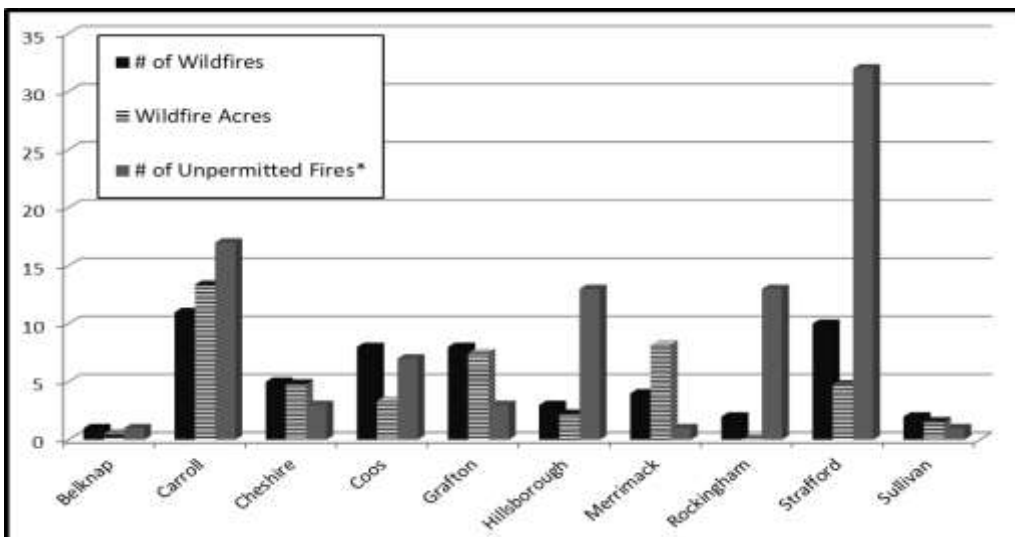
In 2019, we will be recognizing Smokey Bear's 75<sup>th</sup> birthday! Dressed in a ranger's hat, belted blue jeans, and carrying a shovel, he has been the recognized wildfire prevention symbol since 1944. The NH Forest Protection Bureau and local fire departments will be celebrating Smokey Bear's 75 years of wildfire prevention throughout the year. Smokey's message has always been about personal responsibility – remember his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**



As we prepare for the 2019 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](http://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](http://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.nhdfi.org](http://www.nhdfi.org).

## 2018 WILDLAND FIRE STATISTICS

(All fires reported as of December 2018)



\* Unpermitted fires which escape control are considered Wildfires.

| Year | Number of Wildfires | Wildfire Acres Burned | Number of Unpermitted Fires* |
|------|---------------------|-----------------------|------------------------------|
| 2018 | 53                  | 46                    | 91                           |
| 2017 | 65                  | 134                   | 100                          |
| 2016 | 351                 | 1090                  | 159                          |
| 2015 | 143                 | 665                   | 180                          |
| 2014 | 112                 | 72                    | 53                           |

## CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

| Arson | Debris Burning | Campfire | Children | Smoking | Railroad | Equipment | Lightning | Misc. |
|-------|----------------|----------|----------|---------|----------|-----------|-----------|-------|
| 1     | 10             | 4        | 1        | 5       | 0        | 6         | 2         | 24    |

## **FIRE DEPARTMENT**

In 2018 the Stratham Fire Department responded to 726 emergency and service calls; 484 of those calls were for Emergency Medical Services. Stratham's emergency response continues to grow as we support the needs of the town.

We would also like to thank the residents of town and the volunteers at the fair for the money generated to help improve the Fire Department's capital equipment. This year the Fire Department purchased a new four wheel drive ambulance. The ambulance committee spent countless hours determining the needs of Stratham, designing the truck and ensuring it was built and put into service. Another purchase was the new self-contained breathing apparatus, SCBA, which contain a thermal imaging camera. These new SCBAs provide the best protection and safety to the firefighters.

This was a banner year for the "Lights for Lives" event. The community support was tremendous, including holiday lights on houses, individual donations, and donations for the auction from many local business and residents. Thank you to the Lights for Lives committee!

It doesn't go without notice but every year the Ladies Auxiliary continue to do more and more for the department and the community. The Ladies Aux is not only an integral part of the Stratham Fair, but prior to the fair they make meals for the work crews, attend multiple community events, and support Fire Dept. training events. They are always there in time of need and it is much appreciated.

As the Stratham Fair has surpassed the 50<sup>th</sup> mark, this was yet another successful year. Continuing the tradition of fireworks on both Thursday and Sunday evenings has resulted in increased attendance. Many community organizations also assist with the fair by promoting their group and taking on projects. Thank you to the Fair Directors and all the volunteers who help.

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

The Stratham Fire Department is always looking for new members. If you would like to join, there are many ways in which you can help. 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 submitted,

Matt Larrabee  
Fire Chief

***Stratham Fire Department  
2018 Emergency Responses***

|                                       | <b><i>Number of Calls per Year</i></b> |                    |                    |
|---------------------------------------|--|--------------------|--------------------|
| <b><i>Type of Call</i></b>            | <b><u>2016</u></b>                     | <b><u>2017</u></b> | <b><u>2018</u></b> |
| Medical Aid                           | 455                                    | 463                | 484                |
| Service Calls                         | 34                                     | 15                 | 29                 |
| Mutual Aid to other Communities       | 22                                     | 20                 | 12                 |
| Fire Alarm Activation                 | 82                                     | 109                | 78                 |
| Carbon Monoxide Alarms                | 12                                     | 7                  | 15                 |
| Structure Fires                       | 9                                      | 19                 | 5                  |
| Brush/Forestry Fires                  | 8                                      | 15                 | 14                 |
| Auto Fires                            | 3                                      | 3                  | 4                  |
| Auto Accidents                        | 40                                     | 50                 | 56                 |
| Hazardous Materials                   | 16                                     | 41                 | 19                 |
| Bomb Threats                          | 0                                      | 0                  | 0                  |
| Storm Related/downed electrical wires | 3                                      | 8                  | 9                  |
| Rescue/Water Rescue                   | 4                                      | 6                  | 1                  |
| <b>Total:</b>                         | <b>688</b>                             | <b>756</b>         | <b>726</b>         |

| <b><i>2018 Ambulance Recovered Funds (EMS Fund)</i></b> |  |  |                       |
|---|--|--|-----------------------|
| <b><i>Balance forward 1/1/2018</i></b>                  |  |  | <b>\$524,756.89</b>   |
| Gross Recovered in 2018                                 |  |  | \$118,227.07          |
| Interest Earned in 2018                                 |  |  | \$3,403.65            |
| <b>Total Gross w/Interest Earned 2018</b>               |  |  | <b>\$121,630.72</b>   |
| <b><i>2018 Expenses Paid from Fund</i></b>              |  |  |                       |
| EMS Training  |  |  | \$5,708.18            |
| EMS Conference  |  |  | \$0.00                |
| Exeter Hospital - ALS Services                          |  |  | \$4,216.27            |
| Ambulance/Purchase, Repair, Upgrades                    |  |  | \$290,135.47          |
| Comstar Refunds (overpayments)                          |  |  | \$1,167.77            |
| Airpacks  |  |  | \$96,776.00           |
| Bank Service Fees                                       |  |  | \$25.00               |
| <b>Total Expenses</b>                                   |  |  | <b>\$398,028.69</b>   |
| <b>Total Net Funds for FY 2018</b>                      |  |  | <b>(\$276,397.97)</b> |
| <b>Total Fund Balance as of 12/31/18</b>                |  |  | <b>\$248,358.92</b>   |

## **STRATHAM FAIR COMMITTEE**

The primary focus of the Stratham Fair Committee is to bring the 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 Stratham Troop 185 Boy Scouts, Stratham Community Church, Stratham Softball, and SVFD Ladies auxiliary. The Fair is part of the New Hampshire Association of Fairs and is held each year in July, about 6 weeks before Labor Day weekend. Planning and implementation for the event is managed by a five-member board of directors for the committee. This board meets on a weekly basis from November through August.

In 2018 the 51st annual Stratham Fair was held on July 19<sup>th</sup> through 22<sup>nd</sup> at Stratham Hill Park. Weather was very good for Thursday through Saturday with Sunday rained out. There were close to 15,000 fairgoers enjoying the Stratham Fair.

Once again 4H experienced strong attendance with over 168 children participating in events ranging from animal showing to club exhibits. The Fair awarded \$11,850.99 to those involved. We would like to thank Joe Drake and the many supervisors, judges and 4H volunteers who worked tirelessly to host another successful 4H program at the Fair. We missed Randy Claar this year and hope to see him next year!

Fiesta Shows, the carnival provider, offered additional new rides and entertainment in celebration of our 51st.

The directors continue to put increased focus on managing the Fair like a business, working hard to contain expenses and maintain a profit. We are pleased to report that the net income from the 2018 Fair is \$51,474. Per the agreement between the Fire Association and the Town; 50% will be put in the Stratham Fire Department/Stratham Fair Trust Fund and the Stratham Volunteer Fire Association will receive the remaining 50%.

We look forward to another wonderful Fair in 2019 on July 18<sup>th</sup> – 21<sup>st</sup>. The Stratham Fair is an all-volunteer organization and could not happen without support from the Stratham Volunteer Fire Department, Ladies Auxiliary, and many other 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 2018 Fair Directors Caren Gallagher, John Cushing, Tim Slager, Matt Bartel, and our Treasurer Shelley Blood. Without each and every one of you this event, that brings our community together, would not be possible. Special thanks to Caren Gallagher for her many years of help with the Fair. We will miss her but wish her all the best on her new adventure.

Respectfully Submitted,  
Francisco Marin, Chair  
Stratham Fair Committee

## STRATHAM POLICE DEPARTMENT

The Stratham Police Department recorded 20,525 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 each in 2018:

|                      |      |                     |     |                        |      |
|----------------------|------|---------------------|-----|------------------------|------|
| Sexual Assault       | 1    | Domestics           | 50  | Burglary               | 8    |
| Theft                | 33   | Assaults            | 4   | Town Ord. Violations   | 32   |
| Arson                | 0    | Fraud               | 42  | House Checks           | 1716 |
| Criminal Mischief    | 17   | Harassment          | 5   | Criminal Trespass      | 9    |
| D.W.I.               | 49   | Juvenile Incidents  | 43  | Assist to Police Depts | 217  |
| Assist to the Public | 506  | Protective Escorts  | 5   | Disturbance Loud Party | 53   |
| Assist Fire/Rescue   | 483  | Abandoned 911 Calls | 65  | Drug Violations        | 39   |
| Alarms               | 331  | M/V Lockouts        | 87  | Animal Incidents       | 233  |
| Traffic Citations    | 474  | M/V Accidents       | 211 | Reckless Operation     | 80   |
| M/V Warnings         | 3988 | Fatal M/V Accidents | 1   | Disturbance fights     | 4    |
| Disorderly Conduct   | 4    | M/V Checkups        | 88  | Robbery                | 1    |

The Stratham Police Department consists of 11 full-time police officers, one part-time police officer and an administrative assistant. We provide police services to the town of Stratham twenty four hours a day, seven days a week.

This year we experienced some changes in our staffing. Officer Grant Fotheringham left the Department in May to pursue other career options. We wish him all the best! Chief Scippa retired in December after serving the Town for nine years...congratulations!

The Police Department participated in the bi-annual Drug Take Back program where residents could drop off any unused or expired medications they had leftover. This program has always been a huge success and many drugs have been disposed of properly instead of getting into the wrong hands.

In addition to the day to day police functions, the Police Department was actively involved in several community events. Sgt. Emerson continued his food drive for End 68 Hours of Hunger. The entire Police Department participated in Trick or Treat where all officers were assigned neighborhoods where they met with kids, handed out candy (thank you Lindt!) and took lots of pictures...always so much fun! Lt. Pierce put together a phenomenal police "open house" event during Family Fun Day in October, to include a visit from a medical helicopter, fingerprinting for the kids, K-9 demonstrations and the opportunity for everyone to check out the police cars and motorcycle. Officer Bibeau worked closely with the Parks and Recreation Department to put on several successful bike safety rodeos in various neighborhoods throughout town.

Sgt. Call and Officer Doucette received a Life Saving Award for their quick actions during a medical event in July.

Finally, I want to thank the Board of Selectmen and all community members for their continued support of our mission. We wish everyone a safe and happy 2019!

Respectfully submitted,

David D. Pierce, Lieutenant  
Acting Chief of Police



## STRATHAM OFFICE OF EMERGENCY MANAGEMENT

2018 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 4, 2018. 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 all of the actions that would have been required 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 street maps and procedures that are used during Seabrook-related emergencies.

2018 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 14th 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](http://www.readynh.gov) . In addition FEMA maintains a web site at [ready.gov](http://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](mailto:DBarr@StrathamNH.gov).

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

## **PLANNING BOARD/TOWN PLANNER**

The year 2018 continued the busy and productive nature of 2017 for both the Planning Board and Planning Department. Planning Board activity was quite similar to 2017 presenting 4 Site Plan Review applications, 6 Conditional use permit applications, and 5 Subdivision applications; a number of zoning amendments were also considered to make clarifying revisions to existing regulations including extensive work on proposed Solar Energy System regulations. 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 regulations and amendments; particularly the Site Plan and Subdivision Regulations: how do the regulations work together? Are they achieving 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. Perhaps one of the greatest achievements of 2018 is the commencement of the Master Plan update. This effort has not been completed in a holistic manner since 1998. The process began in early summer 2018 with the establishment of a Master Plan Committee and the hiring of a third-party consultant to complete the work. The Plan is slated for public hearing and, ultimately adoption, in summer 2019. There is time for input and we welcome your interest and involvement with this process!

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. The Department has also updated our own GIS software to be more responsive to Town needs—particularly for the Master Plan as well as to ensure accurate data for the Town.

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

Robert Baskerville  
Planning Board Chair

## **CODE ENFORCEMENT / BUILDING INSPECTION**

Please allow me to take this opportunity to introduce myself to all of you as I recently accepted this new position. My name is Shanti Wolph, I'm your new Building Inspector/Code Enforcement Officer/Health Official. It is a pleasure to have joined the Town of Stratham. I consider myself fortunate to have been given this opportunity to join a municipality with such a fine reputation.

This position offers new and exciting challenges to me, all of which I am looking forward to. Prior to coming to Stratham, my background entailed three decades in the construction industry. The last position I held was, Code Enforcement Officer with the City of Somersworth.

I'm looking forward to working with the residents, business owners, builders and staff. Glad to be on board!

2018 appears to have been an extremely productive year with regards to building permits. This past year there were 29 New Construction Single Family Homes compared to 19 in 2017! Overall there were 110 more permits in 2018 than in 2017.

Commercial permits for the past few years have been fairly consistent. I do anticipate increased commercial permitting in the next couple of years.

| <b>Permitting Report</b> | <b>2017</b> | <b>2018</b> |
|--------------------------|-------------|-------------|
| Residential Building     | 313         | 275         |
| Commercial Building      | 30          | 32          |
| Electrical               | 193         | 223         |
| Plumbing                 | 78          | 86          |
| Mechanical/HVAC          | 69          | 113         |
| Other                    | 211         | 274         |
| Total                    | 894         | 1004        |

My goal is to provide education through inspections and consultations with regards to the State and Local Building and Zoning Code. I'm very approachable and would encourage anyone that has questions or concerns to please reach out to me.

The Building Inspector/Code Enforcement office is open Monday-Friday, 8:30 am to 4:00 pm.

I look forward to meeting all of you.

Respectfully,  
Shanti Wolph  
Building/Zoning Code Enforcement Officer

## ASSESSING DEPARTMENT

What a year it has been for Stratham home sales. In general, the housing market in the state continued to favor sellers. Stratham's home sales were no different and exceeded the current assessments that were determined during the town's last 'Statistical Update/Revaluation' conducted in 2014. With 2019, being the year that Stratham is required to update all property values, it will be interesting to see if the market continues to rise or if it begins to level off.

As I have said in the past, your tax bill is made up of several different elements and this office is responsible for one of those elements: the assessing function. This function forms the basis of the distribution of the Town's annual property tax levy. We oversee the discovery, listing and assigning of assessed values to every property in town. The town currently has 3,439 properties that we are responsible for determining the assessed value for every five years. The department monitors all sales and analyzes the local real estate market, supply and demand, economic situations, and other influences that affect property value. The office maintains current ownership records, sales information as well as a variety of property characteristics. Those characteristics, in combination with analyses of market conditions, are used to estimate market values and in turn form the basis for the assessed value of property. The next 'Statistical Update' will take place in 2019.

In addition to conducting mass appraisal of all real estate in the town every five years, we are also responsible for many other items. A list of some of our additional responsibilities include: Property record card maintenance; defense of assessed values before the Board of Tax and Land Appeals, Superior Court and Supreme Court; administration of the Current Use program; oversight of all tax exemptions and tax credit programs; timber tax and gravel tax program management; and assistance to taxpayers and the general public with tax maps, assessing questions, and directions for general government requests. We employ standards of professional practice in assessing and maintain those standards through continuing education programs and certifications by state and national associations.

I encourage everyone to view the Assessing webpage at [strathamnh.gov](http://strathamnh.gov), which provides detailed information on the Assessing functions as well as the exemptions and credits available. Also, I would recommend watching the three (3) minute video on *Who Are Assessors?* It is a good summary of the Assessor's responsibilities.

Thank you for trusting us with one of your most valuable assets. As always, please feel free to contact Jim Joseph, Assessing Assistant or myself, Andrea Lewy, Town Assessor with any questions you might have.

Respectfully submitted,

*Andrea Lewy*

Andrea S. Lewy, Certified New Hampshire Assessor

## **ENERGY COMMISSION**

The Stratham Energy Commission serves as an advisory committee to the Stratham Select Board on issues related to energy, conservation, greenhouse gas reduction and sustainability. The goal of the SEC is to promote and encourage energy conservation measures for Stratham's residents, businesses and municipal operations.

The Commission re-established the Town's utility billing data in the EPA's analysis software Portfolio Manager. 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. The Commission continues to update the Town's 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 applicable to town buildings. The commission has, and continues to, evaluate and recommend options for third party supply options for its energy needs as well as opportunities for siting renewable energy installations.

This past year, the commission deployed its first solar array on the roof of the Police Station on Portsmouth Avenue and worked with Unitil and local installers to completely retrofit all street lighting with more efficient LED lighting options.

The Commission looks to expand its analysis of buildings whose operational costs impact the residents of Stratham. Specifically, the Commission intends to assist with energy efficiency opportunities for some of the town-owned properties located at Stratham Hill Park. In addition, 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.

Mike Welty (Chair), Charlie Case, Michael Gorman, Matt O'Keefe, Michael Ream

Stratham Energy Commission

## **PUBLIC WORKS COMMISSION**

As an advisory board to the Select Board, the Public Works Commission monitors and advises the Select Board 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. While a water agreement was reached in early 2016, the Town has been unable to proceed with obtaining water. Likewise, the Town does not currently have any sewer agreement. The PWC will continue to follow and participate in regional discussions with respect to water and 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 MS4 Storm Water Permit. While later than expected, the permit has now been issued with an effective date of July 1, 2018. The Public Works Commission will assist and advise the Select Board in Stratham's response to the MS4 requirements as requested.

The Public Works Commission is looking forward to the year ahead and working for the Select Board and 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

At the 2017 Town Meeting, the town residents voted to support conservation easements on the 83-acre Barker Farm property both as a way to provide recreational land in town and to continue to value Stratham's agricultural heritage. The Commission continues to work with the Southeast Land Trust and the Barker family to secure the remaining easement funding from state, federal, and private monies with the hope that the entire conservation process will be completed in 2019.

Secretary Allison Knab was appointed to the special Smyk property committee to provide her perspective on the merits of keeping the property for the town. Vice Chair Pat Elwell selected two books presented to the library on behalf of the Commission as part of the Commission's yearly gift in memory of Caroline Robinson. Commission member Bill Kenney administered the annual Rain Barrel and Compost Bin program selling all 15 Rain Barrels and 20 Compost Bins.

Due to waning participation over the last several years, the Commission decided that it would not hold the annual town-wide roadside clean-up day in 2018 so that time could be spent devising ways that the event could be more effective by providing more options for residents to participate. The Commission is happy to report that the annual town-wide roadside clean-up day will be held in 2019 on Saturday, May 18<sup>th</sup>. More details will become available as the date comes closer.

The Commission applied for and received grant funding from the Rockingham Conservation District for the removal of invasive species from town working lands. The grant was used to remove Japanese knotweed from several areas at the transfer station. Arianna Spear of RCCD conducted a site walk with Chair Bill McCarthy and then D.P.W. Director Colin Lavery to identify the areas requiring treatment and identified a particular section where the Japanese knotweed is near a wetland which requires special permitting for treatment. The permit has been acquired and this second area will be treated in 2019 using the grant funds.

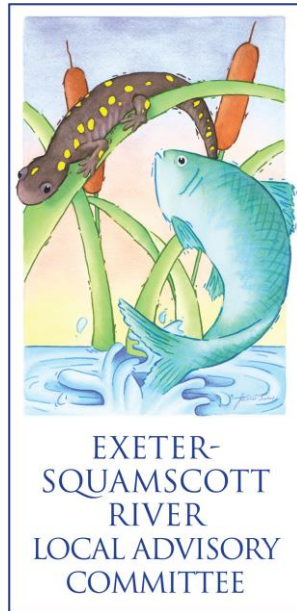
The Commission acts as a steward for the town's natural resources as an advisory group to the Select Board, Board of Adjustment, Planning Board, town Administration, and department heads. This stewardship includes providing guidance according to the vision outlined in the master plan to preserve land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

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](http://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,

Bill McCarthy, Chair



## **2018 Annual Report**

### **Exeter-Squamscott River Local Advisory Committee**

**[www.exetterriver.org](http://www.exetterriver.org)**

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

#### **ESRLAC Representatives:**

|                |  |
|----------------|--|
| Brentwood:     | Robert Glowacky<br>Emily Schmalzer<br>Eric Turer |
| Chester:       | Vacant   |
| Danville:      | Vacant   |
| East Kingston: | Vacant   |
| Exeter:        | Donald Clement<br>David O'Hearn                  |
| Fremont:       | Ellen Douglas<br>John Roderick                   |
| Kensington:    | Vacant   |
| Kingston:      | Evelyn Nathan                                    |
| Newfields:     | William Meserve                                  |
| Raymond:       | Vacant   |
| Sandown:       | Mark Traeger                                     |
| Stratham:      | Nathan Merrill                                   |

2018 marked ESRLAC's 22<sup>nd</sup> year of acting "for the good of the river". The Committee continued to review proposals for land development along the river, providing information and analysis to landowners, developers, local boards and state agencies. ESRLAC reviews all plans closely to identify and recommend ways in which natural resources in and alongside the river may be protected through stormwater management and other conservation minded development practices. ESRLAC also advocates for access and use of the river and the Committee's 2019 workplan includes sharing information from recreational users of 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.



## **PARK ASSOCIATION**

The Stratham Hill Park Association had another great year supporting many recreation initiatives at Stratham Hill Park. The Park Association worked with Eagle Scout Tyler Blood, where Tyler installed a beautiful landscaped patio with decorative pavers and landscaping which commemorated the Stratham Fairs 50<sup>th</sup> Anniversary. The patio has created an area for all park users to enjoy and truly appreciate the Stratham Fair for bringing the community together to enjoy the beauty of Stratham Hill Park.

The Park Association sponsored the Stratham Fire Department to help in purchasing a new Kubota RTV. This new piece of equipment will be used by Stratham Fire/EMS personnel as they provide public safety services during the numerous large events at Stratham Hill Park, organized by the Parks and Recreation Department. The Kubota RTV is equipped with all the necessary EMS supplies while the Stratham Fire Department monitors over 11 miles of trails within the Stratham Hill Park trail network.

The Park Association is always looking for new members to join and provide support to Stratham Hill Park. The Park Association is an advisory committee to the Stratham Select Board. The Park Association has been and will continue to act as the stewards of Stratham Hill Park who review new initiatives at the park such as additions to the trail network, Forest Management study and implementation, and many other potential changes to Stratham Hill Park.

Come and join us! Help us maintain the beauty of Stratham Hill Park for succeeding generations to come!

We wish everyone a safe and prosperous 2019!

Respectfully Submitted,

Colin Laverty  
President

Dan Crow  
Vice President

Greg Blood  
Treasurer



**We have had a busy 2018! Here is a list of what we have been up to this year and what our department does for the Stratham community! Thank you for your continued support!**

**Seth Hickey, Parks and Recreation Director  
Cantrece Forest, Program Coordinator**

### **Committees**

Recreation Commission, Park Association, PCAC and the Conservation Commission and youth sports boards

Thanks to all of the volunteers that make all the fun happen for the residents of Stratham.

### **Youth Sports**

- Soccer, k-6
- Basketball, k-8, travel
- Baseball, k-8, travel
- Softball, k-8, travel

### **Races at the Park**

- Trail Running Series, May
- MTB Series, July & August
- Cyclocross Series, September

### **Services**

- Fat Bike Rentals
- Pavilion Rentals
- Park Rentals
- Field Rentals
- Sporting Goods Collection, bikes too

### **Facilities**

- Stratham Hill Park, Ranger John Dodge
  - Ice Rink
  - Pump Track
  - Trails
  - Facilities, bathrooms, pavilions, barns
  - Fields, baseball
  - Fire Tower
  - Rental Houses (2)
- Stevens Park, Superintendent Jim Rivas
  - Fields, Babe Ruth, softball and soccer (2)
  - Tennis Courts (2)
  - Playground
- Municipal Center Fields (Highway maintains)
  - Walking path, ¼ mile
  - Playground
  - Fields, softball and multipurpose

### **Special Events**

- Bonfire
- Snowshoe
- Easter Egg Hunt
- Take a Kid MTB, w/Seacoast Velokids
- Bike Rodeos
- Family Fun Day
- Thursday nights in the Park
- Summer Friday Shows
- Greatbay Food Truck Festival\* (new in 2019)

### **Programs**

- Ski programs, Pat's Peak, Gunstock, McIntyre
- Men's Basketball, winter
- Bone Builders, year round
- Summer Camps
  - Youth Summer Camp at SMS
  - 5 weeks of sports camps
- Coyote Club, weekly and vacation camps
- Tennis Lessons, spring/ summer / fall
- Summer Ride Program, summer
- Nordic Walking, spring/ summer / fall
- Pickleball, spring/ summer / fall (new for 2019)
- Racing Team, cycling, partnership w/ Seacoast Velokids\*

### **Upcoming in the next few...**

*This year...*

Skate Park - Advancement toward construction  
Finish baseball field at Stratham Hill Park  
Paving Stratham Hill Park, parking and roadways  
expansion of front lot  
Renovation of 4H bathrooms  
Purchase of new picnic tables (3 year cycle)

*Next year...*

Disc Golf Course at SHP  
Trail Network across town, PCAC, *school to school... neighborhood to neighborhood, safe crossings* Expanding the Town landing on the river

*In the next five years...*

Community Center

## **WIGGIN MEMORIAL LIBRARY**

### **Start Here, Go Anywhere!**

Welcome to 2019!

As the new year begins, we want to give everyone an update on our exciting new and ongoing services, and a shout out to everyone who helps us in our mission.

First off, many thanks to our volunteers, advocates and friends who contribute time, efforts, and funding to Wiggin. Their support makes so many of our services possible. One of our volunteers, Paula, has been volunteering at the library for more than 25 years! Every week she gets most of our books, DVDs and other items ready to hit the shelves, making sure you get your new books ASAP!

