

**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, 2019**

*WITH THE*

**VITAL STATISTICS  
FOR 2019**

*Printed and Bound By:*

Kase Printing, Inc.  
Hudson, NH  
2019



## DEDICATION

### THE STRATHAM 76ERS

Vibrant, welcoming, fun, and generous. These are the words used to describe the spirit of the 76ers

March 25, 1976 was the first meeting of the Stratham Seniors. Thirty-nine seniors attended that first meeting organized by “charter” members. Since that time a group of seniors (not just those aged 76) have met at least monthly for social connection, lunch, and learning through guest speakers. In a word: fellowship. Other special events, picnics, and gatherings have punctuated the years, including dances. A recent lunch of the group saw 60 members in attendance.

For evidence, you need look no farther than the handwritten recordings of minutes dating back from their earliest gathering. Copies of these recordings all the way to the year 2019 have been deposited at the Stratham Historical Society as an indication of the organizers commitment, but also the significance of the contribution to the culture of Town. A newspaper clip from 1980 illustrates their emphasis on connectedness reporting that “when members are no longer able to attend the lunches, the group delivers ‘sunshine’ boxes, to them and new members are welcomed by name.”

The first meeting took place at Old Town Hall and was sponsored by the Stratham Community Church. Whether meeting at Town Hall, the Morgera Room at the Fire Department, or at Scamman Farm for the annual picnic, raising funds has also been a part of the group’s activities. Over the years, thousands have been contributed to local charities.

Among the membership during these years have been those who have contributed so much to the community in various capacities. These civic-oriented residents were and are the volunteers, elected officials, committee members, and boosters of our community that have made the Stratham community what it is today.

Given its existence over 44 years, one wonders at the collection of those individuals from Stratham’s past who worked the land, raised families, helped to build the Town, govern it, and shape it. The group has also been a place where newcomers are welcomed and add to the festivity.

The group has also advocated for the needs of seniors in the community. Their advocacy – and energy – are largely responsible for raising awareness of the need for more attention paid to this group by the Town. Newspaper letters from the 76ers in the first part of this century illuminated the need for greater focus on the needs of these community members. In a 2019 survey by the Parks & Recreation department their participation was robust, and likewise at a brainstorming session focused on seniors in September. In December, a space in the Town Offices was opened to serve as a focal point for increased programming and socialization opportunities sponsored by Parks & Recreation and the Library.

It is in the spirit of the 76ers and appreciation for their contributions to the community we dedicate this Town Report.



**IN MEMORIAM**  
**JOHN J. SAPIENZA**

Late in 2019, the Stratham community lost a faithful servant.

John Sapienza and his wife, Pat, lived in Stratham for more than 30 years after John's service in the U.S. Navy and the New York City Fire Department. John continued his dedication to service in Stratham and his contributions are widely recognized and admired as shown in the outpouring of support at his passing.

While John's service to Stratham institutions are well known and celebrated including to the Fair, Historical Society, and of, course, the Fire Department, many recollections turn to his selfless service to others, no matter the need. This might mean lending his "chauffer" skills to move a sick friend from a hospital, helping someone at need at home, helping respond to a tragedy, or mentoring a young recruit.

In these ways John Sapienza touched not only a community - but individuals within it - and left us all grateful and fortunate for having him in Stratham.



## **SELECT BOARD**

As the Select Board looks back on 2019, we are so appreciative of the community's support and understanding as we have worked to navigate significant change, particularly in senior staff positions in the Town Government.

The past 12 months have been a period of transition across our Town, resulting in the formation of a new leadership team poised to build upon the foundation established by their capable predecessors. The Town has installed a new Building Inspector, a new Town Administrator, a new Police Chief, a new Public Works Director, and a new Finance Administrator. All of this change presents opportunities, as well as the challenges that come from such transitions and embarking on new possibilities. As a Board, we value your continued support and encouragement going forward.

In 2019, the Board has worked to improve communication overall and effective outreach on several important issues.

A major accomplishment in 2019 was the adoption of a new Master Plan by the Planning Board. The Plan and the conversations and consultations that made up the bulk of work in preparing it prioritized the realization of the Town's vision and adopted zoning for the Town's 108 Corridor. As a Board, we have felt it our responsibility to ensure the residents have an opportunity to enact that vision through placement of a strategy for doing so on the Town Warrant in the form of a Tax Increment Financing district. We have been encouraged by the response we have received following great engagement and discussions at public forums on the topic in 2019 and early 2020. As available land for adding value through residential development diminishes, the affordability of living in our Town while maintaining local police, fire, school, and municipal services is dependent on growing a vibrant commercial tax base.

This year Stratham confronted contamination of PFAS chemicals at our Fire Station, which have migrated and impacted water supplies in the vicinity of Town Center. We are following the evolving regulatory standards in this area in order to respond effectively and appropriately. We have a portion of our website dedicated to this issue with regular updates and had a well-attended community conversation in September about the issue.

Much attention in 2019 was paid to the future of curbside collection and disposal of waste and recyclables. We empowered a group of residents to advise us on the proposed automation program; together with this Advisory Committee we determined moving forward with the planned expenditure for this year was not prudent given an inability to gain consensus on program details as well as the need to take time to more broadly assess the community's preference for managing our waste stream. A pause in this area allows for more outreach in the form of a survey as well as obtaining the most competitive pricing on various curbside collection approaches.

A special highlight of the year was seeing the energy and enthusiasm for concentrating on the needs of seniors in our community. Following a September brainstorming session, the staff and community of seniors came up with priorities for better addressing their needs. This energy has

manifested itself in a senior space in the Town offices to focus the activity, but the real value is in the connections, ideas, and other community building that will result from this effort.

To stay up to date on these priorities and other Town business, please be sure you are signed-up for the bi-weekly Select Board newsletter, you can do so by visiting [www.strathamnh.gov/subscribe](http://www.strathamnh.gov/subscribe) or by e-mailing [krichard@strathamnh.gov](mailto:krichard@strathamnh.gov) and ask to be added.

With your support, we look forward to continuing work on these initiatives and generally finding ways to better serve you.

Michael Houghton, Chair

Joe Lovejoy, Vice-Chair

Allison Knab

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## RESOURCES FOR KEEPING UP ON TOWN NEWS

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

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

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

**StrathamNH.gov**

**Facebook: TownofStrathamNH**

### POLICE DEPARTMENT



Facebook: Stratham NH Police Department  
Twitter: [Strathamnhpd](#)

### FIRE DEPARTMENT



Facebook: Stratham Fire Station

### WIGGIN MEMORIAL LIBRARY



Facebook: WigginsMemorialLibrary  
Subscribe to newsletters: [library.strathamnh.gov/newsletters](http://library.strathamnh.gov/newsletters)  
Instagram: WigginsLib  
Twitter: WigginsMemorial

### PARKS & RECREATION



Program Registration: [Stratham.recdesk.com](http://Stratham.recdesk.com)  
Facebook: [Stratham Hill Park](#)  
Facebook: [Stratham Recreation](#)  
Instagram: [StrathamParksRecreation](#)  
Twitter: [StrathamRec](#)

## **2019 TOWN OFFICERS**

### **ELECTED POSITIONS**

#### **SELECT BOARD**

Mike Houghton, Chair	term expires 2020
Joseph Lovejoy, Vice Chair	term expires 2022
Allison Knab	term expires 2021

#### **MODERATOR**

David Emanuel	term expires 2020
Beth Dupell (appointed assistant)	

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

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

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

Cathy Warner	term expires 2026
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 2022

#### **LIBRARY TRUSTEES**

Kate Kim, Chair	term expires 2020
Joanne Ward	term expires 2021
Susan Wilbur	term expires 2020
Steve Simons	term expires 2022
Michael Hunter	term expires 2022
Lesley Kimball, Director (appointed)	

#### **CEMETERY TRUSTEES**

June Sawyer, Chair	term expires 2022
Colin Laverty	term expires 2020
John Labonte	term expires 2021

## **APPOINTED POSITIONS**

### **TOWN ADMINISTRATOR**

David S. Moore, Town Administrator  
Deborah Bronson, Treasurer  
Valerie Kemp, Accounting Supervisor – Jan. – Oct.  
Dawna Duhamel, Finance Administrator  
Karen Richard, Executive Assistant/Welfare Coordinator

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

Shanti Wolph, Code Enforcement Officer/Building Inspector  
Denise Lemire, Land Use Administrative Assistant  
Stephanie Gardner, Land Use Project Coordinator

### **TOWN ASSESSOR**

Andrea S. Lewy, Town Assessor  
James Joseph, Assessing Assistant

### **DEPARTMENT OF PUBLIC WORKS**

Nathaniel Mears, Public Works Director	Timothy Slager
Alan Williams, Foreman	Charles Perkins
Jason Pond, Maintenance Supervisor	Robert Jackson
Doreen Coughlin, Assistant Custodian	Stewart Guay

### **FIRE DEPARTMENT**

Chief Matt Larrabee	Lt. John Dardani
Deputy Chief Josh Crow	Lt. Jeff Denton
Captain Tim Slager	Lt. Rob Izzo
Captain Bryan Crosby	
EMS – Captain Peggy Crosby	
EMS – Lt. June Sawyer	

### **OFFICE OF EMERGENCY MANAGEMENT**

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

## **POLICE DEPARTMENT**

Chief Anthony King

Lt. David Pierce

Det. Sgt. Steven Janvrin

Sgt. James “Chris” Call

Sgt. John Emerson

Off. Charles Law

Off. Brian Holbrook

Off. Amanda Bibeau

Off. Michael Doucette

Off. Corey Wynn

Off. Matthew Callahan

On Call Officers:

Kevin O’Neil

Support Staff:

Stacey Grella, Admin. Asst.

William Hart, Prosecutor

## **HEALTH OFFICER**

Shanti Wolph

Matt Larrabee

## **PLANNING BOARD**

Tom House, Chair

term expires 2022

David Canada, Vice Chair

term expires 2020

Michael Houghton, Select Board

Colin Lavery

term expires 2022

Robert Roseen

term expires 2020

Pamela Hollasch

term expires 2022

Robert Baskerville, Alternate

term expires 2020

Tavis Austin, Town Planner

## **BOARD OF ADJUSTMENT**

Garrett Dolan, Chair

term expires 2022

Phil Caparso, Vice Chair

term expires 2020

Bruno Federico

term expires 2021

Drew Pierce

term expires 2020

Amber Dagata

term expires 2021

Tana Ream, Alternate

term expires 2020

Richard Goulet, Alternate

term expires 2020

## **CONSERVATION COMMISSION**

William McCarthy, Chair

term expires 2021

Patricia Elwell, Vice Chair

term expires 2020

Allison Knab, Select Board

Robert Keating

term expires 2020

Dan McAuliffe

term expires 2020

William Kenny

term expires 2022

Brad Jones, Alternate

term expires 2022

Tim Copeland, Alternate

term expires 2022

Ana Egana, Secretary, Alternate

term expires 2021

### **RECREATION COMMISSION**

Tracy-Lynn Abbott, Chair	term expires 2020
Jeff Simeone, Secretary	term expires 2022
Vacant, Treasurer	term expires 2022
Joseph Lovejoy, Select Board	
April Mason	term expires 2021
Frank LaSorsa	term expires 2020
Sean Kotkowski	term expires 2021
Sean Burke, Alternate	term expires 2020

### **BUDGET ADVISORY COMMITTEE**

Garrett Dolan	June Sawyer
Beth Dupell	Bruce Scamman
Nathan Merrill	

### **HERITAGE COMMISSION**

David Canada, Chair	term expires 2021
Mike Houghton, Select Board	
Nathan Merrill	term expires 2020
Rebecca Mitchell	term expires 2022
Forrest Barker	term expires 2020
Tammy Hathaway, Alternate, Secretary	term expires 2021
Flossie Wiggin, Alternate	term expires 2022
Vacant, Alternate	term expires 2021

### **PUBLIC WORKS COMMISSION**

John Boisvert, Chair	term expires 2022
Joseph Lovejoy, Select Board	
Michael Girard	term expires 2020
Jim Cushman	term expires 2022
Frank Swift, Alternate	term expires 2022

### **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

### **TECHNICAL REVIEW COMMITTEE**

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

### **ROCKINGHAM PLANNING COMMISSION**

Lucy Cushman  
Pamela Hollasch

### **LAMPREY REGIONAL COOPERATIVE**

Paul R. Deschaine

### **SOUTHEAST WATERSHED ALLIANCE**

Michael Girard

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

Nathan Merrill  
Daniel Coffey

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

Bettina Kersten, Co-Chair	term expires 2020
Andy Gilman, Co-Chair	term expires 2020
Stephanie Bergeron, Secretary	term expires 2020
Melissa Gahr	term expires 2020
Pamela Hollasch	term expires 2020
William McCarthy	term expires 2020
Jameson Paine	term expires 2020
Jennifer Antonakakis, Alternate	term expires 2020
Seth Hickey, Parks & Recreation Director	

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

Joseph Lovejoy	term expires 2020
Michael Dane	term expires 2020
Richard Swett	term expires 2020
Lucy Cushman	term expires 2020
Maria Stowell	term expires 2020
Nathan Merrill	term expires 2020

**2019 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

**CURBSIDE COLLECTION ADVISORY COMMITTEE**

Tim Copeland  
Rachel Jefferson  
Sophie Robinson  
Karen Fuller  
June Sawyer

**TOWN OF STRATHAM**  
**TOWN MEETING MINUTES**  
**MARCH 12, 2019**

The ballot clerks and election workers were sworn in at 7:55 am and 1:55 pm. Present were pro tempore Moderator Beth Dupell, Election Worker Bruno Federico, Town Clerk/Tax Collector Joyce Charbonneau, Deputy Town Clerk/Deputy Tax Collector Deborah Bakie, Select Board Joe Lovejoy, Michael Houghton, and Allison Knab. Supervisors of the Checklist present were Connie Aubin-Adams, Natalie Perry, and Melanie McGrail. Ballot clerks for the day were: Vicki Marbacher, Diana Alsterberg, Susan Canada, Susan Brett, Dianna Thompson, Roger Thompson, Lois Graham, Cathy Warner, Vero Ludington, Liz Chisholm, Nancy Hunter, and Sara Lyn Doran.

It was a steady day with 994 official election day ballots cast, 33 photo copies ballots cast once the election day ballots had run out, and 41 absentee ballots cast, making the total ballots cast at 1068. There were 16 new voters registered on Election Day, making the total number of voters on the Checklist 6379. There was a 17% turnout for this election.

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

Cooperative School Board: For Brentwood for three years, vote for one: Melissa Litchfield 784\*. For Exeter for three years, vote for one: Kimberly Meyer 798\*. For Kensington for three years, vote for one: Robert Hall 791\*. For Exeter Cooperative School District Moderator, for one year, vote for one: Katherine Miller 799\*. Cooperative School District Budget Committee: For Exeter for three years, vote for one: (There was no candidate for this ballot, winner will be determined by the six Cooperative towns via write-in votes.) For Newfields for three years, vote for one: (There was no candidate for this ballot, winner will be determined by the six Cooperative towns via write-in votes.) For Stratham for three years, vote for one: Lucy Cushman 869\*.

**Stratham only results:**

**Article 1:** Bond for CMS addition/renovations

Yes: 746\* No: 274

\*This bond passed. It needed a 60% vote to pass, and when all six towns were tallied, they received a 60.69% in yes votes. Addendum: There was a request for a recount on this Article, and a recount was held on 3/24/2019 at the Talbot Gym in Exeter, NH. The recount's tally resulted in a 60.67% in yes votes. Article 1 passed.

**Article 2:** ERCSD Operating Budget

Yes: 793\* No: 228

**Article 3:** Capital Reserve Fund for Synthetic Turf Replacement

Yes: 764\* No: 260

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

School Board Member for three years, vote for one: Cheryl Eveleigh 937\*. School District Treasurer for three years, vote for one: Patricia Lovejoy 970\*. School District Moderator for three years, vote for one: David F. Emanuel 997\*.

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

Select Board for three years, vote for one: Joe Lovejoy 918\*. Select Board for two years, vote for one: Allison Knab 914\*. Cemetery Trustee for three years, vote for one: June Sawyer 922\*. Trustee of the Trust Funds for three years, vote for one: Beverly Connolly 886\*. Library Trustee for three years, vote for two: Steve Simons 772\*. Michael Hunter 753\*.