Our Friends of the Library group is also a vital support. Among their many contributions, the Friends' fundraising pays for half of our museum passes, purchased the A/V system for the Meeting Room, and gives hundreds of dollars to our youth summer reading programs. Judy Roberts, Bev Slade, Bev Hall, Alice Mansfield, Susan Canada, and the late Richard MacCallum - the fearless leader! - deserve a standing ovation for all that they have done for our library.

The NH Library Trustee Association named the past chair of our Board of Trustees, Lee Beauregard, NH Library Trustee of the Year for 2018. This honor is well-deserved, thanks to Lee's advocacy and dedication to the library- Congratulations Lee!

*So, what are the results of all this hard work by volunteers, trustees, and staff?*

64% of Stratham's population have active library cards. Each household pays an average of \$164 annually for all the library offers - that's about \$64 per person for access to all our library materials, plus museum passes, a telescope & microscope, a night trail camera, an LCD projector a digital voice recorder for presentations, and even a children's loom! Coming soon we'll have our 3-D printer up & running, plus a film scanner, media converter, and possibly even a beginner's sewing machine. What else would you like to see at the library, or available for borrowing? Let us know. We want to provide top-notch and innovative services at a great value to you. The average library patron in Stratham uses between \$300 to \$600 dollars in library materials and services each year, but only pays \$64 in taxes- what a deal! And that's BEFORE we talk about tech help, special events and presentations!

The best part is, there's no limit on what you use. You can read hundreds of books, watch every movie on our shelves, view meteor showers with our telescope and more, all with our welcoming, knowledgeable staff to guide you along the way. So join us; we look forward to seeing you all in the library (or online) this year.

Respectfully submitted,  
Lesley Kimball  
Library Director

## **PUBLIC WORKS DEPARTMENT**

The Public Works Department had another safe and productive year. Numerous road reconstruction and paving projects were completed including River Road, Oxbow Farm Road, Greta's Way, Wiggin Way, Christie Lane, Vanessa Lane, Balsam Way, Winterberry Lane, and Stratham Heights Road from Country Farm Road to Bunker Hill Avenue.

Stratham residents supported the purchase of two large snow plow trucks which will be used for both winter and summer maintenance operations. The Town purchased one single axle Western Star 4700 plow truck and one tandem axle Western Star 4700 plow truck. Public Works employees had the great opportunity provided by Western Star and McDevitt Trucks of Manchester, NH where employees were welcomed to the Western Star manufacturing plant in Portland, Oregon. Public Works employees attended training seminars while at Western Star on the Detroit Diesel engines and long term best management maintenance practices for the Western Star Trucks. The Public Works Department was able to see the Town of Stratham's trucks manufactured from start to finish. The end result is long lasting hardworking trucks which will serve the residents of Stratham for many years.

The Public Works Department participated in many continuing education courses with concentrations in safety, environmental management, and other technical courses. These classes provide employees with a greater knowledge and understanding in many areas related to their work environment which in turn allows the Public Works Department continue to provide dependable, efficient, and cost effective public safety services to the residents of Stratham.

The Public Works Department welcomed two new employees in the fall of 2018. Bryan French was hired as a Truck Driver/ Labor and Jason Pond was hired as a Building Maintenance Forman. These new team members will help the Public Works Department bring continued strong public safety services to the residents of Stratham.

The Public Works Department has many planned projects for 2019 including tree removal and new tree planting within the Maple Lane Cemetery, continued subsurface drainage improvements and road reconstructions projects, as well as significant tree pruning and sight distance tree removal for select Town maintained roads. The Public Works Department will continue to work with the Pedestrian Cyclist Advocacy Committee (PCAC), developing a plan with the NHDOT safe routes to school grant program. Expect to see new education and outreach, line striping, and new signs to be installed on select Town maintained roads to create motorist awareness of pedestrian and cyclists throughout Town maintained roadways.

I, Colin Laverty departed from my role as the Director of Public works in January 2019. I was honored to have led such a hardworking, dependable, and talented group of professionals. I could not have succeeded without this fantastic group of professionals by my side. These include, Alan Williams, Tim Slager, Chuck Perkins, Bryan French, Dick Rowe, John Dodge, and Jim Rivaais.

During my tenure, all Town Departments, Town Administration, Police, Fire, Assessing, Tax Clerk, Building and Planning, Recreation, Finance, and Library learned to work harmoniously together for one common goal and that was to provide the residents of Stratham with the best municipal services possible. I was fortunate enough to be a part of this team and know the same level of success will continue for generations to come.

Respectfully Submitted,

Colin P. Laverty



## MOSQUITO CONTROL

The 2018 mosquito season began with extremely dry conditions throughout the state. July and August saw enough rain to bring southern New Hampshire back to the normal range. Increased rainfall continued through Sept. Warm temperatures and humidity this summer caused mosquito populations to rebound from the below normal levels in previous years.

After three quiet seasons, disease activity is on the rise again. Jamestown Canyon Virus was confirmed in one NH resident. West Nile Virus (WNV) was the main disease carried by mosquitoes this year. Four WNV animal cases have been identified. NH Dept. of Health and Human Services issued a public health threat declaration in the southern part of the State for WNV and Eastern Equine Encephalitis (EEE). Thirty-two WNV positive mosquito batches were discovered in 14 communities. Eastern Equine Encephalitis was found in six mosquito batches in four communities. There were no human cases of WNV or EEE in NH this season.

Adult mosquitoes were monitored at four locations throughout town. Nearly 1600 mosquitoes were collected in traps, identified to species and select species were sent to the State Lab to be tested for disease. No disease activity was detected in Stratham in 2018. Dragon Mosquito Control has identified 105 larval mosquito habitats in town. Crews checked larval habitats 320 times during the season. There were 254 treatments to eliminate mosquito larvae. In addition, 565 catch basins treatments were made to combat disease carrying mosquitoes. Spraying to control adult mosquitoes was conducted 27 times along roadways at Stratham Hill Park and Steven's Park.

The recommended 2019 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 field work aspects of the control program begin in April when mosquito larvae are found in stagnant water such as red maple and cedar swamps, salt marshes, woodland pools and other wetland areas. Trapping and testing adult mosquitoes begins in July. The mosquito control program ends in October when temperatures drop and daylight hours decline.

Homeowners can reduce the number of mosquitoes by checking their property for standing water each week during the season. The Centers for Disease Control and Prevention (CDC) recommends residents empty and scrub, turn over, cover, or throw out items that hold water, such as tires, planters, toys, pools, birdbaths, flowerpots, or trash containers. Personal protection remains the number one way to avoid mosquito borne illness. Check out the CDC website at <https://www.cdc.gov/westnile/prevention/index.html> for more information.

Residents who do not want their property treated may use our No-Spray Registry online at [www.dragonmosquito.com/no-spray-registry](http://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, the color of your house and the amount of acreage you own. Anyone who submitted a request in 2018 must contact the office to reaffirm your request. To keep our records current, we need to hear from you each year. Inquiries may be emailed to [help@dragonmosquito.com](mailto:help@dragonmosquito.com) or you may call the office with questions at 734-4144.

Respectfully submitted, Dragon Mosquito Control

## **STRATHAM HISTORICAL SOCIETY, INC.**

In 2018 we began our 49<sup>th</sup> season of collecting and preserving historical memories for the Town of Stratham. We had several contributors of items for our collections again this year, including a trunk and other vintage items, donated by the Batchelder family, which belonged to Betty (Barker) Batchelder's grandfather, Levi Barker.

We have retired our old donated air conditioners which have been replaced by lighter weight, more efficient ones, and CO monitors have been installed.

We continue to provide "*Postcards from Stratham*" for the monthly Stratham Magazine.

Our January program featured retired Portsmouth Police Chief Dr. David "Lou" Ferland with his stories of "*Booze, Brothels, and Badges*", a history of Portsmouth's crime and justice from the first courts to today's law enforcement.

In March, local pastor, Reverend Deborah Knowlton, shared her research on Seacoast African-Americans in the 1700s, including enslaved and free blacks living in Stratham.

April brought our 27<sup>th</sup> Annual Appraisal Day with Dan Olmstead of Daniel Olmstead Antiques and Greg Pruitt and Lionel Loveless of the Collector's Eye as our appraisers.

In May we had our usual Annual Meeting and Potluck Supper which is always enjoyed by all attending.

In September, Steve Taylor presented the NH Humanities program, "Poor Houses and Town Farms: The Hard Row for Paupers", a look at how the indigent were treated in the early colonies.

In October, we had our First Fall Appraisal Day, which brought back our springtime appraisers as well as the addition of two dealers and an added bake sale table to facilitate another very successful event.

Our November program "Corsets and Chevrons: A Salute to Women in Military History" was presented by living history re-enactor Aileen Kelly with impressions from the Civil War, WWI and WWII.

The \$1,000 Winfield L. Foote Scholarships were presented this year to five high school seniors. To date the Society has awarded \$80,000 to local applicants in all four categories.

All of our regular programs were again co-hosted this year by the Wiggin Memorial Library. We thank the Library for the help in publicizing our programs.

As always, we thank the residents of Stratham for your support.

Respectfully Submitted, Bruce A. Kerr, President



## HERITAGE COMMISSION

The Stratham Heritage Commission, whose mission is to recognize and advocate for protection of Stratham's historical features, had a mix of successes and failures this past year. We started in January with the receipt of a comprehensive draft of the Portsmouth Avenue corridor report which identifies all the properties which merit further study and will aid the Commission, the Demolition Review Committee, the Planning Board, and the Master Plan efforts now in progress. The Commission is sponsoring a public program, Friday, February 8, 2019, to discuss the history and future prospects of Portsmouth Avenue.

The biggest success story to report began early in the year with the Old Town Hall. The new owner, Mark Perlowski, agreed to preserve this structure that was central to Stratham social and civic life for over one hundred years. The Commission thanks Mr. Perlowski for working with us in a conscientious, civic-minded way to reach a mutually beneficial redevelopment plan. We also thank Stratham voters for providing the resources needed to accomplish the goal of placing a permanent easement on the building protecting it from demolition or detrimental alterations in the future.

Another success story appears to be the National Register listed Bartlett-Cushman House acquired in 2013 by the Town with its surrounding 2.25 acres. As the year ends a sale of the house with 1.1 acres of land is in process. The proposed sale includes a preservation easement which will protect in perpetuity the exterior of the house as well as parts of the interior. The historic features of the house will now be safe from demolition while at the same time taxpayers will be relieved of the burden of maintenance.

The Great Bay and Squamscott River have been an integral part of our working, cultural, and recreational history since the 1600s. Throughout the 20<sup>th</sup> century many small fishing and recreational cabins were built along the shorelines. The last known remaining seasonal cabin in Stratham was acquired by the NH Fish and Game Department a few years ago. The NH Department of Historical Resources determined that the "Parker Cabin" is eligible for the National Register of Historic Resources. Much to the consternation of the Commission, rather than incorporate the cabin into its mission at their Great Bay Discovery Center, F&G intends to demolish the cabin.

We must also report the loss of the Flynn-Smyk house at 7 Bunker Hill Avenue. The house, along with its 11 acres of manicured property, was acquired in November 2018 by the Town by bequest of Walter and Mary Smyk. The Smyk Committee, a citizens group appointed at a Board of Selectmen meeting earlier in the year, while recognizing the severe limitations placed on use of the house by the bequest, made no recommendation of the fate of it but suggested several alternatives to its immediate demise. Nonetheless, one week after acquiring the property, the Selectmen signed a demolition contract to raze the house. The Demolition Review Committee met immediately at the home and determined that the house was historically and



culturally significant. The Heritage Commission hastily sponsored a public open house and over 100 residents toured the home, many leaving written comments advocating saving the house, at least for further discussion and analysis. Members of the Commission made repeated requests to bring the decision on the fate of the house to Town Meeting voters, but our requests were dismissed. The Flynn-Smyk House was destroyed on December 17, 2018. We are advocating new legislation to allow citizens redress from such decisions by select boards. RSA 41:14-a gives Boards the authority to sell town property with the important proviso that 50 registered voters may require that the sale be put to voters at the next town meeting for ratification. The destruction of town property is not subject to the same limitation. We hope that will be corrected by an amendment to the law that will include the stipulation that the disposal of town property valued at over \$50,000 may also be brought to town meeting by 50 voters.

The Demolition Review Committee also met to consider another significant loss to the town's history: the upcoming removal of the historic house and barn at 291 Portsmouth Avenue (former Noyes property). Years of neglect have led to an untenable situation. Despite the home's 18<sup>th</sup> century origin, it is too badly decayed to advocate for its survival. However, the demolition review delay has provided us with valuable time needed to document the property, remove some salvageable architectural features, and advocate with the new property owner for potentially saving the barn and the home's enormous field stone foundation.

Historic barns continue to be an area of focus, and in 2018 two additional property owners enrolled their historic barns in the 79-D easement and tax incentive program. We are pleased to now have 18 Stratham barns enrolled – which places us among the top ten communities in the state. We welcome inquiries from any other interested residents who would like to learn more about this valuable program.

In order to foster enhanced cross-communication, our members serve in numerous additional volunteer capacities in town governance. Mike Houghton is Chair of the Select Board, David Canada is a longtime Planning Board member; Rebecca Mitchell serves on the Technical Review Committee; new member Forrest Barker joined the Master Plan Steering Committee; and Nathan Merrill serves on the Route 108 Corridor Study Committee, Master Plan Committee, Exeter-Squamscott River Advisory Committee, and the NH Historic Agricultural Structures Committee.

**Veterans' Memorial Garden.** New volunteer Deborah Bakie is working with the commission to design an improved form for submitting names for engraving on bricks or monuments. Meanwhile the existing form is available in printable format on the town website or in hard copy at the Town Clerk's Office and at the Wiggin Memorial Library.

We thank you again for your support over the years and invite you to any of our meetings, which are generally held at 7:00 PM on the second Wednesday of the month at the Municipal Center.

Respectfully submitted, David Canada, Chair

## PEDESTRIAN AND CYCLISTS ADVOCACY COMMITTEE

The Pedestrian and Cyclists Advocacy Committee (PCAC) was formed in the Fall of 2017. Since then, it has brought together residents from various backgrounds and ages, who all walk, bike or run and want to achieve goals that pertain to these activities and our community. If you have time, please stop by and **meet us at the the Hutton Room of the Stratham Municipal Center on the fourth Friday of every month, at 8.30 am.**

### **The PCAC'S vision of a future Stratham:**

Stratham residents of all ages and abilities can safely and comfortably walk or ride bicycle on all streets in Stratham to enjoy exercise, walk their dogs, visit friends and neighbors, commute to work or a town destination + The town road infrastructure is updated to host all kinds of transportation following the [complete street](#) model + An off the road multi-use path network encourages active transportation by connecting neighborhoods and town destinations as well as traverse into the pedestrian and bicyclist infrastructure of neighboring towns + Stratham's students are able to walk or bicycle to and from CMS and SMS safely+ Drivers, bicyclists and pedestrians are educated on safe road behavior and watch out for each other + Stratham's residents' value the increase in physical ability and freedom of movement and as a result their overall well being is improved.

### **What we were busy with in 2018:**

We conducted a **survey** to gather feedback from residents about walkability and bikeability of Stratham. Thanks for participating! The survey results can be found on the PCAC town website.

**Safe Routes to School Grant** (100% federally funded \$50,000 grant money total). We assisted Rockingham Planning Commission and TEC in evaluating school grounds and roads leading to CMS and SMS focusing on pedestrian and bicyclist infrastructure. We identified potential Safe Routes to Schools and discussed infrastructure improvements needed to update those routes. We organized various **encouragement and education events for the schools** in cooperation with CMS and SMS, Parks and Recreation, Stratham Police and NH Walk Bike Alliance. For more information on the Safe Routes to School Program please visit the SMS school website go to "About" and click on "Safe Routes to School".

We brought the **perspective of walkers and cyclist to the planning board** pointing out areas of concern at several planning board meetings.

We are working on a **Master Trail Plan**, locating key properties and existing trails to create a network to connect destinations in Stratham.

We created a proposal for the **DOT** to add signs on Stratham's town and state roads to raise awareness of current laws and best practices for cars and bikes that share the road on designated bikeways.

One of our members is part of the **Master Plan Steering Committee** to ensures that the interests of pedestrian and cyclists are being represented.

We would like to thank the Stratham Selectmen and all town officials as well as our Stratham community for their support and feedback during the past year.

## **ROUTE 108 CORRIDOR STUDY COMMITTEE**

The Committee was formed in late December 2016 and charged by the Board of Selectmen to conduct an independent review of the viability of providing municipal water and sewer services to the Town's commercial business districts.

The Committee, generally meeting twice monthly, spent much of its first year reviewing and digesting data including the 2008 Gateway Commercial District Master Plan, the Arnett Development Group 2016 Report and NH statutes and regulations governing municipal water/sewer districts.

During 2018 the Committee undertook efforts to assist the community in better understanding that in order for significant additional development and redevelopment to occur within the Gateway District water and sewer infrastructure will be a necessity. Initially this effort entailed a public information presentation in April designed primarily to obtain citizen input. The presentation was followed by a comprehensive community wide survey designed to gather both demographic information as well as assess respondents' attitudes toward Gateway-related development, the need for underlying infrastructure and how the related costs should be allocated. A robust response to the survey questions was received and indicated the community is generally favorable toward development provided a fair allocation of the necessary infrastructure costs occur. Several public meetings to share the survey results and obtain additional input were conducted.

Finally, in collaboration with the Public Works Commission an updated study of several water and sewer alternatives was undertaken. An economic study was undertaken to assess the potential impact of the various alternatives and to test the potential economic benefits the Town might enjoy from significantly increased development activity.

Our Committee meets at 7 pm the second and fourth Thursdays each month, you are always welcome to attend.

I want to thank my fellow Committee members, our Town Administrator (both past and present) and Town Planner for their diligence and dedication.

Respectfully submitted,

Joseph A. Lovejoy, Chairman

**TOWN OF STRATHAM, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2017**

**and**

**Independent Auditor's Report**

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2017**

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**TOWN OF STRATHAM, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2017**

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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, 2017, 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, 2017, 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, 2017, 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 schedule of Town contributions, on pages i-vi and 28-32 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 Clark & Company PC*

Manchester, New Hampshire  
October 26, 2018

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

Presented here is the Management Discussion & Analysis Report for the Town of Stratham, NH, for the year ending December 31, 2017. 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 Governmental Accounting Standards Board (GASB) Statement 34.

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

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

***Government-wide Financial Statements***

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

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

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

***Fund Financial Statements***

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

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

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, 2017 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, 2017**

**Government-Wide Financial Analysis**

***Statement of Net Position***

Net Position of the Town of Stratham as of December 31, 2017 and 2016, is as follows:

|  | <u>2017</u>          | <u>2016</u>          |
|--|----------------------|----------------------|
| Capital assets, net                      | \$ 28,629,865        | \$ 28,340,948        |
| Other assets                             | <u>15,967,066</u>    | <u>14,634,228</u>    |
| Total Assets                             | <u>44,596,931</u>    | <u>42,975,176</u>    |
| <br>Total Deferred Outflows of Resources | <br><u>864,632</u>   | <br><u>1,194,700</u> |
| <br>Long-term liabilities                | <br>10,339,821       | <br>11,192,415       |
| Other liabilities                        | <u>9,453,286</u>     | <u>9,516,719</u>     |
| Total Liabilities                        | <u>19,793,107</u>    | <u>20,709,134</u>    |
| <br>Total Deferred Inflows of Resources  | <br><u>581,061</u>   | <br><u>57,191</u>    |
| <br>Net Position:                        |                      |                      |
| Net investment in capital assets         | 22,871,692           | 21,883,694           |
| Restricted                               | 1,244,192            | 1,060,920            |
| Unrestricted                             | <u>971,511</u>       | <u>458,937</u>       |
| Total Net Position                       | <u>\$ 25,087,395</u> | <u>\$ 23,403,551</u> |

***Statement of Activities***

Changes in net position for the years ending December 31, 2017 and 2016, are as follows:

|                                    | <u>2017</u>      | <u>2016</u>      |
|------------------------------------|------------------|------------------|
| Revenues                           |                  |                  |
| Program Revenues:                  |                  |                  |
| Charges for services               | \$ 1,218,271     | \$ 1,091,695     |
| Operating grants and contributions | 351,939          | 201,443          |
| Capital grants and contributions   | -                | 493,140          |
| General Revenues:                  |                  |                  |
| Property and other taxes           | 4,571,826        | 4,976,654        |
| Licenses and permits               | 2,297,624        | 2,033,090        |
| Grants and contributions           | 379,337          | 379,237          |
| Interest and investment earnings   | 211,459          | 63,829           |
| Miscellaneous                      | <u>138,225</u>   | <u>134,936</u>   |
| Total Revenues                     | <u>9,168,681</u> | <u>9,374,024</u> |

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

|  |                      |                      |
|--|----------------------|----------------------|
| Expenses   |                      |                      |
| General government   | 2,504,028            | 2,457,531            |
| Public safety  | 1,706,177            | 1,611,177            |
| Highways and streets   | 805,151              | 727,243              |
| Sanitation   | 762,095              | 731,992              |
| Water distribution and treatment   | 20,480               | 90,013               |
| Health and welfare   | 111,139              | 108,276              |
| Culture and recreation   | 1,365,264            | 1,378,332            |
| Conservation   | 13,184               | 66,175               |
| Interest and fiscal charges  | 224,869              | 248,474              |
| Total Expenses   | <u>7,512,387</u>     | <u>7,419,213</u>     |
|  |                      |                      |
| Increase in Net Position before Contributions<br>to Permanent Fund Principal and Gain on<br>Sale of Capital Assets | 1,656,294            | 1,954,811            |
|  |                      |                      |
| Contributions to Permanent Fund Principal  | 2,450                | 11,250               |
| Gain on Sale of Capital Assets   | <u>25,100</u>        | <u>28,500</u>        |
|  |                      |                      |
| Change in Net Position   | 1,683,844            | 1,994,561            |
|  |                      |                      |
| Net Position - beginning of year   | <u>23,403,551</u>    | <u>21,408,990</u>    |
| Net Position - end of year   | <u>\$ 25,087,395</u> | <u>\$ 23,403,551</u> |

**Town of Stratham Activities**

As shown in the above statement, there was an increase in the Town's total net position of \$1,683,844. This increase is primarily attributable to current year capital assets additions in excess of depreciation expense and increased motor vehicle registration fees revenue.

The General Fund ended the year with an unassigned budgetary basis fund balance of \$2,069,114 or 27% of total current year General Fund actual appropriations (not including School District and County payments). Looking at the components of the fund balance based solely on the budget (Schedule 1 – Budgetary Basis), total fund balance increased \$511,213 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 increased by a total of \$287,250 from the prior year, primarily as a result of investment income in the Permanent Funds, land use change taxes collected in the Land Conservation Fund and no current year capital outlay expenditures in the EMS Ambulance Fund.

**Basis for Adverse Opinion on Government Activities: Management Response**

The Town of Stratham is required by NH law (NH RSA 100-A:50) to offer the same group health insurance coverage to its retired employees as it does its active employees as part of the same group insurance plan. The Town is not required to pay any amount towards the premiums under this requirement, nor has it ever voluntarily offered to do so. Despite this fact, GASB Statement 45 requires recognition of an imputed premium rate subsidy of the retiree health insurance premiums since they are

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

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 (\$1,086,479) for carryforward appropriations (see listing below). The Town under expended its total 2017 appropriations budget by \$345,097. This resulted from conservative spending within the departments. The most significant of these were general government (\$131,714) and sanitation (\$95,716). Savings realized in general government were due to wages and related employee benefits below budgeted amounts. The savings realized in sanitation were due to conservative budget projections as the Town was still negotiating contracts and rates at the time of establishing the budget. Actual revenues were greater than budgeted by \$534,618, largely due to increased motor vehicle registration fees revenue.

Carryforward appropriations at December 31, 2017 consist of the following:

| <u>Purpose</u>                           | <u>Balance</u>      |
|--|---------------------|
| Library Computer Replacements            | \$ 17,576           |
| Stratham Hill Park Facility Improvements | 13,593              |
| Stratham Hill Park Parking Lot Paving    | 39,500              |
| Stratham Hill Park Roadways              | 17,500              |
| Water and Sewer Improvements             | 395,000             |
| Revaluation                              | 61,366              |
| Town Center Match and Improvements       | 79,994              |
| Master Plan Update                       | 50,000              |
| Municipal Center Computer Replacements   | 9,309               |
| Municipal Center Restroom Improvements   | 15,000              |
| Police Computer Replacements             | 9,122               |
| Fire Computer Replacements               | 2,234               |
| CEO/BI Vehicle Replacement               | 15,000              |
| Playing Field Improvements               | 24,900              |
| Municipal Center Landscaping/Lighting    | 121                 |
| Maple Lane Cemetery Paving               | 7,000               |
| PWC Environmental Match & Improvements   | 60,000              |
| Traffic Control Program                  | 20,000              |
| Barker's Farm Conservation Easement      | 375,000             |
| Total Carryforward Appropriations        | <u>\$ 1,212,215</u> |

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

**Capital Assets**

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

The total investment in capital assets for governmental activities at year end amounted to \$28,629,865 (net of accumulated depreciation), an increase of \$288,917 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 paving/reconstruction of various roads in the amount of \$743,035 and highway parking lot improvements in the amount of \$55,000. In addition, vehicles and equipment were purchased for public safety and highway departments totaling \$169,622.

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 (\$699,081) as a result of scheduled payments made on existing obligations and amortization of the related bond premium. The Town's other long-term obligations consist of compensated absences payable which had a net increase in liability of \$46,145 for the year ended December 31, 2017.

Under GASB Statement #68 – *Accounting and Financial Reporting for Pensions*, the Town reports a net pension liability, as well as the related deferred outflows and inflows of resources. The Town's portion of the unfunded liability decreased by roughly \$200,000 as of December 31, 2017 to a net pension liability of \$4,329,443.