**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.

*The Planning Board recommends this article by unanimous vote.*  
**Yes: 833\* No: 163**

**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 Section V, Subsection 5.13.2 (a) *Conditions*, to clarify the total area permissible as a Home Occupation as provided by the Zoning Ordinance.

*The Planning Board recommends this article by unanimous vote.*  
**Yes: 811\* No: 175**

**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.

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

**Yes: 810\* No: 178**

**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.

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

**Yes: 716\* No: 290**

**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.

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

**Yes: 749\* No: 237**

**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.

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

**Yes: 736\* No: 248**

**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).

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

**Yes: 784\* No: 194**

**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.***

**Yes: 344 No: 624\* (Article 9 did not pass)**

**The remaining Town of Stratham articles will be voted on March 15, 2019 at the Stratham Memorial School at 7:00 p.m.**

Pro tempore Moderator Beth Dupell declared the meeting come to order at 7:05 pm. Members of the Stratham Boy Scouts and Girl Scouts led the Pledge of Allegiance. After a moment of silence for all those serving in the Armed Forces, Madam Dupell then went on to introduce herself and announced that Moderator David Emanuel was away on business. Madam Dupell then introduced the Select Board Allison Knab, Chair Michael Houghton, Vice Chair Joseph Lovejoy and Town Administrator David Moore. She then had Town Clerk/Tax Collector Joyce Charbonneau and Deputy Town Clerk/Deputy Tax Collector Deborah Bakie introduce themselves. Madam Dupell also introduced the Supervisors of the Checklists Melanie McGrail, Natalie Perry, and Connie Aubin-Adams. She also introduced Bruno Federico and Jeff Gallagher who were assisting her. Madam Dupell had Pamela Hollasch read the dedication of the Town Report; this year's dedication was to Walter and Mary Smyk. Madame Dupell had Seth Hickey read the "In Appreciation" to Stratham's Town Administrator Paul R. Deschaine. Madame Dupell had Selectwoman Allison Knab read the "In Appreciation" for Stratham's Police Chief John B. Scippa. Lastly, Madam Dupell had Bill Beaulieu read the Memoriam to Terry Barnes; Merchant Marine, Selectman, Building Inspector and friend, 1941-2018. Madam Dupell then brought attention to the distinguished guests that were in attendance that evening as our State Representatives and Stratham Residents Pat Abrami and Patty Lovejoy.

Madam Dupell then read the results of ballot voting from Tuesday, March 12, 2019. Following the Town Election results, Madam Dupell announced there were no requests for recounts. Madam Dupell then went on to explain the "Rules of Procedure" for Town Meeting.

The following articles were discussed and voted on:

### **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.***

Selectman Houghton moved to accept this article as read. Selectman Lovejoy seconded the motion. Selectman Houghton spoke to the motion. Selectman Houghton stated the operating expenses for 2019 were as follows: 20% General Government, 16% Personnel Administration, 21% Public Safety, 13% Highways & Streets, 12% Sanitation, and 12% Culture & Recreation. He also stated several increases and decreases such as increases in Solid Waste Management and decreases in insurances with the premiums going down, specifically in Workers' Compensation.

Selectman Houghton then welcomed any questions from the floor. Marty Wool of Winnicutt Rd commended the Select Board for keeping the budget at only a \$40,000 increase in the budget from last year, and also recognized the Budget Committee. Selectman Houghton thanked Marty and the Budget Committee which was comprised of Garrett Dolan, Beth Dupell, June Sawyer, Bruce Scamman and Nate Merrill. Seeing no further questions or comments from the floor, pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 10 passed.

**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.*

Selectman Lovejoy moved to accept this article as read. Selectman Houghton seconded the motion. Selectman Lovejoy spoke to the motion. Selectman Lovejoy then stated that the (CIP) Capital Improvement Program involves expenditures related to items that benefit more than a single fiscal year such as a new vehicle or new roof to a building. This funding is sought over a period of years to avoid burdening a single tax year with expenditures benefiting multiple years. He then went on to provide the following items related to the CIP: Bond payments for Public Safety Complex \$250,000, Conservation/Firehouse \$180,000, Conservation Easement \$120,000, and Road Maintenance and Reconstruction \$270,000. He also stated that the \$100,000 line item for the Bartlett Cushman House was no longer a line item as it was paid off the end of 2018. He continued by saying that the Playing Field Improvements that was previously \$125,000 was now \$15,000 on an on-going forward basis. Madame Dupel then asked for questions or comments from the floor. Seeing no questions or comments from the floor, pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 11 passed.

**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 Total	<u>\$190,000</u>
	\$411,000

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

Selectman Lovejoy moved to accept this article as read. Selectman Houghton seconded the motion. Selectman Lovejoy spoke to the motion. Selectman Lovejoy explained that the Capital Reserve Fund functions in the same fashion as the CIP. He went on to explain that the difference is that the Legislative Body decides to return unused funds to the general fund or use it for the purpose accumulated for, rather than wait five years like the CIP. Paul Deschaine, Thornhill Rd. stated that he supports the Article and asked what the \$130,000 being targeted by the Fire Dept., specifically is for. Chief Matt Larabee, Stratham Fire Chief, stated that Engine 1 is a 2000 year vehicle and funds are being put away for the projection of the year 2022. Mr. Deschaine asked how long the department has had 2 Engines. Chief Larabee stated since at least since he has been on the Department, which is 2001. Mr. Deschaine stated that he was asking so that clearer guidance is provided to what actual funding is and how it affects the tax payers. Marty Wool, Winnicutt Rd., asked how much money is being generated by the Ambulance Fund annually. Chief Larabee stated \$100,000-\$150,000 per year. Marty asked if by 2022, would there be \$300,000 in that fund. Chief Larabee concurred. Bruno Federico of Beech Ct. stated that the plan to replace engine 1 in 2022 is based on current vehicle and its' maintenance history. Bruno also stated that the Fire Department has a great plan in place to replace its' vehicles. Roger Stevenson, Stephen Dr. asked if the monies for the Land Conservation Tax came from the Land Use Tax or if it was in addition to. Selectman Lovejoy stated that they are in addition to. Selectman Lovejoy went onto explain the specifics and definition of current use. Seeing no further questions or comments from the floor, pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 12 passed.

#### **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.***

Selectwoman Knab moved to accept this article as read. Selectman Lovejoy seconded the motion. Selectwoman Knab spoke to the motion. Selectwoman Knab stated that this fund is for facility maintenance improvements for Town owned property for unanticipated or emergency situations and will bring the current total funds to \$177,000. She then turned it over to the floor for questions. Seeing no questions or comments from the floor, pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 13 passed.

#### **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.***

Selectman Houghton moved to accept this article as read. Selectman Lovejoy seconded the motion. Selectman Houghton spoke to the motion. Selectman Houghton stated that the Town needs to move forward toward the future of automation collection of waste. Stating that the

current contract expires the end of December of 2019, and with great volatility in recycling markets, disposal costs are dramatically increasing. Selectman Houghton also provided that the proposal is to acquire recycling and trash containers which will be delivered to all households in the Fall of 2019. Selectman Houghton relayed that collections would be Monday through Thursday with recycling being every other week. This would provide a cost savings of roughly \$65,000-\$75,000 per year. These cost savings would pay for the containers over a period of 5-6 years in addition to a grant from a recycling partnership that would help facilitate the automated collection program. He further stated that the receptacles would offer a better containment to prevent objects from blowing around yards and neighborhoods. The contract and the implementation of this will still continue to be under negotiation with an outreach into the community to refine and define specifics of the program. Selectman Houghton then presented the Article to the floor for questions. Jackie Hersey of Union Rd. asked if there was a guarantee that trash would be picked up weekly and what the actual cost estimate would be. Selectman Houghton responded with the cost of the warrant article. Doug Marino of Vineyard Dr. asked if the adoption of the article would cause garbage disposal workers to lose their jobs. Selectman Houghton responded that it addresses the shortage of the workforce and reduces the amount of labor to collect waste and moves it to one person on the truck rather than the two it is currently. John Decker of Emery Ln. asked what happens if a container gets destroyed and who would pay for the replacement bin. John also stated a concern of child safety. Selectman Houghton stated that the Town will be working with the provider to gain information and be in the position to further address this, and that programs have been successfully implemented in surrounding communities, and trusts they are operated in a safe and responsible manner. Yielding to the Town Administrator for replacement of the bins, Town Administrator David Moore stated that it may be treated the same as a mailbox struck by a plow. Jonathan Brown of Thornhill Rd. asked about the correlation between buying bins and the recycling market and if the contract will be with Casella again, and will it end up costing less money because of the bins and automated collection. Selectman Houghton responded that the cost of waste disposal continues to rise dramatically, brought on by the changes in global and recycling materials. He then stated an estimated cost savings of \$75,000-\$100,000 per year is projected. Roger Grinde of High St. stated that he was generally supportive of the article and continued by asking details of the \$694,000 and how it breaks down between trash collection and removal. Mr. Moore stated the breakdown was \$200,000 for disposal and \$500,000 for collection. Pat Abrami of Tall Pines Drive spoke for the Article and stated that he attended the public sessions and found them very informative. He then stated that many Towns are faced with the same issue. He informed the floor that previously, China took the recyclables with 3% containments which has now been lowered to .5%, ultimately costing recycling companies more money. Daniel Shepard of Easton Hill Ln. asked where are the condominiums going to put these big containers and were accommodations being made for this. He also stated that his driveway was nearly ¼ mile long and that the bins would not fit in his car. He asked if accommodations would be made for residents taking it to the transfer station. Selectman Houghton responded that the next step in developing the implementation was to plan a broad outreach with communities with “outlier” issues that are out of the norm and to provide solutions. Colin Lavery of Stratham Heights Rd. stated that he is in support of the Article. He then provided background on the project as the former Public Works Director, stating that he and the Former Town Administrator, Paul Deschaine approached Casella on how the Town could save money, using best management practices. Casella stated with the recycling market continuing to fluctuate in negative returns,

automated collections would bring safety and cleanliness. Colin then spoke to John Decker's question as to a replacement of a damaged container and stated that the container would be swapped out or replaced by the manufacturer. He also stated that they should last in excess of 20 years. He also stated that additional days will be added to the transfer station. He continued by adding that with trash pickup being scheduled over four days, weather or holidays would not be a cause for delay, thereby eliminating the necessity for Saturday pickup. Michael Johnston of Glengarry Dr. stated that trash varies with multiple residents, and that going back to using the transfer station needs to be looked at as the new containers will not fit in through his doorway, and they cannot leave them outside. Jay Tischler of High St. stated his concerns were that one size does not fit all, and the bins could be in the way with snow removal and plowing. Jay also said that he would feel more comfortable with spending \$365,000 to start the program if there was more available information on how issues were going to be worked out. Marilyn Decker of Emery Ln. stated she would like to know if the program includes education for residents so that there is high quality recycling. Selectman Houghton stated that there would be educational videos available and they would be posted on the town website, and links would be provided to residents to understand best practices. Brent Scott of Fifield Ln. offered the suggestion for residents to try composting with a compost bin to cut down on their amount of trash. Colin Laverty of Stratham Heights Rd. informed residents of the power point presentation that is located on the Town's website that provides information on where the Town is currently with the automated program. He continued by saying that the next step is crucial. Going forward, The Town will be providing education and outreach programs, to help notify residents of recyclables, trash, and recycling schedules. Colin also reminded the floor that this warrant article was for a proposal for the containers only. Pamela Hollasch of Greta's Way asked what other collection vendors are available to the Town. Mr. Moore, Town Administrator, stated that a final procurement strategy has not been decided upon, and that the Town has had a contract with Casella since 2016, and they have provided much of the information and best practices in the industry on ways to save money. He also stated that no commitment to any one type vendor has been made yet, and the Town will be looking at a procuring strategy depending on the outcome of the meeting. Selectman Houghton reiterated that the current contract expires in December of 2019 and they are asking for this warrant article to make a move towards automation, and to purchase receptacles that enable that. He then went on to say that this will then put them in a position to go out and begin the process in negotiating a new contract, and without approval of this warrant article, the receptacle provider could come back and ask for the containers back until March of 2020, at which time the contract would be expired through Casella. He further stated that they are trying to be proactive, and without the containers lined up they have no ability to negotiate. Tim Roache, Director of Rockingham Planning Commission of Chelsea Way, stated that the grant provided as part of the proposal offsets the costs of the carts. He stated it requires the carts to be 95 gallon carts. He stated further that if we don't move forward in an affirmative way, we could possibly lose the grant and we would need to re-apply. Tim continued on by saying that he wrote the grant in partnership with Colin Laverty and this money is available as part of this proposal. Alana Hickey of Union Road asked if we stayed with what were are currently doing now, and we went to every other week with recycling, what would that cost savings be. She also asked what the price comparisons and lifespans are of automated trucks versus the traditional trucks, and who would be paying for these costs in the long run. Selectman Houghton responded that a third party provider would be contracted to provide service, and they would be held accountable through a contract to provide a level of service that is acceptable to

the Town. He then went on to answer the cost savings portion and stated that the cost savings would be labor savings with reduction of labor. Marty Wool, Winnicutt Rd., stated that recycling has changed dramatically and that this program is going to work very well. The savings will be on the collection side and not the disposal side due to having one person on the trucks.

Marty Wool then moved the question.

The residents already in line were allowed to ask their questions. Pamela Hollasch of Greta's Way asked if the Transfer Station fees would remain the same. Mr. Moore, Town Administrator, stated that because of the changes, they will be offering additional services which was included in the operating budget that was already passed, such as every Saturday year round, and Thursdays in the summer. Mary Dana Washburn of Pheasant Run Ln. asked what are we supposed to do with the current containers. Mr. Moore stated that they have conferred with Casella and there is a special collection strategy that requires work and intensive organization that can be done for the containers that cannot be recycled, and continued on by saying that there are some options that they can pursue. Seeing no further questions or comments from the floor, pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 14 passed. Jeremy Riecks of Doe Run Ln. makes a motion to restrict reconsideration for Articles 10, 11, 12, 13 & 14. Marty Wool of Winnicutt Rd. seconded it and a vote to restrict reconsideration was taken and passed.

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

To see if the Town will vote to raise and appropriate the sum of 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.***

Selectman Lovejoy moved to accept this article as read. Selectwoman Knab seconded the motion. Selectman Lovejoy and Fire Chief Matt Larrabee spoke to the motion. Selectman Lovejoy spoke to the line items stating that the EMS Fund gets generated when someone is transported by ambulance, generating \$150,000 annually. He explained that these funds are dedicated for the use of the Fire Department and EMS for a variety of different purposes. ALS (Advanced Life Support) has advanced training that our EMS does not possess and is contracted through Exeter Hospital. ALS joins our EMS on calls if needed and will ride in the ambulance to provide care to the patient while enroute to the hospital. Continuing on to the Auto Load Stretcher, Selectman Lovejoy stated that the Auto Load Stretcher, which the second ambulance is not equipped with as of yet, will allow the stretcher to automatically load so that the attendants would not have to physically lift the stretcher. Selectman Lovejoy then asked for questions from the floor. Cheryl Eveleigh of Long Hill Rd. asked if the monies carried over like a Trust annually. Selectman Lovejoy stated that the money does carry over and that it only can be used for the Fire Department and EMS. He then provided the example of the ambulance that was

purchased last year for \$700,000 which accumulated over time and did not require any tax money to be generated to pay for that ambulance. Chief Larrabee clarified that \$115,000 was the amount generated last year. He further stated that the money goes into a savings account and that the only way it can be withdrawn from it is by voting done through the Town Meeting. Any remainder of the funds stays in there until it is needed, and it continues to accrue. Madame Dupel then asked for questions from the floor. Seeing none, pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 15 passed.

#### **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.***

Selectman Lovejoy moved to accept this article as read. Selectwoman Knab seconded the motion. Selectman Lovejoy and Chief Larrabee spoke to the motion.

Selectman Lovejoy stated that currently, the vehicle that is being used is a Crown Victoria that is 12 years old. Selectman Lovejoy explained that the vehicle is used for a variety of purposes, including transporting firefighter and emergency personnel to attend training, thus allowing them to avoid using their own personal vehicles. He stated that currently the equipment is being carried in the trunk or the interior of the Crown Victoria exposing personnel to carcinogens. The new vehicle would allow the equipment to be carried in the bed of the truck and away from personnel. Payment of this vehicle would come from the same source as in Article 15. Chief Larrabee stated that this vehicle would also allow the towing of two different trailers that are currently being towed by personal vehicles when they are needed. The vehicle would also be used to carry hoses and equipment back to the Fire Station that had been exposed to carcinogens for proper cleaning. Questions were then asked of the floor. Mike Cashman of Humes Court reiterated the importance of avoidance of exposure to carcinogens, the leading cause of death among firefighters due to increase of lung cancer, stating that these are volunteers, and we need to take care of our volunteers. Seeing no further questions or comments from the floor, pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 16 passed.

#### **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.***

Selectman Lovejoy moved to accept this article as read. Selectwoman Knab seconded the motion. Selectman Lovejoy and Chief Larrabee spoke to the motion.

Selectman Lovejoy spoke of the significance to be able to communicate and receive information as quickly as possible, further saying this SUV type vehicle with an enclosed back is so that the equipment is readily available to whomever is in charge. Chief Larrabee stated that the vehicle would provide a couple of main purposes. It would allow the Department to take command of the situation, and it would allow the Department the ability to develop strategical tactics to handle various situations. Chief Larrabee further provided that all communications are dispatched over one radio frequency for the Greater Seacoast Area by Rockingham Dispatch, which would in turn assign two to four different channels depending on the situation. This would provide accountability of knowing where personnel are within a building in the event a Firefighter becomes lost or becomes injured. He further explained that it would also allow key documentation on the location of fire hydrants and building layouts for major buildings to enable strategic development and tactics of how to handle situations at hand. Madame Dupel then asked for questions from the floor. Seeing no questions from the floor, Pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 17 passed.

### **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 (Skate Park) 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). Selectman Houghton moved to accept this article as read. Selectman Lovejoy seconded the motion.

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

Kerri Vivathana, Kinloch Dr., spoke to the article and requested to address the residents. Madam Dupell concurred. Kerri read her presentation to the floor. Her presentation, in part, is as follows: “The Skate Board Committee is asking for an appropriation of \$265,000 to build a concrete skate park at Stevens Park. The tax impact on this article is approximately .21 per thousand which would be a one-time tax impact of approximately \$63.00 for a \$300,000 home. One of the biggest questions we have received about this Article, was “Why?” “Why do we need a skate park here in Stratham?” A skate park embodies Growth Mindset. Growth Mindset is something we directly teach in SAU 16 because it teaches our children that through dedication and hard work it brings growth. Our brains and talent are not fixed but rather they are malleable. A skate park teaches these values in a physical and real way. Learning a new trick could take months or even years - this teaches grit, determination, and perseverance. Trying something that maybe feels a bit out of your comfort zone teaches bravery, resilience and discipline, and that these are the traits of champions. At a skate park they learn what pride is. What it feels like to accomplish something independent of someone else’s opinion. It’s not about a teacher or a parent or a coach externally saying, “I’m proud of you” but rather developing an understanding that pride is earned not given. Accomplishment comes from our own efforts. These are the skills that are intrinsically taught at a skate park and these are the skills that carry people into adulthood preparing and

allowing them to view failure as a stepping stone and not an endpoint. Many organized team sports are offered in our town. There are 10 baseball fields, basketball, and soccer. These are amazing assets to our town. But not all children want or can be on team sports. A recent study by the National Alliance on Youth Sports stated that 70% of children quit team sports by age 13. A skate park offers a place for these children. They don't need a coach. They don't need a team. There aren't set hours. They go whenever they feel they need to be there.

With that said, 24% of NH children are obese - a skate park offers a safe place to start to tackle childhood obesity by allowing children to be physically active whenever they can and want, not just on Saturdays at 10, or whatever the "schedule" dictates. Many kids go out and ride for 2 or 3 hours at a time! Sweat is part of the scene at a skate park. It's a place where kids can see that exercise can be fun and social. Tied closely to these physical benefits are the mental health benefits. Sadly, as many of you know, our children are riddled with depression and anxiety. A skate park is an oasis for these kids. There is no wrong way to ride. Kids aren't told you aren't good enough, strong enough, fast enough. At a skate park you come as you are. It is a place of ultimate acceptance. They grab their board or their scooter or their roller skates and they lead their own learning and growth. Often times what is heard from our young citizen's, things such as: "When I'm mad at my mom or dad I get out and ride, and an hour later I feel better" and "I sleep so much better after I ride". A skate park is a place to call their own. It is a place to find connection. There was a recent study by Cigna Health that involved a massive 20,000 participants. The results showed that nearly half of Americans are lonely - And of those... the loneliest, was the youngest group. Words like "disconnected" and "isolated" described this group. A skate park offers a place to meet up, hang out, get exercise, talk, and find a "real life", "not behind a computer", friend. When I was a young mom with three little kids in town, I would frequent playgrounds. Because my kids needed exercise, and I needed to get out of the house, and we all needed to find community. A place where I could talk with another mom or dad about struggles I was having, and the chaos and the joys of raising little ones. And my kids needed to talk with other kids about kid stuff. A playground community was as much for my kids as it was for me. Community is what stops people from feeling lonely. It weaves us together. A skate park is simply the next step after your kids outgrow the playground. What is it we are even trying to build? We are proposing a 7500 square foot concrete park placed just north of the tennis courts at Stevens Park. This location was chosen after nearly a year of collaborative work with community stakeholders. In terms of both insurance and administration, this park is looked at just like any other park in Town. Because of this, there is no increase to our insurance. We conducted a survey of all NH parks and recreational departments with skate parks asking multiple questions, one of which was maintenance. Based on the results of this survey, we estimate maintenance costs to be less than \$1000 a year. With the biggest maintenance simply being trash pick-up which is already being done. The design company, Pillar that was hired as part of the money that was appropriated last year has helped to design this beautiful park. It's important to note that the majority of the park is no more than 30 inches tall. This was intentional as this park is to be used by many, not just elite athletes. Should appropriation be approved tonight it is the full intent of the Skate Park Project to continue, as it has over the past year and a half, to patiently work through the town review process. I hope the residents would join us in this vision and vote yes on Article #18. Thank you." Madam Dupell then asked for a motion to let Beckett Hickey, a young non-registered voter, speak. A motion was made and was seconded. Beckett then stated that he was 10 years old and he thought there should be a skate park in Stratham. He stated that some of the residents may think it is not a good idea but he

thinks, from his point of view, the residents would see otherwise. He went on to say that the majority of adults at the meeting had the benefit of growing up in a time where it was safe to ride a bike around town. He then stated that kids today do not have that same opportunity. Instead kids are choosing to sit inside in front of screens playing video games. Beckett would like to see a healthy change by providing the community with a safe and fun place to ride bikes, scooters, skateboards, and rollerblades for people of all ages and abilities. Beckett then said when traveling all over the country with his family, they would often visit various skate parks and the people they have met are amazing. Beckett continued to say that he has been on the receiving end of so much support and has also had many opportunities to give support and encouragement as well. He then said that there is nothing better than seeing someone who is trying a new activity or trick for the first time and others coming together to help them succeed. In closing, Beckett stated "Let's put Stratham on the map as a town that supports a park that will provide a place to promote exercise, community and recreation for generations to come". He then thanked everyone for showing his generation that they care. Nancy Hunter of 2 Brown Ave. stated that she noticed that the Selectman unanimously did not approve this Article and she wanted to know why. Selectman Houghton stated on many occasions he has heard presentations from the Skate Park Committee. He also wanted to note that the Skate Park Committee has worked tirelessly to promote this effort in the town of Stratham, and the Select Board has consistently praised the Committee for their tireless energy and enthusiasm in the amount of effort they have put forth. He continued to state that the Article is for \$265,000 to construct a 7500 square foot concrete skate park in Steven's park. His questions are still what impact does it have on Steven's Park and what other funds will be required to enable that park to accommodate the construction of that skate park. He feels there are more dollars involved associated with the construction of this park. He stated that he is ambivalent to the park, and in many ways it's a great idea, but the issue from his vantage point is being fiscally responsible to the residents of Stratham. Selectwoman Knab stated that this project has had timing issues with the plan not being completed. The Select Board did not feel that this plan was quite ready for them to voice their support on this Article for Town Meeting. There was no site plan at the time this was presented to the Board, and there are still parking issues. The Committee has been very persuasive about the skate board park. She stated that the question is not whether or not we need a skate park. The question is if we need a skate park, what is the best way to implement it? Selectman Lovejoy stated that he was torn on this Article. He further stated that he shared his colleagues concerns about additional costs that may not have been taken into consideration. Selectman Lovejoy also stated that he recognized how hard the skate board committee has worked on this, and if the voters passed this, he would be ok with that. Rob Roseen, 9 Greta's Way stated that as a resident, he supports this project. He further stated that it is an unstructured place where the youth can challenge themselves and supervise themselves. He went on to explain that as an engineer, in regards to any issues of drainage as it relates to the skate park, he believes the impact of drainage would lessen from Steven's Park as a whole. The reason for this is that the skate park is being designed as a low impact development design, and it would capture the runoff, and this would actually improve the drainage situation. Rob also stated that the Skate Park Committee has met with the Fire Dept., the Police Dept., the Parks and Recreation, the Stratham Fair, and the Conservation Commission. The Skate Park Committee is committed to continuing these meetings, and to continue working with the Select Board and the Planning Board going forward. Rob also explained that the design process and the contract with the current designer and the Skate Park Committee are committed to a certain dollar value, and the Park will not exceed that amount. He

also stated that as far as the issues of fencing and the Public Works garage, this has been a security issue for many years, and it predates the issue of the Skate Park. He stated that we are not fencing the Skate Park in as much as we are fencing the Public Works out. He concluded with a humble request for the voters to support this Article. Julie Cashman, Humes Ct. asked if there is a special fund that the Town has in case Stratham is named in a civil lawsuit due to an injury at the Park. Town Administrator David Moore responded that Primex is the Town's insurer. He also stated that the skate board would be treated as a municipal facility. Julie followed up with that Primex would only be responsible for covering an injury, but would the Town be liable for a civil lawsuit or is there a special fund for this. Mr. Moore responded that he is not aware of any fund available in the Town for this purpose. Joe Allwarden, 15 Tall Pines Dr. stated that he is support of this article. He stated that he believes the Committee can control the costs, and come in on budget. He also stated that for unexpected costs, there is the option of fund-raising. Joe further stated that he has been a resident here for twenty-one years, and has raised three children here. He stated that they live right behind the Park, and that this would be a great asset to the Park. He concluded with that he felt this would enhance the Town experience. Luke Breton, Evergreen Way stated that his family supports this project, and that they recognize the demand for this. He also stated that this is a unique park, and it would bring value to the community and to Stevens Park. He further stated that once you build this, you're done. There would be no maintenance costs such as mowing, painting, plowing, etc., and there are no utilities costs. He concluded with the hope that the community would support this. Tim Cushing of Holmgren Rd. stated that he has lived here for 30 years, and has raised his family here. He stated he is in support of this article. He stated that as far as the cost, this is what is needed for a high quality park. He further stated that this is what we need for the kids that don't play traditional sports. He also stated that as far as the Select Boards' concerns about unknown costs, there are also unknown costs with the waste management article that just passed. He asked the floor to support this article. Colin Laverty, Stratham Heights Rd. stated that we approved \$35,000.00 last year for the design, and now we are being asked to approve \$265,000.00 for the construction, so the total cost of the skate board will be \$300,000.00. He stated that he has concerns that we are rushing into this, and there are several issues that still need to be addressed. He mentioned parking, drainage issues, and that there is no approval for the site plan from the Planning Board to date. He explained that the drawings presented tonight are just conceptual drawings. He further stated that there will be maintenance costs just in regards to the concrete, such as cracks, patching, and sealing. Colin continued by asking the question; "What is the rush"? He pointed out that the playground at Stevens Park was 100% fund raised by Stratham volunteers. He also stated that the stage at Stratham Hill Park was also 100% fund raised by the Stratham Volunteer Fire Department. He concluded that this could be a good thing for Stratham, but more time needs to be taken to address the issues mentioned, and also to do additional fund raising rather than asking the Town to fully fund it. Selectman Houghton then made a point of clarification regarding the statement made by Tim Cushing regarding the unknowns of the Waste Mgt. Collection process. Selectman Houghton stated that they do know the exact costs associated in Article 14 that passed. He stated that what we don't know are the intimate details that are associated with the implementation and execution of this strategy, and we will work with the community to get the implementation and execution of this. He concluded that it is not going to cost more for these containers than what was passed tonight. Robert Law, Bunker Hill Ave., stated that there are still issues that need to be addressed before this passes, such as the drainage issues and noise issues. He stated that he doesn't think it would be fair to the taxpayers to move

forward with this without having more information. He stated that there are still unknown costs associated with this project. He further stated that he thinks fund raising is a good idea, and he doesn't support this project using taxpayers' money. Richard Taylor, 4 Elton Ave. stated that he is a new resident, and loves living in this Town. He further stated that he was not there to speak in support of this issue, but wanted to thank everyone if they chose to vote for this, as this is coming from someone who has children, and knows that they would enjoy this. He further stated that he realizes this is a personal decision for everyone as it will affect everyone's taxes. He again thanked everyone for considering and contemplating this article, and for using their tax money to invest in this. Seth Hickey, Union Rd. stated he would like to read a prepared statement. His statement, in part, is as follows: "We moved our family to Stratham because of the sense of community. The residents that make Stratham a special community, you are people that care. Sitting in this room tonight, you are the ones that make Stratham great. You volunteer your time, and you are compassionate and engaged in your community. Your passion for one another shows in the support that you give back to your schools, The Fire and Police Departments, the Town Library, and your Parks and Recreations Department. We have some of the finest athletic fields in our area. We have two softball fields, two soccer fields, two baseball fields, and the best Babe Ruth baseball field in the Seacoast. These facilities make other towns, organizations, and private leagues envious. This Town has done a great job in investing in traditional sports. The Stratham Parks and Recreation Department has deep roots with traditional youth and activities in sports. But not all youth are traditional. These traditional sports are wonderful. They are highly structured and play an important role in children's development. But the Town of Stratham has done very little for non-traditional sports. The Town has the chance tonight to provide an amazing space for children, teams, and adults to be creative, outdoors, and engaged. This space will be nearly maintenance free for the next twenty years. This is a one-time investment in our community, and one year to pay a small amount of money that will be enjoyed by thousands of people. This skate park is a facility that will be an amazing addition to our Parks and Recreation Department. Tonight we have the chance to voice our vote and make this project a reality. I know once this park is built, it will quickly become our most popular park in Town". Michael Tallone, Rollins Farm Dr. stated that the construction and labor costs came to \$274,000.00. He explained that we are asking for \$265,000.00 tonight as the committee already fund raised \$5,000.00, and that Rob Roseen is helping them with an in-kind donation. He further stated that they also have some funds left over from last year's appropriation. He explained with all this, we will have extra money left over. He also thanked the 140 residents that signed the petition for the skate park. Chris West, Brown Ave. wanted to address the Select Board's concerns about the parking, drainage, and fencing. She stated that the issue for parking has been a long standing issue, and the problem predates the plans for the skate board park. She stated that basically it is just sixteen Saturdays that we would have this particular issue, and she would find it hard to turn away a project because of an issue that will only affect sixteen days. She stated the fencing issue around the Public Works Garage is a Town issue, and has nothing to do with the skate park. She further stated that the skate board park would help the drainage issue as explained by Mr. Roseen, an engineer. She also stated that CMA Engineers was hired by the Town last Fall, had stated that there was not a drainage problem. Chris concluded that there are a lot of residents having water issues, but that is due to the excess rain fall we have had this year. Kevin Joyce, Erik Way, stated that while sitting here listening to everyone talk about this project, he was reflecting on his thirty-six years as a teacher and guidance counselor, and couldn't help but think about all the kids who would have loved

this. He stated that he showed his grandson, who is heading off to college in the Fall, the design, and his grandson stated that he wished it had been done ten years ago, but he would definitely use it during his college breaks. Kevin further stated that this is not a costly sport for the kids, and he supports this Article. He concluded with, "Let's make this happen." Marty Wool, Winnicutt Rd. stated that he knows this would be great for the kids, but this project should have gone on the CIP over several years, and accumulate the money to build this. He explained that the CIP is meant to spread large cost items over several years. He stated that the Select Board works very hard to keep costs down and level, and there are still several issues that have not been resolved. Bruno Federico, Beech Ct. stated that he feels that this is a good project, and he gets the sense that the Town supports it. He stated that his only concern was the Committee has not been before the Planning Board. He stated that they need to go before the Planning Board in order to give the abutters a chance to come in and express their concerns. He stated that if we don't do that, the Town is opening themselves up to litigation. He also stated that we are being asked to approve a certain amount of money for this project when we really don't know the final cost. Cathy Tallone, Rollins Farm Rd. stated that her husband loves skate boarding. She also stated that her two boys do balance bikes, and scootering. She explained that she used to think, "Who is going to use this park". She stated that she now knows all ages will utilize this park for roller skating, balance biking, scootering, and skate boarding. She and her family have been to different skate board parks across the Country during family trips, and the parks are always busy, with both adults and children using it. Cathy also stated that this will be a beautiful park, it was well thought out, and that there is a dedicated team behind this. She concluded with that this is for the community, skate boarding is now a 2020 Olympic event, and that there is no agenda here from the Committee other than to share their love of skateboarding. Lucy Cushman, Winnicutt Rd., stated that the recent approval of 17.8 million dollars for the renovations at the Exeter Co-op School was approved without anyone going to the Planning Board. She explained they would be going to the Planning Board before any of that money was spent. She concluded with that if \$17.8 million could be approved without Planning Board approval, then we should certainly be able to approve \$265,000.00 without initial Planning Board approval.