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 2022. 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, 2017

|  | Governmental<br>Activities |
|--|----------------------------|
| <b>ASSETS</b>                                      |                            |
| Current Assets:                                    |                            |
| Cash and cash equivalents                          | \$ 13,602,690              |
| Investments  | 1,531,456                  |
| Taxes receivable                                   | 741,886                    |
| Accounts receivable, net                           | 65,565                     |
| Tax deeded property                                | 25,469                     |
| Total Current Assets                               | <u>15,967,066</u>          |
| Noncurrent Assets:                                 |                            |
| Capital assets:                                    |                            |
| Non-depreciable capital assets                     | 11,555,856                 |
| Depreciable capital assets, net                    | 17,074,009                 |
| Total Noncurrent Assets                            | <u>28,629,865</u>          |
| Total Assets                                       | <u>44,596,931</u>          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>              |                            |
| Deferred outflows related to net pension liability | 864,632                    |
| Total Deferred Outflows of Resources               | <u>864,632</u>             |
| <b>LIABILITIES</b>                                 |                            |
| Current Liabilities:                               |                            |
| Accounts payable                                   | 43,822                     |
| Accrued expenses                                   | 148,766                    |
| Due to other governments                           | 9,260,698                  |
| Current portion of bonds payable                   | 220,000                    |
| Total Current Liabilities                          | <u>9,673,286</u>           |
| Noncurrent Liabilities:                            |                            |
| Bonds payable                                      | 5,538,173                  |
| Compensated absences payable                       | 252,205                    |
| Net pension liability                              | 4,329,443                  |
| Total Noncurrent Liabilities                       | <u>10,119,821</u>          |
| Total Liabilities                                  | <u>19,793,107</u>          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>               |                            |
| Property taxes collected in advance                | 470,822                    |
| Deferred inflows related to net pension liability  | 110,239                    |
| Total Deferred Inflows of Resources                | <u>581,061</u>             |
| <b>NET POSITION</b>                                |                            |
| Net investment in capital assets                   | 22,871,692                 |
| Restricted   | 1,244,192                  |
| Unrestricted                                       | 971,511                    |
| Total Net Position                                 | <u>\$ 25,087,395</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, 2017

| Functions/Programs  | <u>Expenses</u>     | <u>Program Revenues</u>         |   | <u>Net (Expense) Revenue<br/>and Changes<br/>in Net Position</u> |
|---|---------------------|---------------------------------|---|--|
|   |                     | <u>Charges for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> |  |
| Governmental Activities:  |                     |                                 |   |  |
| General government  | \$ 2,504,028        | \$ 212,958                      |   | \$ (2,291,070)   |
| Public safety   | 1,706,177           | 328,752                         | \$ 30,957   | (1,346,468)  |
| Highways and streets  | 805,151             |                                 | 320,982   | (484,169)  |
| Sanitation  | 762,095             | 58,515                          |   | (703,580)  |
| Water distribution and treatment  | 20,480              |                                 |   | (20,480)   |
| Health and welfare  | 111,139             |                                 |   | (111,139)  |
| Culture and recreation  | 1,365,264           | 618,046                         |   | (747,218)  |
| Conservation  | 13,184              |                                 |   | (13,184)   |
| Interest and fiscal charges   | 224,869             |                                 |   | (224,869)  |
| Total governmental activities   | <u>\$ 7,512,387</u> | <u>\$ 1,218,271</u>             | <u>\$ 351,939</u>                                 | <u>(5,942,177)</u>   |
| General revenues:   |                     |                                 |   |  |
| Property and other taxes  |                     |                                 |   | 4,571,826  |
| Licenses and permits  |                     |                                 |   | 2,297,624  |
| Grants and contributions:   |                     |                                 |   |  |
| Rooms and meals tax distribution  |                     |                                 |   | 379,337  |
| Interest and investment earnings  |                     |                                 |   | 211,459  |
| Miscellaneous   |                     |                                 |   | 138,225  |
| Contributions to permanent fund principal   |                     |                                 |   | 2,450  |
| Gain on sale of capital assets  |                     |                                 |   | 25,100   |
| Total general revenues, contributions to<br>permanent fund principal, and gain on<br>sale of capital assets |                     |                                 |   | <u>7,626,021</u>   |
| Change in net position  |                     |                                 |   | 1,683,844  |
| Net Position at beginning of year   |                     |                                 |   | <u>23,403,551</u>  |
| Net Position at end of year   |                     |                                 |   | <u>\$ 25,087,395</u>   |

*See accompanying notes to the basic financial statements*

**EXHIBIT C**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2017

|   | General<br><u>Fund</u> | Nonmajor<br>Governmental<br><u>Funds</u> | Total<br>Governmental<br><u>Funds</u> |
|---|------------------------|--|---------------------------------------|
| <b>ASSETS</b>   |                        |  |                                       |
| Cash and cash equivalents   | \$ 12,670,921          | \$ 931,769                               | \$ 13,602,690                         |
| Investments   | 282,990                | 1,248,466                                | 1,531,456                             |
| Taxes receivable  | 741,886                |  | 741,886                               |
| Accounts receivable, net  | 28,953                 | 36,612                                   | 65,565                                |
| Due from other funds  | 9,820                  | 389                                      | 10,209                                |
| Prepaid expenses  | 556,633                |  | 556,633                               |
| Tax deeded property   | 25,469                 |  | 25,469                                |
| Total Assets  | <u>14,316,672</u>      | <u>2,217,236</u>                         | <u>16,533,908</u>                     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                 |                        |  |                                       |
| Total Deferred Outflows of Resources                                  | <u>-</u>               | <u>-</u>                                 | <u>-</u>                              |
| Total Assets and Deferred Outflows of Resources                       | <u>\$ 14,316,672</u>   | <u>\$ 2,217,236</u>                      | <u>\$ 16,533,908</u>                  |
| <b>LIABILITIES</b>  |                        |  |                                       |
| Accounts payable  | \$ 43,822              |  | \$ 43,822                             |
| Accrued expenses  | 125,679                | \$ 726                                   | 126,405                               |
| Due to other governments  | 9,260,698              |  | 9,260,698                             |
| Due to other funds  |                        | 10,209                                   | 10,209                                |
| Total Liabilities   | <u>9,430,199</u>       | <u>10,935</u>                            | <u>9,441,134</u>                      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                        |  |                                       |
| Uncollected property taxes  | 400,058                |  | 400,058                               |
| Property taxes collected in advance                                   | 470,822                |  | 470,822                               |
| Total Deferred Inflows of Resources                                   | <u>870,880</u>         | <u>-</u>                                 | <u>870,880</u>                        |
| <b>FUND BALANCES</b>  |                        |  |                                       |
| Nonspendable  | 582,102                | 677,942                                  | 1,260,044                             |
| Restricted  | 79,162                 | 487,088                                  | 566,250                               |
| Committed   | 1,685,274              | 1,041,271                                | 2,726,545                             |
| Unassigned  | 1,669,055              |  | 1,669,055                             |
| Total Fund Balances   | <u>4,015,593</u>       | <u>2,206,301</u>                         | <u>6,221,894</u>                      |
| Total Liabilities, Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 14,316,672</u>   | <u>\$ 2,217,236</u>                      | <u>\$ 16,533,908</u>                  |

*See accompanying notes to the basic financial statements*

**EXHIBIT C-1**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
December 31, 2017

|  |                      |
|--|----------------------|
| Total Fund Balances - Governmental Funds (Exhibit C)   | \$ 6,221,894         |
| Amounts reported for governmental activities in the statement of net position are different because:   |                      |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds   | 28,629,865           |
| Property and other taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis   | 400,058              |
| Prepaid expenses for debt service requirements reduce long-term liabilities on the accrual basis in the statement of net position, not the modified accrual basis in the funds | (556,633)            |
| 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  | 864,632              |
| Deferred inflows of resources related to net pension liability   | (110,239)            |
| 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  | (5,758,173)          |
| Accrued interest on long-term obligations  | (22,361)             |
| Compensated absences payable   | (252,205)            |
| Net pension liability  | <u>(4,329,443)</u>   |
| Net Position of Governmental Activities (Exhibit A)  | <u>\$ 25,087,395</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, 2017

|                                      | General<br><u>Fund</u> | Nonmajor<br>Governmental<br><u>Funds</u> | Total<br>Governmental<br><u>Funds</u> |
|--------------------------------------|------------------------|--|---------------------------------------|
| Revenues:                            |                        |  |                                       |
| Taxes                                | \$ 4,751,095           | \$ 73,000                                | \$ 4,824,095                          |
| Licenses and permits                 | 2,297,624              |  | 2,297,624                             |
| Intergovernmental                    | 728,377                | 2,899                                    | 731,276                               |
| Charges for services                 | 319,423                | 898,848                                  | 1,218,271                             |
| Interest and investment income       | 68,002                 | 143,457                                  | 211,459                               |
| Miscellaneous                        | 153,851                | 11,924                                   | 165,775                               |
| Total Revenues                       | <u>8,318,372</u>       | <u>1,130,128</u>                         | <u>9,448,500</u>                      |
| Expenditures:                        |                        |  |                                       |
| Current operations:                  |                        |  |                                       |
| General government                   | 2,178,875              | 15,582                                   | 2,194,457                             |
| Public safety                        | 1,299,328              | 246,676                                  | 1,546,004                             |
| Highways and streets                 | 828,145                |  | 828,145                               |
| Sanitation                           | 721,333                |  | 721,333                               |
| Health and welfare                   | 111,139                |  | 111,139                               |
| Culture and recreation               | 715,169                | 570,108                                  | 1,285,277                             |
| Conservation                         | 8,015                  | 5,169                                    | 13,184                                |
| Capital outlay                       | 645,117                | 2,176                                    | 647,293                               |
| Debt service:                        |                        |  |                                       |
| Principal retirement                 | 690,000                |  | 690,000                               |
| Interest and fiscal charges          | 244,920                |  | 244,920                               |
| Total Expenditures                   | <u>7,442,041</u>       | <u>839,711</u>                           | <u>8,281,752</u>                      |
| Excess revenues over expenditures    | <u>876,331</u>         | <u>290,417</u>                           | <u>1,166,748</u>                      |
| Other financing sources (uses):      |                        |  |                                       |
| Transfers in                         | 3,167                  | 40,828                                   | 43,995                                |
| Transfers out                        |                        | (43,995)                                 | (43,995)                              |
| Total other financing sources (uses) | <u>3,167</u>           | <u>(3,167)</u>                           | <u>-</u>                              |
| Net change in fund balances          | 879,498                | 287,250                                  | 1,166,748                             |
| Fund balances at beginning of year   | <u>3,136,095</u>       | <u>1,919,051</u>                         | <u>5,055,146</u>                      |
| Fund balances at end of year         | <u>\$ 4,015,593</u>    | <u>\$ 2,206,301</u>                      | <u>\$ 6,221,894</u>                   |

*See accompanying notes to the basic financial statements*

**EXHIBIT D-1**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
For the Year Ended December 31, 2017

|   |                     |
|---|---------------------|
| Net Change in Fund Balances - Governmental Funds (Exhibit D)  | \$ 1,166,748        |
| 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.   | 288,917             |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.  | (252,269)           |
| 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.  | 690,000             |
| Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized over the life of the related debt in the statement of activities.   | 9,081               |
| In the statement of activities, interest is accrued on outstanding bonds payable, whereas in governmental funds, an interest expenditure is reported when due.  | 10,970              |
| 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.  | (46,145)            |
| 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 expense exceeded pension contributions in the current period. | <u>(183,458)</u>    |
| Change in Net Position of Governmental Activities (Exhibit B)   | <u>\$ 1,683,844</u> |

*See accompanying notes to the basic financial statements*

**EXHIBIT E**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2017

|                                       | Private-<br>Purpose<br><u>Trust Funds</u> | Agency<br><u>Funds</u> |
|---------------------------------------|---|------------------------|
| <b>ASSETS</b>                         |   |                        |
| Cash and cash equivalents             |   | \$ 285,509             |
| Investments                           | \$ 18,824                                 | 636,478                |
| Total Assets                          | <u>18,824</u>                             | <u>\$ 921,987</u>      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |   |                        |
| Total Deferred Outflows of Resources  | <u>-</u>                                  |                        |
| <b>LIABILITIES</b>                    |   |                        |
| Accounts payable                      |   | \$ 905                 |
| Due to other governments              |   | 636,478                |
| Due to others                         |   | 284,604                |
| Total Liabilities                     | <u>-</u>                                  | <u>\$ 921,987</u>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |   |                        |
| Total Deferred Inflows of Resources   | <u>-</u>                                  |                        |
| <b>NET POSITION</b>                   |   |                        |
| Held in trust                         | 18,824                                    |                        |
| Total Net Position                    | <u>\$ 18,824</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, 2017

|                                   | Private-<br>Purpose<br><u>Trust Funds</u> |
|-----------------------------------|---|
| ADDITIONS:                        |   |
| Investment earnings:              |   |
| Interest income                   | \$ 171                                    |
| Total Investment Earnings         | 171                                       |
| Total Additions                   | 171                                       |
| DEDUCTIONS:                       |   |
| Total Deductions                  | -   |
| Change in net position            | 171                                       |
| Net Position at beginning of year | 18,653                                    |
| Net Position at end of year       | <u>\$ 18,824</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, 2017**

**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, 2017**

***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, 2017**

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 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.

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

**2. Expenses/Expenditures:**

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

***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, 2017, the Town applied \$898,863 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, 2017 are recorded as receivables net of reserves for estimated uncollectibles of \$60,000 in the EMS Ambulance Fund, a Nonmajor Governmental Fund.

***Capital Assets***

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

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

All reported capital assets except for land and easements, construction in progress, and internally developed software are depreciated. Improvements are depreciated over the remaining useful lives of the 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, 2017**

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

***Bond Premiums***

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

***Compensated Absences***

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

All regular employees earn sick leave. Sick leave accrues at the equivalent of six hours per month for full-time employees, and at a pro-rata basis for part-time employees. Under the terms of the most recent Personnel Policy addendum, employees may accumulate unused sick leave days up to a maximum of 224 hours. Employees with balances in excess of 224 hours as of May 1, 2012, are allowed to carryover up to 360 hours of unused sick leave, however, these employee's accrual of sick leave will be suspended until their balance decreases to below 224 hours. 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 absences 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, 2017**

***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, 2017, 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, 2017**

*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, 2017 are classified in the accompanying financial statements as follows:

|                                      |                      |
|--------------------------------------|----------------------|
| Statement of Net Position:           |                      |
| Cash and cash equivalents            | \$ 13,602,690        |
| Investments                          | 1,531,456            |
| Statement of Fiduciary Net Position: |                      |
| Cash and cash equivalents            | 285,509              |
| Investments                          | 655,302              |
|                                      | <u>\$ 16,074,957</u> |

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

Deposits and investments at December 31, 2017 consist of the following:

|                                      |                      |
|--------------------------------------|----------------------|
| Cash on hand                         | \$ 731               |
| Deposits with financial institutions | 13,887,468           |
| Investments                          | <u>2,186,758</u>     |
|                                      | <u>\$ 16,074,957</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. The following are the actual ratings as of December 31, 2017, for each investment type:

| <u>Investment Type</u>    | <u>Rating as of Year End</u> |                   | <u>Fair Value</u>   |
|---------------------------|------------------------------|-------------------|---------------------|
|                           | <u>Aaa</u>                   | <u>Not Rated</u>  |                     |
| State investment pool     | \$ 1,323,584                 |                   | \$ 1,323,584        |
| Mutual funds              |                              | \$ 753,479        | 753,479             |
| Money market mutual funds |                              | 49,579            | 49,579              |
|                           | <u>\$ 1,323,584</u>          | <u>\$ 803,058</u> | <u>\$ 2,126,642</u> |

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

***Custodial Credit Risk***

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

Of the Town's deposits with financial institutions at year end, \$13,719,542 was collateralized by securities held by the bank in the Town's name and an Irrevocable Stand-by Letter of Credit issued by the Federal Home Loan Bank of Boston. As of December 31, 2017, 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 |                        | \$ 60,116         |
| Mutual funds      |                        | 753,479           |
|                   |                        | <u>\$ 813,595</u> |

***Investment in NHPDIP***

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

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.

***Fair Value Measurement of Investments***

In accordance with GASB Statement 72, *Fair Value Measurement and Application*, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

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



**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

As of December 31, 2017, the Town's investments measured at fair value, by type, were as follows:

| <u>Investment Type</u> | <u>Fair Value Measurements Using:</u> |                                 |                                 | <u>Total</u>      |
|------------------------|---------------------------------------|---------------------------------|---------------------------------|-------------------|
|                        | <u>Level 1</u><br><u>Inputs</u>       | <u>Level 2</u><br><u>Inputs</u> | <u>Level 3</u><br><u>Inputs</u> |                   |
| Equity securities      | \$ 60,116                             |                                 |                                 | \$ 60,116         |
| Mutual funds           | 753,479                               |                                 |                                 | 753,479           |
|                        | <u>\$ 813,595</u>                     | <u>\$ -</u>                     | <u>\$ -</u>                     | <u>\$ 813,595</u> |

Equity securities and mutual funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

**NOTE 4—CAPITAL ASSETS**

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

|   | <u>Balance</u><br><u>01/01/17</u> | <u>Additions</u>  | <u>Reductions</u> | <u>Balance</u><br><u>12/31/17</u> |
|---|-----------------------------------|-------------------|-------------------|-----------------------------------|
| Governmental activities:                      |                                   |                   |                   |                                   |
| Capital assets not depreciated:               |                                   |                   |                   |                                   |
| Land and easements                            | \$ 11,501,331                     |                   |                   | \$ 11,501,331                     |
| Other intangibles                             | 54,525                            |                   |                   | 54,525                            |
| Total capital assets not being depreciated    | <u>11,555,856</u>                 | <u>\$ -</u>       | <u>\$ -</u>       | <u>11,555,856</u>                 |
| Other capital assets:                         |                                   |                   |                   |                                   |
| Buildings and improvements                    | 11,098,115                        |                   |                   | 11,098,115                        |
| Infrastructure                                | 9,426,100                         | 743,035           |                   | 10,169,135                        |
| Land improvements                             | 468,316                           | 55,000            |                   | 523,316                           |
| Vehicles and equipment                        | 2,719,060                         | 180,513           | (35,860)          | 2,863,713                         |
| Total other capital assets at historical cost | <u>23,711,591</u>                 | <u>978,548</u>    | <u>(35,860)</u>   | <u>24,654,279</u>                 |
| Less accumulated depreciation for:            |                                   |                   |                   |                                   |
| Buildings and improvements                    | (2,731,825)                       | (307,778)         |                   | (3,039,603)                       |
| Infrastructure                                | (1,831,530)                       | (218,014)         |                   | (2,049,544)                       |
| Land improvements                             | (122,743)                         | (26,629)          |                   | (149,372)                         |
| Vehicles and equipment                        | (2,240,401)                       | (137,210)         | 35,860            | (2,341,751)                       |
| Total accumulated depreciation                | <u>(6,926,499)</u>                | <u>(689,631)</u>  | <u>35,860</u>     | <u>(7,580,270)</u>                |
| Total other capital assets, net               | <u>16,785,092</u>                 | <u>288,917</u>    | <u>-</u>          | <u>17,074,009</u>                 |
| Total capital assets, net                     | <u>\$ 28,340,948</u>              | <u>\$ 288,917</u> | <u>\$ -</u>       | <u>\$ 28,629,865</u>              |

Depreciation expense was charged to governmental functions as follows:

|  |                   |
|--|-------------------|
| General government                                 | \$ 79,117         |
| Public safety                                      | 231,992           |
| Highways and streets                               | 298,905           |
| Sanitation   | 40,762            |
| Culture and recreation                             | 38,855            |
| Total governmental activities depreciation expense | <u>\$ 689,631</u> |

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

**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, 2017 are as follows:

|                                 | <u>Balance</u><br><u>01/01/17</u> | <u>Additions</u> | <u>Reductions</u>   | <u>Balance</u><br><u>12/31/17</u> | <u>Due Within</u><br><u>One Year</u> |
|---------------------------------|-----------------------------------|------------------|---------------------|-----------------------------------|--------------------------------------|
| <i>Governmental activities:</i> |                                   |                  |                     |                                   |                                      |
| Bonds payable                   | \$ 6,385,000                      |                  | \$ (690,000)        | \$ 5,695,000                      | \$ 220,000                           |
| Unamortized bond premium        | 72,254                            |                  | (9,081)             | 63,173                            | -                                    |
| Total Bonds payable             | 6,457,254                         | \$ -             | (699,081)           | 5,758,173                         | 220,000                              |
| Compensated absences payable    | 206,060                           | 64,518           | (18,373)            | 252,205                           | -                                    |
| Total governmental activities   | <u>\$ 6,663,314</u>               | <u>\$ 64,518</u> | <u>\$ (717,454)</u> | <u>\$ 6,010,378</u>               | <u>\$ 220,000</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, 2017 is comprised of the following individual issues:

|                                      | <u>Original</u><br><u>Issue</u><br><u>Amount</u> | <u>Interest</u><br><u>Rate</u> | <u>Final</u><br><u>Maturity</u><br><u>Date</u> | <u>Balance at</u><br><u>12/31/17</u> |
|--------------------------------------|--|--------------------------------|--|--------------------------------------|
| 2013 Cushman Property Bond           | \$ 500,000                                       | 1.64%                          | June 2018                                      | \$ 100,000                           |
| 2003 Municipal Safety Complex Bond   | 5,000,000  | 2.50-4.25%                     | January 2024                                   | 1,500,000                            |
| 2007 Fire & EM Fac. & Land Acq. Bond | 4,444,000  | 3.75-4.25%                     | January 2028                                   | 2,200,000                            |
| 2012 Conservation Bond               | 2,375,000  | 2.1-5.1%                       | February 2033                                  | 1,895,000                            |
|                                      | <u>\$ 12,319,000</u>                             |                                | Sub-total Bonds payable                        | 5,695,000                            |
|                                      |  |                                | Add: <i>Unamortized bond premium</i>           | 63,173                               |
|                                      |  |                                | Total Bonds payable                            | <u>\$ 5,758,173</u>                  |

Debt service requirements to retire general obligation bonds outstanding for governmental activities at December 31, 2017 are as follows:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

| <u>Year Ending</u><br><u>December 31,</u> | <u>Principal</u>    | <u>Interest</u>     | <u>Totals</u>       |
|---|---------------------|---------------------|---------------------|
| 2018                                      | \$ 220,000          | \$ 134,454          | \$ 354,454          |
| 2019                                      | 590,000             | 196,505             | 786,505             |
| 2020                                      | 590,000             | 172,160             | 762,160             |
| 2021                                      | 590,000             | 147,815             | 737,815             |
| 2022                                      | 590,000             | 122,270             | 712,270             |
| 2023-2027                                 | 2,200,000           | 307,468             | 2,507,468           |
| 2028-2032                                 | 800,000             | 59,369              | 859,369             |
| 2033                                      | 115,000             | 1,782               | 116,782             |
| Sub-total Bonds payable                   | 5,695,000           | 1,141,823           | 6,836,823           |
| Add: <i>Unamortized Bond Premium</i>      | 63,173              | -                   | 63,173              |
| Total Bonds payable                       | <u>\$ 5,758,173</u> | <u>\$ 1,141,823</u> | <u>\$ 6,899,996</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, or from their website at [www.nhrs.org](http://www.nhrs.org).

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

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. 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, 2017**

Group II members vested by January 1, 2012, 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 not attained 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 1/4 of 1%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

| Years of Creditable Service as of<br><u>January 1, 2012</u> | <u>Minimum Age</u> | <u>Minimum Service</u> | <u>Benefit Multiplier</u> |
|---|--------------------|------------------------|---------------------------|
| At least 3 but less than 10 years                           | 46                 | 21                     | 2.4%                      |
| At least 6 but less than 8 years                            | 47                 | 22                     | 2.3%                      |
| At least 4 but less than 6 years                            | 48                 | 23                     | 2.2%                      |
| Less than 4 years   | 49                 | 24                     | 2.1%                      |

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% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 22.54% and 10.86%, respectively, through June 30, 2017 and 25.33% and 11.08%, respectively, thereafter. The Town contributes 100% of the employer cost for police officers 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, 2017 were \$353,722.

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

At December 31, 2017, the Town reported a liability of \$4,329,443 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2016. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

employers or NHRS. At June 30, 2017, the Town's proportion was approximately 0.0880 percent, which was an increase of 0.0028 percentage points from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Town recognized pension expense of \$537,284. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience  | \$ 9,817                             | \$ 55,101                           |
| Change in assumptions   | 434,733                              |                                     |
| Net difference between projected and actual earnings on pension plan investments            |                                      | 55,138                              |
| Changes in proportion and differences between Town contributions and share of contributions | 227,473                              |                                     |
| Town contributions subsequent to the measurement date                                       | 192,609                              |                                     |
| Totals  | <u>\$ 864,632</u>                    | <u>\$ 110,239</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 \$754,393. The Town reported \$192,609 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as pension expense in the measurement periods as follows:

| Year Ending<br>June 30 |                   |
|------------------------|-------------------|
| 2018                   | \$ 157,727        |
| 2019                   | 260,580           |
| 2020                   | 188,844           |
| 2021                   | (45,367)          |
|                        | <u>\$ 561,784</u> |

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

|                           |   |
|---------------------------|---|
| Inflation                 | 2.5 percent   |
| Wage inflation            | 3.25 percent  |
| Salary increases          | 5.6 percent, average, including inflation                                 |
| Investment rate of return | 7.25 percent, net of pension plan investment expense, including inflation |

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study. Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2015 pursuant to an experience study of the period July 1, 2010 – June 30, 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<br/>Expected Real Rate of Return<br/>(Net of inflation assumption of 3.25%)</u> |
|----------------------|--------------------------|---|
| Fixed income         | 25%                      | (0.25)-2.11%  |
| Domestic equity      | 30%                      | 4.25-4.50%  |
| International equity | 20%                      | 4.50-6.25%  |
| Real estate          | 10%                      | 3.25%   |
| Private equity       | 5%                       | 6.25%   |
| Private debt         | 5%                       | 4.75%   |
| Opportunistic        | 5%                       | 2.84%   |
| Total                | <u>100%</u>              |   |

***Discount Rate***

The discount rate used to measure the collective pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

|   | 1% Decrease<br>(6.25%) | Current<br>Discount rate<br>(7.25%) | 1% Increase<br>(8.25%) |
|---|------------------------|-------------------------------------|------------------------|
| Town's proportionate share of the net pension liability | \$ 5,703,824           | \$ 4,329,443                        | \$ 3,203,192           |

**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 applicable to a particular fund is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2017 are as follows:

|        |                             | Due from<br>Nonmajor<br>Governmental<br>Funds |               | Totals           |
|--------|-----------------------------|---|---------------|------------------|
| Due to |                             |   |               |                  |
|        |                             |   |               |                  |
|        | General Fund                | \$  | 9,820         | \$ 9,820         |
|        | Nonmajor Governmental Funds |   | 389           | 389              |
|        |                             | \$  | <u>10,209</u> | <u>\$ 10,209</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, 2017 are as follows:

|              |                             | Transfers Out<br>Nonmajor<br>Governmental<br>Funds |               | Totals           |
|--------------|-----------------------------|--|---------------|------------------|
| Transfers in |                             |  |               |                  |
|              |                             |  |               |                  |
|              | General Fund                | \$   | 3,167         | \$ 3,167         |
|              | Nonmajor Governmental Funds |  | 40,828        | 40,828           |
|              |                             | \$   | <u>43,995</u> | <u>\$ 43,995</u> |

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

**NOTE 8—RESTRICTED NET POSITION**

Net position is restricted for specific purposes at December 31, 2017 as follows:

|                                  |                     |
|----------------------------------|---------------------|
| Permanent Funds - Principal      | \$ 677,942          |
| Permanent Funds - Income         | 203,157             |
| Drug Forfeiture                  | 1,784               |
| DARE                             | 7,535               |
| Library                          | 79,162              |
| Lindt Offsite Improvements       | 1,244               |
| Volunteer Fire Department Trusts | 149,872             |
| Stratham Fair Trusts             | 123,496             |
|                                  | <u>\$ 1,244,192</u> |

**NOTE 9—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2017 are as follows:

| <u>Fund Balances</u>              | <u>General<br/>Fund</u> | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|-----------------------------------|-------------------------|--|---|
| <b><i>Nonspendable:</i></b>       |                         |  |   |
| Prepaid expenses                  | \$ 556,633              |  | \$ 556,633                              |
| Tax deeded property               | 25,469                  |  | 25,469                                  |
| Permanent Funds - Principal       |                         | \$ 677,942                                 | 677,942                                 |
| <b><i>Restricted for:</i></b>     |                         |  |   |
| Library Funds                     | 79,162                  |  | 79,162                                  |
| Permanent Funds - Income          |                         | 203,157                                    | 203,157                                 |
| Drug Forfeiture                   |                         | 1,784                                      | 1,784                                   |
| DARE                              |                         | 7,535                                      | 7,535                                   |
| Lindt Offsite Improvements        |                         | 1,244                                      | 1,244                                   |
| Volunteer Fire Department Trusts  |                         | 149,872                                    | 149,872                                 |
| Stratham Fair Trusts              |                         | 123,496                                    | 123,496                                 |
| <b><i>Committed for:</i></b>      |                         |  |   |
| Expendable Trust Funds            | 473,059                 |  | 473,059                                 |
| Carryforward appropriations       | 1,212,215               |  | 1,212,215                               |
| Recreation Fund                   |                         | 101,295                                    | 101,295                                 |
| Police Details Fund               |                         | 101,855                                    | 101,855                                 |
| Heritage Commission Fund          |                         | 7,038                                      | 7,038                                   |
| Land Conservation Fund            |                         | 179,619                                    | 179,619                                 |
| Cemetery Land Fund                |                         | 6,356                                      | 6,356                                   |
| Fire Protection Fund              |                         | 46,670                                     | 46,670                                  |
| Stratham Hill Park Revolving Fund |                         | 41,909                                     | 41,909                                  |
| Stratham Fair Fund                |                         | 5,000                                      | 5,000                                   |
| EMS Ambulance Fund                |                         | 551,529                                    | 551,529                                 |
| <b><i>Unassigned:</i></b>         |                         |  |   |
| Unassigned - General operations   | 1,669,055               |  | 1,669,055                               |
|                                   | <u>\$ 4,015,593</u>     | <u>\$ 2,206,301</u>                        | <u>\$ 6,221,894</u>                     |



**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

**NOTE 10—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,262,710,059 as of April 1, 2017) and are due in two installments on July 3, 2017 and December 11, 2017. 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, which are remitted directly to the school districts. Total taxes appropriated during the year were \$9,277,536, \$10,145,872, and \$1,304,335 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, 2017, the balance of the property tax appropriations due to the school districts is \$9,260,698 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, 2017, 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, 2017.