Steve Simons, 22 Vineyard Dr., moved the question.

Rob Roseen, Greta's Way, was in line, and was allowed to speak after the question was moved. Rob stated that although there are still some unknowns, the Skate Park Committee is committed to the \$265,000.00 price tag. He also stated that it is not unusual to bring a design to the Planning Board with a 50% or 75% completion of the design. He further stated that as far as the parking issues, they were informed by the Planning Board that it was not an issue, and to not worry about it. Rob concluded with that timing is important. He stated that they are now into the third year of planning this Park, and he would like to see his youngest son be able to use it before he graduates. Madam Dupell then read the question. She then explained the process to vote by secret ballot as a written request from more than five registered voters from the floor for a secret ballot was presented to Madam Dupell earlier. She explained that the Supervisors of the Checklist would mark the Voter's card, and they would be handed a blank ballot. The voter would write a yes or no on the ballot. She further explained that the Voter was then to hand their ballot to Jeff Gallagher, or Bruno Federico, who were standing by the ballot box in the front center of the room, and they would place the voter's ballot in the locked ballot box. Once everyone voted, the ballot box was brought over to the front side of the room. Madame Dupell stated that we have Jeanne Freeze and Jeremy Reicks of 18 Doe Run Lane counting the ballots for Article 18. The Town Clerk unlocked the ballot box, and the counting of the ballots

proceeded. The Town Clerk and Deputy sat at a table just a few feet from the counting table. Once the votes were counted, and then recounted, the results were announced by Madam Dupell.

The results were **98 Yes** ballot votes to **101 No** ballot votes. Article 18 failed.

There was a motion made by Jeremy Reicks of 18 Doe Run Ln. and Jackie Hersey of 149 Union Rd. to restrict reconsideration on Article 18. Madame Dupell recognized Jeremy on the motion. It was seconded by Jackie Hersey. A vote was taken to restrict reconsideration on Article 18. Jeff Gallagher and Bruno Federico counted the hand held ballots raised. The motion passed to restrict reconsideration, with 73 voting to restrict reconsideration, and 41 voting against restricting reconsideration. Rob Roseen then made a motion to reconsider restriction on Article 18. Madame Dupell explained there would have to be a vote on that, and was there a second to the motion. It was seconded. (Name was not clear on the second to the motion.) Madame Dupel then explained that the vote would be on reconsidering Article 18. A vote was taken to reconsider Article 18 at a different time and place, to be determined, but more than seven days from tonight. Jeff Gallagher and Bruno Federico counted the hand held ballots raised. Madame Dupel announce that the motion failed with 45 in favor of reconsidering Article 18, and 64 against reconsideration of Article 18.

Rob Roseen, 9 Greta's Way, requested a recount on Article 18. Madame Dupell stated that any 10 voters can apply in writing to the Town Clerk within 7 days after a meeting with a \$10.00 fee for a recount on any question appearing on the official ballot used at a meeting. A written request with the \$10.00 fee was then presented to the Town Clerk. The time and place to be determined. Gayle Vardakis, Dumbarton Oaks, stated that she wanted to applaud everyone on the Skate Park Committee that have worked so hard on this project. She also had a question about the process of dividing the costs over a period of time so it is not just one lump sum. Marty Wool, Winnicutt Rd. stated that he thought she was referring to the C.I.P. and that she would have to go before the Select Board and the Planning Board to get this into the C.I.P. for next year's Town Meeting. He also stated that the Committee could double up on fund raising, and some money could come from the fund raising and some money could be put into the C.I.P. Pat Abrami, Tall Pines Dr. raised a question about the restriction of the reconsideration on this Article, and if there is a recount, and the vote turns around, where is the opportunity to reconsider again? Madame Dupell stated that although there are some questions, those answers do not have to be made tonight, as procedure has to take place and we have seven days which gives us time to contact legal counsel. (A recount was held on March 20, 2019 at the Stratham Municipal Center as part of a special Select Board meeting scheduled for this purpose. The ballots were recounted by Joyce Charbonneau, Town Clerk, and Deborah Bakie, Deputy Town Clerk. In attendance were the Select Board; Allison Knab, Michael Houghton, and Joseph Lovejoy, Town Administrator David Moore, and various residents and members of the Skate Board Committee. The results were the same tally from Town Meeting: **98 Yes votes**, and **101 No votes**. Article 18 did not pass.)

### **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.***

Selectman Houghton moved to accept this article as read. Selectwoman Knab seconded the motion. Selectman Houghton spoke to the motion. Selectman Houghton explained that our Town Assessor, Andrea Lewy, did research on this particular issue. He further explained the Town last addressed this issue in 2004 and prior to that, it was 1997. The Board felt that it was more than time to address this again. He went over the assets required currently and what is proposed in this article. He stated that it is prudent to move forward and to secure this initiative. Seeing no questions or comments from the floor, Pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 19 passed.

## **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.***

Selectwoman Knab moved to accept this article as read. Selectman Houghton seconded the motion. Selectwoman Knab spoke to the motion. Selectwoman Knab stated that this was an issue that was brought forth by Town Clerk Joyce Charbonneau based on comments from the voters on the current polling hours. Selectwoman Knab then turned it over to Town Clerk Joyce Charbonneau to address the article. Town Clerk Charbonneau stated that after every State election, she receives calls and criticisms on the current polling hours. She explained that the voters line up for the busy State elections starting at 7:00 am, but because the polling hours are currently 8:00 am to 8:00 pm, they are not allowed to open the doors until 8:00 am. Town Clerk Charbonneau is proposing that we change the hours from 7:00 am to 7:00 pm. She further explained that the last hour of voting is historically very quiet, so the new hours proposed seemed to be the best option. She also explained that the voters tonight would not be voting on the new hours tonight. Their vote tonight, if affirmative, would be giving permission to put this question on the next State ballot, which would be in November of 2020. She further explained that if this question passes in November of 2020, the new hours will be effective for Town elections in March of 2021, and State elections in September of 2022. Town Clerk Charbonneau then opened the floor to any questions. Marty Wool, Winnicutt Rd. asked what the election hours are for the National Elections. Town Clerk Charbonneau responded that the hours for all elections are currently 8:00 am to 8:00 pm. Jane McGinn, Haywick Dr., asked what the hours are to request an absentee ballot. Town Clerk Charbonneau responded that the hours to request an absentee ballot are what the Town Clerk office hours are. She further explained that we

typically receive the absentee ballots for the elections about three weeks before the election, so you can request and receive a ballot during this time frame. Jane stated that she is a voter and a commuter, and unfortunately does not work in Stratham. She stated that personally, she would like to see the hours change to 6:00 am to 6:00 pm. Otherwise, she asked to keep them at 8:00 am to 8:00 pm. Pat Abrami, Tall Pines Dr. stated that he endorses this Article. He is often out front holding signs and he and other sign holders get there to set up about 7:00 am. He stated that he and the other sign holders see firsthand the cars that pull in at 7:00 am, and when told that the polls do not open until 8:00 am, they leave disappointed. He also agreed that the last hour, 7:00 pm to 8:00 pm is very quiet, and therefore endorses the hours changing to 7:00 am to 7:00 pm. Seeing no further questions or comments from the floor, pro tempore Moderator Dupell read the question, the vote was taken in the affirmative, and Article 20 passed.

## **ARTICLE 21 – OTHER BUSINESS**

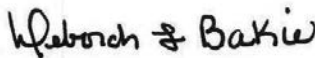
To transact any other business that may legally come before this meeting.

Marty Wool, Winnicutt Rd. commended the Select Board on their outstanding work the last several months in regards to all the changes in Personnel at the Town Offices, and also for working on a new Waste program, as well as the disposition of the Cushman House, and the acceptance of the Smyk property. He also donated \$50.00 to start fund-raising for the Skate Board Park. Madame Dupel accepted his donation, and handed it over to the Town Clerk, who will lock it in the Town safe until a member of the Skate Board Committee can accept it. Lucy Cushman, Winnicutt Rd., wanted to thank everyone for their vote Tuesday night on passing the renovations for the Co-operative Middle School. She stated that she was never prouder of her Town, and with Stratham's 73% approval, the bond passed for CMS. Our share pulled all the other towns to 60.69%, which passed the bond by 37 votes. Mike Welty, Walters Way, and Chairman of the Stratham Energy Commission, announced that there will be a program at our library next Wednesday night at 7:00 pm called "Button Up". He explained that this program is being sponsored by the utility company to show how to improve your energy and reduce your utility bills. Mike Houghton, Select Board Chair, thanked the Moderator, his peers on the Select Board, and the Town and Library staff for the amazing job they do. He also stated that we have sixteen Boards/Commissions/Committees that are actively engaged in initiatives to bring the Town forward and preserve the rural and agricultural culture that we have here in Town. He stated that we are a Town of volunteers that make this a better place every single day. He also announced to anyone interested in serving on any Board/Commission/Committee that they can apply to be a volunteer, and the applications are on the website at [www.strathamnh.gov](http://www.strathamnh.gov). He concluded with thanking everyone for being here tonight. Pro tempore Moderator Dupell entertained a motion to adjourn, and it was seconded with the provision for everyone to please fold their chair and place it in the chair racks. Meeting adjourned at 11:15 pm.

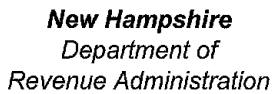
Respectfully Submitted,



Joyce L. Charbonneau,  
Stratham Town Clerk



Deborah Bakie  
Stratham Deputy Town Clerk



**2020**  
**WARRANT**

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

**Location:** Stratham Memorial School, 39 Gifford Farm Road Stratham, NH

We certify and attest that on or before Monday February 24th, a true and attested copy of this document was posted at the place of meeting and at Stratham Town Offices and that an original was delivered to Town Clerk.

Name	Position	Signature
MICHAEL HOUGHTON	SELECT BOARD	Michael Houghton
JOSEPH LOVEJOY	SELECT BOARD	Joseph Lovejoy
AMISON KNAB	SELECT BOARD	Amison Knab

## 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 tenth day of March 2020, 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 II, Subsection 2.1.67 Structure to further clarify the definition as it relates to the permitting requirements and procedures related to septic tank installation.

*2.1.67 Structure: Anything constructed or erected with a fixed location on or in the ground, or attached to something having a fixed location on or in the ground. Structure includes, but are not limited to, buildings, mobile home, bridges, trestles, towers, framework, hoop houses, tanks or group of tanks exceeding a total of 500 gallons (excluding septic tanks), tunnels, stadiums, platforms, shelters, piers, wharfs, signs, fences and retaining walls over six feet (6') in height, swimming pools, or the like. Where Stratham Zoning Ordinance is silent, then the most current edition of the State Building Code shall be assumed to apply.*

*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 III, by amending to Section III, Subsection 3.5.1, and also to amend Section III, Subsection 3.6 *Table of Uses* to clarify the nomenclature and the permitting requirements and procedures for the various permitted land uses of the Zoning Ordinance, and also to amend the *Footnotes to Table 3.6* by adding footnote number 9, to clarify the permitting requirements and procedures for uses within the Industrial Zoning District.

*3.5.1 The Table of Uses, Table 3.6, specifies the uses that are permitted by right, are permitted by special exception, are permitted by conditional use permit, or are prohibited. Permitted uses are designated in the Table with a P; uses which require the granting of a special exception by the Board of Adjustment are designated with and S; uses which require a conditional use permit from the Planning Board are designated with a C; uses which require a conditional use permit from the Planning Board are designated with a C; uses which require the granting of a Special Exception by the*

**Board of Adjustment are designated with an S/C, except in those instances where required site development requires Site Plan Review, in which case the Planning Board shall review the use as a Conditional Use Permit; and prohibited uses are designated with an X. The Wetlands Conservation District is an overlay district and information is in Section XI. Additional explanation on Shoreland Protection District, which is also an overlay, is in Section XII.**

USES: A2; J39A13A2; J35A2; J45A2; J51A13A2; J35AA2; J60						ZONING DISTRICT								
A. RESIDENTIAL USES:						R/A	MAH	PRE	TC	GCBD CZ	GCBD OZ	SC	CLIO	IND
1. Single-Family Dwelling.						P	P	P	P	X	P	X	X	X
2. Two-Family Dwelling.						P	P	P	P	X	P	<u>SS/C</u>	X	X
3. Multi-Family Dwelling in accordance with Section 5.8 of this Ordinance.						X	X	C	P	C	P	C	C	X
4. Cluster Developments by conditional use permit in accordance with Section VIII of this Ordinance. (Rev. 3/99) Also Senior Housing as set forth in Section 5.7 (3/05)						C	X	C	P	C	P	C	X	X
5. Workforce and Elderly Affordable Housing in accordance with Section 5.8 of this Ordinance.						C	X	C	P	C	P	C	C	X
6. Manufactured Housing;						P	P	X	P	C	P	X	X	X
7. Mobile Homes; in accordance with Section IX of this Ordinance.						X	P	X	X	X	X	X	X	X
8. Home Occupations in accordance with Sections 2.1.27, 5.13 (3/10)						<u>SS/C</u>	<u>SS/C</u>	<u>SS/C</u>	P	C	P	X	X	X
9. Accessory Dwelling Units in accordance with Section 5.4. (Rev. 3/90, 3/05, 3/17, 3/18)						P	P	P	P	X	P	X	X	X
B. TEMPORARY RESIDENTIAL USES														
1. Overnight and Day Camps, Cottage Colonies, Vacation Resorts, and similar Recreational Facilities.						<u>SS/C</u>	<u>SS/C</u>	X	X	C	P	X	X	X
2. Bed and Breakfast Inns.						<u>SS/C</u>	<u>SS/C</u>	S/C	P	C	P	P	P	X
3. Hotels, Motels, and Hostels. (Rev. 3/98)						X	X	X	P	C	P	P	C	X
C. OUTDOOR/ RECREATIONAL USES:														
1. Forestry, Wildlife, Timber Preserves, Reservoirs, and Nature Study areas.						P	P	P	P	C	P	P	P	P
2. Public Parks and Playgrounds.						P	P	P	P	C	P	P	<u>SS/C</u>	<u>SS/C</u>
3. Commercial Riding Stables and Riding Trails.						<u>SS/C</u>	<u>SS/C</u>	X	X	X	P	X	X	X
4. Historic Building or Site open to public.						P	P	P	P	C	P	P	P	P
5. Recreational Camping Parks, Recreational Areas, Residential Tenting and Recreational Vehicles.						<u>SS/C</u>	<u>SS/C</u>	X	X	C	P	X	X	X
D. AGRICULTURAL / FORESTRY USES:														
1. Farming including Dairying, Livestock, Animal and Poultry Raising, Tilling of Soil, Horticulture, Crop Production, including customary accessory uses.						P	P	P	P <sup>1</sup>	C	P	P	P	P
2. Tree Farming, Commercial Timbering, Non-commercial Harvesting of Forest Products.						P	P	X	P <sup>1</sup>	C	P	P	P	<u>SS/C</u>