***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.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2017**

Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker's Compensation***

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

**NOTE 12—CONTINGENCIES**

***Litigation***

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

**NOTE 13—FUTURE ACCOUNTING STANDARDS**

The Government Accounting Standards Board (GASB) has issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which the Town is required to implement in the fiscal year ending December 31, 2018. This pronouncement will have a potentially significant impact on the Town's government-wide financial statements. The Town will be required to report its proportional share of the New Hampshire Retirement System's unfunded OPEB liability in the financial statements for the fiscal year beginning after June 15, 2017. Additionally, Statement No. 75 modifies the allowable methods, recognition and measurement criteria related to how the Town accounts for and reports its single employer OPEB plan.

**NOTE 14—SUBSEQUENT EVENT**

***Bond Issuance***

During June 2018, the Town issued \$2,000,000 of general obligation bonds for the purpose of current refunding outstanding general obligation bonds issued during December 2007. The bonds have a stated interest rate of 5.10% with a true interest rate of 2.74% and mature August 2028.

**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, 2017

|   | Budgeted Amounts    |                     | Actual<br>Amounts   | Variance with<br>Final Budget -<br>Favorable<br>(Unfavorable) |
|---|---------------------|---------------------|---------------------|---|
|   | Original            | Final               |                     |   |
| Revenues:                                 |                     |                     |                     |   |
| Taxes                                     | \$ 4,447,662        | \$ 4,447,662        | \$ 4,559,825        | \$ 112,163  |
| Licenses and permits                      | 2,026,380           | 2,026,380           | 2,297,624           | 271,244   |
| Intergovernmental                         | 552,441             | 703,177             | 728,377             | 25,200  |
| Charges for services                      | 219,650             | 219,650             | 319,423             | 99,773  |
| Interest income                           | 40,000              | 40,000              | 65,354              | 25,354  |
| Miscellaneous                             | 119,485             | 119,485             | 120,369             | 884   |
| Total Revenues                            | <u>7,405,618</u>    | <u>7,556,354</u>    | <u>8,090,972</u>    | <u>534,618</u>  |
| Expenditures:                             |                     |                     |                     |   |
| Current operations:                       |                     |                     |                     |   |
| General government                        | 2,310,589           | 2,310,589           | 2,178,875           | 131,714   |
| Public safety                             | 1,349,851           | 1,349,851           | 1,299,328           | 50,523  |
| Highways and streets                      | 854,326             | 854,326             | 828,145             | 26,181  |
| Sanitation                                | 817,049             | 817,049             | 721,333             | 95,716  |
| Health and welfare                        | 122,880             | 122,880             | 111,139             | 11,741  |
| Culture and recreation                    | 622,371             | 622,371             | 615,558             | 6,813   |
| Conservation                              | 410,600             | 10,600              | 8,015               | 2,585   |
| Capital outlay                            | 1,272,150           | 585,671             | 570,992             | 14,679  |
| Debt service:                             |                     |                     |                     |   |
| Principal retirement                      | 695,000             | 695,000             | 690,000             | 5,000   |
| Interest and fiscal charges               | 245,065             | 245,065             | 244,920             | 145   |
| Total Expenditures                        | <u>8,699,881</u>    | <u>7,613,402</u>    | <u>7,268,305</u>    | <u>345,097</u>  |
| Excess revenues over (under) expenditures | <u>(1,294,263)</u>  | <u>(57,048)</u>     | <u>822,667</u>      | <u>879,715</u>  |
| Other financing sources (uses):           |                     |                     |                     |   |
| Transfers in                              | 45,000              | 20,000              | -                   | (20,000)  |
| Transfers out                             | (311,454)           | (311,454)           | (311,454)           | -   |
| Total other financing sources (uses)      | <u>(266,454)</u>    | <u>(291,454)</u>    | <u>(311,454)</u>    | <u>(20,000)</u>   |
| Net change in fund balance                | <u>(1,560,717)</u>  | <u>(348,502)</u>    | <u>511,213</u>      | <u>859,715</u>  |
| Fund balance at beginning of year         |                     |                     |                     |   |
| - Budgetary Basis                         | <u>3,352,218</u>    | <u>3,352,218</u>    | <u>3,352,218</u>    | <u>-</u>  |
| Fund balance at end of year               |                     |                     |                     |   |
| - Budgetary Basis                         | <u>\$ 1,791,501</u> | <u>\$ 3,003,716</u> | <u>\$ 3,863,431</u> | <u>\$ 859,715</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, 2017

| <u>For the<br/>Measurement<br/>Period Ended</u> | <u>Town's<br/>Proportion of<br/>the Net Pension<br/>Liability</u> | <u>Town's<br/>Proportionate<br/>Share of the<br/>Net Pension<br/>Liability</u> | <u>Town's<br/>Covered<br/>Payroll</u> | <u>Town's Proportionate<br/>Share of the Net<br/>Pension Liability<br/>as a Percentage of<br/>Covered Payroll</u> | <u>Plan Fiduciary<br/>Net Position<br/>as a Percentage<br/>of the Total<br/>Pension Liability</u> |
|---|---|--|---------------------------------------|---|---|
| June 30, 2017                                   | 0.0880%   | \$ 4,329,443   | \$ 2,064,916                          | 209.67%   | 62.66%  |
| June 30, 2016                                   | 0.0852%   | \$ 4,529,101   | \$ 1,952,047                          | 232.02%   | 58.30%  |
| June 30, 2015                                   | 0.0840%   | \$ 3,328,473   | \$ 1,923,619                          | 173.03%   | 65.47%  |
| June 30, 2014                                   | 0.0794%   | \$ 2,980,839   | \$ 1,770,406                          | 168.37%   | 66.32%  |
| June 30, 2013                                   | 0.0785%   | \$ 3,377,085   | \$ 1,734,011                          | 194.76%   | 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, 2017

| <u>Year Ended</u> | <u>Contractually<br/>Required<br/>Contributions</u> | <u>Contributions in<br/>Relation to the<br/>Contractually<br/>Required<br/>Contributions</u> | <u>Contribution<br/>Deficiency<br/>(Excess)</u> | <u>Town's<br/>Covered<br/>Payroll</u> | <u>Contributions<br/>as a Percentage<br/>of Covered<br/>Payroll</u> |
|-------------------|---|--|---|---------------------------------------|---|
| December 31, 2017 | \$ 353,722  | (353,722)  | -   | \$ 2,165,876                          | 16.33%  |
| December 31, 2016 | \$ 313,004  | (313,004)  | -   | \$ 2,002,151                          | 15.63%  |
| December 31, 2015 | \$ 278,780  | (278,780)  | -   | \$ 1,825,831                          | 15.27%  |
| December 31, 2014 | \$ 280,165  | (280,165)  | -   | \$ 1,944,399                          | 14.41%  |
| December 31, 2013 | \$ 201,053  | (201,053)  | -   | \$ 1,578,339                          | 12.74%  |

*See accompanying notes to the required supplementary information*

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended December 31, 2017**

**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<br>and Other<br>Financing<br><u>Sources</u> | Expenditures<br>and Other<br>Financing<br><u>Uses</u> |
|---|--|---|
| Per Exhibit D   | \$ 8,321,539   | \$ 7,442,041  |
| Difference in property taxes meeting<br>susceptible to accrual criteria | (191,270)  |   |
| Non-budgetary revenues and expenditures                                 | (36,130)   | (173,736)   |
| Non-budgetary transfers in  | (3,167)  |   |
| Budgetary transfers out   |  | 311,454   |
| Per Schedule 1  | <u>\$ 8,090,972</u>                                  | <u>\$ 7,579,759</u>                                   |

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund at December 31, 2017 are as follows:

|                                 |                     |
|---------------------------------|---------------------|
| <b><i>Nonspendable:</i></b>     |                     |
| Prepaid expenses                | \$ 556,633          |
| Tax deeded property             | 25,469              |
| <b><i>Committed for:</i></b>    |                     |
| Carryforward appropriations     | 1,212,215           |
| <b><i>Unassigned:</i></b>       |                     |
| Unassigned - General operations | 2,069,114           |
|                                 | <u>\$ 3,863,431</u> |

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
**For the Year Ended December 31, 2017**

**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.

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

**SCHEDULE A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
**December 31, 2017**

|  | Special Revenue Funds |                           |                                |                              |                            |                          |                            |  |
|--|-----------------------|---------------------------|--------------------------------|------------------------------|----------------------------|--------------------------|----------------------------|--|
|  | Recreation<br>Fund    | Police<br>Details<br>Fund | Heritage<br>Commission<br>Fund | Land<br>Conservation<br>Fund | Drug<br>Forfeiture<br>Fund | Cemetery<br>Land<br>Fund | Fire<br>Protection<br>Fund | Stratham<br>Hill Park<br>Revolving<br>Fund |
| <b>ASSETS</b>  |                       |                           |                                |                              |                            |                          |                            |  |
| Cash and cash equivalents  | \$ 97,003             | \$ 101,023                | \$ 7,038                       | \$ 73,000                    | \$ 1,784                   | \$ 6,356                 | \$ 46,670                  | \$ 42,006                                  |
| Investments  | 4,000                 |                           |                                | 106,619                      |                            |                          |                            |  |
| Accounts receivable, net   |                       | 11,670                    |                                |                              |                            |                          |                            |  |
| Due from other funds   | 292                   |                           |                                |                              |                            |                          |                            |  |
| Total Assets   | <u>101,295</u>        | <u>112,693</u>            | <u>7,038</u>                   | <u>179,619</u>               | <u>1,784</u>               | <u>6,356</u>             | <u>46,670</u>              | <u>42,006</u>                              |
|  |                       |                           |                                |                              |                            |                          |                            |  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                              |                       |                           |                                |                              |                            |                          |                            |  |
| Total Deferred Outflows of Resources                               | -                     | -                         | -                              | -                            | -                          | -                        | -                          | -  |
| Total Assets and Deferred Outflows of Resources                    | <u>\$ 101,295</u>     | <u>\$ 112,693</u>         | <u>\$ 7,038</u>                | <u>\$ 179,619</u>            | <u>\$ 1,784</u>            | <u>\$ 6,356</u>          | <u>\$ 46,670</u>           | <u>\$ 42,006</u>                           |
|  |                       |                           |                                |                              |                            |                          |                            |  |
| <b>LIABILITIES</b>   |                       |                           |                                |                              |                            |                          |                            |  |
| Accrued expenses   |                       | \$ 726                    |                                |                              |                            |                          |                            | \$ 97                                      |
| Due to other funds   |                       | 10,112                    |                                |                              |                            |                          |                            | 97   |
| Total Liabilities  | <u>\$ -</u>           | <u>10,838</u>             | <u>\$ -</u>                    | <u>\$ -</u>                  | <u>\$ -</u>                | <u>\$ -</u>              | <u>\$ -</u>                | <u>\$ -</u>                                |
|  |                       |                           |                                |                              |                            |                          |                            |  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                               |                       |                           |                                |                              |                            |                          |                            |  |
| Total Deferred Inflows of Resources                                | <u>-</u>              | <u>-</u>                  | <u>-</u>                       | <u>-</u>                     | <u>-</u>                   | <u>-</u>                 | <u>-</u>                   | <u>-</u>                                   |
|  |                       |                           |                                |                              |                            |                          |                            |  |
| <b>FUND BALANCES</b>   |                       |                           |                                |                              |                            |                          |                            |  |
| Nonspendable   |                       |                           |                                |                              |                            |                          |                            |  |
| Restricted   |                       |                           |                                |                              |                            |                          |                            |  |
| Committed  |                       |                           |                                |                              | 1,784                      |                          |                            |  |
| Total Fund Balances  | <u>101,295</u>        | <u>101,855</u>            | <u>7,038</u>                   | <u>179,619</u>               | <u>1,784</u>               | <u>6,356</u>             | <u>46,670</u>              | <u>41,909</u>                              |
|  | <u>101,295</u>        | <u>101,855</u>            | <u>7,038</u>                   | <u>179,619</u>               | <u>1,784</u>               | <u>6,356</u>             | <u>46,670</u>              | <u>41,909</u>                              |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 101,295</u>     | <u>\$ 112,693</u>         | <u>\$ 7,038</u>                | <u>\$ 179,619</u>            | <u>\$ 1,784</u>            | <u>\$ 6,356</u>          | <u>\$ 46,670</u>           | <u>\$ 42,006</u>                           |



**SCHEDULE A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds (Continued)**  
**December 31, 2017**

|  | Special Revenue Funds                   |                          |   |                                   |              |                          |                                   |                    |                     |  |  |
|--|---|--------------------------|---|-----------------------------------|--------------|--------------------------|-----------------------------------|--------------------|---------------------|--|--|
|  | Lindt<br>Offsite<br>Improvement<br>Fund | Stratham<br>Fair<br>Fund | Stratham<br>Volunteer Fire<br>Department<br>Trust Funds | Stratham<br>Fair<br>Trust<br>Fund | DARE<br>Fund | EMS<br>Ambulance<br>Fund | Total Special<br>Revenue<br>Funds | Permanent<br>Funds | Combining<br>Totals |  |  |
| <b>ASSETS</b>  |   |                          |   |                                   |              |                          |                                   |                    |                     |  |  |
| Cash and cash equivalents  | \$ 1,244                                | \$ 5,000                 | \$ 149,872  | \$ 123,496                        | \$ 7,535     | \$ 526,490               | \$ 915,149                        | \$ 16,620          | \$ 931,769          |  |  |
| Investments  |   |                          |   |                                   |              |                          |                                   |                    |                     |  |  |
| Accounts receivable, net   |   |                          |   |                                   |              | 24,942                   | 36,612                            | 864,479            | 1,248,466           |  |  |
| Due from other funds   |   |                          |   |                                   |              | 97                       | 389                               |                    | 36,612              |  |  |
| Total Assets   | 1,244                                   | 5,000                    | 149,872   | 123,496                           | 7,535        | 551,529                  | 1,336,137                         | 881,099            | 2,217,236           |  |  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                              |   |                          |   |                                   |              |                          |                                   |                    |                     |  |  |
| Total Deferred Outflows of Resources                               | -                                       | -                        | -   | -                                 | -            | -                        | -                                 | -                  | -                   |  |  |
| Total Assets and Deferred Outflows of Resources                    | \$ 1,244                                | \$ 5,000                 | \$ 149,872  | \$ 123,496                        | \$ 7,535     | \$ 551,529               | \$ 1,336,137                      | \$ 881,099         | \$ 2,217,236        |  |  |
| <b>LIABILITIES</b>   |   |                          |   |                                   |              |                          |                                   |                    |                     |  |  |
| Accrued expenses   |   |                          |   |                                   |              |                          |                                   |                    |                     |  |  |
| Due to other funds   |   |                          |   |                                   |              |                          |                                   |                    |                     |  |  |
| Total Liabilities  | \$ -                                    | \$ -                     | \$ -  | \$ -                              | \$ -         | \$ -                     | \$ -                              | \$ -               | \$ -                |  |  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                               |   |                          |   |                                   |              |                          |                                   |                    |                     |  |  |
| Total Deferred Inflows of Resources                                | -                                       | -                        | -   | -                                 | -            | -                        | -                                 | -                  | -                   |  |  |
| <b>FUND BALANCES</b>   |   |                          |   |                                   |              |                          |                                   |                    |                     |  |  |
| Nonspendable   | 1,244                                   |                          | 149,872   | 123,496                           | 7,535        |                          |                                   | 677,942            | 677,942             |  |  |
| Restricted   |   |                          |   |                                   |              |                          |                                   | 203,157            | 487,088             |  |  |
| Committed  |   | 5,000                    |   |                                   |              |                          |                                   |                    | 1,041,271           |  |  |
| Total Fund Balances  | 1,244                                   | 5,000                    | 149,872   | 123,496                           | 7,535        | 551,529                  | 1,325,202                         | 881,099            | 2,206,301           |  |  |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$ 1,244                                | \$ 5,000                 | \$ 149,872  | \$ 123,496                        | \$ 7,535     | \$ 551,529               | \$ 1,336,137                      | \$ 881,099         | \$ 2,217,236        |  |  |

**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, 2017

|  | Special Revenue Funds |                           |                                |                              |                            |                          |                            |  |
|--|-----------------------|---------------------------|--------------------------------|------------------------------|----------------------------|--------------------------|----------------------------|--|
|  | Recreation<br>Fund    | Police<br>Details<br>Fund | Heritage<br>Commission<br>Fund | Land<br>Conservation<br>Fund | Drug<br>Forfeiture<br>Fund | Cemetery<br>Land<br>Fund | Fire<br>Protection<br>Fund | Stratham<br>Hill Park<br>Revolving<br>Fund |
| Revenues:                                    |                       |                           |                                |                              |                            |                          |                            |  |
| Taxes  |                       |                           |                                | \$ 73,000                    | \$ 2,899                   |                          |                            |  |
| Intergovernmental                            |                       |                           |                                |                              |                            |                          |                            |  |
| Charges for services                         | \$ 238,463            | \$ 185,543                |                                |                              |                            |                          |                            | \$ 5,025                                   |
| Interest and investment income               | 562                   | 335                       | \$ 27                          | 935                          | 7                          | 9                        | \$ 69                      | 162  |
| Miscellaneous                                | 8,096                 |                           | 203                            |                              |                            | 440                      |                            |  |
| Total Revenues                               | 247,121               | 185,878                   | 230                            | 73,935                       | 2,906                      | 449                      | 69                         | 5,187                                      |
| Expenditures:                                |                       |                           |                                |                              |                            |                          |                            |  |
| Current operations:                          |                       |                           |                                |                              |                            |                          |                            |  |
| General government                           |                       |                           |                                |                              |                            |                          |                            |  |
| Public safety                                |                       | 169,358                   |                                |                              |                            |                          |                            | 5,251                                      |
| Culture and recreation                       | 248,820               |                           |                                | 5,169                        |                            |                          |                            |  |
| Conservation                                 |                       |                           |                                |                              |                            |                          |                            |  |
| Capital outlay                               |                       |                           |                                |                              |                            |                          |                            |  |
| Total Expenditures                           | 248,820               | 169,358                   | -                              | 5,169                        | -                          | -                        | -                          | 5,251                                      |
| Excess revenues over (under) expenditures    | (1,699)               | 16,520                    | 230                            | 68,766                       | 2,906                      | 449                      | 69                         | (64)                                       |
| Other financing sources (uses):              |                       |                           |                                |                              |                            |                          |                            |  |
| Transfers in                                 |                       |                           |                                |                              |                            |                          |                            |  |
| Transfers out                                |                       |                           |                                |                              |                            |                          |                            |  |
| Total other financing sources (uses)         |                       |                           |                                |                              |                            |                          |                            |  |
| Net change in fund balances                  | (1,699)               | 16,520                    | 230                            | 68,766                       | 2,906                      | 449                      | 69                         | (64)                                       |
| Fund balances (deficit) at beginning of year | 102,994               | 85,335                    | 6,808                          | 110,853                      | (1,122)                    | 5,907                    | 46,601                     | 41,973                                     |
| Fund balances at end of year                 | \$ 101,295            | \$ 101,855                | \$ 7,038                       | \$ 179,619                   | \$ 1,784                   | \$ 6,356                 | \$ 46,670                  | \$ 41,909                                  |

**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, 2017

**Special Revenue Funds**

|  | Lindt<br>Offsite<br>Improvement<br>Fund | Stratham<br>Fair<br>Fund | Stratham<br>Volunteer Fire<br>Department<br>Trust Funds | Stratham<br>Fair<br>Trust<br>Fund | DARE<br>Fund | EMS<br>Ambulance<br>Fund | Total Special<br>Revenue<br>Funds | Permanent<br>Funds | Combining<br>Totals |
|--|---|--------------------------|---|-----------------------------------|--------------|--------------------------|-----------------------------------|--------------------|---------------------|
| <b>Revenues:</b>                             |   |                          |   |                                   |              |                          |                                   |                    |                     |
| Taxes  |   |                          |   |                                   |              |                          | \$ 73,000                         |                    | \$ 73,000           |
| Intergovernmental                            |   |                          |   |                                   |              |                          | 2,899                             |                    | 2,899               |
| Charges for services                         |   | \$ 340,002               |   |                                   |              | \$ 129,815               | 898,848                           |                    | 898,848             |
| Interest and investment income               | 4                                       |                          | \$ 1,094  | \$ 1,109                          | \$ 28        | 2,022                    | 6,363                             | \$ 137,094         | 143,457             |
| Miscellaneous                                |   |                          |   |                                   |              | 735                      | 9,474                             | 2,450              | 11,924              |
| Total Revenues                               | 4                                       | 340,002                  | 1,094   | 1,109                             | 28           | 132,572                  | 990,584                           | 139,544            | 1,130,128           |
| <b>Expenditures:</b>                         |   |                          |   |                                   |              |                          |                                   |                    |                     |
| Current operations:                          |   |                          |   |                                   |              |                          |                                   |                    |                     |
| General government                           | 1,350                                   |                          |   |                                   |              |                          | 1,350                             | 14,232             | 15,582              |
| Public safety                                |   | 304,925                  |   | 6,295                             |              | 77,318                   | 246,676                           |                    | 246,676             |
| Culture and recreation                       |   |                          |   |                                   |              |                          | 565,291                           | 4,817              | 570,108             |
| Conservation                                 |   |                          |   |                                   |              |                          | 5,169                             |                    | 5,169               |
| Capital outlay                               | 1,350                                   | 2,176                    |   |                                   |              |                          | 2,176                             |                    | 2,176               |
| Total Expenditures                           | 1,346                                   | 307,101                  | -   | 6,295                             | -            | 77,318                   | 820,662                           | 19,049             | 839,711             |
| Excess revenues over (under) expenditures    |   | 32,901                   | 1,094   | (5,186)                           | 28           | 55,254                   | 169,922                           | 120,495            | 290,417             |
| Other financing sources (uses):              |   |                          |   |                                   |              |                          |                                   |                    |                     |
| Transfers in                                 |   |                          | 39,196  | 1,632                             |              |                          | 40,828                            |                    | 40,828              |
| Transfers out                                |   | (34,533)                 |   | (6,295)                           |              |                          | (40,828)                          | (3,167)            | (43,995)            |
| Total other financing sources (uses)         | -                                       | (34,533)                 | 39,196  | (4,663)                           | -            | -                        | -                                 | (3,167)            | (3,167)             |
| Net change in fund balances                  | (1,346)                                 | (1,632)                  | 40,290  | (9,849)                           | 28           | 55,254                   | 169,922                           | 117,328            | 287,250             |
| Fund balances (deficit) at beginning of year | 2,590                                   | 6,632                    | 109,582   | 133,345                           | 7,507        | 496,275                  | 1,155,280                         | 763,771            | 1,919,051           |
| Fund balances at end of year                 | 1,244                                   | 5,000                    | 149,872   | 123,496                           | 7,535        | 551,529                  | 1,325,202                         | 881,099            | 2,206,301           |



**BIRTHS REGISTERED IN STRATHAM FOR YEAR ENDING DECEMBER 2018**

| <b>CHILD'S NAME</b>         | <b>BIRTH<br/>DATE</b> | <b>BIRTH<br/>PLACE (NH)</b> | <b>FATHER'S NAME</b>    | <b>MOTHER'S NAME</b>    |
|-----------------------------|-----------------------|-----------------------------|-------------------------|-------------------------|
| TOLLIDAY, LIV DIANE         | 1/13/2018             | GREENLAND                   | TOLLIDAY, SAM           | TOLLIDAY SARA           |
| SY, EASTON NASH HAMILTON    | 1/26/2018             | NASHUA                      | SY, ELEX                | SY, AMANDA              |
| LAVERTY, GRADY LOUIS        | 3/2/2018              | MANCHESTER                  | LAVERTY, COLIN          | NIGRELLO, ELIZABETH     |
| LAMONDAY, AVA HARLOW        | 3/11/2018             | DOVER                       | LAMONDAY JR, JOHN       | LAMONDAY, ANGELA        |
| PENNINGTON, WESTLEY MATTHEW | 3/18/2018             | PORTSMOUTH                  | PENNINGTON, MATTHEW     | PENNINGTON, JESSICA     |
| TOLINI, BRUNO CHRISTOPHER   | 8/1/2018              | MANCHESTER                  | TOLINI, DANIEL          | WIGGIN, KELLY           |
| BROWER, LUKE EVAN           | 9/20/2018             | DOVER                       | BROWER, JEFFREY         | BROWER, JESSICA         |
| MCIVER, SAMUEL JAMES        | 9/28/2018             | EXETER                      | MCIVER, RYAN            | MCIVER, BETHANY         |
| MILLER, LILIANA ELIZABETH   | 10/20/2018            | PORTSMOUTH                  | MILLER, BRIAN           | PROIA, JESSICA          |
| BABBIN, MATILDA LOU         | 11/12/2018            | DOVER                       | BABBIN, GREGORY         | CAUDILL BABBIN, CHELSEY |
| CARBONNEAU, FALLON MAPLE    | 11/19/2018            | PORTSMOUTH                  | CARBONNEAU, CHRISTOPHER | CARBONNEAU, HANNAH      |

# DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2018

| DECEDENT'S NAME           | DATE OF PLACE OF |            | FATHER'S NAME      | MOTHER'S NAME       | MILI<br>TARY |
|---------------------------|------------------|------------|--------------------|---------------------|--------------|
|                           | DEATH            | DEATH      |                    |                     |              |
| ROBERTS JR, LEWIS         | 1/12/18          | STRATHAM   | ROBERTS, LEWIS     | ARMS, MARGERY       | N            |
| GOOTEE, ROBERT            | 1/13/18          | STRATHAM   | GOOTEE, JAMES      | JONES, LELIA        | Y            |
| COTTER, ELLA              | 2/12/18          | PORTSMOUTH | PARTRIDGE, STANLEY | HAND, JEAN          | N            |
| GODFREY SR, ROBERT        | 2/21/18          | PORTSMOUTH | GODFREY, SHIRLEY   | DECUIR, MARGUERITE  | Y            |
| BINETTE JR, ALFRED        | 2/28/18          | PORTSMOUTH | BINETTE SR, ALFRED | MORRISETTE, ORA     | Y            |
| DODSON, ANDREW            | 3/6/18           | STRATHAM   | DODSON, BARRY      | STATTS, ROBIN       | N            |
| PARNELL, PATRICIA         | 3/22/18          | PORTSMOUTH | JONES, BASIL       | SEYBOLT, RUTH       | N            |
| OLOFSON, RANDIE           | 3/28/18          | PORTSMOUTH | ROUSER JR, LOUIS   | WYATT GRADY         | N            |
| SMITH, PETER              | 4/1/18           | EXETER     | SMITH, JOHN        | JETTE, DOROTHY      | N            |
| LANG, ROBERT              | 4/2/18           | STRATHAM   | LANG, FREDRICK     | PULLAR, EDITH       | Y            |
| STONE, PIERRETTE          | 4/19/18          | DOVER      | GAULIN, EDMOND     | CHAPDELAINE, ROSE   | N            |
| POMROY, JEAN              | 4/28/18          | PORTSMOUTH | LILLIE, EARL       | JOHNSON, MABEL      | N            |
| WENTWORTH, SALLY          | 5/10/18          | EXETER     | RAY, EARL          | WIGGIN, DOROTHY     | N            |
| LEONARD, MARY             | 5/21/18          | HAMPTON    | KELLEHER, TIMOTHY  | TREFETHEN, GERTRUDE | N            |
| RHEAUME, WAYNE            | 5/26/18          | STRATHAM   | RHEAUME, NAPOLEON  | LAMOTHE, RITA       | N            |
| MEEVES, RUTH              | 6/23/18          | RYE        | CAREY, EDWARD      | STASCAVAGE, NELL    | N            |
| HOUSE, MARY               | 6/23/18          | DOVER      | MUNIZ, JOHN        | DUFRESNE, BEATRICE  | N            |
| MCANENEY, KAREN           | 7/15/18          | STRATHAM   | PICCIRILLO, PETER  | BENJAMIN, CAROL     | N            |
| ZIELINSKI, ELEANOR        | 7/24/18          | STRATHAM   | MCLEAN, DAVID      | ROGERS, GEORGINA    | N            |
| MACCALLUM, RICHARD        | 7/27/18          | STRATHAM   | MACCALLUM, CECIL   | PAGE, ALICE         | Y            |
| MARSTON, LILY             | 7/28/18          | PORTSMOUTH | EASTMAN, CLIFFORD  | PORTER, LILY        | N            |
| THORPE, LORAINÉ           | 8/24/18          | NEWMARKET  | AMEE, VICTOR       | WITHAM, MABEL       | N            |
| CALL, JAMES               | 9/3/18           | EXETER     | CALL, EDWARD       | DIXON, THELMA       | Y            |
| ASHE, ELSA                | 9/16/18          | PORTSMOUTH | ROTH, ROBERT       | PISTORIUS, ANNA     | N            |
| CRONIN, NORA              | 9/20/18          | RYE        | MURRAY, TIMOTHY    | GALVIN, JANE        | N            |
| JONES, AUGUSTUS           | 10/10/18         | STRATHAM   | JONES, WILLIAM     | FLEMING, JULIE      | Y            |
| GOLDSTEIN DEUTSCH, JOANNE | 11/1/18          | PORTSMOUTH | MAYER, WALTER      | MILLER, MARIE       | N            |

| DECEDENT'S NAME     | DATE OF DEATH | PLACE OF DEATH | FATHER'S NAME       | MOTHER'S NAME       | MILITARY |
|---------------------|---------------|----------------|---------------------|---------------------|----------|
| GOSSELIN JR, ROLAND | 11/14/18      | DOVER          | GOSSELIN SR, ROLAND | LAPRE, JEANNINE     | Y        |
| APPLEBY, BETSY      | 11/23/18      | EXETER         | CHASE, NEAL         | MAYNARD, PHYLLIS    | N        |
| GILBERT, KENT       | 11/27/18      | EXETER         | GILBERT, ROLAND     | EVERETT, THEORA     | Y        |
| RAWSON JR, VERNE    | 12/9/18       | STRATHAM       | RAWSON SR, VERNE    | WENTWORTH, FLORENCE | N        |
| WHEELER, DOROTHY    | 12/13/18      | STRATHAM       | LORD, HAROLD        | WEIR, DOROTHY       | N        |
| CLARK, PATRICIA     | 12/14/18      | EXETER         | UNKNOWN             | GRADY, MARY         | N        |
| DILLON, LYNNE       | 12/28/18      | STRATHAM       | WARD, EDWARD        | BUCK, DORIS         | N        |
| BEAIRSTO, MAXINE    | 12/28/18      | STRATHAM       | BOOKER, HARRY       | BEATHAM, GLADYS     | N        |
| BARNES, TERRY       | 12/31/18      | PORTSMOUTH     | BARNES, DWIGHT      | GILCHREST, AUBREY   | N        |

**MARRIAGES REPORTED FOR YEAR ENDING DECEMBER 31, 2018**

| <b>PERSON A'S<br/>NAME</b> | <b>PERSON A'S<br/>RESIDENCE</b> | <b>PERSON B'S<br/>NAME</b> | <b>PERSON B'S<br/>RESIDENCE</b> | <b>PERSON B'S<br/>RESIDENCE</b> | <b>TOWN OF<br/>ISSUANCE</b> | <b>PLACE OF<br/>MARRIAGE</b> | <b>DATE OF<br/>MARRIAGE</b> |
|----------------------------|---------------------------------|----------------------------|---------------------------------|---------------------------------|-----------------------------|------------------------------|-----------------------------|
| RUSSELL                    | PATRICK W                       | FLAGG                      | NASHUA, NH                      | NICOLE D                        | NASHUA                      | EXETER                       | 1/14/2018                   |
| HARDY                      | BENJAMIN D                      | GOODWIN                    | STRATHAM, NH                    | CARRIE E                        | STRATHAM                    | SANDOWN                      | 4/16/2018                   |
| WROTEN                     | MICAH S                         | YEOMAN                     | LIMERICK, ME                    | ERIN E                          | STRATHAM                    | STRATHAM                     | 4/25/2018                   |
| SHANNON                    | MICHAEL L                       | LARKIN                     | STRATHAM, NH                    | SHAUNA                          | STRATHAM                    | GREENLAND                    | 5/26/2018                   |
| NEWCOMB                    | ALEXANDER R                     | BEAUMIER                   | STRATHAM, NH                    | ASHLEY G                        | STRATHAM                    | RYE                          | 6/15/2018                   |
| HIRTLE                     | JOHN W                          | KAMINSKI                   | STRATHAM, NH                    | DONNA M                         | STRATHAM                    | RYE                          | 6/23/2018                   |
| O'KANE                     | ADAM H                          | MACDONALD                  | HAMPTON, NH                     | ISABELLE M                      | STRATHAM                    | RYE                          | 6/29/2018                   |
| ABRAMSON                   | DAVID N                         | FOWLER                     | STRATHAM, NH                    | SARAH A                         | STRATHAM                    | PORTSMOUTH                   | 7/21/2018                   |
| MORGAN                     | SHANE P                         | SHEA                       | STRATHAM, NH                    | KATY A                          | STRATHAM                    | NEW CASTLE                   | 8/4/2018                    |
| YOMA HONORES               | SEBASTIAN R                     | SANFORD                    | STRATHAM, NH                    | ALEXANDRA M                     | STRATHAM                    | STRATHAM                     | 8/4/2018                    |
| LEVEILLE                   | NATHAN C                        | ORDWAY                     | STRATHAM, NH                    | TAYLOR N                        | STRATHAM                    | GILFORD                      | 8/18/2018                   |
| GRIFFIN                    | OLIVIA G                        | TAM                        | STRATHAM, NH                    | RAYMOND                         | RYE                         | RYE                          | 8/22/2018                   |
| COFFEY                     | DANIEL L                        | CRAIG                      | STRATHAM, NH                    | MICHAEL D                       | STRATHAM                    | STRATHAM                     | 9/29/2018                   |
| BENNETT                    | STEPHEN M                       | SCHUTZ                     | STRATHAM, NH                    | CATHERINE                       | STRATHAM                    | STRATHAM                     | 10/1/2018                   |
| NADILO                     | BLAKE A                         | PERRI                      | STRATHAM, NH                    | AMELIA R                        | STRATHAM                    | RYE                          | 10/3/2018                   |
| ALLEN                      | TROY J                          | HASTINGS                   | STRATHAM, NH                    | SARAH J                         | STRATHAM                    | DANBURY                      | 10/6/2018                   |
| KEHOE                      | RYAN K                          | CLARK                      | STRATHAM, NH                    | RACHAEL A                       | STRATHAM                    | STRATHAM                     | 10/6/2018                   |
| MARDEN                     | BRETT R                         | CROSTON                    | STRATHAM, NH                    | AIMEE L                         | STRATHAM                    | HAMPTON                      | 10/6/2018                   |
| ANDERSON                   | JAMES B                         | BAILEY                     | STRATHAM, NH                    | MEREDITH E                      | STRATHAM                    | HARRISVILLE                  | 10/7/2018                   |
| HORNE                      | MICHAEL J                       | MASSAHOS                   | STRATHAM, NH                    | SAMANTHA J                      | STRATHAM                    | SANDOWN                      | 10/12/2018                  |
| CASEY                      | PHILIP P                        | MANCINI                    | STRATHAM, NH                    | TINA P                          | STRATHAM                    | STRATHAM                     | 10/20/2018                  |
| LEDBURY                    | ALAN J                          | SAUVAGEAU                  | STRATHAM, NH                    | ELLEN I                         | STRATHAM                    | STRATHAM                     | 12/7/2018                   |
| PRUITT                     | GREGORY D                       | LOVELESS                   | STRATHAM, NH                    | LAQUINCY L                      | HAMPTON FALLS               | EXETER                       | 12/28/2018                  |



# ANNUAL REPORTS

|   |
|---|
| <p>For the school year ending June 30, 2018<br/>With the Proposed 2019-2020 Budgets</p> |
|---|

OF

STRATHAM SCHOOL DISTRICT  
STRATHAM NEW HAMPSHIRE

COOPERATIVE SCHOOL DISTRICT  
(EXETER REGION / ERCSD)

AND

SCHOOL ADMINISTRATIVE UNIT #16  
(SAU 16)

MARCH 2019

## STRATHAM SCHOOL DISTRICT

Grades Pre-School through 5<sup>th</sup> for Stratham School District

### Stratham School Board

|                                   |                   |
|-----------------------------------|-------------------|
| Eric von der Linden, Chair .....  | Term expires 2021 |
| Sarah Gallagher, Vice Chair ..... | Term expires 2021 |
| Jillian Carter .....              | Term expires 2020 |
| Cheryl Eveleigh .....             | Term expires 2019 |
| Bob O'Sullivan .....              | Term expires 2020 |

#### Moderator

|                     |                   |
|---------------------|-------------------|
| David Emanuel ..... | Term expires 2019 |
|---------------------|-------------------|

#### Clerk

|                       |                   |
|-----------------------|-------------------|
| Mikki Deschaine ..... | Term expires 2021 |
|-----------------------|-------------------|

#### Treasurer

|                     |                   |
|---------------------|-------------------|
| Patty Lovejoy ..... | Term expires 2019 |
|---------------------|-------------------|

### Stratham Memorial School

|                                   |                               |
|-----------------------------------|-------------------------------|
| Katherine Lucas – Principal       | Elizabeth LaCasse – Nurse     |
| Katelyn Belanger – Vice Principal | Plodzik & Sanderson – Auditor |

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## COOPERATIVE SCHOOL DISTRICT / Exeter Region (ERCSD)

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

### Cooperative School Board

|                                   |                                 |
|-----------------------------------|---------------------------------|
| Helen Joyce, Chair .....          | Stratham term expires 2021      |
| Travis Thompson, Vice Chair ..... | Stratham term expires 2020      |
| Paul Bauer .....                  | Newfields term expires 2021     |
| Maggie Bishop .....               | Exeter term expires 2021        |
| David Slifka .....                | Exeter term expires 2020        |
| Deborah Hobson .....              | East Kingston term expires 2020 |
| Melissa Litchfield .....          | Brentwood term expires 2019     |
| Kimberly Meyer .....              | Exeter term expires 2019        |
| Bob Hall .....                    | Kensington term expires 2019    |

#### Moderator

|                   |                   |
|-------------------|-------------------|
| Kate Miller ..... | Term expires 2019 |
|-------------------|-------------------|

#### Clerk

|                    |                    |
|--------------------|--------------------|
| Sue Bendroth ..... | Appointed position |
|--------------------|--------------------|

#### 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

David Ryan, Ed.D.  
Superintendent of Schools

Esther T. Asbell, Ed.S.  
Associate Superintendent

Christopher M. Andriski, Ed.S.  
Assistant Superintendent

Thomas Campbell, Ed.D.  
Assistant Superintendent

Helen M. Rist, Ed.S.  
Special Education Administrator

Frank E. Markiewicz  
Business Administrator



## Stratham Local School

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

Date: March 8, 2019  
Time: 7:00 PM  
Location: Stratham Memorial School  
Details:

### GOVERNING BODY CERTIFICATION

We certify and attest that on or before 2-15-19 a true and attested copy of this document was posted at the place of meeting and at SAU 16, Town Offices and Library, and that an original was delivered to the Town Administrator.

| Name              | Position            | Signature         |
|-------------------|---------------------|-------------------|
| Robert O'Sullivan | School Board Member | Robert O'Sullivan |
| Cheryl Eveleigh   | school board member | Cheryl Eveleigh   |
| Sarah Gallagher   | school board member | Sarah Gallagher   |
| Jillian Carter    | School board member | Jillian Carter    |



**Article 01     Operating Budget**

To see if the School District will vote to raise and appropriate the sum of \$11,654,809 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. (Majority Vote Required)

☒ Yes

☐ No

**Article 02     Collective Bargaining Agreement**

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Stratham School Board and the Stratham Educational Support Professionals which calls for the following increases in salaries and benefits at the current staffing level:

| Fiscal Year | Estimated Increase |
|-------------|--------------------|
| 2020        | \$236,149          |
| 2021        | \$65,309           |
| 2022        | \$67,943           |
| 2023        | \$52,449           |

and further to raise and appropriate \$236,149 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The School Board recommends this appropriation. (Majority vote required)

☒ Yes

☐ No

**Article 03     Maintenance Capital Reserve Fund**

To see if the School District will vote to raise and appropriate the sum of \$100,000 to be added to the Maintenance Capital Reserve Fund previously established in 2009, up to an amount not to exceed a balance of \$500,000. The School Board recommends this appropriation. (Majority Vote Required)

☒ Yes

☐ No

**Article 04     Special Education Expendable Trust Fund**

To see if the school district will vote to raise and appropriate the sum of \$50,000 to be added to the Special Education Expendable Trust Fund previously established in 2009. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. (Majority vote required)

☒ Yes

☐ No



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**Article 05    Reports of agents**

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

☒ Yes

☐ No

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**Article 06    Transact business**

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

☒ Yes

☐ No

**SCHOOL WARRANT 2019  
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 twelfth (12<sup>th</sup>) day of March, 2019 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 one (1) Member of the School Board for the ensuing three (3) years.
2. To choose one (1) School District Moderator for the ensuing three (3) years.
3. To choose one (1) School District Treasurer for the ensuing three (3) years.

Given under our hands at said Stratham on this 13<sup>th</sup> day of February, 2019.

STATE OF NEW HAMPSHIRE

TRUE COPY OF WARRANT – ATTEST:

STRATHAM SCHOOL BOARD

Robert O'Sullivan

Cynthia Lyle

[Signature]

[Signature]

\_\_\_\_\_

**2019**  
**MS-26**

## Proposed Budget

### Stratham Local School

**Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2019 to June 30, 2020**

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

This form was posted with the warrant on: February 13, 2019

## SCHOOL BOARD CERTIFICATION

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

| Name              | Position            | Signature         |
|-------------------|---------------------|-------------------|
| Robert O'Sullivan | School Board Member | Robert O'Sullivan |
| Cheryl Eveleigh   | School board member | Cheryl Eveleigh   |
| Sarah Gallagher   | school board member |                   |
| Lillian Carter    | School board member |                   |

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

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

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





### Appropriations

| Account                                    | Purpose                                     | Article | Expenditures for<br>period ending<br>6/30/2018 | Appropriations<br>for period ending<br>6/30/2019 | Appropriations for<br>period ending<br>6/30/2020<br>(Recommended) | Appropriations for<br>period ending<br>6/30/2020<br>(Not Recommended) |
|--|---|---------|--|--|---|---|
| <b>Instruction</b>                         |   |         |  |  |   |   |
| 1100-1199                                  | Regular Programs                            | 01      | \$3,436,442                                    | \$3,538,175                                      | \$3,741,478   | \$0   |
| 1200-1299                                  | Special Programs                            | 01      | \$1,411,578                                    | \$1,718,868                                      | \$1,671,184   | \$0   |
| 1300-1399                                  | Vocational Programs                         |         | \$0  | \$0  | \$0   | \$0   |
| 1400-1499                                  | Other Programs                              | 01      | \$3,637  | \$4,255  | \$10,438  | \$0   |
| 1500-1599                                  | Non-Public Programs                         | 01      | \$0  | \$0  | \$0   | \$0   |
| 1600-1699                                  | Adult/Continuing Education Programs         | 01      | \$0  | \$0  | \$0   | \$0   |
| 1700-1799                                  | Community/Junior College Education Programs |         | \$0  | \$0  | \$0   | \$0   |
| 1800-1899                                  | Community Service Programs                  |         | \$0  | \$0  | \$0   | \$0   |
| <b>Instruction Subtotal</b>                |   |         | <b>\$4,851,657</b>                             | <b>\$5,261,298</b>                               | <b>\$5,423,100</b>  | <b>\$0</b>  |
| <b>Support Services</b>                    |   |         |  |  |   |   |
| 2000-2199                                  | Student Support Services                    | 01      | \$707,529                                      | \$727,396  | \$914,917   | \$0   |
| 2200-2299                                  | Instructional Staff Services                | 01      | \$596,373                                      | \$577,636  | \$418,409   | \$0   |
| <b>Support Services Subtotal</b>           |   |         | <b>\$1,303,902</b>                             | <b>\$1,305,032</b>                               | <b>\$1,333,326</b>  | <b>\$0</b>  |
| <b>General Administration</b>              |   |         |  |  |   |   |
| 0000-0000                                  | Collective Bargaining                       |         | \$0  | \$0  | \$0   | \$0   |
| 2310 (840)                                 | School Board Contingency                    |         | \$0  | \$0  | \$0   | \$0   |
| 2310-2319                                  | Other School Board                          | 01      | \$32,008                                       | \$37,800   | \$37,800  | \$0   |
| <b>General Administration Subtotal</b>     |   |         | <b>\$32,008</b>                                | <b>\$37,800</b>                                  | <b>\$37,800</b>   | <b>\$0</b>  |
| <b>Executive Administration</b>            |   |         |  |  |   |   |
| 2320 (310)                                 | SAU Management Services                     | 01      | \$231,682                                      | \$241,325  | \$218,916   | \$0   |
| 2320-2399                                  | All Other Administration                    |         | \$0  | \$0  | \$0   | \$0   |
| 2400-2499                                  | School Administration Service               | 01      | \$385,391                                      | \$392,007  | \$438,431   | \$0   |
| 2500-2599                                  | Business                                    |         | \$0  | \$0  | \$0   | \$0   |
| 2600-2699                                  | Plant Operations and Maintenance            | 01      | \$502,430                                      | \$469,545  | \$599,339   | \$0   |
| 2700-2799                                  | Student Transportation                      | 01      | \$437,213                                      | \$493,262  | \$465,668   | \$0   |
| 2800-2999                                  | Support Service, Central and Other          | 01      | \$2,430,973                                    | \$2,680,476                                      | \$2,850,605   | \$0   |
| <b>Executive Administration Subtotal</b>   |   |         | <b>\$3,987,689</b>                             | <b>\$4,276,615</b>                               | <b>\$4,572,959</b>  | <b>\$0</b>  |
| <b>Non-Instructional Services</b>          |   |         |  |  |   |   |
| 3100                                       | Food Service Operations                     | 01      | \$263,594                                      | \$214,580  | \$272,624   | \$0   |
| 3200                                       | Enterprise Operations                       |         | \$0  | \$0  | \$0   | \$0   |
| <b>Non-Instructional Services Subtotal</b> |   |         | <b>\$263,594</b>                               | <b>\$214,580</b>                                 | <b>\$272,624</b>  | <b>\$0</b>  |





**2019**  
**MS-26**

| Account   | Purpose                                       | Article | Expenditures for<br>period ending<br>6/30/2018 | Appropriations<br>for period ending<br>6/30/2019 | Appropriations for<br>period ending<br>6/30/2020<br>(Recommended) | Appropriations for<br>period ending<br>6/30/2020<br>(Not Recommended) |
|---|---|---------|--|--|---|---|
| <b>Facilities Acquisition and Construction</b>          |   |         |  |  |   |   |
| 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  | \$21,000   | \$0   | \$0   |
| 4600  | Building Improvement Services                 |         | \$0  | \$0  | \$0   | \$0   |
| 4900  | Other Facilities Acquisition and Construction |         | \$0  | \$0  | \$0   | \$0   |
| <b>Facilities Acquisition and Construction Subtotal</b> |   |         | <b>\$0</b>                                     | <b>\$21,000</b>                                  | <b>\$0</b>  | <b>\$0</b>  |
| <b>Other Outlays</b>                                    |   |         |  |  |   |   |
| 5110  | Debt Service - Principal                      |         | \$0  | \$0  | \$0   | \$0   |
| 5120  | Debt Service - Interest                       |         | \$0  | \$0  | \$0   | \$0   |
| <b>Other Outlays Subtotal</b>                           |   |         | <b>\$0</b>                                     | <b>\$0</b>                                       | <b>\$0</b>  | <b>\$0</b>  |
| <b>Fund Transfers</b>                                   |   |         |  |  |   |   |
| 5220-5221   | To Food Service                               | 01      | \$0  | \$0  | \$15,000  | \$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   |
| <b>Fund Transfers Subtotal</b>                          |   |         | <b>\$0</b>                                     | <b>\$0</b>                                       | <b>\$15,000</b>   | <b>\$0</b>  |
| <b>Total Operating Budget Appropriations</b>            |   |         |  |  | <b>\$11,654,809</b>   | <b>\$0</b>  |



### Special Warrant Articles

| Account   | Purpose                              | Article | Appropriations for                          | Appropriations for                              |
|---|--------------------------------------|---------|---|---|
|   |                                      |         | period ending<br>6/30/2020<br>(Recommended) | period ending<br>6/30/2020<br>(Not Recommended) |
| 5251  | To Capital Reserve Fund              | 03      | \$100,000                                   | \$0   |
| <i>Purpose: Maintenance Capital Reserve Fund</i>        |                                      |         |   |   |
| 5252  | To Expendable Trusts/Fiduciary Funds | 04      | \$50,000                                    | \$0   |
| <i>Purpose: Special Education Expendable Trust Fund</i> |                                      |         |   |   |
| 5251  | To Capital Reserve Fund              |         | \$0   | \$0   |
| 5252  | To Expendable Trust Fund             |         | \$0   | \$0   |
| 5253  | To Non-Expendable Trust Fund         |         | \$0   | \$0   |
| <b>Total Proposed Special Articles</b>                  |                                      |         | <b>\$150,000</b>                            | <b>\$0</b>                                      |



**Individual Warrant Articles**

| Account   | Purpose          | Article | Appropriations for                          | Appropriations for                              |
|---|------------------|---------|---|---|
|   |                  |         | period ending<br>6/30/2020<br>(Recommended) | period ending<br>6/30/2020<br>(Not Recommended) |
| 1200-1299                                       | Special Programs | 02      | \$236,149                                   | \$0   |
| <i>Purpose: Collective Bargaining Agreement</i> |                  |         |   |   |
| <b>Total Proposed Individual Articles</b>       |                  |         | <b>\$236,149</b>                            | <b>\$0</b>                                      |



Revenues

| Account                         | Source                           | Article | Actual Revenues for<br>Period ending 6/30/2018 | Revised Estimated<br>Revenues for Period<br>ending 6/30/2019 | Estimated Revenues for<br>Period ending 6/30/2020 |
|---------------------------------|----------------------------------|---------|--|--|---|
| <b>Local Sources</b>            |                                  |         |  |  |   |
| 1300-1349                       | Tuition                          | 01      | \$15,545                                       | \$12,000   | \$12,000  |
| 1400-1449                       | Transportation Fees              |         | \$0  | \$0  | \$0   |
| 1500-1599                       | Earnings on Investments          | 01      | \$1,861  | \$2,000  | \$2,000   |
| 1600-1699                       | Food Service Sales               | 01      | \$203,673                                      | \$174,580  | \$174,580   |
| 1700-1799                       | Student Activities               |         | \$0  | \$0  | \$0   |
| 1800-1899                       | Community Services Activities    |         | \$0  | \$0  | \$0   |
| 1900-1999                       | Other Local Sources              | 01      | \$4,771  | \$4,500  | \$4,500   |
| <b>Local Sources Subtotal</b>   |                                  |         | <b>\$225,850</b>                               | <b>\$193,080</b>   | <b>\$193,080</b>                                  |
| <b>State Sources</b>            |                                  |         |  |  |   |
| 3210                            | School Building Aid              |         | \$0  | \$0  | \$0   |
| 3215                            | Kindergarten Building Aid        |         | \$0  | \$0  | \$0   |
| 3220                            | Kindergarten Aid                 | 01      | \$0  | \$92,987   | \$95,000  |
| 3230                            | Catastrophic Aid                 | 01      | \$33,553                                       | \$50,116   | \$40,000  |
| 3240-3249                       | Vocational Aid                   |         | \$0  | \$0  | \$0   |
| 3250                            | Adult Education                  |         | \$0  | \$0  | \$0   |
| 3260                            | Child Nutrition                  | 01      | \$3,637  | \$3,000  | \$3,000   |
| 3270                            | Driver Education                 |         | \$0  | \$0  | \$0   |
| 3290-3299                       | Other State Sources              |         | \$0  | \$0  | \$0   |
| <b>State Sources Subtotal</b>   |                                  |         | <b>\$37,190</b>                                | <b>\$146,103</b>   | <b>\$138,000</b>                                  |
| <b>Federal Sources</b>          |                                  |         |  |  |   |
| 4100-4539                       | Federal Program Grants           |         | \$0  | \$0  | \$0   |
| 4540                            | Vocational Education             |         | \$0  | \$0  | \$0   |
| 4550                            | Adult Education                  |         | \$0  | \$0  | \$0   |
| 4560                            | Child Nutrition                  | 01      | \$39,972                                       | \$28,713   | \$37,000  |
| 4570                            | Disabilities Programs            |         | \$0  | \$0  | \$0   |
| 4580                            | Medicaid Distribution            | 01      | \$47,781                                       | \$40,000   | \$40,000  |
| 4590-4999                       | Other Federal Sources (non-4810) |         | \$0  | \$0  | \$0   |
| 4810                            | Federal Forest Reserve           |         | \$0  | \$0  | \$0   |
| <b>Federal Sources Subtotal</b> |                                  |         | <b>\$87,753</b>                                | <b>\$68,713</b>  | <b>\$77,000</b>                                   |



Revenues

| Account                                     | Source   | Article | Actual Revenues for<br>Period ending 6/30/2018 | Revised Estimated<br>Revenues for Period<br>ending 6/30/2019 | Estimated Revenues for<br>Period ending 6/30/2020 |
|---|--|---------|--|--|---|
| <b>Other Financing Sources</b>              |  |         |  |  |   |
| 5110-5139                                   | Sale of Bonds or Notes                               |         | \$0  | \$0  | \$0   |
| 5140  | Reimbursement Anticipation Notes                     |         | \$0  | \$0  | \$0   |
| 5221  | Transfers from Food Service Special<br>Revenues Fund |         | \$0  | \$0  | \$0   |
| 5222  | Transfer from Other Special Revenue Funds            |         | \$0  | \$0  | \$0   |
| 5230  | Transfer from Capital Project Funds                  |         | \$0  | \$0  | \$0   |
| 5251  | Transfer from Capital Reserve Funds                  |         | \$0  | \$0  | \$0   |
| 5252  | Transfer from Expendable Trust Funds                 |         | \$0  | \$0  | \$0   |
| 5253  | Transfer from Non-Expendable Trust Funds             |         | \$0  | \$0  | \$0   |
| 5300-5699                                   | Other Financing Sources                              |         | \$0  | \$0  | \$0   |
| 9997  | Supplemental Appropriation (Contra)                  |         | \$0  | \$0  | \$0   |
| 9998  | Amount Voted from Fund Balance                       | 04      | \$0  | \$0  | \$50,000  |
| 9999  | Fund Balance to Reduce Taxes                         | 01      | \$386,940                                      | \$300,000  | \$300,000   |
| <b>Other Financing Sources Subtotal</b>     |  |         | <b>\$386,940</b>                               | <b>\$300,000</b>   | <b>\$350,000</b>                                  |
| <b>Total Estimated Revenues and Credits</b> |  |         | <b>\$737,733</b>                               | <b>\$707,896</b>   | <b>\$758,080</b>                                  |