USES:		ZONING DISTRICT								
E. <u>INSTITUTIONAL USES:</u>		R/A	MAH	PRE	TC	GCBD CZ	GCBD OZ	SC	CLIO	IND
1. Private Schools, Nursery through College.		<u>SS/C</u>	<u>SS/C</u>	X	P	C	P	<u>SS/C</u>	<u>SS/C</u>	<u>SS/C</u>
2. Day-Care Facilities. (Rev. 3/95)		<u>SS/C</u>	<u>SS/C</u>	<u>SS/C</u>	P	C	P	<u>SS/C</u>	C	<u>SS/C</u>
3. Senior Citizen Centers.		<u>SS/C</u>	<u>SS/C</u>	<u>SS/C</u>	P	C	P	X	C	X
4. Non-profit Lodges and Fraternal Organizations.		<u>SS/C</u>	<u>SS/C</u>	X	P	C	P	X	X	<u>SS/C</u>
5. Hospitals, Clinics, Nursing Homes and Rehabilitation Centers.		X	X	X	P	C	P	<u>SS/C</u>	<u>SS/C</u>	<u>SS/C</u>
6. Funeral Home or Parlor.		X	X	X	P	C	P	<u>SS/C</u>	<u>SS/C</u>	X
7. Place of worship plus customary ancillary facilities. (Rev. 3/89)		<u>SS/C</u>	<u>SS/C</u>	P	P	C	P	X	X	<del>X</del> <sup>0</sup>
8. Cemetery.		P	P	P	P	C	P	X	X	X
9. Public Utilities.		<u>SS/C</u>	<u>SS/C</u>	<u>SS/C</u>	P	C	P	<u>SS/C</u>	<u>SS/C</u>	<u>SS/C</u>
10. Municipal Buildings.		P	P	P	P	C	P	P	P	P

F. <u>COMMERCIAL USES:</u>										
1. Retail Sales. (Rev. 3/13)		X	X	C <sup>2</sup>	P	P	P	P	P	<u>SS/C</u>
2. Personal Services. (Rev. 3/13)		X	X	X	P	P	P	P	P	P
3. Commercial Services. (Rev. 3/13)		X	X	X	P	P	P	P	P	P
4. Professional Office. (Rev. 3/13)		X	X	P	P	P	P	P	P	P
5. Banks & Lending Institutions.		X	X	S	P	P	P	P	P	P
6. Restaurants.		X	X	X	P	P	C	P	P	<del>X</del> <sup>0</sup>
7. Filling Stations, Service Stations.		X	X	X	X	C	C	X	X	X
8. Motor Vehicle Dealerships, Repair Garages, Body Shops, Paint Shops. (Rev. 3/99)		X	X	X	X	C	C	X	X	X
9. Veterinary Hospitals.		X	X	X	P	C	C	P	P	X
10. Kennels, with a minimum lot size of five acres and a structure setback of a minimum of 100 feet from all lot lines.		<u>SS/C</u>	X	X	X	C	C	<u>SS/C</u>	<u>SS/C</u>	X
11. Airports, Runways, Control Towers, Administration Buildings, Hangars.		X	X	X	X	X	X	X	X	X
12. Society for Prevention of Cruelty to Animals. (Rev. 3/97)		<u>SS/C</u>	X	P	X	X	X	X	X	X

USES:	ZONING DISTRICT								
F. <u>COMMERCIAL USES:</u>	R/A	MAH	PRE	TC	GCBD CZ	GCBD OZ	SC	CLIO	IND
13. Adult Uses. (Adopted 3/93)	X	X	X	X	<u>S<sup>6</sup> S/C<sup>5</sup></u>	<u>S<sup>6</sup> S/C<sup>5</sup></u>	<u>S<sup>6</sup> S/C<sup>5</sup></u>	X	X
14. Special Promotional Sales & Displays <sup>6</sup> . (Adopted 3/96)	X	X	X	P	P	P	P	P	X
15. Self Storage or Warehousing. (Adopted 3/99)	X	X	X	X	C <sup>7</sup>	C <sup>7</sup>	C <sup>7</sup>	C <sup>7</sup>	X
16. Conference Center. (Adopted 3/09)	X	X	X	P	P	P	P	X	X
17. Movie Theater, Indoor Entertainment Complex. (Adopted 3/09)	X	X	X	P	P	P	P	X	X

G. <u>INDUSTRIAL USES:</u>	R/A	MAH	PRE	TC	GCBD CZ	GCBD OZ	SC	CLIO	IND
1. Manufacturing, Assembly, Fabricating Operations.	X	X	X	X	C	C	X	C	P
2. Research and Development, Corporate, and Business Offices.	X	X	X	P	C	C	P	P	P
3. Warehousing and Wholesaling Operations.	X	X	X	X	C	C	<u>S S/C</u>	C	P
4. Freight and Trucking Terminals.	X	X	X	X	C	C	<u>S S/C</u>	C	<u>S S/C</u>
5. Bulk Storage and Distribution of Goods, except Fuels.	X	X	X	X	X	X	X	C	P
6. Bulk Storage of Fossil Fuels.	X	X	X	X	X	X	X	X	X
7. Earth Products Removal subject to the provisions of Section X.	P	P	X	X	C	C	P	P	P
8. Commercial Sawmills.	X	X	X	X	X	X	<u>S S/C</u>	X	<u>S S/C</u>
9. Junk Yards, Recycling Centers.	X	X	X	X	X	X	X	X	<u>S S/C</u>
10. Special Promotional Sales & Displays <sup>6</sup> . (Adopted 3/96)	X	X	X	P	P	P	P	P	X
11. Light Industrial. (Adopted 3/98)	X	X	X	X	X	X	P <sup>8</sup>	P	P

**Footnotes to Table 3.6 9. Such uses shall be accessory and subordinate to primary use of the property and shall not be permitted freestanding signage apart from directional signage in accordance with Section 7 of the Zoning Regulations.**

***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 IV, by amending to Section IV, Subsection 4.3 (e) *Explanatory Notes*, to clarify the process for waiving the prescriptive height limitations within the zoning districts so permitted by Section IV, Subsection 4.2 *Table of Dimensional Requirements*, as provided by the Zoning Ordinance.

**(e) For the footnoted districts, an applicant ~~may apply to the Board of Adjustment~~ request a waiver to these regulations from the Planning Board during Site Plan Review, to exceed the height limit provided it is determined by the Board that the extra height will not create a safety hazard.**

***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 the Zoning Ordinance, Section V, Section 5.4 Accessory Dwelling Units, Subsection 5.4.2 *Objectives*, 5.4.3 *Regulations*, and 5.4.4 *Additional Regulations* to clarify the permitting requirements and procedures for Accessory Dwelling Units.

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

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

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

- a. *The ~~dwelling property~~ to which an accessory dwelling unit is to be added must be owner-occupied where the owner must reside in either unit following completion of the ADU;*
- b. *The property and proposed use must conform to the dimensional requirements of Table 4.2 (including the requirements for lot coverage, building footprint and open space requirements) ADUs shall only be permitted on legally established parcels;*
- c. *The accessory dwelling unit shall be designed so that the exterior appearance of the building(s) and property remains that of a one family dwelling. Any new entrance that may be required shall be located on the side or in the rear of the building. ~~Units within a garage should be constructed to maintain the look of a residential garage, such that garage doors should remain and any decks are constructed to the rear of the structure;~~*
- d. *The size of the accessory dwelling unit shall be between 400 square feet and 1,000 square feet;*
- e. *In no case shall there be more than ~~three (3) people~~ one (1) family having a maximum occupancy as dictated by the Town of Stratham Building Ordinance, residing within an ~~accessory dwelling unit~~ ADU;*
- f. *Adequate A minimum of two (2) off-street paved or gravel parking spaces per unit (single –family and ADU), shall be provided and shown on the sketch plan. The appearance of the parking design shall be that of a single-family dwelling;*
- g. *The structure and lot shall not be converted to a condominium or any other form of legal ownership distinct from the ownership of the existing single-family dwelling;*

- h. Prior to issuance of a Certificate of Occupancy, by the Code Enforcement Officer, the owner shall provide, the following:*
- i. Evidence to the Building Inspector or their agent that septic facilities are adequate for both units according to the standards of Stratham and the N.H. Water Supply and Pollution Control Division. If deemed necessary by said Inspector, such evidence shall be in the form of certification by a State of NH licensed septic system designer. Also the owner shall provide evidence that there is adequate potable water according to the standards of the State of New Hampshire.*
  - ii. A floor plan of one quarter inch (1/4") to the foot scale showing the proposed changes to the building, if applicable.*
  - iii. A sketch plan (drawn to scale) of the lot, with existing and proposed structures and parking, if applicable.*
  - i. The single-family dwelling shall not be a mobile home, condominium, or located within a cluster development (Rev. 3/18).*

**5.4.4 Additional Regulations:**

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

*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 the Zoning Ordinance, Section V, Subsection 5.14.4.1 *Exceptions* to modify the maximum height for ground mount installations.

*b. Ground mount installations shall be limited to a height (tallest point of structure) of no more than twenty one (2021) feet above natural grade.*

*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 XI, Subsection 11.3.2 b and amend Section XI, Subsection 11.5.3.b to further clarify the permitting requirements and procedures for development within the Wetlands Conservation District (Overlay).

*11.3.2 b. The Construction of Fences, Footbridges, Catwalks and Wharves Only: provided: 1) said structures are constructed on posts or pilings so as to permit the unobstructed flow of water; 2) structures do not obstruct navigation on tidal creeks; 3) the natural contour of the wetland is preserved; and 4) the Planning Board, or its designee, has reviewed and approved the proposed construction.*

*11.5.3 b. All construction, forestry, and agriculture activities within 100 feet of any wetland shall be undertaken with special care to avoid erosion and siltation into the wetlands. The Planning Board may require an erosion control plan approved by the Rockingham County Conservation District for any project undertaken up-grade of a wetland. No building activity ~~(building does not include septic systems)~~ (Exception: “Building Activity” does not include septic systems, uncovered decks, or similar appurtenant structures, constructed consistent with 11.3.2 (b)) shall be permitted within 100 feet of any very poorly drained soil and within 50 feet of any wetland except as provided in subsection c of this section. Where required, permits from the New Hampshire Department of Environmental Services shall be obtained.*

*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 the Zoning Ordinance, Section XVI, Section 16.5.3 Procedure, by adding 16.5.3 d to clarify the permitting requirements and procedures for Historic Demolition Review.

*d. In the event of a change of property ownership or expiration of a demolition permit, full compliance with Section 16.5 shall be required.*

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

\*\*\*\*\*  
THE FOLLOWING ARTICLES WILL BE VOTED ON FRIDAY, MARCH 13, 2020 AT 7:00  
P.M. AT THE STRATHAM MEMORIAL SCHOOL, 39 GIFFORD FARM ROAD,  
STRATHAM, NEW HAMPSHIRE.  
\*\*\*\*\*

**ARTICLE 9: 2020 Operating Budget**

To see if the Town will vote to raise and appropriate the sum of Seven Million Eight Hundred Sixty Seven Thousand One Hundred Twenty Six Dollars and no cents (\$7,867,126) 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 10: Capital Improvements Program**

To see if the Town will vote to raise and appropriate the sum of Four Hundred Forty Three Thousand Dollars (\$443,000.00) to implement the Capital Improvements Program for 2020 as presented in the Town Report and recommended by the Planning Board. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than five (5) years from this appropriation per NH RSA 32:7 (VI).

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

**ARTICLE 11: Appropriate Funds to Several Capital Reserve Funds**

To see if the Town will vote to raise and appropriate the sum of Four Hundred Ninety-Nine Thousand Dollars and no cents (\$499,000.00) to be added to the following capital reserve funds previously established with One Hundred Fifty Thousand (\$150,000) to come from the unassigned fund balance and Three Hundred and Forty Nine Thousand (\$349,000) to be raised through general taxation.

Land Conservation Fund	\$35,000
Fire Department Capital Reserve Fund	\$134,000
Radio Communications Capital Reserve Fund	\$15,000
Historic Preservation Capital Reserve Fund	\$50,000
Highway Vehicle/Equipment Capital Reserve Fund	\$215,000
Town Buildings and Grounds Maintenance Trust	<u>\$50,000</u>
Total	499,000

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

## **ARTICLE 12: Raise and Appropriate from the EMS Special Revenue Fund**

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

2020 EMS/EMT/First Responder Training	\$10,000.00
2020 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 Select Board recommends this Article by unanimous vote.*

## **ARTICLE 13: Replacement of Jaws of Life for Fire Department**

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars and no cents (\$30,000.00) for the purpose of purchasing new Jaws of Life and to further authorize the withdrawal of Thirty Thousand Dollars and no cents (\$30,000.00) 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 Select Board recommends this Article by unanimous vote.*

## **ARTICLE 14: Adopt Legislation Authorizing Tax Increment Finance (TIF) Districts**

To see if the Town will vote to adopt the provisions of RSA 162-K, Municipal Economic Development and Revitalization Districts, which if adopted will grant the Town (at Town Meeting) authority to establish tax increment financing districts.

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

## **ARTICLE 15: Route 108 Corridor Tax Increment Finance (TIF) District**

To see if the Town will vote to:

(a) establish a municipal economic development and revitalization district in accordance with RSA 162-K:5, which district is as shown on a map entitled "Town of Stratham Tax Increment Finance District (TIF)," dated February 20, 2020 and which generally runs along Route 108 from its intersection with Route 101 to the Town Center, including 82 properties along the Route 108

corridor. The district will have the name, “Route 108 Corridor Tax Increment Finance (TIF) District.”

(b) Adopt the provisions of the “Route 108 Corridor Tax Increment Finance (TIF) District Development Program and Financing Plan” dated February 20, 2020 in accordance with RSA 162-K:6 and RSA 162-K: 9; and

(c) Authorize the Select Board to appoint the District Administrator in accordance with RSA 162-K:13 and to create a five member Advisory Board in accordance with RSA 162-K:14, with the Advisory Board membership to be determined by the Select Board.

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

#### **ARTICLE 16: 79-E Community Revitalization Tax Relief Incentive**

To see if the Town will vote to adopt the provisions of RSA 79-E relative to Community Revitalization Tax Relief Incentive Programs, enabling the Select Board to grant Community Revitalization Tax Incentives for all of the areas and structures permitted by RSA 79-E. Failure of this article to pass shall not affect the authority to grant Community Revitalization Tax Relief Incentive Programs in the limited areas described in a similar warrant article adopted by the Town in 2014.

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

#### **ARTICLE 17: Modifications of Elderly Exemption from Property Tax**

To see if the Town will vote to 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, \$125,000; for a person 75 years of age up to 80 years, \$145,000; for a person 80 years of age or older \$165,000. 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 \$200,000 excluding the value of the person’s residence.

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

#### **ARTICLE 18: Modification to Veteran's Tax Credit**

To see if the Town will vote to modify the Veterans' Tax Credit in the Town of Stratham, in accordance with RSA 72:28, II from its current tax credit of \$500 per year to \$600 per year.

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

#### **ARTICLE 19: Multi-Sport 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 Three Hundred Thousand Dollars and no cents (\$300,000.00) for the purpose of constructing a concrete recreational facility (Multi-Sport Park) on the southerly portion of the Municipal Center parcel at 10 Bunker Hill Avenue and to authorize the Select Board to accept \$10,200 in donations already raised towards this project (a total of \$289,800 to come from general taxation). 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 vote to recommend this article was in two favor and one against.*

#### **ARTICLE 20: New Hampshire Resolution for Fair Redistricting**

By petition of 25 or more eligible voters of the Town of Stratham to see if the Town will urge that the New Hampshire General Court, which is obligated to redraw the maps of political districts within the state following the 2020 census, will do so in a manner that ensures fair and effective representation of New Hampshire voters. That in order to fulfill this obligation of the New Hampshire General Court shall appoint an independent redistricting commission that draws the new district maps in a way that does not rely on partisan data such as election results or party registration or favor particular political parties or candidates.