**Budget Summary**

| <b>Item</b>                                   | <b>Period ending<br/>6/30/2019</b> | <b>Period ending<br/>6/30/2020</b> |
|---|------------------------------------|------------------------------------|
| Operating Budget Appropriations               |                                    | \$11,654,809                       |
| Special Warrant Articles                      | \$0                                | \$150,000                          |
| Individual Warrant Articles                   | \$0                                | \$236,149                          |
| Total Appropriations                          | \$0                                | \$12,040,958                       |
| Less Amount of Estimated Revenues & Credits   | \$0                                | \$758,080                          |
| Less Amount of State Education Tax/Grant      | \$0                                | \$2,049,291                        |
| <b>Estimated Amount of Taxes to be Raised</b> | <b>\$0</b>                         | <b>\$9,233,587</b>                 |

**STRATHAM SCHOOL DISTRICT**

**SPECIAL EDUCATION PROGRAMS**

**PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a**

| <b>SPECIAL EDUCATION EXPENSES</b> |                              | <b>2016-2017</b> | <b>2017-2018</b> |
|-----------------------------------|------------------------------|------------------|------------------|
| 1210                              | Special Programs             | 1,442,431        | 1,411,578        |
| 1430                              | Summer School                | 0                | 0                |
| 2140                              | Psychological Services       | 54,640           | 55,258           |
| 2140                              | Vision / Hearing Svs         | 0                | 0                |
| 2150                              | Speech and Audiology         | 234,504          | 235,695          |
| 2159                              | Speech-Summer School         | 0                | 0                |
| 2160                              | OT/PT Services               | 204,163          | 205,294          |
| 2722                              | Special Transportation       | 109,777          | 131,300          |
| 2729                              | Summer School Transportation | 0                | 0                |
| <b>Total Expenses</b>             |                              | <b>2,045,515</b> | <b>2,039,125</b> |

**SPECIAL EDUCATION REVENUE**

|                       |                                    |                |                |
|-----------------------|------------------------------------|----------------|----------------|
| 1950                  | Services to other LEAs             | 0              | 0              |
| 3110                  | Special Ed. Portion Adequacy funds | 107,633        | 130,843        |
| 3110                  | Foundation Aid                     | 0              | 0              |
| 3111                  | Catastrophic Aid                   | 43,387         | 71,472         |
| 3190                  | Medicaid                           | 50,118         | 47,782         |
| <b>Total Revenues</b> |                                    | <b>201,138</b> | <b>250,097</b> |

|   |                  |                  |
|---|------------------|------------------|
| <b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b> | <b>1,844,377</b> | <b>1,789,028</b> |
|---|------------------|------------------|

**TABLE I**  
**STRATHAM PUPILS**  
**TOTAL ENROLLMENT JANUARY 1, 2018**

| YEAR    | PRE | K   | 1   | 2   | 3   | 4   | 5   | TOTAL |
|---------|-----|-----|-----|-----|-----|-----|-----|-------|
| 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   |
| 2016-17 | 17  | 82  | 75  | 89  | 94  | 102 | 115 | 574   |
| 2017-18 | 17  | 84  | 85  | 78  | 90  | 92  | 101 | 547   |

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**Please note:** The Plodzik & Sanderson Audit Report  
was unavailable at the time of the printing of this  
town report. The Audit Report will be posted on the  
SAU 16 Website [www.sau16.org](http://www.sau16.org) when  
it is available. Thank you.



| <u>Professional</u>       | <u>Fiscal Year<br/>2017-2018<br/>Wages</u> | <u>Professional</u>            | <u>Fiscal Year<br/>2017-2018<br/>Wages</u> |
|---------------------------|--|--------------------------------|--|
| Atherton, Diane           | 85,176.00                                  | Mastin, Melissa                | 90,096.00                                  |
| Audet, Rebecca T.         | 73,496.00                                  | McCrillis, Meghan              | 61,237.00                                  |
| Batchelder, Laura         | 85,176.00                                  | McIntosh, Laurie (60%)         | 49,905.60                                  |
| Bates, Kathy              | 91,080.00                                  | Metz, Melanie                  | 82,853.00                                  |
| Belanger, Kate            | 86,000.00                                  | Moreno, Laurie (80%)           | 73,676.80                                  |
| Beauchesne, Amy           | 85,596.00                                  | Morrison, Linda                | 91,596.00                                  |
| Bucklin, Katherine        | 82,720.00                                  | Murphy, Margaret               | 89,596.00                                  |
| Caldwell, Jessica         | 89,596.00                                  | Murphy, Megan                  | 65,025.00                                  |
| Christilles, Tracey       | 91,596.00                                  | O'Connor, Mary Lou             | 89,596.00                                  |
| Craig, Deborah            | 92,096.00                                  | Page, Ashley                   | 79,411.00                                  |
| Curry, Julie              | 89,596.00                                  | Pinsonnault, Karen             | 90,846.00                                  |
| DeLello, Shannon          | 86,282.00                                  | Riley-Mitchell, Amy            | 57,530.00                                  |
| Donlon, Sara              | 55,228.00                                  | Rowley, Lindsay                | 47,933.00                                  |
| Dow, Katelyn              | 69,874.00                                  | Saltus, Edgar                  | 89,596.00                                  |
| Driscoll, Margaret        | 100,830.00                                 | Silvester, Kerry               | 90,846.00                                  |
| Durant, Karen (80%)       | 61,087.20                                  | Snow, Jennifer                 | 89,596.00                                  |
| Eitler, Judith (80%)      | 74,076.80                                  | Spencer, Frank (60%)           | 55,257.60                                  |
| Fitzgerald, Cindy         | 83,176.00                                  | Stringham, Carol (70%)         | 55,524.00                                  |
| Fosher, Thomas            | 120,378.00                                 | Sullivan, Kristen              | 87,532.00                                  |
| Gagnon, Stephen           | 91,596.00                                  | Tingle-Weeden, Kellie          | 64,751.00                                  |
| Ganier, Caroline          | 76,558.00                                  | Wentworth, Jessica             | 86,168.00                                  |
| Gaynor, Chris             | 77,320.00                                  |                                |  |
| Gleason, Eleanor          | 62,161.00                                  |                                |  |
| Griffith, Diane (40%)     | 34,070.40                                  | <u>Full Time Support Staff</u> | <u>Fiscal Year<br/>2017-2018<br/>Wages</u> |
| Hackett, Jennifer         | 89,596.00                                  | Gebo, Patricia                 | 52,686.40                                  |
| Harrison, Gary            | 90,846.00                                  | Harrington, Timothy            | 70,476.00                                  |
| Hazeltine, Mary Ann       | 87,782.00                                  | Horan, Justin                  | 34,944.00                                  |
| Healey, Ashley            | 67,557.00                                  | Kopecky, Susan                 | 26,392.50                                  |
| Hildreth-Neal, Jennifer   | 57,379.00                                  | Phinney, Christian             | 31,678.40                                  |
| Lacasse, Elizabeth        | 69,874.00                                  | Ryan, Marlo                    | 60,798.40                                  |
| Lewald-Ratta, Cindy (60%) | 50,805.60                                  | Walsh, Anne                    | 50,430.00                                  |
| Locke, Tiffany            | 70,259.00                                  | Cumming, Ken                   | 30,076.80                                  |
| Loh, Samantha             | 64,751.00                                  |                                |  |
| MacLean-Smith, Cheryl     | 83,676.00                                  |                                |  |
| Maher, Donna              | 92,596.00                                  |                                |  |

# STRATHAM MEMORIAL SCHOOL

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

Katherine A. Lucas  
*Principal*

Katelyn M. Belanger  
*Assistant Principal*

Kathryn Bates  
*Curriculum Coordinator*

Salina L. Millora  
*Director of Special Education*

It hardly seems possible that five months of learning and growing have already taken place, but the numerous changes are obvious. Spend an afternoon in a kindergarten classroom and you will see children discovering the joys of reading and realizing the amazing world of adventures that await them. Visit a third grade classroom where the students are making deep connections and comparisons between the systems in their natural world and making predictions about what might come next. Listen for the fourth grade students preparing for their chorus performance. There is something magical about their tender voices. Drop by one of the various after-school enrichment programs where the staff and students are sharing their passions and collaborating on unique projects. Discuss the importance of school leadership and community service with the members of Student Council and you will leave certain our future is bright.

It's easy to lose sight of the day-to-day beauty of learning and growing together when there are so many important facets to our work. However, this year, we are making a very concerted effort to be present, to be mindful, and to acknowledge the magnificent responsibility and privilege we have of spending our days with the children of Stratham. We are fortunate enough to deeply explore the questions our students have about the world around them. We have the honor of being the trusted adults your children expect to guide them in their learning. We, the students and the staff, work together to grow our brains, our sense of self and our community.

Given the magnitude of our work, everyone at Stratham Memorial School (SMS) has been working tirelessly to best prepare for the ever changing and evolving expectations of a comprehensive educational system. We continue to implement a dynamic Competency Based Education model, where students are met exactly where they are, encouraged to take ownership for their learning, and their individual genius and passions are celebrated. We opened the Zen Den, a space within our school intended to support the social emotional development of our students. In conjunction, the Social Emotional Learning Committee is using the results of a School Climate Survey (completed by students, parents, and staff) to inform the creation of a multi-faceted social emotional learning program where students will learn, practice, and utilize self-regulation, coping, and social interaction skills in order to build healthy relationships and contribute to a larger more connected and empowered community of learners. We collaborate with our fellow SAU 16 colleagues to explore our collective understanding of best practice ensuring our students are engaged in complex, rich, and relevant learning experiences.

We are been blessed by a school community willing to look at education from a different perspective, to openly consider new ideas, to embrace fresh faces, all in the hopes of making SMS a place where everyone thrives. We eagerly accept this challenge.

## STRATHAM SCHOOL DISTRICT MEETING MINUTES

### March 9, 2018

**Board Members Present:** Jillian Carter, Vice Chair Sarah Galligher, Bob O'Sullivan, and Chair Eric von der Linden.

The meeting was called to order at 7:10 p.m. by School District Moderator David Emanuel.

Mr. Emanuel introduced himself, Assistant Moderator Beth Dupell, and Supervisors of the Checklist Melanie McGrail and Natalie Perry. He asked the School Board members present, the School District Clerk, and the SMS and SAU #16 administrators in attendance to introduce themselves.

Stratham Cub Scout Troop #185 presented the colors and led the Pledge of Allegiance. The Moderator then called for a moment of silence for those no longer with us and for members of the armed services serving our country.

Mr. Emanuel recognized School Board Chair Eric von der Linden, who asked to recognize three people retiring from Stratham Memorial School at the end of this school year: Tom Fosher, Meg Driscoll, and Donna Maher. Mr. von der Linden, Mr. O'Sullivan, and Ms. Galligher spoke briefly about each one. Board member Jillian Carter, a member of the SMS Principal search committee, also announced that Kate Lucas, currently principal of Rollinsford Grade School, had been selected as the new SMS principal.

The Moderator then explained the Rules of Procedure for the School District Meeting, and the following articles were discussed and voted upon.

**ARTICLE 1:** To see if the School District will vote to raise and appropriate the sum of \$10,971,850 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. Eric von der Linden moved to adopt Article 1, and Bob O'Sullivan seconded the motion. The Moderator then recognized Mr. von der Linden to speak to his motion. Mr. von der Linden asked to yield the floor to Tom Fosher to speak to Article 1. There were no objections.

Mr. Fosher provided an update on the 2017-18 school year thus far, including an overview of mission, vision, curriculum, goals, safety/security, competency-based education, highlights of various events and programs, and photos of SMS students and staff in classrooms and other learning environments. Mr. Fosher then stated that the three areas of increase percentage-wise within the overall budget were: the new negotiated teacher contract; the Maintenance Capital Reserve Fund, to move forward with safety and security upgrades; and special education, especially those students for whom SMS had exhausted all resources and required out-of-district placements.

The Moderator then recognized Mr. O'Sullivan, who said that the budget proposed in Article 1 reflected an increase of 1.8%, with the major increase resulting from several known out-of-district special education placements budgeted for next school year. Mr. O'Sullivan stated that if all the warrant articles presented at this meeting were passed, the total increase would be approximately 5.13%: 1.8% for the budget; 1.4% for the new teacher contract; and the final component, the maintenance trust fund, which would be addressed later in the meeting. He noted that special education was federally mandated and there was no discretion in that spending. Mr. O'Sullivan indicated that looking at sheer percentages of placements, the percentage of children with IEPs at SMS was very typical of any district within SAU #16, however within the current time frame there had been a handful of cases that were more complex, and there hadn't been quite that many cases in the past. This was why the special education trust fund had been created.

The Moderator recognized Heidi Hanson, 13 Strawberry Lane, who spoke on behalf of the Financial Advisory Committee, and acknowledged the other members of the committee: Bruno Federico, Charles Wagner, Robert Piotrowski, and Kevin Hadley. She expressed the committee's appreciation to the School Board, Interim Superintendent Christine Rath, and Principal Tom Foshier and his staff, and commended them for constructing an overall budget, including the new teacher contract, that was forward-thinking on both short-term and long-term issues. Ms. Hanson noted that about 50% of the overall budget increase was due to special education costs; more students were requiring special education services and out-of-district placements, costs over which the school administration or School Board had no control. The other half of the increase resulted from the new negotiated teachers contract. The committee commended the School Board's negotiating team for securing a fiscally-responsible pay scale increase in this contract. Ms. Hanson stated that the Financial Advisory Committee supported the 2018-19 budget and urged its passage. Ms. Hanson then expressed gratitude to previous committee members Deb Bronson, Susan Canada, and Patty Philbrook for their years of service on the Financial Advisory Committee.

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

The Moderator then recognized Ms. Carter, who moved to restrict reconsideration of Article 1; Mr. von der Linden seconded the motion. There was no discussion. Mr. Emanuel called for a vote, and the motion to restrict reconsideration of Article 1 passed.

**ARTICLE 2:** To see if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Stratham School Board and the Stratham Teachers' Association which calls for the following increases in salaries and benefits at the current staffing level:

| <u>Fiscal Year</u> | <u>Estimated Increase</u> |
|--------------------|---------------------------|
| 2019               | \$162,026                 |
| 2020               | \$159,906                 |
| 2021               | \$158,123                 |
| 2022               | \$146,277                 |

and further to raise and appropriate \$162,026 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement

over those that would be paid at current staffing levels. The School Board recommends 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 2, and Ms. Galligher seconded the motion. The Moderator then recognized Mr. O'Sullivan to speak to his motion.

Mr. O'Sullivan stated that the Board felt that this proposed contract was a win-win for both the SMS staff and the community. He noted that this was a four-year agreement, which differed from prior years, however the Board felt that there was little risk of losing continuity due to Board turnover, even with a four-year agreement. He also stated that there was a CPI component in this contract that defined any monetary increases, with a minimum increase of 0.5% and maximum of 2% in compensation in any given contract year; this was actually a reduction from the current contract. Mr. O'Sullivan stated that the benefit portion did not change. Mr. O'Sullivan indicated that the amounts outlined in this article represented a 2% increase for each contract year, as State law required representation of the maximal amount. Mr. O'Sullivan closed by thanking Ms. Galligher, who was co-negotiator for the Board, and late Assistant Superintendent Paul Flynn, noting that he will be greatly missed by the Board and the SAU.

The Moderator asked if there were any questions or comments. There being none, the Moderator read Article 2 and called for a vote. Article 2 was adopted by a voice vote.

The Moderator then recognized Ms. Galligher, who moved to restrict reconsideration of Article 2; Mr. 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.

**ARTICLE 3:** To see if the School District will vote to raise and appropriate \$50,000 to be added to the Special Education Capital Reserve 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. Ms. Galligher moved to adopt Article 3 as read, which was seconded by Ms. Carter. The Moderator then recognized Ms. Galligher to speak to her motion.

Ms. Galligher stated that this year there were three unbudgeted out-of-district placements, and the district had budgeted for two; there was an additional placement coming in, for a total of five out-of-district placements. The anticipated cost was approximately \$150,000 to \$200,000. There was \$557,429 in the trust fund as of January 24, therefore the Board was requesting that \$50,000 be appropriated to the trust fund. Ms. Galligher indicated that, as previously noted, the largest budget increase was due to special education, and the Board felt this appropriation would prevent any additional unexpected placements from negatively impacting the school budget. Mr. O'Sullivan clarified that there was a \$600,000 cap on the Special Education Trust Fund, and that the \$150,000 to \$200,000 was the amount anticipated to be drawn from the trust fund this year, not the total cost, as there were some budgeted funds in the general fund that would be applied to this situation.

The Moderator recognized Bruce Scamman, 3 Blossom Lane, who made a motion to amend Article 3 by inserting the following sentence after the first sentence in Article 3: "This shall only be funded out of surplus funds." Mr. Scamman stated that since this fund was established, this had generally only been funded from surplus. There have been surplus monies at the end of the year in the past, and surplus should be used to fund this again this year. The Moderator asked if there was a second; Lucy Cushman seconded Mr. Scamman's motion. The Moderator then read the proposed amended Article 3: "To see if the School District will vote to raise and appropriate \$50,000 to be added to the Special Education Capital Reserve Fund previously established in 2009. *This shall only be funded out of surplus funds.* The School Board recommends this appropriation by a vote of 4 for and 0 against. (Majority Vote Required)".

The Moderator opened the floor to discussion of the amendment, and recognized Mr. O'Sullivan, who stated that the Board and Financial Advisory Committee had discussed whether to request an appropriation or utilize surplus. He said that it might be possible to fund this from the surplus, however there was concern that the budget was extremely tight due to this unprecedented year. There was no guarantee that there would be a surplus. Ms. Hanson then stated that the Financial Advisory Committee recommended a taxpayer appropriation to fund this, noting that while it made sense to use surplus to build the fund up, this appropriation was now necessary to ensure that the district maintained a robust fund. Mr. Emanuel asked what the balance of the trust fund was currently. Mr. O'Sullivan responded that as of January 24, there was \$557,429 in the Special Education Capital Reserve Fund. He noted that the district had not used this fund to date, which was why contributions to it had been slowed as it was approaching the cap, but this had been an unusual year.

Mike Dane, 89 Stratham Heights Road, commented that it appeared that out-of-district placements were mandated by the State, and asked what would happen if there were insufficient funds in any given year. Mr. von der Linden responded that the district was obligated to provide mandated services to anyone in need. If the district were to reach the point where it didn't have money in its operating budget, it would be necessary to start shutting down other items within the budget. He noted that this had occurred a few years ago at another school within the SAU. The Special Education Trust Fund was established to provide for two catastrophic placements, out-of-district or out-of-state, somewhere in the range of \$300,000.

The Moderator recognized Mark Ralabate, 7 Evergreen Way, who asked whether the trust fund running out of money would open the school district up to definitive legal liability or the potential for legal liability. Mr. O'Sullivan responded that the Board didn't foresee the likelihood of the fund running out of money; the community had been very generous in providing funding. Without this fund, however, the district would be in trouble right now. Mr. Ralabate then asked were the district unable to provide special education services, was there a process for those who were denied services to seek legal action. Mr. O'Sullivan responded that by Federal law, students with IEPs have legal precedence in funding for services. If special education funds ran out, the general education budget would get cut back to fund mandated special education services.

Mr. von der Linden then clarified that if the district raised and appropriated the \$50,000, these funds would be available by December; if funded from surplus, they would not be available until the next fiscal year.

The Moderator recognized Lucy Cushman, 159 Winnicutt Road, who stated that this article should be funded from surplus unless there was a compelling reason; she didn't feel that there was a compelling reason this year, since there was almost \$600,000 in the fund and only \$150,000 being drawn from it. She stated that if more money was spent in the coming year from the fund, then this would be a compelling reason to approach the taxpayers for an appropriation next year. Mr. O'Sullivan replied that the Financial Advisory Committee had pushed for tighter budgeting which had resulted in better budgeting and risk management, however there was only a better than 50/50 probability that there would be surplus funds at the end of this year.

There being no further questions or comments on the amendment, the Moderator read the proposed Article 3 as amended and called for a vote. The amendment failed on a standing vote.

The Moderator then asked if there were any questions or comments on Article 3 as originally proposed. There being none, the Moderator read Article 3 and called for a vote. Article 3 was adopted by a voice vote.

The Moderator then recognized Ms. Carter, who moved to restrict reconsideration of Article 3; Ms. Galligher seconded the motion. There being no discussion, Mr. Emanuel called for a vote, and the motion to restrict reconsideration of Article 3 passed.

**ARTICLE 4:** To see if the School District will vote to raise and appropriate the sum of \$100,000 to be added to the Maintenance Capital Reserve Fund previously established in 2009, up to an amount not to exceed a balance of \$500,000. 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. von der Linden. The Moderator then recognized Mr. O'Sullivan to speak to his motion.

Mr. O'Sullivan outlined some of the work that had been done at SMS, including the roof, paving, water tank replacement, and the replacement of the legacy phone system, using the maintenance trust funds. He stated that there was approximately \$54,000 left in the fund as of January. He also pointed out that one of the items outlined in the consultants' ten-year report, which is posted on the website, is the replacement of the building's windows, all of which are original from 1989. A key consideration, aside from energy efficiency, was security; to have hurricane-standard windows that would provide a safety envelope, allowing sufficient response time for the police. Though still in the exploratory phase of researching costs and products, the present estimate was approximately \$350,000 for this project, targeting the summer of 2020 to replace all the building windows at once. Mr. O'Sullivan noted that were they to do this project in phases, the staging costs would be cost-prohibitive. The window replacement is a known expense and consistent with the building maintenance plan; the \$100,000 appropriation to this fund would be the first "deposit" on the project, with further requests in the next two years.

The Moderator recognized Robert Piotrowski, 7 Oak Lane, a member of the Financial Advisory Committee. Mr. Piotrowski stated that while this was a great deal of money, this was the most cost-efficient means to do this project. The committee had looked at other options, such as bonding

and doing phased replacement, but determined that appropriations to the fund over three years was the most cost-effective approach for the project.

Mr. Ralabate asked how the Maintenance Capital Reserve Fund had been funded in previous years. Mr. O'Sullivan responded that this had gone back and forth between surplus and appropriation since the creation of the fund. The Board wanted the assurance that the funds would be there for this project.

The Moderator recognized Mr. Scamman, who stated that it was his understanding when this fund was created that it would only be for emergency situations, such as hurricane damage. He asked if the Board or governing body had changed the purpose of this fund; if not, he felt that this money should not be put into this fund. Mr. O'Sullivan stated that the district had insurance to cover catastrophic damage as Mr. Scamman described, and that he viewed this fund as a mechanism to save for foreseen expenses of significance. Mr. Scamman recommended that the Board research this issue to ensure that this article met the intent of the Maintenance Capital Reserve Fund.

Mr. von der Linden added that there were significant savings on the cost of the roof project because the district was able to get a favorable quote and execute the project when it had the money.

The Moderator recognized Ms. Hanson, who stated that the School District Meeting had in previous years set aside monies in this fund for prior projects and, as a former Board member, she was unaware of any such restriction on the fund. Mr. Ralabate then asked if anyone knew whether the bylaws should be changed, whose purview this was, and if this was relevant to the current discussion. Mr. Emanuel stated that this was not particularly relevant to this discussion, and that the School District Meeting was the legislative body with authority to set up a fund for funding capital projects next year if it was interested in doing so.

Mr. O'Sullivan said he would research and verify the purpose of the Maintenance Capital Reserve Fund and report back to next year's meeting. If necessary, the Board would ask to establish a capital reserve fund next year.

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

The Moderator then recognized Ms. Carter, 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.

**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 Ms. Cushman, who noted that we had a blizzard last year on Town Meeting day and, with severe weather forecasted for early next week, she wanted to know what the procedure would be in the event of bad weather on Election Day. Mr. Emanuel stated that State law mandates that Tuesday is Election Day; he recommended monitoring the Town and Wiggin Memorial Library websites for any updates.

The Moderator then reminded everyone that Tuesday, March 13 was Election Day, which included voting for two Stratham School Board members and School District Clerk. 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 16 at Stratham Memorial School beginning at 7:00 p.m.

There being no further business, the meeting was adjourned at 8:43 p.m.

Respectfully submitted,



Mikki Deschaine  
Stratham School District Clerk

#### 2018 STRATHAM SCHOOL DISTRICT ELECTION RESULTS

|  |                     |
|--|---------------------|
| School Board Member for Three Years:   | Jillian Carter      |
| School Board Member for Three Years:   | Eric von der Linden |
| School District Clerk for Three Years: | Mikki Deschaine     |

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2018  
For the Proposed 2019-2020 Budget

# **EXETER REGION COOPERATIVE SCHOOL DISTRICT**

## **SUPERINTENDENT'S OFFICE**

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Superintendent of Schools

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**Esther T. Asbell**

Associate Superintendent of Schools

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**Frank E. Markiewicz**

Business Administrator

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[fmarkiewicz@sau16.org](mailto:fmarkiewicz@sau16.org)

# **EXETER REGION COOPERATIVE SCHOOL DISTRICT**

## **BOARD MEMBERS AND DISTRICT OFFICERS**

Chair of the School Board: Helen Joyce

| NAME               | TERM<br>EXPIRES | TOWN          |
|--------------------|-----------------|---------------|
| Maggie Bishop      | 2021            | Exeter        |
| Paul Bauer         | 2021            | Newfields     |
| Bob Hall           | 2019            | Kensington    |
| Deborah Hobson     | 2020            | East Kingston |
| Helen Joyce        | 2021            | Stratham      |
| Melissa Litchfield | 2019            | Brentwood     |
| Kimberly Meyer     | 2019            | Exeter        |
| David Slifka       | 2020            | Exeter        |
| Travis Thompson    | 2020            | Stratham      |

School District Website: [www.sau16.org](http://www.sau16.org)

Moderator: Kate Miller - 2019

School District Clerk: Susan EH Bendroth - 2019

School District Treasurer: Michael Schwotzer - 2019

## **BUDGET ADVISORY COMMITTEE MEMBERS**

Chair of the Budget Advisory Committee: David Pendell

| NAME            | TERM<br>EXPIRES | TOWN          |
|-----------------|-----------------|---------------|
| Deborah Bronson | 2021            | Stratham      |
| Lucy Cushman    | 2019            | Stratham      |
| Rob Delorie     | 2019            | Exeter        |
| Jenny Leonard   | 2020            | Kensington    |
| George Marquis  | 2020            | Brentwood     |
| Roy Morrisette  | 2020            | Exeter        |
| Lovey Oliff     | 2021            | Exeter        |
| David Pendell   | 2021            | East Kingston |
| Todd Wynn       | 2019            | Newfields     |



**Exeter Region Cooperative School District**

The inhabitants of the Exeter Region Cooperative School District in the County of Rockingham in the state of New Hampshire qualified to vote in Exeter Region Cooperative School District affairs are hereby notified that the two phases of the Annual Regional School District Meeting will be held as follows:

**First Session of Annual Meeting (Deliberative Session):**

Date: Thursday, February 7, 2019  
Time: 7:00 PM  
Location: Exeter High School Auditorium  
Details: 1 Blue Hawk Drive, Exeter, NH 03833

**Second Session of Annual Meeting (Official Ballot Voting)**

Date: Tuesday, March 12, 2019  
Time: Various  
Location: Various  
Details: Voting in the Towns of Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham

**GOVERNING BODY CERTIFICATION**

We certify and attest that on or before January , 2019, a true and attested copy of this document was posted at the place of meeting and at SAU 16, Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham Town Offices and that an original was delivered to the Clerk.

**Name**

**Position**

**Signature**

|                    |                     |
|--------------------|---------------------|
| Helen Joyce        | Chair               |
| Travis Thompson    | Vice-Chair          |
| Melissa Litchfield | School Board Member |
| Deb Hobson         | School Board Member |
| Maggie Bishop      | School Board Member |
| Kimberly Meyer     | School Board Member |
| David Slifka       | School Board Member |
| Paul J. Bauer      | School Board Member |

*Helen Joyce*  
*Travis Thompson*  
*Deborah Hobson*  
*Maggie Bishop*  
*Kimberly Meyer*  
*David Slifka*  
*Paul J. Bauer*



**Article 01      20 Year Bond for CMS Addition and Renovation**

Shall the District raise and appropriate the sum of \$17,800,000 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; \$17,800,000 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 \$425,222 to meet the necessary financial obligations associated with the project's debt service for the 2019-2020 fiscal year.

The School Board and the Budget Advisory Committee both recommend the adoption of this article. (3/5 ballot vote required for passage)

☐ Yes      ☐ No

**Article 02      ERCSD Operating Budget**

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$60,342,073? Should this article be defeated, the operating budget shall be \$59,852,502 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 \$60,342,073 as set forth on said budget. (Majority vote required)

☐ Yes      ☐ No

**Article 03      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 added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School. This sum to come from 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 12, 2019**, to choose the following School District Officers:

|   |                           |
|---|---------------------------|
| School District Board Member (Brentwood)  | 3-year Term Expiring 2022 |
| School District Board Member (Exeter)     | 3-year Term Expiring 2022 |
| School District Board Member (Kensington) | 3-year Term Expiring 2022 |
| School District Moderator                 | 3-year Term Expiring 2020 |
| <br>                                      |                           |
| Budget Committee Member (Exeter)          | 3-year Term Expiring 2022 |
| Budget Committee Member (Newfields)       | 3-year Term Expiring 2022 |
| Budget Committee Member (Stratham)        | 3-year Term Expiring 2022 |

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

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



## Proposed Budget Exeter COOP

Appropriations and Estimates of Revenue for the Fiscal  
Year from: **July 1, 2019 to June 30, 2020**  
Form Due Date: **20 days after meeting**

This form was posted with the warrant on: \_\_\_\_\_

### 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 |
| Aileen Joyce         |           |
| Travis Thompson      |           |
| Paul Bauer           |           |
| Deborah L. Hobson    |           |
| DAVID SLIPKA         |           |
| Robert L. Hall       |           |
| MAGGIE Bishop        |           |
| Kimberly Meyer       |           |
|                      |           |
|                      |           |
|                      |           |
|                      |           |

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





**Appropriations**

| Account                                    | Purpose  | Article | Expenditures for<br>period ending<br>6/30/2018 | Appropriations<br>for period ending<br>6/30/2019 | Appropriations for<br>period ending<br>6/30/2020<br>(Recommended) | Appropriations for<br>period ending<br>6/30/2020<br>(Not Recommended) |
|--|--|---------|--|--|---|---|
| <b>Instruction</b>                         |  |         |  |  |   |   |
| 1100-1199                                  | Regular Programs                               | 02      | \$14,410,900                                   | \$15,383,768                                     | \$15,807,127  | \$0   |
| 1200-1299                                  | Special Programs                               | 02      | \$6,231,523                                    | \$7,736,209                                      | \$7,796,785   | \$0   |
| 1300-1399                                  | Vocational Programs                            | 02      | \$1,808,020                                    | \$1,885,417                                      | \$1,962,239   | \$0   |
| 1400-1499                                  | Other Programs                                 | 02      | \$837,745                                      | \$818,389  | \$834,062   | \$0   |
| 1500-1599                                  | Non-Public Programs                            | 02      | \$0  | \$0  | \$0   | \$0   |
| 1600-1699                                  | Adult/Continuing Education Programs            | 02      | \$135,833                                      | \$160,181  | \$163,113   | \$0   |
| 1700-1799                                  | Community/Junior College Education<br>Programs |         | \$0  | \$0  | \$0   | \$0   |
| 1800-1899                                  | Community Service Programs                     |         | \$0  | \$0  | \$0   | \$0   |
| <b>Instruction Subtotal</b>                |  |         | <b>\$23,424,021</b>                            | <b>\$25,983,964</b>                              | <b>\$26,563,326</b>   | <b>\$0</b>  |
| <b>Support Services</b>                    |  |         |  |  |   |   |
| 2000-2199                                  | Student Support Services                       | 02      | \$2,861,193                                    | \$2,977,813                                      | \$3,164,673   | \$0   |
| 2200-2299                                  | Instructional Staff Services                   | 02      | \$1,443,601                                    | \$1,910,799                                      | \$1,962,668   | \$0   |
| <b>Support Services Subtotal</b>           |  |         | <b>\$4,304,794</b>                             | <b>\$4,888,612</b>                               | <b>\$5,127,341</b>  | <b>\$0</b>  |
| <b>General Administration</b>              |  |         |  |  |   |   |
| 0000-0000                                  | Collective Bargaining                          |         | \$0  | \$0  | \$0   | \$0   |
| 2310 (840)                                 | School Board Contingency                       |         | \$0  | \$0  | \$0   | \$0   |
| 2310-2319                                  | Other School Board                             | 02      | \$99,037                                       | \$95,100   | \$76,100  | \$0   |
| <b>General Administration Subtotal</b>     |  |         | <b>\$99,037</b>                                | <b>\$95,100</b>                                  | <b>\$76,100</b>   | <b>\$0</b>  |
| <b>Executive Administration</b>            |  |         |  |  |   |   |
| 2320 (310)                                 | SAU Management Services                        | 02      | \$1,119,523                                    | \$1,215,949                                      | \$1,112,691   | \$0   |
| 2320-2399                                  | All Other Administration                       | 02      | \$0  | \$0  | \$53,249  | \$0   |
| 2400-2499                                  | School Administration Service                  | 02      | \$1,596,717                                    | \$1,737,306                                      | \$1,792,029   | \$0   |
| 2500-2599                                  | Business                                       |         | \$0  | \$0  | \$0   | \$0   |
| 2600-2699                                  | Plant Operations and Maintenance               | 02      | \$4,011,518                                    | \$4,911,079                                      | \$4,795,693   | \$0   |
| 2700-2799                                  | Student Transportation                         | 02      | \$2,051,049                                    | \$2,180,711                                      | \$2,394,912   | \$0   |
| 2800-2999                                  | Support Service, Central and Other             | 02      | \$12,084,436                                   | \$12,745,905                                     | \$13,061,873  | \$0   |
| <b>Executive Administration Subtotal</b>   |  |         | <b>\$20,863,243</b>                            | <b>\$22,790,950</b>                              | <b>\$23,210,447</b>   | <b>\$0</b>  |
| <b>Non-Instructional Services</b>          |  |         |  |  |   |   |
| 3100                                       | Food Service Operations                        | 02      | \$1,044,024                                    | \$1,100,000                                      | \$1,100,000   | \$0   |
| 3200                                       | Enterprise Operations                          | 02      | \$818,510                                      | \$818,510  | \$818,500   | \$0   |
| <b>Non-Instructional Services Subtotal</b> |  |         | <b>\$1,862,534</b>                             | <b>\$1,918,510</b>                               | <b>\$1,918,500</b>  | <b>\$0</b>  |



### Appropriations

| Account   | Purpose  | Article | Expenditures for<br>period ending<br>6/30/2018 | Appropriations<br>for period ending<br>6/30/2019 | Appropriations for<br>period ending<br>6/30/2020<br>(Recommended) | Appropriations for<br>period ending<br>6/30/2020<br>(Not Recommended) |
|---|--|---------|--|--|---|---|
| <b>Facilities Acquisition and Construction</b>          |  |         |  |  |   |   |
| 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<br>Construction |         | \$0  | \$0  | \$0   | \$0   |
| <b>Facilities Acquisition and Construction Subtotal</b> |  |         | <b>\$0</b>                                     | <b>\$0</b>                                       | <b>\$0</b>  | <b>\$0</b>  |
| <b>Other Outlays</b>                                    |  |         |  |  |   |   |
| 5110  | Debt Service - Principal                         | 02      | \$1,595,740                                    | \$1,647,785                                      | \$1,574,146   | \$0   |
| 5120  | Debt Service - Interest                          | 02      | \$1,592,213                                    | \$1,451,303                                      | \$1,592,213   | \$0   |
| <b>Other Outlays Subtotal</b>                           |  |         | <b>\$3,187,953</b>                             | <b>\$3,099,088</b>                               | <b>\$3,166,359</b>  | <b>\$0</b>  |
| <b>Fund Transfers</b>                                   |  |         |  |  |   |   |
| 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   |
| <b>Fund Transfers Subtotal</b>                          |  |         | <b>\$280,000</b>                               | <b>\$280,000</b>                                 | <b>\$280,000</b>  | <b>\$0</b>  |
| <b>Total Operating Budget Appropriations</b>            |  |         |  |  | <b>\$60,342,073</b>   | <b>\$0</b>  |



Special Warrant Articles

| Account  | Purpose                           | Article | Appropriations for                          | Appropriations for                              |
|--|-----------------------------------|---------|---|---|
|  |                                   |         | period ending<br>6/30/2020<br>(Recommended) | period ending<br>6/30/2020<br>(Not Recommended) |
| 4500   | Building Acquisition/Construction | 01      | \$17,800,000                                | \$0   |
| <i>Purpose: 20 Year Bond for CMS Addition and Renovation</i> |                                   |         |   |   |
| 5120   | Debt Service - Interest           | 01      | \$425,222                                   | \$0   |
| <i>Purpose: 20 Year Bond for CMS Addition and Renovation</i> |                                   |         |   |   |
| 5251   | To Capital Reserve Fund           | 03      | \$50,000                                    | \$0   |
| <i>Purpose: CRF for Synthetic Turf Replacement</i>           |                                   |         |   |   |
| 5251   | To Capital Reserve Fund           |         | \$0   | \$0   |
| 5252   | To Expendable Trust Fund          |         | \$0   | \$0   |
| 5253   | To Non-Expendable Trust Fund      |         | \$0   | \$0   |
| <b>Total Proposed Special Articles</b>                       |                                   |         | <b>\$18,275,222</b>                         | <b>\$0</b>                                      |



**Individual Warrant Articles**

| Account                            | Purpose | Article | Appropriations for                          |   |
|------------------------------------|---------|---------|---|---|
|                                    |         |         | period ending<br>6/30/2020<br>(Recommended) | period ending<br>6/30/2020<br>(Not Recommended) |
| Total Proposed Individual Articles |         |         | \$0   | \$0   |



**Revenues**

| Account                         | Source                           | Article | Actual Revenues for<br>Period ending 6/30/2018 | Revised Estimated<br>Revenues for Period<br>ending 6/30/2019 | Estimated Revenues for<br>Period ending 6/30/2020 |
|---------------------------------|----------------------------------|---------|--|--|---|
| <b>Local Sources</b>            |                                  |         |  |  |   |
| 1300-1349                       | Tuition                          | 02      | \$1,215,104                                    | \$900,000  | \$1,000,000                                       |
| 1400-1449                       | Transportation Fees              |         | \$0  | \$0  | \$0   |
| 1500-1599                       | Earnings on Investments          | 02      | \$11,587                                       | \$10,500   | \$10,500  |
| 1600-1699                       | Food Service Sales               | 02      | \$1,080,567                                    | \$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      | \$203,968                                      | \$275,000  | \$275,000   |
| <b>Local Sources Subtotal</b>   |                                  |         | <b>\$2,511,226</b>                             | <b>\$2,095,500</b>   | <b>\$2,195,500</b>                                |
| <b>State Sources</b>            |                                  |         |  |  |   |
| 3210                            | School Building Aid              | 02      | \$1,153,052                                    | \$1,109,820  | \$1,043,231                                       |
| 3215                            | Kindergarten Building Aid        |         | \$0  | \$0  | \$0   |
| 3220                            | Kindergarten Aid                 |         | \$0  | \$0  | \$0   |
| 3230                            | Catastrophic Aid                 | 02      | \$406,225                                      | \$380,000  | \$400,000   |
| 3240-3249                       | Vocational Aid                   | 02      | \$1,176,358                                    | \$1,100,000  | \$1,100,000                                       |
| 3250                            | Adult Education                  |         | \$0  | \$0  | \$0   |
| 3260                            | Child Nutrition                  | 02      | \$10,000                                       | \$10,000   | \$10,000  |
| 3270                            | Driver Education                 |         | \$0  | \$0  | \$0   |
| 3290-3299                       | Other State Sources              |         | \$0  | \$0  | \$0   |
| <b>State Sources Subtotal</b>   |                                  |         | <b>\$2,745,635</b>                             | <b>\$2,599,820</b>   | <b>\$2,553,231</b>                                |
| <b>Federal Sources</b>          |                                  |         |  |  |   |
| 4100-4539                       | Federal Program Grants           | 02      | \$478,510                                      | \$478,510  | \$478,510   |
| 4540                            | Vocational Education             |         | \$0  | \$0  | \$0   |
| 4550                            | Adult Education                  | 02      | \$340,000                                      | \$340,000  | \$340,000   |
| 4560                            | Child Nutrition                  | 02      | \$180,000                                      | \$180,000  | \$180,000   |
| 4570                            | Disabilities Programs            |         | \$0  | \$0  | \$0   |
| 4580                            | Medicaid Distribution            | 02      | \$390,604                                      | \$350,000  | \$350,000   |
| 4590-4999                       | Other Federal Sources (non-4810) |         | \$0  | \$0  | \$0   |
| 4810                            | Federal Forest Reserve           |         | \$0  | \$0  | \$0   |
| <b>Federal Sources Subtotal</b> |                                  |         | <b>\$1,389,114</b>                             | <b>\$1,348,510</b>   | <b>\$1,348,510</b>                                |



Revenues

| Account                                     | Source   | Article | Actual Revenues for<br>Period ending 6/30/2018 | Revised Estimated<br>Revenues for Period<br>ending 6/30/2019 | Estimated Revenues for<br>Period ending 6/30/2020 |
|---|--|---------|--|--|---|
| <b>Other Financing Sources</b>              |  |         |  |  |   |
| 5110-5139                                   | Sale of Bonds or Notes                               | 01      | \$0  | \$0  | \$17,800,000                                      |
| 5140  | Reimbursement Anticipation Notes                     |         | \$0  | \$0  | \$0   |
| 5221  | Transfers from Food Service Special<br>Revenues Fund |         | \$0  | \$0  | \$0   |
| 5222  | Transfer from Other Special Revenue Funds            |         | \$0  | \$0  | \$0   |
| 5230  | Transfer from Capital Project Funds                  |         | \$0  | \$0  | \$0   |
| 5251  | Transfer from Capital Reserve Funds                  |         | \$0  | \$0  | \$0   |
| 5252  | Transfer from Expendable Trust Funds                 |         | \$0  | \$0  | \$0   |
| 5253  | Transfer from Non-Expendable Trust Funds             |         | \$0  | \$0  | \$0   |
| 5300-5699                                   | Other Financing Sources                              |         | \$0  | \$0  | \$0   |
| 9997  | Supplemental Appropriation (Contra)                  |         | \$0  | \$0  | \$0   |
| 9998  | Amount Voted from Fund Balance                       | 03      | \$0  | \$0  | \$50,000  |
| 9999  | Fund Balance to Reduce Taxes                         | 02      | \$3,027,612                                    | \$1,500,000  | \$1,500,000                                       |
| <b>Other Financing Sources Subtotal</b>     |  |         | <b>\$3,027,612</b>                             | <b>\$1,500,000</b>   | <b>\$19,350,000</b>                               |
| <b>Total Estimated Revenues and Credits</b> |  |         | <b>\$9,673,587</b>                             | <b>\$7,543,830</b>   | <b>\$25,447,241</b>                               |



**Budget Summary**

| <b>Item</b>                                   | <b>Period ending<br/>6/30/2019</b> | <b>Period ending<br/>6/30/2020</b> |
|---|------------------------------------|------------------------------------|
| Operating Budget Appropriations               |                                    | \$60,342,073                       |
| Special Warrant Articles                      | \$0                                | \$18,275,222                       |
| Individual Warrant Articles                   | \$0                                | \$0                                |
| Total Appropriations                          | \$0                                | \$78,617,295                       |
| Less Amount of Estimated Revenues & Credits   | \$0                                | \$25,447,241                       |
| Less Amount of State Education Tax/Grant      | \$0                                | \$12,037,220                       |
| <b>Estimated Amount of Taxes to be Raised</b> | <b>\$0</b>                         | <b>\$41,132,834</b>                |



Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2019 and ending June 30, 2020

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: \_\_\_\_\_

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

| Name              | Position          | Signature         |
|-------------------|-------------------|-------------------|
| Heidi Joyce       | CHAIR             | Heidi Joyce       |
| Travis Thompson   | Vice Chair        | Travis Thompson   |
| Paul Bauer        | Member            | Paul Bauer        |
| Deborah L. Hobson | Member            | Deborah L. Hobson |
| DAVID SUFKA       | EXETER MEMBER     | David Sufka       |
| Robert L. Hall    | Kensington member | Robert L. Hall    |
| Maggie Busby      | Exeter            | Maggie Busby      |
| Kimberly Meyer    | Exeter member     | Kimberly Meyer    |

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

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

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





### Appropriations

| Account                                    | Purpose                                     | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget      |
|--|---|------------------------------|----------------------------|----------------------------|---------------------|
| <b>Instruction</b>                         |   |                              |                            |                            |                     |
| 1100-1199                                  | Regular Programs                            | \$15,383,768                 | \$1,020,003                | (\$53,730)                 | \$16,350,041        |
| 1200-1299                                  | Special Programs                            | \$7,736,209                  | (\$106,674)                | (\$21,100)                 | \$7,608,435         |
| 1300-1399                                  | Vocational Programs                         | \$1,885,417                  | \$31,761                   | (\$14,000)                 | \$1,903,178         |
| 1400-1499                                  | Other Programs                              | \$818,380                    | \$25,451                   | (\$2,000)                  | \$841,831           |
| 1500-1599                                  | Non-Public Programs                         | \$0                          | \$0                        | \$0                        | \$0                 |
| 1600-1699                                  | Adult/Continuing Education Programs         | \$160,181                    | \$0                        | \$0                        | \$160,181           |
| 1700-1799                                  | Community/Junior College Education Programs | \$0                          | \$0                        | \$0                        | \$0                 |
| 1800-1899                                  | Community Service Programs                  | \$0                          | \$0                        | \$0                        | \$0                 |
| <b>Instruction Subtotal</b>                |   | <b>\$25,983,955</b>          | <b>\$970,541</b>           | <b>(\$90,830)</b>          | <b>\$26,863,666</b> |
| <b>Support Services</b>                    |   |                              |                            |                            |                     |
| 2000-2199                                  | Student Support Services                    | \$3,043,952                  | \$198,696                  | \$0                        | \$3,242,648         |
| 2200-2299                                  | Instructional Staff Services                | \$1,930,975                  | \$43,666                   | (\$375,337)                | \$1,599,304         |
| <b>Support Services Subtotal</b>           |   | <b>\$4,974,927</b>           | <b>\$242,362</b>           | <b>(\$375,337)</b>         | <b>\$4,841,952</b>  |
| <b>General Administration</b>              |   |                              |                            |                            |                     |
| 0000-0000                                  | Collective Bargaining                       | \$0                          | \$0                        | \$0                        | \$0                 |
| 2310 (840)                                 | School Board Contingency                    | \$0                          | \$0                        | \$0                        | \$0                 |
| 2310-2319                                  | Other School Board                          | \$146,856                    | \$1,741                    | (\$500)                    | \$148,097           |
| <b>General Administration Subtotal</b>     |   | <b>\$146,856</b>             | <b>\$1,741</b>             | <b>(\$500)</b>             | <b>\$148,097</b>    |
| <b>Executive Administration</b>            |   |                              |                            |                            |                     |
| 2320 (310)                                 | SAU Management Services                     | \$1,164,193                  | \$0                        | \$0                        | \$1,164,193         |
| 2320-2399                                  | All Other Administration                    | \$0                          | \$0                        | \$0                        | \$0                 |
| 2400-2499                                  | School Administration Service               | \$1,737,306                  | \$0                        | \$0                        | \$1,737,306         |
| 2500-2599                                  | Business                                    | \$0                          | \$0                        | \$0                        | \$0                 |
| 2600-2699                                  | Plant Operations and Maintenance            | \$4,747,759                  | \$0                        | (\$19,000)                 | \$4,728,759         |
| 2700-2799                                  | Student Transportation                      | \$2,257,715                  | \$0                        | \$0                        | \$2,257,715         |
| 2800-2999                                  | Support Service, Central and Other          | \$12,745,905                 | \$0                        | \$0                        | \$12,745,905        |
| <b>Executive Administration Subtotal</b>   |   | <b>\$22,652,878</b>          | <b>\$0</b>                 | <b>(\$19,000)</b>          | <b>\$22,633,878</b> |
| <b>Non-Instructional Services</b>          |   |                              |                            |                            |                     |
| 3100                                       | Food Service Operations                     | \$1,100,000                  | \$0                        | \$0                        | \$1,100,000         |
| 3200                                       | Enterprise Operations                       | \$818,510                    | \$0                        | \$0                        | \$818,510           |
| <b>Non-Instructional Services Subtotal</b> |   | <b>\$1,918,510</b>           | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$1,918,510</b>  |



**Appropriations**

| Account  | Purpose   | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget      |
|--|---|------------------------------|----------------------------|----------------------------|---------------------|
| <b>Facilities Acquisition and Construction</b> |   |                              |                            |                            |                     |
| 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                 |
|  | <b>Facilities Acquisition and Construction Subtotal</b> | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>          |
| <b>Other Outlays</b>                           |   |                              |                            |                            |                     |
| 5110   | Debt Service - Principal                                | \$1,720,740                  | \$67,995                   | \$0                        | \$1,788,735         |
| 5120   | Debt Service - Interest                                 | \$1,451,303                  | (\$73,639)                 | \$0                        | \$1,377,664         |
|  | <b>Other Outlays Subtotal</b>                           | <b>\$3,172,043</b>           | <b>(\$5,644)</b>           | <b>\$0</b>                 | <b>\$3,166,399</b>  |
| <b>Fund Transfers</b>                          |   |                              |                            |                            |                     |
| 5220-5221                                      | To Food Service   | \$0                          | \$0                        | \$0                        | \$0                 |
| 5222-5229                                      | To Other Special Revenue                                | \$0                          | \$0                        | \$0                        | \$0                 |
| 5230-5239                                      | To Capital Projects                                     | \$0                          | \$0                        | \$0                        | \$0                 |
| 5251   | To Capital Reserve Fund                                 | \$50,000                     | \$0                        | (\$50,000)                 | \$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                 |
|  | <b>Fund Transfers Subtotal</b>                          | <b>\$330,000</b>             | <b>\$0</b>                 | <b>(\$50,000)</b>          | <b>\$280,000</b>    |
|  | <b>Total Operating Budget Appropriations</b>            | <b>\$59,179,169</b>          | <b>\$1,209,000</b>         | <b>(\$535,667)</b>         | <b>\$59,852,502</b> |



**Reasons for Reductions/Increases & One-Time Appropriations**

| <b>Account</b> | <b>Explanation</b>                       |
|----------------|--|
| 5120           | Contractual                              |
| 5110           | Contractual                              |
| 2200-2299      | CBA Salary and Equipment                 |
| 1400-1499      | CBA Salary Adjustment and Equipment      |
| 2310-2319      | Equipment, reclassification of Community |
| 1100-1199      | CBA Salary Adjustments and Equipment     |
| 1200-1299      | CBA Salary Adjustments and Equipment     |
| 2000-2199      | CBA Salary Adjustments and Equipment     |
| 1300-1399      | CBA Salary Adjustments and Equipment     |

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

**SPECIAL EDUCATION EXPENSES**

|                             | <u>2016-2017</u> | <u>2017-2018</u> |
|-----------------------------|------------------|------------------|
| 1200/1230 Special Programs  | 5,462,153        | 5,727,448        |
| 1430 Summer School          | 90,022           | 98,289           |
| 2140 Psychological Services | 307,235          | 317,946          |
| 2150 Speech and Audiology   | 431,580          | 420,582          |
| 2162 Physical Therapy       | 57,382           | 66,066           |
| 2163 Occupational Therapy   | 27,063           | 56,488           |
| 2332 Administration Costs   | 390,901          | 405,785          |
| 2722 Special Transportation | 581,374          | 542,367          |
| <b>TOTAL EXPENSES</b>       | <b>7,347,711</b> | <b>7,634,972</b> |

**SPECIAL EDUCATION REVENUES**

|  |                  |                  |
|--|------------------|------------------|
| 3110 Special Ed Portion Adequacy Funds | 795,235          | 808,217          |
| 3240 Catastrophic Aid                  | 390,789          | 406,225          |
| 4580 Medicaid                          | 264,626          | 390,605          |
| <b>TOTAL REVENUES</b>                  | <b>1,450,650</b> | <b>1,605,047</b> |

**ACTUAL DISTRICT COST FOR SPECIAL EDUCATION**

|                         |                         |
|-------------------------|-------------------------|
| <u><u>5,897,061</u></u> | <u><u>6,029,925</u></u> |
|-------------------------|-------------------------|

Minutes of Exeter Region Cooperative School District  
First Session of the 2018 Annual Meeting  
Deliberative Session – Thursday, February 8, 2018  
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham      Travis Thompson, Vice-Chair – Stratham  
Maggie Bishop – Exeter      Kimberly Meyer – Exeter  
David Slifka, Exeter      Paul Bauer – Newfields  
Bob Hall – Kensington      Melissa Litchfield, Brentwood  
ERCSD Board Member Absent: Deb Hobson, East Kingston

Administration: Dr. Christine Rath, Interim Superintendent

Frank Markiewicz – Business Administrator for SAU #16

Others: Katherine Miller – ERCSD Moderator

John Teague – Attorney for the School District, Upton and Hatfield

Dave Pendell – Chair of District's Budget Advisory Committee

Susan Bendroth – ERCSD Clerk

Moderator Miller called the meeting to order at 7:05 P.M. 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 Christine Rath, Frank Markiewicz, Esther Asbell, Helen Rist, John Teague, James Brennan, Harvey Construction, Don Bisson, Architect and Patricia Wons, Principal of Cooperative Middle School to speak if necessary and recognized the budget advisory committee members present.

Helen Joyce recognized Mark Portu for his time serving as the school district treasurer.

Moderator Miller turned to Warrant Article #1:

**Warrant Article 01: Bond for CMS addition/renovations**

**Shall the District raise and appropriate the sum of Twenty-Three Million, Thirty Thousand, Seven Hundred Seventy Six Dollars (\$23,030,776) 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-Three Million, Thirty Thousand, Seven Hundred Seventy Six Dollars (\$23,030,776) 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 said, 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 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 Thirty Eight Thousand Seven Hundred Four Dollars (\$438,704) to meet the necessary financial obligations associated with the project's debt service for the 2018-2019 fiscal year.**

**The School Board and the Budget Advisory Committee both recommend the adoption of this article. (3/5 ballot vote required for passage)**

Paul Bauer made a motion to adopt Article 1.