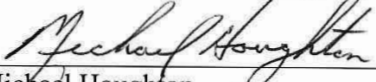
The record of the vote approving this article shall be transmitted by written notice from the Select Board to the Town of Stratham's state legislators and to the Governor of New Hampshire informing them of the instructions from their constituents within 30 days of the vote.

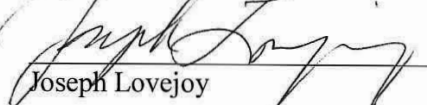
*The Select Board recommends this Article by unanimous vote.*

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

Given under our hands and seal, this 18<sup>th</sup> day of February in the year of our Lord two thousand twenty.

Select Board of Stratham, NH

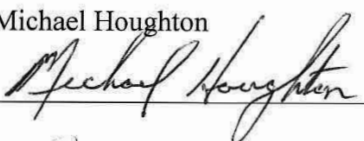
  
Michael Houghton

  
Joseph Lovejoy

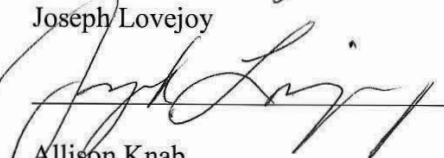
  
Allison Knab

We certify and attest that on or before the 24<sup>th</sup> of February, 2020, 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.

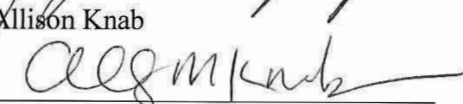
Michael Houghton



Joseph Lovejoy



Allison Knab



## Stratham

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

Date: March 13, 2020

Time: 7:00 p.m.

**Location:** Stratham Memorial School, 39 Gifford Farm Road Stratham, NH

## GOVERNING BODY CERTIFICATION

We certify and attest that on or before Monday February 24th, a true and attested copy of this document was posted at the place of meeting and at Stratham Town Offices and that an original was delivered to Town Clerk.

[illegible]



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-636**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	09	\$206,093	\$241,808	\$209,605	\$0
4140-4149	Election, Registration, and Vital Statistics	09	\$6,283	\$7,725	\$16,850	\$0
4150-4151	Financial Administration	09	\$471,717	\$504,171	\$557,715	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	09	\$25,856	\$30,000	\$30,000	\$0
4155-4159	Personnel Administration	09	\$1,100,891	\$1,131,870	\$1,390,415	\$0
4191-4193	Planning and Zoning	09	\$259,251	\$269,671	\$273,035	\$0
4194	General Government Buildings	09	\$172,011	\$203,556	\$166,163	\$0
4195	Cemeteries	09	\$16,865	\$51,935	\$37,916	\$0
4196	Insurance	09	\$75,823	\$52,557	\$105,108	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	09	\$21,705	\$0	\$11,000	\$0
General Government Subtotal			\$2,356,495	\$2,493,293	\$2,797,807	\$0
Public Safety						
4210-4214	Police	09	\$1,130,023	\$1,167,034	\$1,190,520	\$0
4215-4219	Ambulance		\$0	\$20,000	\$0	\$0
4220-4229	Fire	09	\$310,568	\$336,468	\$408,944	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	09	\$4,873	\$9,638	\$9,638	\$0
4299	Other (Including Communications)	09	\$905	\$1,000	\$1,000	\$0
Public Safety Subtotal			\$1,446,369	\$1,534,140	\$1,610,102	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	09	\$903,615	\$920,292	\$897,382	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	09	\$11,163	\$10,000	\$8,500	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$914,778	\$930,292	\$905,882	\$0
Sanitation						
4321	Administration	09	\$94,506	\$119,277	\$98,988	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	09	\$767,465	\$690,500	\$731,929	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$861,971	\$809,777	\$830,917	\$0
Water Distribution and Treatment						
4331	Administration	09	\$9,214	\$10,714	\$10,714	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$9,214	\$10,714	\$10,714	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-636**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Health						
4411	Administration	09	\$0	\$600	\$600	\$0
4414	Pest Control	09	\$67,680	\$67,680	\$67,680	\$0
4415-4419	Health Agencies, Hospitals, and Other	09	\$38,920	\$38,920	\$40,920	\$0
Health Subtotal			\$106,600	\$107,200	\$109,200	\$0
Welfare						
4441-4442	Administration and Direct Assistance	09	\$9,566	\$16,500	\$13,300	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$9,566	\$16,500	\$13,300	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	09	\$273,335	\$309,886	\$310,115	\$0
4550-4559	Library	09	\$485,963	\$512,699	\$507,599	\$0
4583	Patriotic Purposes	09	\$1,137	\$2,500	\$2,500	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$760,435	\$825,085	\$820,214	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	09	\$2,920	\$4,000	\$4,000	\$0
4619	Other Conservation	09	\$369	\$5,700	\$5,700	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development	09	\$0	\$4,200	\$1,200	\$0
Conservation and Development Subtotal			\$3,289	\$13,900	\$10,900	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	09	\$300,000	\$550,000	\$570,000	\$0
4721	Long Term Bonds and Notes - Interest	09	\$129,940	\$179,482	\$188,090	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$429,940	\$729,482	\$758,090	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$537,000	\$0	\$0
4903	Buildings		\$0	\$64,000	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$445,000	\$0	\$0
Capital Outlay Subtotal			\$0	\$1,046,000	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$7,867,126	\$0



**New Hampshire**  
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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	09	\$940	\$1,000	\$1,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	09	\$56,600	\$80,000	\$57,500
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$57,540</b>	<b>\$81,000</b>	<b>\$58,500</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	09	\$43,966	\$40,000	\$41,405
3220	Motor Vehicle Permit Fees	09	\$1,984,838	\$1,800,000	\$1,875,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	09	\$2,597,650	\$180,000	\$313,200
3311-3319	From Federal Government		\$169,750	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$4,796,204</b>	<b>\$2,020,000</b>	<b>\$2,229,605</b>
<b>State Sources</b>					
3351	Shared Revenues	09	\$46,817	\$0	\$42,000
3352	Meals and Rooms Tax Distribution	09	\$380,025	\$379,434	\$375,000
3353	Highway Block Grant	09	\$178,764	\$172,436	\$175,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	09	\$106	\$100	\$10,999
3379	From Other Governments		\$8,802	\$26,975	\$0
<b>State Sources Subtotal</b>			<b>\$614,514</b>	<b>\$578,945</b>	<b>\$602,999</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	09	\$127,798	\$227,700	\$355,520
3409	Other Charges		\$213,043	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$340,841</b>	<b>\$227,700</b>	<b>\$355,520</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	09	\$0	\$0	\$7,985
3502	Interest on Investments	09	\$165,900	\$80,000	\$100,000
3503-3509	Other	09, 19	\$286,772	\$160,099	\$84,900
<b>Miscellaneous Revenues Subtotal</b>			<b>\$452,672</b>	<b>\$240,099</b>	<b>\$192,885</b>



**New Hampshire**  
Department of  
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Administration

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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	13, 12	\$0	\$145,000	\$50,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	09	\$0	\$20,000	\$20,000
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$165,000</b>	<b>\$70,000</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	11	\$0	\$0	\$150,000
9999	Fund Balance to Reduce Taxes	09	\$0	\$0	\$700,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$850,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$6,261,771</b>	<b>\$3,312,744</b>	<b>\$4,359,509</b>



**New Hampshire**  
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**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4215-4219	Ambulance	12	\$20,000	\$0
	Purpose: Raise and Appropriate from the EMS Special Revenue			
4902	Machinery, Vehicles, and Equipment	10	\$89,000	\$0
	Purpose: Capital Improvements Program			
4902	Machinery, Vehicles, and Equipment	13	\$30,000	\$0
	Purpose: Replacement of Jaws of Life			
4903	Buildings	10	\$92,000	\$0
	Purpose: Capital Improvements Program			
4909	Improvements Other than Buildings	10	\$262,000	\$0
	Purpose: Capital Improvements Program			
4909	Improvements Other than Buildings	19	\$300,000	\$0
	Purpose: Multi-Sport Park Construction			
4915	To Capital Reserve Fund	11	\$449,000	\$0
	Purpose: Appropriate Funds to Capital Reserve Funds			
4916	To Expendable Trusts/Fiduciary Funds	11	\$50,000	\$0
	Purpose: Appropriate Funds to Capital Reserve Funds			
Total Proposed Special Articles			\$1,292,000	\$0



**Town of Stratham FY2020  
Capital Improvement Program  
(amounts listed in \$1,000s)**

Adopted by the Select Board - 2/3/2020  
Recommended by the Planning Board - 1/15/2020

PROJECT TITLE	App. 2019	2020	2021	2022	2023	2024	2025	Balance (2015-2019)	Balance + Proposed
<b>EQUIPMENT &amp; VEHICLES</b>									
Parks & Recreation Department Passenger Van	0	0	24	0	0	0	0	0	0
Shared Town Vehicle Replacement	15	15	0	35	0	0	0	15	30
Police Cruiser Replacement Program	0	35	37	75	41	43	0	0	35
Traffic Control Program	5	5	5	5	5	5	5	1	6
<i>Total Equipment &amp; Vehicles</i>	20	55	66	115	46	48	5	16	71
<b>INFORMATION SYSTEMS</b>									
Town-wide Workstation Replacements	14	19	13	14	0	10	0	14	0
Town-wide Technology Replacements	18	5	0	0	0	0	0	15	33
Online permitting software & electronic storage	0	10	20	0	0	0	0	0	20
<i>Total Information Systems</i>	32	34	33	14	0	10	0	29	63
<b>BUILDINGS/INFRASTRUCTURE &amp; PLANNING</b>									
Gateway Vision Implementation, H20/Sewer Infrastructure, Planning & Study	0	0	5	5	5	5	5	282	282
Stormwater Planning & Grant Match	20	0	8	8	8	8	8	100	100
Library Space Needs Assessment and Facility Plan	0	25	0	0	0	0	0	0	25
Master Plan Update & Related Studies	20	0	10	5	10	5	10	42	42
Open Space, Parklands & Connectivity Plan	0	0	15	10	0	0	0	0	0
Historic Resources Inventory	0	0	0	0	0	0	0	0	0
Cemetery Improvements	25	0	7	7	0	0	0	32	32
Library Improvements	10	0	0	0	0	0	0	20	20
Town-wide Parks & Recreation Improvements (non-SHP)	27	7	0	0	0	0	0	12	19
Public Safety Buildings Improvements	36	0	0	0	0	0	0	15	15
Police Station Solar Array Buyout	0	0	0	5	5	5	5	0	0
Property Revaluation Expenses	25	20	24	24	24	24	24	59	79
Town Center Grant Match & Improvements	0	0	7	7	7	0	0	58	58
Gifford Barn	18	0	0	0	0	0	0	14	14
PFAS Response and Remediation	0	40	0	0	0	0	0	0	40
<i>Total Buildings/Infrastructure &amp; Planning (Non-SHP)</i>	181	92	76	71	59	47	52	633	725
<b>STRATHAM HILL PARK</b>									
Stratham Hill Park Area Plan	0	10	50	100	100	100	100	0	10
SHP Park-wide Facilities & Playing Field Improvements (SHP)	25	0	0	0	0	0	0	22	22
Parking Lot & Roadway Replacement/Improvements (SHP)	28	0	0	0	0	0	0	93	93
Firetower Painting (SHP)	0	0	0	0	15	0	0	0	0
<i>Total SHP</i>	53	10	50	100	115	100	100	115	125



**Town of Stratham FY2020  
Capital Improvement Program  
(amounts listed in \$1,000s)**

Adopted by the Select Board - 2/3/2020  
Recommended by the Planning Board - 1/15/2020

PROJECT TITLE	App. 2019	2020	2021	2022	2023	2024	2025	Balance (2015-2019)	Balance + Proposed
<b>TRANSPORTATION/ROADWAYS</b>									
Bike and Pedestrian Transportation System Improvements	0	5	5	5	5	5	5	0	5
Fire Station Parking Lot Paving	0	15	15	15	0	0	0	0	15
Police Station Parking Lot Paving	0	12	12	12	0	0	0	0	12
Road Reconstruction Program	270	170	270	270	270	270	270	119	289
State Roadway/Intersection Capital Projects Participation	0	50	50	50	50	50	50	0	50
<i>Total Transportation/Roadways</i>	270	252	352	352	325	325	325	119	371
<i>Total CIP Projects</i>	556	443	577	652	545	530	482	913	1,356
<b>CAPITAL FUND TRANSFERS</b>									
Land Conservation Fund	35	35	0	0	0	0	0	12/31/2019 351	386
Heritage Preservation Fund	50	50	0	0	0	0	0	104	154
Fire Department Capital Reserve Fund	131	134	134	134	134	134	100	251	385
Radio Communications Capital Reserve Fund	5	15	15	15	15	15	15	44	59
Highway Vehicle/Equipment Capital Reserve Fund	190	215	140	140	140	140	100	50	265
Town Buildings & Grounds Maint. Exp. Trust Fund	25	50	50	50	50	50	50	181	231
<i>Total Capital Fund Transfers</i>	436	499	339	339	339	339	265	981	1,480
<b>GRAND TOTAL</b>	992	942	916	991	884	869	747	1,894	2,836

## TOWN CLERK'S REPORT

Year Ending December 31, 2019

<b>Beginning Cash Balance</b>	<b>\$450.00</b>
Motor Vehicle Fees - Town	\$1,979,701.55
Municipal Agent Fees - Motor Vehicle	\$29,241.00
Boat Fees - Town	\$5,136.84
Municipal Agent Fees - Boats	\$1400.00
Municipal Agent Fees - Fish & Game	\$39.00
Title Fees	\$3736.00
U.C.C. and Other Filing Fees	\$2488.00
Vital Records - Town	\$1878.00
Dog License Fees - Town	\$7123.00
Dog Fines	\$1756.00
On-line Mailing Fees	\$1484.00
Copies	<u>\$59.00</u>
<b>Total Town Clerk Funds Collected:</b>	<b>\$2,034,042.39</b>
 Collected For Other Departments	 \$78,289.00
<b>Remitted to Treasurer</b>	<b>\$2,112,331.39</b>
 <b>Ending Cash Balance</b>	 <b>\$450.00</b>

Respectfully Submitted,  
Joyce L. Charbonneau  
Town Clerk/Tax Collector

**Tax Collector's Report**  
**For the Fiscal Year Ended December 31, 2019**

<i>DEBITS</i>		
<b>Uncollected Taxes - Beginning of Year</b>	<b>2019 Levy</b>	<b>2018 Levy</b>
Property Taxes	\$0.00	\$571,534.51
<b>Taxes Committed this year</b>		
Property Taxes	28,617,387.00	0.00
Land Use Change Taxes	150,240.00	0.00
Yield Taxes	940.04	0.00
<b>Overpayments</b>		
Overpayments/Credits Refunded	46,856.87	0.00
Interest Collected on Delinquent Taxes	5,297.48	26,870.50
<b>Total Debits</b>	<b>\$28,820,721.39</b>	<b>\$598,405.01</b>

<i>CREDITS</i>		
<b>Remitted to Treasurer</b>	<b>2019 Levy</b>	<b>2018 Levy</b>
Property Taxes	\$28,015,920.75	\$368,942.48
Land Use Change Taxes	150,240.00	0.00
Yield Taxes	940.04	0.00
Interest & penalties	5,297.48	25,377.25
Penalties	0.00	1,493.25
Converted to liens (principal only)	0.00	202,592.03
<b>Abatements Made</b>		
Property Taxes	0.00	0.00
Land Use Change Taxes	0.00	0.00
<b>Uncollected Taxes - End of Year</b>	<b>648,323.12</b>	<b>0.00</b>
<b>Total Credits</b>	<b>\$28,820,721.39</b>	<b>\$598,405.01</b>

**Summary of Tax Lien Accounts**  
**For the Fiscal Year Ended December 31, 2019**

	<i><b>DEBITS</b></i>		
<b>Balance of Unredeemed Liens</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Unredeemed Liens - Beginning of Year	\$0.00	\$61,569.77	\$30,144.43
Liens Executed During Fiscal Year	217,385.84	0.00	0.00
Interest & Costs Collected (After lien execution)	6,046.03	7,354.45	11,036.14
Total Debits	<u>\$223,431.87</u>	<u>\$68,924.22</u>	<u>\$41,180.57</u>

	<i><b>CREDITS</b></i>		
<b>Remitted to the Treasurer</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Redemptions	\$114,943.63	\$33,888.06	\$30,114.62
Interest & Costs Collected (After lien execution)	6,046.03	7,354.45	11,036.14
Unredeemed Liens - End of Year	102,442.21	27,681.71	0.00
Total Credits	<u>\$223,431.87</u>	<u>\$68,924.22</u>	<u>\$41,150.76</u>

## **TOWN TREASURER'S REPORT 2019**

### **RECEIVED FROM TAX COLLECTOR**

2019 Property Tax & Interest	\$27,974,361.36
2018 Property Tax & Interest	598,405.01
Prior Year Tax Redemptions & Interest	203,382.93
Current Use Land Change & Interest	150,240.00
Railroad Tax	106.47
Yield Tax & Interest (Timber Cutting)	940.04

**Subtotal** **\$28,927,435.81**

### **RECEIVED FROM TOWN CLERK**

Motor Vehicle Permits	\$1,979,701.55
Municipal Agent Fees	30,680.00
Boat Fees	5,136.84
Titles	3,736.00
Vital Records	1,878.00
UCC Filings & Certificates	2,488.00
Dog Licenses & Fines	8,879.00
Mailing Fees	1,484.00

**Subtotal** **\$2,033,983.39**

### **RECEIVED FROM INTERGOVERNMENTAL SOURCES**

NH Shared Revenues	\$46,816.91
NH. Highway Block Grant	178,764.01
NH. Rooms & Meals Tax	380,024.58
OEM Drill Reimbursement	8,500.00
Misc. Revenue	17,276.62

**Subtotal** **\$631,382.12**

### **RECEIVED FROM OTHER SOURCES**

Interest Income	\$165,899.86
Fines & Forfeitures	200.00
Fire Department	4,751.00
Building Permits	259,764.63
Transfer Station Revenue	63,009.00
Planning Board Fees	15,826.60
Zoning Board of Adjustment Fees	3,115.00
Police Department Revenue	5,963.05
School Resource Officer	15,000.00
Recreation Summer Program	40,910.39
Grave Excavation Fees	3,700.00
Sale Town Property	308,926.50
Sale of Cemetery & Cremation Lots	1,300.00
Rent of Town Property	61,725.00
Cable TV Franchise	213,042.73

## TOWN TREASURER'S REPORT 2019

Recycling Program	1,014.67
Insurance Reimbursements	26,655.22
Reimbursement for Plan Review	13,354.50
Other Misc. Revenue/Reimbursements	8,424.24
<b>Subtotal</b>	<b><u>\$1,212,582.39</u></b>

### RECEIVED FROM SPECIAL REVENUE FUNDS

Transfer from Trustees of the Trust Funds	\$47,759.00
<b>Subtotal</b>	<b><u>\$47,759.00</u></b>

### TOTAL RECEIPTS FOR 2019

**\$32,853,142.71**

### FISCAL YEAR 2019 TRANSACTIONS

Cash on Hand January 1, 2019	\$12,541,747.54
Total Receipts for 2019	32,853,142.71
Safety Complex Bond Principal & Interest	(26,562.50)
Scamman Conservation Easement Principal & Interest	(147,718.75)
Fire House & Conservation Bond Principal & Interest	(255,658.75)
Paid on Selectmen's Orders	(29,615,881.74)
Trustees of the Trust Funds	(471,000.00)

### BALANCE ON HAND DEC. 31, 2019

**\$14,878,068.51**

### OTHER ASSETS IN HANDS OF TREASURER

Cash (Town Clerk Drawers/Finance Petty Cash)	\$650.00
Cemetery Land Fund	7,483.01
Drug Forfeiture Fund	33.17
Fire Department E.M.S. Fund	287,709.36
Fire Protection Fund	47,162.69
Foss Property Security Deposit	3,649.11
Gifford House Security Deposit	2,107.63
Heritage Fund	6,721.84
Park Cottage Security Deposit	965.07
Payroll Account	131,082.76
Police Detail Account	68,666.86
Recreation Revolving Fund	156,996.48
Road & Other Bonds	213,893.42
Stratham DARE	7,670.45
Stratham Hill Park Revolving Fund	41,861.35
Town of Stratham Public Deposit Investment Pool	21,004.66

### TOTAL ALL OTHER ASSETS

**\$997,657.86**

## TOWN TREASURER'S REPORT 2019

### SUMMARY OF SAFETY COMPLEX BONDED DEBT

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

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

### SUMMARY OF FIRE HOUSE/CONSERVATION BONDED DEBT

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

<u>Fiscal Year</u>			<u>Outstanding Debt</u>
<u>Ending Dec.</u>			
<u>31st</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Balance</u>
2019		\$68,566.67	\$2,000,000.00
2019	\$180,000.00	\$51,000.00	\$1,820,000.00
2020	\$200,000.00	\$92,820.00	\$1,620,000.00
2021	\$200,000.00	\$82,620.00	\$1,420,000.00
2022	\$200,000.00	\$72,420.00	\$1,220,000.00
2023	\$200,000.00	\$62,220.00	\$1,020,000.00

## TOWN TREASURER'S REPORT 2019

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

#### Ending Dec.

#### Outstanding Debt

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

### SUMMARY OF CUSHMAN PROPERTY BOND DEBT

**Bartlett/Cushman Property General Obligation Bond:           \$500,000.00**

## TOWN TREASURER'S REPORT 2019

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

## 2019 Summary Inventory of Valuation Town of Stratham

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

<b>Valuation of Land</b>	<b>Acres</b>	<b>Valuation</b>
Current Use RSA 79-A	2,455.61	\$400,632
Conservation	47.53	1,498
Discretionary Preservation Easements	0.99	2,900
Residential Land	5,363.17	412,622,800
Commercial/Industrial Land	552.66	83,991,900
Total of Taxable Land	8,419.96	\$497,019,730
Tax Exempt and Non-Taxable Land	885.04	\$11,918,900
<b>Buildings Value Only</b>		<b>Valuation</b>
Residential		\$885,577,292
Manufactured Housing		3,966,500
Commercial/Industrial		142,053,700
Discretionary Preservation Easements		122,108
Total of Taxable Buildings		\$1,031,719,600
Tax Exempt and Non-Taxable Buildings		\$53,113,500
<b>Public Utilities</b>		<b>Valuation</b>
Gas		\$10,573,300
Electric		14,136,200
Other (water)		1,024,400
Total Utilities		\$25,733,900
Valuation before Exemption		\$1,554,473,230
<b>Exemptions</b>		<b>Valuation</b>
Blind Exemption (count = 4)		\$60,000
Elderly Exemption (count = 38)		4,695,600
Total Dollar Amount of Exemptions		\$4,755,600
Net Valuation on which the Tax Rate is computed		\$1,549,717,630

**2019 Summary Inventory of Valuation  
Town of Stratham**

Modified Assessed Value of All Properties	\$1,554,473,230
Less Utilities	25,733,900
Net Valuation without Utilities (used for State Education tax computation)	\$1,523,983,730

<b>Tax Credits</b>	<b>Number</b>	<b>Amount</b>
Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty (\$2,000.00):	13	\$26,000
Other war service credits (\$500.00):	364	181,750
		<hr/> \$207,750

## STATEMENT OF APPROPRIATIONS & REVENUES

Taxes Assessed for the Tax Year 2019

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

Michael Houghton, Joseph A. Lovejoy, Allison Knab, Select Board

### ***General Government***

4130-4139	Executive	\$241,808
4140-4149	Election, Registration, and Vital Statistics	7,725
4150-4151	Financial Administration	504,171
4153	Legal Expense	30,000
4155-4159	Personnel Administration	1,131,870
4191-4193	Planning and Zoning	269,671
4194	General Government Buildings	203,556
4195	Cemeteries	51,935
4196	Insurance	52,557

### ***Public Safety***

4210-4214	Police	1,167,034
4215-4219	Ambulance	20,000
4220-4229	Fire	336,468
4290-4298	Emergency Management	9,638
4299	Other (Including Communications)	1,000

### ***Highways and Streets***

4312	Highways and Streets	920,292
4316	Street Lighting	10,000

### ***Sanitation***

4321	Administration	119,277
4324	Solid Waste Disposal	690,500

### ***Water Distribution and Treatment***

4331	Administration	10,714
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### ***Health***

4411	Administration	600
4414	Pest Control	67,680
4415-4419	Health Agencies & Hospitals	38,920

### ***Welfare***

4441-4442	Administration and Direct Assistance	16,500
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### ***Culture and Recreation***

4520-4529	Parks and Recreation	309,886
4550-4559	Library	512,699
4583	Patriotic Purposes	2,500
4611-4612	Conservation Commission	4,000
4619	Heritage Commission	5,700
4651-4659	Economic Development	4,200

**Debt Service**

4711	Long Term Bonds and Notes - Principal	550,000
4721	Long Term Bonds and Notes - Interest	179,482

**Capital Outlay**

4902	Machinery, Vehicles, and Equipment	537,000
4903	Buildings	64,000
4909	Improvements Other than Buildings	445,000

**Operating Transfers Out**

4915	To Capital Reserve Fund	411,000
4916	To Expendable Trusts/Fiduciary Funds	25,000

**Total Voted Appropriations****\$8,952,383****REVISED ESTIMATED REVENUES****Taxes**

3185	Yield Tax	\$1,000
3190	Interest and Penalties on Delinquent Taxes	57,500

**Licenses, Permits, and Fees**

3210	Business Licenses and Permits	40,000
3220	Motor Vehicle Permit Fees	1,800,000
3290	Other Licenses, Permits, and Fees	189,000

**State Sources**

3351	Shared Revenues	46,817
3352	Meals and Rooms Tax Distribution	380,025
3353	Highway Block Grant	179,032
3359	Other (Including Railroad Tax)	106
3379	From Other Governments	26,975

**Charges for Services**

3401-3406	Income from Departments	217,700
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**Miscellaneous Revenues**

3501	Sale of Municipal Property	21,853
3502	Interest on Investments	120,000
3503-3509	Other	63,000

**Interfund Operating Transfers In**

3912	From Special Revenue Funds	145,000
3916	From Trust and Fiduciary Funds	47,759

**Subtotal Revenues**

3,335,767

**Other Financing Sources**

Fund Balance to Reduce Taxes	744,452
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**Total Revenues and Credits****\$4,080,219**

Total Appropriations	\$8,952,383
Less: Total Revenues & Credits	(\$4,080,219)
War Service Credits	207,750
Overlay	31,182
Net Local Tax Effort	<b><u><u>\$5,111,096</u></u></b>

**Department of Revenue Administration**  
**Municipal Services Division**  
**2019 Tax Rate**

<b>Jurisdiction</b>	<b>Amount</b>	<b>Tax Rate</b>
<b>Municipal</b>		
Total Appropriation	\$8,952,383	
Net Revenues (Not Including Fund Balance)	(3,335,767)	
Fund Balance Voted Surplus	0	
Fund Balance to Reduce Taxes	(744,452)	
War Service Credits	207,750	
Special Adjustment	0	
Actual Overlay Used	31,182	
<b>Net Required Local Tax Effort</b>	<b>\$5,111,096</b>	<b>\$3.30</b>
<b>County</b>		
Net County Apportionment	1,348,403	
<b>Net Required County Tax Effort</b>	<b>\$1,348,403</b>	<b>\$0.87</b>
<b>Local &amp; State Education</b>		
Net Local School Appropriations	\$11,614,993	
Net Cooperative School Appropriations	12,925,399	
Net Education Grant	(2,177,032)	
Locally Retained State Education Tax	(2,866,654)	
<b>Net Required Local Education Tax Effort</b>	<b>\$19,496,706</b>	<b>\$12.58</b>
State Education Tax	\$2,866,654	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$2,866,654</b>	<b>\$1.88</b>
<b>Total Combined Tax Rate</b>	<b>\$28,822,859</b>	<b>\$18.63</b>

**Tax Commitment Calculation**

Total Municipal Tax Effort	\$28,822,859
War Service Credits	(207,750)
Village District Tax Effort	0
<b>Total Property Tax Commitment</b>	<b>\$28,615,109</b>

<b>Proof of Rate</b>	<b>Valuation</b>	<b>Rate</b>	<b>Assessment</b>
State Education Tax (no utilities)	1,523,983,730	1.88	2,866,654
All other Taxes	1,549,717,630	16.75	25,956,205
		18.63	28,822,859

***2019 Expenditures***  
**Highway Department**

Highway Payroll	\$247,977
Highway Overtime	22,680
Temporary Plow Drivers	3,293
Highway Detail Pay (reimbursed)	0
Hwy Vehicle Purchase	32,639
Drainage	1,911
Supplies	6,402
Meals	1,401
Substance Abuse Testing	1,202
Rented Equipment	2,542
Computer Software Maintenance	1,900
Training	1,200
Uniforms	4,889
Electricity	8,525
Heating	1,980
Telephone	2,305
Equipment Repairs & Maintenance	50,857
New Equipment & Signs	11,666
Gas & Oil	31,828
Road Paint	6,312
Salt	57,471
Sand & Gravel	6,072
Paving & Road Reconstruction	380,000
Building Maintenance	<u>18,562</u>
	<b>\$903,615</b>

**Sanitation**

Materials & Supplies	\$445
Electricity	729
Transfer Station Expenses	65,332
Purchase of Recycling Bins	0
Landfill Closure Costs	7,799
Hazardous Waste Collection	3,250
MSW/Recycling Coll. & Disposal	767,465
Sanitation Overtime	407
Sanitation Payroll	<u>16,543</u>
	<b>\$861,971</b>

### **Cemetery**

Equipment	\$571
Equipment Maintenance	3,559
Computer Maintenance	494
Sale of Lots (Cemetery & Cremation)	0
Ground Maintenance	3,783
Supplies	936
Cemetery Overtime	306
Cemetery Payroll	<u>7,217</u>
	<b>\$16,865</b>

### **Police Department**

PD Building Maintenance	\$17,173
Telephone	7,508
Heating	4,146
Electricity	9,190
Vehicle Maintenance	16,041
Gas & Oil	15,439
New Equipment	13,414
Equipment Repairs	1,962
Uniforms	14,537
Training & Dues	11,643
Technical Support	18,376
Donation Expenses	1,147
Special Response Team (SERT)	2,500
Community Service Program	992
Cruiser Purchase	35,411
Legal - Office Supplies	2,993
PD Office Supplies	4,547
Prosecutor Payroll	37,116
Police-Holiday pay	21,405
Special Officers	95,247
Secretary Payroll	47,979
Police - Full Time	<u>751,254</u>
	<b>\$1,130,023</b>

**Park**

All Other Park Building Maintenance	\$6,477
Park Vehicle Maintenance	2,438
Park Cottage Building Maintenance	4,032
Park Maintenance Supplies	2,930
New Equipment	489
Equipment Maintenance	3,890
Electricity	5,815
Uniforms	110
Training	76
Grounds Maintenance	25,422
Office Supplies	272
PT Ranger Payroll	<u>28,077</u>
	<b>\$80,028</b>

Employee Wages

Employee	Gross Wages	Insurance Buyout	Base Wages
Agri, Autumn	1,741.50	0.00	1,741.50
Arnold, Sara L	3,857.51	0.00	3,857.51
Austin, Tavis J.	80,188.62	0.00	80,188.62
Bakie, Deborah L.	45,058.12	2,989.32	42,068.80
Barr, David P.	472.50	0.00	472.50
Bartel, Matthew	3,208.88	0.00	3,208.88
Bibeau, Amanda M.	82,156.57	3,120.34	79,036.23
Blood, Tyler G	167.00	0.00	167.00
Bronson, Deborah L	4,000.00	0.00	4,000.00
Burns, Leah	1,738.50	0.00	1,738.50
Butcher, Thomas	3,287.00	0.00	3,287.00
Call, James C.	107,812.52	0.00	107,812.52
Callahan, Matthew	58,021.53	7,950.41	50,071.12
Carbonneau, Chris	8,410.50	0.00	8,410.50
Chamberlain, David W	32.00	0.00	32.00
Charbonneau, Joyce	66,552.87	0.00	66,552.87
Choinere, Alan	912.63	0.00	912.63
Corson, Eli	117.00	0.00	117.00
Costello-Dziana, Pamela	5,291.80	0.00	5,291.80
Coughlin, Doreen	16,630.92	0.00	16,630.92
Crafts, Evan	320.00	0.00	320.00
Crosby, Bryan	6,232.50	0.00	6,232.50
Crosby, Margaret	19,343.64	0.00	19,343.64
Crow, Joshua	1,193.25	0.00	1,193.25
Daley, Lindsey	3,000.00	0.00	3,000.00
Dardani, John	4,081.00	0.00	4,081.00
Denton, Jeffrey M.	1,821.50	0.00	1,821.50
Devonshire, James	16.00	0.00	16.00
DiBartolomeo, Jeffrey	855.50	0.00	855.50
Dodge, John	24,971.31	0.00	24,971.31
Doucette, Michael E	93,191.36	9,241.51	83,949.85
Duhamel, Dawna	18,601.39	0.00	18,601.39
Emerson, John	93,505.74	0.00	93,505.74