Kimberly Meyer seconded.

Paul Bauer spoke to the article.

Lucy Cushman, Co-Chair of the CMS Building Project, Patty Wons, CMS Principal and Mark Whiting, member of the building committee presented the scope and facts of the project which will include 10 classrooms, expansion of the cafeteria, add a gymnasium, add dedicated music space, additional office space and another elevator. Presently many teachers are on carts, the academic schedule is dictated by the lunch schedule, at times during the day the gymnasium has up to ninety students, the lack of gym facilities limits the amount of after school opportunities that are provided, the present elevator is 898 feet from the drop off area and music classes are adjacent to regular education classes. Tours are being given on Tuesdays and Thursdays at 10:00 AM. Other options were looked at – modular classrooms are only a temporary fix, lack security and eat up valuable parking space and athletic fields, dissolving the Coop, moving the 6<sup>th</sup> graders to the Tuck Learning Campus or back to their respective towns but the population is steady and this plan meets the programming needs for all the students.

Public input followed with disappointment about coming forward with the same plan as last year, not addressing the issue of not preparing students for high school and the tax impact especially on Brentwood. Other public input spoke in support of the article stating that the article is not asking for more than they need, the increase in taxes is less than a monthly cable bill, a good value by increasing the value of a home and the community, addresses the crowding, scheduling and mental health of the students, gets teachers (world language) off carts and establishes their own space so they do not need to spend time setting up and taking down to travel to another class, it is an investment in our future by maintaining a high quality of education as the children of our community are our future.

Further input from the public inquired why building a second school was not an option. The costs related to building another school were prohibitive with duplication of the facility and staffing.

Adam Wiggin, Kensington, made a motion to strike the wording of the numbers and just leave the numbers in the article so it would read as follows:

**Warrant Article 01: Bond for CMS addition/renovations**

**Shall the District raise and appropriate the sum of \$23,030,776 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; \$23,030,776 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 said, 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 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 \$438,704 to meet the necessary financial obligations associated with the project's debt service for the 2018-2019 fiscal year.**

**The School Board and the Budget Advisory Committee both recommend the adoption of this article. (3/5 ballot vote required for passage)**

This motion was seconded and approved.

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

**Warrant Article 02: ERCSD Operating Budget**

**Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$58,948,101? Should this article be defeated, the operating budget shall be \$58,337,579 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 \$58,948,101 as set forth on said budget. (Majority vote required.)**

Travis Thompson made a motion to adopt Article 2.

Dave Slifka seconded.

Travis Thompson spoke to the article.

Frank Markiewicz provided a power point presentation highlighting the differences between the proposed budget and default budge.

Public input asked for clarification on those differences and the line item of monies going to the Charter School.

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

**Warrant Article 03: Collective Bargaining Agreement**

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

| <b>Fiscal Year</b> | <b>Estimated Increase</b> |
|--------------------|---------------------------|
| <b>2019</b>        | <b>\$181,078</b>          |
| <b>2020</b>        | <b>\$118,918</b>          |
| <b>2021</b>        | <b>\$117,393</b>          |
| <b>2022</b>        | <b>\$119,324</b>          |

**and further to raise and appropriate \$181,078 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The School Board and the Budget Advisory Committee both recommend this appropriation. (Majority vote required.)**

Helen Joyce made a motion to adopt Article 3.

Bob Hall seconded.

Helen Joyce spoke to the article highlighting the changes and complementing the paraprofessionals for their commitment and dedication to the job.

Questions about range of salary, whether they receive health benefits and retirement came from the public.

The range of salary is \$12.35 to \$17.85; they do receive health benefits but no retirement.

Additional public input spoke in favor of this article furthering outlining the responsibilities of a paraprofessional.

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

**Warrant Article 04: 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 added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School. This sum to come from 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 4.

Melissa Litchfield seconded.

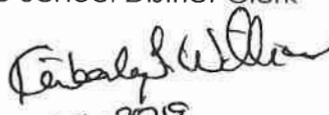
Maggie Bishop spoke to the article stating that the projected amount to replace the synthetic turf is \$350,000.00. This money is planning for the future and presently there is \$101,092.00 in the account.

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

The meeting was adjourned at 9:10 P.M. with 132 voters present.

Respectfully submitted,

  
Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk  
February 8, 2018

  
1-24-2019  
KIMBERLY F. WILLIAMS  
NOTARY PUBLIC  
State of New Hampshire  
My Commission Expires  
September 5, 2023



Minutes of the Exeter Region Cooperative School District  
Second Session of the 2018 Annual Meeting  
Voting Session – March 13, 2018

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

| Voters in Town of | Polling Place                      | Polling Hours      |
|-------------------|------------------------------------|--------------------|
| Brentwood         | Brentwood<br>Recreation Center     | 8:00 AM to 7:00 PM |
| East Kingston     | East Kingston Elementary<br>School | 8:00 AM to 7:00 PM |
| Exeter            | Talbot Gym<br>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<br>Center       | 8:00 AM to 8:00 PM |

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

Exeter Cooperative Board Member, term ending 2021 election:

**Margaret (Maggie) Bishop** **4,018**

Kensington Cooperative Board Member, term ending 2019 election:

**Robert L. Hall** **3,870**

Newfields Cooperative Board Member, term ending 2021 election:

**Paul Bauer** **3,732**

Stratham Cooperative Board Member, term ending 2021 election:

**Helen Joyce** **3,862**

Cooperative School District Moderator, term ending 2019 election:

**Katherine B. Miller** **3,863**

East Kingston Cooperative Budget Committee Member, term ending 2021 election:

**David Pendell** **3,682**

Exeter Cooperative Budget Committee Member, term ending 2021 election:

**Lovey Oliff** **3,774**

Stratham Cooperative Budget Committee Member, term ending 2021 election:

**Deborah Bronson** **1,709**

Penny Lee 1,422

Article #1: Bond for CMS Addition and Renovations

YES 2,853 NO 2,419

Article #2: ERCSD Operating Budget

YES 3,345 NO 1,867

Article #3: Collective Bargaining Agreement

**YES 3,500**

**NO 1,732**

Article #4: CRF for Synthetic Turf Replacement

**YES 3,002**

**NO 2,237**

Respectfully Submitted,

*Susan E.H. Bendroth*

Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk  
March 14, 2018

*Kimberly F. Williams*

1-24-2019

**KIMBERLY F. WILLIAMS**  
NOTARY PUBLIC  
State of New Hampshire  
My Commission Expires  
September 5, 2023



Edward T. Perry, CPA

James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

January 29, 2019

Donna M. LaClair, CPA\*\*

Ashley J. Miller, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA

Derek M. Barton, CPA

Scott T. Eagen, CFE

**Members of the School Board**  
**Exeter Region Cooperative School District**  
**30 Linden Street**  
**Exeter, NH 03833**

**To the Members of the School Board:**

This is to advise you that as of January 29, 2019 the audit of the financial statements for the year ending June 30, 2018 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you by the end of February 2019.

\* Also licensed in Maine  
\*\* Also licensed in Massachusetts  
\*\*\* Also licensed in Vermont

Sincerely,

**Michael J. Campo, CPA, MACCY**  
**Director**

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

193 South Main Street • Concord • New Hampshire • 03301-5063 • 603.225.6996 • [www.plodzik.com](http://www.plodzik.com)



## Annual Report of SAU 16

For the Year Ending June 30, 2018

For the Proposed 2019-2020 Budget

# SAU 16 ANNUAL REPORT FOR THE YEAR ENDING 2018

## VISION FOR THE GRADUATE

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

Honoring the work and the legacy of those who came before us is an important function of the SAU Office of the Superintendent. After all, it was the scores of students, teachers, staff, and administration that laid the groundwork for the positive direction in which our seven (7) school districts are headed, a direction that has been greatly influenced by the SAU 16 Strategic Plan, now in its second year of execution. Beginning last year, this space will serve as an update for the SAU 16 community on the progress along the strategic plan continuum, and specific attention will be given to those areas that are at an advanced stage. This report will provide broad terms while detail on specific accomplishments and more granular events for each of the seven school districts can be found on their infinitely evolving digital media sources, as well as in past superintendent updates (located on the SAU 16 website).

The SAU is in a very different place compared to a year ago. After suffering the loss of Superintendent Michael Morgan in June 2017, the SAU took another blow when longtime Associate Superintendent Paul Flynn passed away in December 2017. These two men were titans of the New Hampshire educational scene and the loss of their leadership has been felt ever since. The SAU had been served by veteran superintendent Dr. Christine Rath as a temporary bridge to a new and permanent leader, and retired Interim Assistant Superintendent Jerome Frew served in an interim capacity in the spring of 2018 as part of that transition team.

In July the SAU welcomed Dr. David Ryan as its new superintendent, Dr. Tom Campbell as the new assistant superintendent for human resources, and Chris Andriski as its newest assistant superintendent for curriculum and instruction. These three positions represent 50% of the SAU senior leadership team; Associate Superintendent Esther Asbell, Special Education Administrator Helen Rist, and second year Business Administrator Frank Markiewicz comprising the remainder. In a relatively short period of time, this team has worked very hard to coalesce and stabilize the SAU while providing the necessary leadership for a high performing learning organization. As a team they have instituted a collaborative approach to managing the day-to-day operations of each of the seven districts; introduced synergies so all districts can grow together through curriculum, instruction, and assessment projects; promoted a distributed leadership style of financial and budgeting oversight; and, most importantly, developed approaches to decision-making processes that begin and end with the student in mind.

Our schools have responded well to the changes over the past year. Stratham Memorial School welcomed an experienced new principal (Katherine Lucas) and special education director (Salina Millora). Lincoln Street School in Exeter introduced a new assistant principal (Deanna Donnelly) and Exeter High School removed the interim status and made permanent Principal Michael Monahan and Assistant Principal Adam Rozumek. They and their fellow principals, assistant principals, and directors connect at least monthly to learn and grow together through

facilitated professional learning experiences. Change leadership, social emotional learning, school safety and security, competency-based education, project-based learning, and proficiency scaling are all areas in which they have learned a great deal.

Classroom teachers continue to bear the burden of proof in excellence. Despite the changes in SAU and school leadership, our teachers have worked tirelessly to provide the very best learning opportunities for all of our students. They have performed at a high level in a consistent manner against a tide of adversity brought on by local, regional, and even national tragedies and obstacles. While we will continue to recognize their great work and celebrate their students' accomplishments in and out of the classroom, we will continue to expand our thinking and approaches to ensuring that we are doing the very best for each student. Our teachers are the best in the area, and with that reputation comes tremendous professional responsibility for always wanting to improve.

With all of the changes in personnel, it is surprising to be able to reflect on our progress as an SAU and see how far we've come. This is a credit to the people within it. We have mostly organized ourselves around some guiding points and objectives while sharing as much about the work with the people in the community. We believe we are just now beginning to address real improvement for this new era, and at this time next year, we are confident that we will have a larger and more tangible body of work that demonstrates success as one of the best learning organizations in the region.

## **SAU 16 Strategic Plan Review Action Items Reaching Advanced Stage**

### **Teaching and Learning**

#### **Recommendation 1**

*Continue to implement a challenging and consistent K-12 curriculum that develops and leads to the successful achievement of the Exeter High School graduation competencies and promotes viable learning opportunities for each student - **Advanced***

Competencies are in place at all of our schools and teachers are currently rethinking their instructional practices to best meet the learning needs of each student. This year, a small group of teachers in the middle and high school have developed specific prototypes of learning experiences that will enable them to better understand the best possible process for moving students toward demonstrating mastery of competencies in their classrooms. Understanding the mastery learning process will assist them in designing a performance-based method of assessment and therefore unpack all that a student learns by doing.

#### **Recommendation 4**

*Empower the professional staff within SAU 16 and the work of Professional Learning Communities (PLC's) by providing a technology-rich infrastructure, common planning time, and supportive professional development to enhance the K-12 curriculum. - **Advanced***

The SAU has equipped its teachers and students with a robust network of hardware and software tools to accomplish all of the learning objectives requiring the use of technology. Students in most of our schools enjoy a 1:1 computing environment and in rare cases experience

a 1:2 ratio. Technology is employed to enhance and expand classroom instruction, such as the vast use of education websites incorporating hands on learning for language arts, math and science (see Stratham Memorial School's Resources webpage as an example). Teachers utilize online platforms for their own professional learning, sharing of data and ideas, and for developing project-based learning experiences for their students. The technology staff maintains a replacement cycle that is reasonable and financially prudent so that we can maximize the lifespan of each machine and maintain a quality circulation of the equipment.

## **Health and Community**

### **Recommendation 1**

*Create a committee of K-12 representatives to assess current school-based approaches to social and emotional learning and foster continuity throughout the grade levels. This committee should also evaluate the methods used to assess students' stress levels and causes; ideally seeking feedback from students, parents, and professional staff. - Advanced*

This is the second year of the Social-Emotional Learning Committee in the SAU and its purpose continues to be "To further develop, implement, and communicate a tiered system of support to best meet the social-emotional learning and mental health needs of all SAU 16 students, and staff." The committee presented a summary of its first year to the SAU Joint School Board at its October 2018 meeting and is now focused on three main areas: communication about social emotional learning to all stakeholders, offering professional development to staff on how to create trauma sensitive schools, and offering information on stress reduction for all staff. The team believes that by sharing knowledge and strategies, our staff and families will gain a better of understanding of social emotional learning and how to best support the needs of students, staff, and families in SAU 16.

The blended work of the SEL Committee and the safety and security of our students is best exemplified in the advent of the Behavioral Intervention Team, or BIT. The purpose of this team is to build a network of student care and support between all SAU schools, local law enforcement, and community-based organizations (CBOs). BIT teams meet periodically to assess information relative to student behavior that could lead to an increase in negative behavior influenced by mental health issues, violent tendencies, and/or juvenile delinquent habits. The team seeks to forecast wraparound services for students before those behaviors surface. This team has been up and running since August 2018 and is dedicated to keeping the safety of our students and staff a top priority. It should also be noted that the program is paid entirely from federal grant funds.

Our schools participate in programming dedicated to improving the social-emotional wellness of their students as well. Each elementary school offers multiple opportunities through all school assemblies led by various groups of students, clubs and activities that are dedicated to serving other students, and community service organizations that help members of the community while exploring and understanding their own emotional wellness. The middle and high school have a robust spirit of SEL development in their programming including Hawk Crew, Blue Hawk 101, CMS Hawk Pride Assemblies and Blue Hawk Youth Alliance. All of our students and staff are immersed in finding better ways for everyone to strengthen their own wellness and feel the support of others.

### **Recommendation 3**

*Create and maintain a SAU 16 website specifically dealing with social and emotional health issues, including resources for professional staff, students, and parents. - **Accomplished***

This strategic goal was quickly accomplished and it continues to evolve as the webpages are updated periodically. The list of resources are available on the SAU 16 website ([www.SAU16.org](http://www.SAU16.org)) on the Resources page of the More tab. As more resources are made available to the SAU, the page is edited and updated. We encourage all of our community members to visit the website for more information.

## **Philosophy and Governance**

### **Recommendation 7**

*Continue to grow and evolve the SAU coaching process for all professional staff. - **Advanced***

All schools within SAU 16 are now using a coaching model for peer-to-peer instructional support. This coaching program was piloted two years ago, was expanded last year, and now all schools in the SAU are involved. The coaching system allows for teachers to observe each other will using a universal CBE coaching tool. This tool helps focus the conversation the coach has on best instructional practices in a CBE system.

Coaching is now also available for our principals. Associate Superintendent Esther Asbell spends the majority of her time working 1:1 with school principals on developing their expertise as leaders in their schools and communities. Her primary focus is to build the instructional leadership skill of each principal while assisting them with the implementation of transformational practices. Much of the support our principals and teachers receive is delivered in an independent, personalized manner, and this requires an abundance of onsite work as well as interpersonal interaction. All aspects of our coaching program continue to get stronger with each opportunity to grow.

In both examples of how coaching is growing and evolving in the SAU, the results will be evident in the improvement in our students' demonstrations of learning. As the appropriate adjustments to instruction continue in our classrooms, we believe student achievement will improve as evidenced by assessment outcomes, growth results, and demonstrated quality competency mastery.

We look forward to sharing the fruits of the labor above with the SAU 16 community for years to come, and we will continue to work diligently to preserve the valuable traditions of the towns that we serve while continuing to connect them all in the SAU they comprise.



**SAU #16**  
**Superintendent Salaries**  
**2018-2019**

SUPERINTENDENT'S PRORATED SALARY

|                    |                 |
|--------------------|-----------------|
| Brentwood          | \$7,774         |
| East Kingston      | \$4,665         |
| Exeter             | \$27,987        |
| Exeter Region COOP | \$90,181        |
| Kensington         | \$3,110         |
| Newfields          | \$3,110         |
| Stratham           | <u>\$18,658</u> |
|                    | \$155,485       |

ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES

(Total 3 Positions; \$140,000, \$129,430, and \$118,450)

|                    |                 |
|--------------------|-----------------|
| Brentwood          | \$19,394        |
| East Kingston      | \$11,636        |
| Exeter             | \$69,818        |
| Exeter Region COOP | \$224,970       |
| Kensington         | \$7,758         |
| Newfields          | \$7,758         |
| Stratham           | <u>\$46,546</u> |
|                    | \$387,880       |

School Administrative Unit #16  
Brentwood, East Kingston, Exeter, Exeter Region Cooperative, Kensington, Newfields, and Stratham  
2019-2020 *Approved Budget*

|                                | <i>FY 2018<br/>Actual</i> | <i>FY 2019<br/>Budget</i> | <i>FY 2020<br/>Approved</i> | <i>Change</i>  |             |
|--------------------------------|---------------------------|---------------------------|-----------------------------|----------------|-------------|
|                                |                           |                           |                             | \$             | %           |
| Salaries                       | 1,279,742                 | 1,368,399                 | 1,502,044                   | 133,645        | 9.8%        |
| Benefits                       | 528,979                   | 574,216                   | 556,160                     | -18,056        | -4.1%       |
| Course Reimbursements          | 3,710                     | 3,500                     | 12,320                      | 8,820          | 252.0%      |
| Conferences and Staff Training | 14,882                    | 14,600                    | 26,550                      | 11,950         | 79.8%       |
| Dues and Subscriptions         | 10,546                    | 10,837                    | 13,094                      | 2,257          | 11.6%       |
| Audit Expense                  | 14,025                    | 14,100                    | 14,523                      | 423            | 3.0%        |
| Legal Expense                  | 4,131                     | 5,000                     | 5,000                       | 0              | 0.0%        |
| Repair and Maintenance         | 5,835                     | 6,295                     | 7,000                       | 705            | 11.2%       |
| Supplies                       | 27,191                    | 26,250                    | 24,000                      | -2,250         | -8.6%       |
| Telephone                      | 18,656                    | 25,305                    | 25,305                      | 0              | 0.0%        |
| Postage                        | 4,808                     | 4,000                     | 5,000                       | 1,000          | 25.0%       |
| Contracted Services            | 8,838                     | 33,256                    | 22,600                      | -10,656        | -32.0%      |
| Mileage                        | 21,981                    | 25,980                    | 31,700                      | 5,720          | 22.0%       |
| Software                       | 16,318                    | 5,000                     | 14,100                      | 9,100          | 182.0%      |
| Equipment                      | 2,899                     | 9,045                     | 3,632                       | -5,413         | -59.8%      |
| Miscellaneous                  | 7,900                     | 4,000                     | 4,000                       | 0              | 0.0%        |
| <b>Total Expenditures</b>      | <b>1,970,441</b>          | <b>2,129,783</b>          | <b>2,267,028</b>            | <b>137,245</b> | <b>6.4%</b> |
| Unassigned Fund Balance        |                           |                           | (349,283)                   |                |             |
| Net Assessment to Districts    | 1,970,441                 | 2,129,783                 | 1,917,745                   |                |             |
| Not Subject to Assessment      | 18,070                    | 56,500                    | 57,000                      |                |             |
| <b>TOTAL OPERATING BUDGET</b>  | <b>1,988,511</b>          | <b>2,186,283</b>          | <b>2,324,028</b>            |                |             |

SAU #16 FY 2019-2020 BUDGET ALLOCATION

| <i>Detail by Town</i> | 2016-2017<br><i>Equalized</i><br><i>val.</i> | <i>Valuation</i><br><br><i>Percentage</i> | # Pupils<br><i>ADM</i><br><i>16/17</i> | <i>Pupil %</i>  | <i>Combined</i><br><br><i>Percentage</i> | <i>Proposed</i><br><br><i>FY 2020</i><br><br><i>Assessment</i> | <i>Change from</i><br><i>Previous</i><br><i>Year</i> |              |
|-----------------------|--|---|--|-----------------|--|--|--|--------------|
|                       |  |   |  |                 |  |  | <i>\$</i>  | <i>%</i>     |
| Brentwood             | 224,783,710                                  | 4.72%                                     | 319.98                                 | 6.066%          | 5.39%                                    | 103,433  | (740)  | -0.7%        |
| East Kingston         | 129,115,071                                  | 2.71%                                     | 156.34                                 | 2.964%          | 2.84%                                    | 54,421   | (1,697)  | -3.0%        |
| Exeter                | 838,701,646                                  | 17.61%                                    | 940.66                                 | 17.833%         | 17.72%                                   | 339,892  | (22,835)   | -6.3%        |
| Kensington            | 113,553,915                                  | 2.38%                                     | 107.96                                 | 2.047%          | 2.22%                                    | 42,493   | (1,158)  | -2.7%        |
| Newfields             | 114,416,387                                  | 2.40%                                     | 125.74                                 | 2.384%          | 2.39%                                    | 45,898   | (4,413)  | -8.8%        |
| Stratham              | 580,426,889                                  | 12.19%                                    | 561.28                                 | 10.641%         | 11.42%                                   | 218,916  | (22,409)   | -9.3%        |
| Co Op                 | 2,760,505,154                                | 57.98%                                    | 3,062.93                               | 58.066%         | 58.02%                                   | 1,112,692  | (51,501)   | -4.4%        |
| <b>TOTAL</b>          | <b>4,761,502,772</b>                         | <b>100.00%</b>                            | <b>5,274.89</b>                        | <b>100.000%</b> | <b>100.00%</b>                           | <b>1,917,745</b>   | <b>(104,753)</b>                                     | <b>-5.2%</b> |

# SAU 16 CALENDAR 2019-2020

Approved

11/19/18

2019

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

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

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

| OCTOBER |      |    |    |    |    |    | Days    |
|---------|------|----|----|----|----|----|---------|
| S       | M    | T  | W  | T  | F  | S  | Student |
|         |      | 1  | 2  | 3  | 4  | 5  | 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 |    |    |         |

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

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

## Symbol Key

- = No School / Holiday / Vacation
- [ ] = Teacher In-Service (No School)
- < > = SAU Early Release

2020

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

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

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

| APRIL |      |      |      |      |    |    | Days    |
|-------|------|------|------|------|----|----|---------|
| S     | M    | T    | W    | T    | F  | S  | Student |
|       |      |      | 1    | 2    | 3  | 4  | 18      |
| 5     | 6    | 7    | 8    | 9    | 10 | 11 | Staff   |
| 12    | 13   | 14   | 15   | 16   | 17 | 18 | 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  | 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 |         |
| 31  |      |    |    |    |     |    |         |

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

| Student |
|---------|
| 180     |
| Staff   |
| 185     |

## Important Dates

2019

NS = No School

### August

|                             |    |           |
|-----------------------------|----|-----------|
| Teacher In-Service          | NS | Aug 22-23 |
| School Opens - All Students |    | Aug 26    |
| Friday before Labor Day     | NS | 30-Aug    |
| School Days                 |    | 4         |

### September

|             |    |        |
|-------------|----|--------|
| Labor Day   | NS | Sept 2 |
| School Days |    | 20     |

### October

|              |    |    |
|--------------|----|----|
| Columbus Day | NS | 14 |
| School Days  |    | 22 |

### November

|                     |    |           |
|---------------------|----|-----------|
| Teacher In-Service  | NS | Nov 5     |
| Veterans' Day       | NS | 11        |
| Thanksgiving Recess | NS | Nov 27-29 |
| School Days         |    | 16        |

### December

|               |    |                  |
|---------------|----|------------------|
| Holiday Break | NS | Dec 23-27; 30-31 |
| School Days   |    | 15               |

2020

### January

|               |    |        |
|---------------|----|--------|
| Holiday Break | NS | Jan 1  |
| MLK, Jr. Day  | NS | Jan 20 |
| School Days   |    | 21     |

### February

|                 |    |           |
|-----------------|----|-----------|
| Winter Vacation | NS | Feb 24-28 |
| School Days     |    | 15        |

### March

|                    |    |        |
|--------------------|----|--------|
| Teacher In-Service | NS | Mar 10 |
| School Days        |    | 21     |

### April

|                 |    |           |
|-----------------|----|-----------|
| Spring Vacation | NS | Apr 27-30 |
| School Days     |    | 18        |

### May

|                         |    |        |
|-------------------------|----|--------|
| Spring Vacation (con't) | NS | May 1  |
| Memorial Day            | NS | May 25 |
| School Days             |    | 19     |

### June

|                       |    |           |
|-----------------------|----|-----------|
| Last day for students | NS | June 11** |
| Teacher In-Service    |    | June 12   |
| School days           |    | 9         |

**Graduation - to be announced after  
February vacation**

**\*\*June 12, 15, 16, 17 & 18  
are snow make-up  
days if needed**

## MEETINGS/SCHEDULES

|  |  |
|--|--|
| Select Board's Meetings:                   | 1 <sup>st</sup> & 3 <sup>rd</sup> Mondays 7:00 pm (except legal holidays)  |
| Fire Department:                           | 1 <sup>st</sup> & 3 <sup>rd</sup> Tuesdays 7:30 pm Business Meeting<br>2 <sup>nd</sup> (firefighter) & 4 <sup>th</sup> (EMS) Tuesdays Training 7:00 pm |
| Planning Board:                            | 1 <sup>st</sup> & 3 <sup>rd</sup> Wednesdays of the month at 7:00 pm   |
| Board of Adjustment:                       | 2 <sup>nd</sup> & 4 <sup>th</sup> Tuesdays of the month at 7:00 pm. Upon request.  |
| Conservation Commission:                   | 2 <sup>nd</sup> & 4 <sup>th</sup> Wednesdays of the month at 7:00 pm   |
| Heritage Commission:                       | 2 <sup>nd</sup> Wednesday of the month at 7:00 pm  |
| Library Trustees:                          | 2 <sup>nd</sup> Tuesday of the month at 6:30 pm at the Library   |
| Recreation Commission:                     | 3 <sup>rd</sup> Thursday of the month at 7:30 pm   |
| Stratham Hill Park Association:            | 4 <sup>th</sup> Monday of the odd months at 6:30 pm  |
| Public Works Commission:                   | 2 <sup>nd</sup> Thursday of the month at 7:00 pm   |
| Route 108 Corridor Study Committee         | 2 <sup>nd</sup> Thursday of the month at 7:00 pm   |
| Trustees of the Trust Funds:               | 3 <sup>rd</sup> 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<br>(January-July)  |
| Energy Commission:                         | 2 <sup>nd</sup> Wednesday of the month at 7:00 pm  |
| Technical Review Committee                 | 3 <sup>rd</sup> Tuesday of the month at 6:00 pm  |
| Pedestrian & Cyclist Advocacy<br>Committee | 2 <sup>nd</sup> Tuesday of the month at 6:30 pm and the 4 <sup>th</sup> Friday<br>of the month at 8:30 am  |

*Note: Unless noted otherwise, all meetings are in the Municipal Center at 10 Bunker Hill Ave.*