Employee	Gross Wages	Insurance Buyout	Base
Fingerlow, Judith A.	9,279.01	0.00	9,279.01
Flagg, Katherine	1,299.50	0.00	1,299.50
Forest, Cantrece A	46,596.01	0.00	46,596.01
Fotheringham, Grant	208.22	208.22	0.00
French, Bryan	21,923.95	0.00	21,923.95
Gardner, Stephanie	7,770.00	0.00	7,770.00
Grahame, Michael	440.00	0.00	440.00
Grella, Stacey	54,185.01	6,251.60	47,933.41
Griem, Riley	1,498.63	0.00	1,498.63
Guay, Stewart	16,088.25	0.00	16,088.25
Guida, Nolan	1,544.00	0.00	1,544.00
Hall, Derrick	120.00	0.00	120.00
Harnois, Gregory D	3,960.00	0.00	3,960.00
Hart, William	37,080.98	0.00	37,080.98
Haskell, Judith	688.02	0.00	688.02
Heal, Christopher	2,372.25	0.00	2,372.25
Hickey, Seth	71,278.88	0.00	71,278.88
Hochschwender, Samuel H	26,767.50	0.00	26,767.50
Hoitt, William A	855.98	0.00	855.98
Holbrook, Brian B	79,892.06	510.27	79,381.79
Houghton, Michael	4,000.00	0.00	4,000.00
Hutton, Fred A	784.00	0.00	784.00
Izzo, Robert	934.00	0.00	934.00
Jackson, Robert	5,434.95	0.00	5,434.95
Jamieson, Harold A.	39.00	0.00	39.00
Janvrin, Steven J.	85,115.47	0.00	85,115.47
Joseph, James	45,868.00	0.00	45,868.00
Kemp, Valerie	63,141.01	0.00	63,141.01
Kimball, Lesley	88,335.54	0.00	88,335.54
King, Anthony J.	67,203.96	319.24	66,884.72
Knab, Allison M	4,000.00	0.00	4,000.00
LaFrance, Gregory	1,157.00	0.00	1,157.00
Lamontagne, Gabrielle	7,984.28	0.00	7,984.28

Employee	Gross Wages	Insurance Buyout	Base Wages
Larrabee, Matthew	1,814.75	0.00	1,814.75
Laverty, Colin P.	9,585.97	0.00	9,585.97
Law, Charles	115,242.05	0.00	115,242.05
Lemire, Denise	43,430.40	0.00	43,430.40
Lennon, Jacob M.	25,211.75	0.00	25,211.75
Lewy, Andrea S.	82,479.93	0.00	82,479.93
Lovejoy, Joseph A.	4,000.00	0.00	4,000.00
Lucius, Samantha	49,211.94	0.00	49,211.94
Ludington, Veronique	3,052.35	0.00	3,052.35
MacCallum, Marcia	8,636.74	0.00	8,636.74
Marsden, Marylouise	1,156.38	0.00	1,156.38
McCabe, Matthew	5,000.00	0.00	5,000.00
McGrail, Melanie	23,001.97	0.00	23,001.97
McLaughlin, MaryEllen	16,944.75	0.00	16,944.75
Mears, Nathaniel	43,077.02	0.00	43,077.02
Merrick, Molly E	1,741.50	0.00	1,741.50
Moore, David	94,230.75	0.00	94,230.75
Murphy, Caitlin D	1,564.00	0.00	1,564.00
Murphy, Edward J.	1,460.00	0.00	1,460.00
Nelson, Robert	6,026.68	0.00	6,026.68
O'Keefe, Owen	1,399.25	0.00	1,399.25
O'Neil, Kevin	1,852.92	0.00	1,852.92
Ouellette, Megan	209.00	0.00	209.00
Perkins, Charles D	62,478.14	6,719.64	55,758.50
Petroski, William J.	383.50	0.00	383.50
Pierce, David	146,466.08	0.00	146,466.08
Plante, Amanda	1,990.71	0.00	1,990.71
Poisson, Collette	11,085.75	0.00	11,085.75
Pond, Jason	42,585.38	0.00	42,585.38
Richard, Karen A	55,211.98	8,549.96	46,662.02
Richard, Leah	1,491.50	0.00	1,491.50
Riffert, William M.	1,912.00	0.00	1,912.00
Rivais, James	13,813.04	0.00	13,813.04
Rivers, Cindy	21,061.36	0.00	21,061.36

Employee	Gross Wages	Insurance Buyout	Base
Rowe, Richard W.	11,862.33	0.00	11,862.33
Ryan, Karen	25,971.15	0.00	25,971.15
Ryden, Patricia	55,618.97	0.00	55,618.97
Sawyer, June	9,049.25	0.00	9,049.25
Slager, Timothy	58,433.17	0.00	58,433.17
Sullivan, Diana	1,746.00	0.00	1,746.00
Tambrino, John	19.50	0.00	19.50
Thibault, Michaela M	1,741.50	0.00	1,741.50
Thibeault, Joshua	4,768.00	0.00	4,768.00
Thomas, Kaitlyn	1,141.88	0.00	1,141.88
Tosatti, Abigail E	1,678.50	0.00	1,678.50
VonLetkemann, Lucia	51,430.00	0.00	51,430.00
Walker, Patricia L.	7,990.92	0.00	7,990.92
Wason, Courtney	35,123.07	5,699.98	29,423.09
Weymer, Gary	78.00	0.00	78.00
Wheeler, Emma	1,843.75	0.00	1,843.75
Williams, Alan	72,155.25	0.00	72,155.25
Wolph, Shanti	72,538.33	8,549.96	63,988.37
Wynn, Corey	68,497.28	0.00	68,497.28

**FINANCIAL REPORT  
GENERAL FUND**

Revenues and expenditures for the period January 1, 2019 to December 31, 2019

**GENERAL FUND EXPENDITURES**

	<b>Voted Appropriation</b>	<b>Unaudited Actual Expenditures</b>
General Government		
Executive	\$241,808	\$206,093
Election, Reg. & Vital Statistics	\$7,725	\$6,283
Financial Administration	\$504,171	\$471,717
Legal Expense	\$30,000	\$25,856
Personnel Administration	\$1,131,870	\$1,100,891
Planning & Zoning	\$269,671	\$259,251
General Government Buildings	\$203,556	\$172,011
Cemeteries	\$51,935	\$16,865
Insurance	\$52,557	\$75,823
Other General Government Expense	\$0	\$21,705
<b>General Government Subtotal</b>	<b>\$2,493,293</b>	<b>\$2,356,495</b>
Public Safety		
Police	\$1,167,034	\$1,130,023
Fire	\$336,468	\$310,568
Emergency Management	\$9,638	\$4,873
Other Communications	\$1,000	\$905
<b>Public Safety Subtotal</b>	<b>\$1,514,140</b>	<b>\$1,446,369</b>
Highways and Streets		
Highway & Streets	\$920,292	\$903,615
Street Lighting	\$10,000	\$11,163
<b>Highways and Streets Subtotal</b>	<b>\$930,292</b>	<b>\$914,778</b>
Sanitation		
Administration	\$119,277	\$94,506
Solid Waste Disposal	\$690,500	\$767,465
<b>Sanitation Subtotal</b>	<b>\$809,777</b>	<b>\$861,971</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	\$67,680	\$67,680
Health Agencies, Hospice & Other	\$38,920	\$38,920
<b>Health Subtotal</b>	<b>\$107,200</b>	<b>\$106,600</b>

Welfare		
Administration & Direct Assistance	\$16,500	\$9,566
<b>Welfare Subtotal</b>	<b>\$16,500</b>	<b>\$9,566</b>
Culture & Recreation		
Parks & Recreation	\$309,886	\$273,335
Library	\$512,669	\$485,963
Patriotic Purposes	\$2,500	\$1,137
Other Culture & Recreation	\$0	\$0
<b>Culture &amp; Recreation Subtotal</b>	<b>\$825,055</b>	<b>\$760,435</b>
Conservation and Development		
Admin. & Purchase of Natural Resources	\$4,000	\$2,920
Other Conservation	\$5,700	\$369
Economic Development	\$4,200	\$0
<b>Conservation and Development Subtotal</b>	<b>\$13,900</b>	<b>\$3,289</b>
Debt Service		
Principle & Interest - Long Term Bonds & Notes	\$729,482	\$429,940
Interest on Tax Anticipation Notes	\$0	
<b>Debt Service Subtotal</b>	<b>\$729,482</b>	<b>\$429,940</b>
	<b>\$7,450,353</b>	
Capital Outlay		
Buildings	\$64,000	\$20,695
Improvements Other than Buildings	\$445,000	\$163,832
Machinery, Vehicles, & Equipment	\$537,000	\$24,000
<b>Capital Outlay Subtotal</b>	<b>\$1,046,000</b>	<b>\$208,527</b>
Operating Transfers Out		
To Capital Reserve Fund	\$411,000	\$411,000
To Expendable Trust Fund	\$25,000	\$25,000
<b>Operating Transfers Out Subtotal</b>	<b>\$436,000</b>	<b>\$436,000</b>
<b>Total General Fund Expenditures</b>	<b>\$8,932,353</b>	<b>\$7,543,184</b>

#### GENERAL FUND REVENUES

	Estimated Revenues	Unaudited Actual Revenues
Taxes		
Land Use Change Taxes-General Fund	\$0	\$0
Yield Taxes	\$1,000	\$940
Excavation Tax	\$0	\$0
Interest & Penalties on Delinquent Taxes	\$57,500	\$56,600
<b>Taxes Subtotal</b>	<b>\$58,500</b>	<b>\$57,540</b>

		Unaudited Actual
	Estimated Revenues	Revenues
Licenses, Permits and Fees		
Business Licenses & Permits	\$40,000	\$43,966
Motor Vehicle Permit Fees	\$1,800,000	\$1,984,838
Other Licenses, Permits, and Fees	\$189,000	\$269,364
<b>Licenses, Permits and Fees Subtotal</b>	<b>\$2,029,000</b>	<b>\$2,298,168</b>
Revenue from State of New Hampshire		
Shared Revenue	\$46,817	\$46,817
Meals and Rooms Tax Distribution	\$380,025	\$380,025
Highway Block Grant	\$179,032	\$178,764
Other	\$27,081	\$25,777
<b>State of NH Revenue Subtotal</b>	<b>\$632,955</b>	<b>\$631,382</b>
Charges for Services		
Income from Departments	\$217,700	\$397,496
<b>Charges for Services Subtotal</b>	<b>\$217,700</b>	<b>\$397,496</b>
Miscellaneous Revenues		
Sale of Municipal Property	\$21,853	\$310,227
Interest on Investments	\$120,000	\$165,900
Other	\$63,000	\$73,835
<b>Miscellaneous Revenues Subtotal</b>	<b>\$204,853</b>	<b>\$549,961</b>
Interfund Operating Transfers In		
From Trust & Fiduciary Funds	\$47,759	\$47,759
<b>Interfund Operating Transfers In Subtotal</b>	<b>\$47,759</b>	<b>\$47,759</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$3,190,767</b>	<b>\$3,982,307</b>

STRATHAM TRUST FUNDS FYE 12/31/19

DATE OF CREATION	NAME OF FUND	BAL/BEG	NEW FUNDS	CAP/GAIN	WITHDRAWN	BAU/END	INCOME	EXPENDED	BAL/END	GRAND TOTAL Principal/Income
<b>TRUST FUNDS</b>										
	<b>CEMETERY FUNDS</b>									
2019	Robert & Deborah Palfrey	278,165	6,850	208,640	-	493,655	148,619	7,763	73,034	83,348
2019	Diane Kube	-	500	-	-	500	-	-	-	-
2019	Robert & Penelope Sullivan Jr.	-	650	-	-	650	-	-	-	-
2019	Girard Nista	-	1,300	-	-	1,300	-	-	-	-
2019	Cynthia Devine	-	1,300	-	-	1,300	-	-	-	-
2019	Kimberly Chenard	-	650	-	-	650	-	-	-	-
2019	William Jackson	-	1,300	-	-	1,300	-	-	-	-
2019	Thelma Lyons	-	500	-	-	500	-	-	-	-
1913-2019	<b>TOTAL CEMETERY FUNDS</b>	278,165	6,850	208,640	-	493,655	148,619	7,763	73,034	83,348
1987	BARKER 4-H SCHOLARSHIP	4,752	-	353	-	5,105	1,949	129	-	2,078
1924-1967	LIBRARY FUNDS	81,701	-	39,209	-	120,910	7,403	2,306	7,332	2,377
2018	MARY & WALTER SMYK PARK TRUST	300,000	-	22,306	-	322,306	244	6,962	-	6,966
1989	SCAMMAN/PARK TRUST	975	-	72	-	1,047	358	26	-	384
1989	SCAMMAN SCHOLARSHIP	3,663	-	272	-	3,935	2,036	105	-	2,141
1932-1977	STRATHAM HILL PARK	17,814	-	25,484	-	43,298	29,913	858	-	30,772
1966	STRATHAM HILL PK ASSOCIATION*	59,622	1,250	29,434	-	90,306	45,897	1,629	2,500	45,026
	<b>TOTAL TRUST FUNDS</b>	746,692	8,100	325,771	-	1,080,563	236,418	19,539	82,866	173,091
<b>CAPITAL RESERVES &amp; OTHER FUNDS</b>										
2017	350TH ANNIVERSARY TRUST	3,506	-	7	-	3,513	54	63	-	116
2003	DEBBIE GREENBURG TRUST	4,011	-	8	-	4,019	138	74	-	211
2010	EMPLOYEE TERMINATION TRUST	82,320	-	171	-	82,491	2,292	1,493	-	3,785
2012	FAIR CAPITAL IMPROVEMENTS	22,552	-	197	3,791	18,958	964	1,742	-	2,706
2012	FAIR RAINY DAY FUND	24,790	-	226	11,000	14,016	778	2,113	-	2,892
2014	HERITAGE PRESERVATION TRUST	74,345	50,000	703	28,980	96,069	2,292	5,999	-	8,291
2015	HIGHWAY VEHICLE CAPITAL RESERVE	40,871	190,000	73	119,927	111,017	963	259	-	1,222
1988	LAND CONSERVATION FUND	345,837	35,000	312	35,280	345,868	3,016	1,709	-	4,725
2001	RADIO COMMUNICATIONS EQUIP	35,547	5,000	838	4,522	36,862	511	6,875	-	7,386
2009	SMS MAINTENANCE TRUST	52,848	100,000	40	-	152,888	2,661	417	-	3,078
2012	SMS SPECIAL EDUC TRUST	350,000	50,000	121	-	400,121	15,843	958	-	16,801
2009	STRATHAM FAIR OPERATING	74,214	43,747	30	60,000	57,991	2,207	450	-	2,657
2012	SVFD C SCAMMAN FUND	5,947	-	500	-	6,447	208	3,482	-	3,690
1998	SVFD CAPITAL RESERVE	115,811	131,000	210	-	247,021	2,052	1,826	-	3,877
2012	SVFD FAIR TRUST	100,943	-	20	-	100,963	3,319	180	-	3,499
2012	SVFD J HUTTON FUND	9,770	-	23	-	9,793	342	302	-	544
2012	SVFD R WIGGIN FUND	11,005	-	12	-	11,017	365	110	-	494
2012	TOWN BUILDINGS & GROUNDS	149,112	25,000	358	-	174,470	3,678	2,961	-	6,640
1997	WIN. GRANGE EDUC FUND	5,500	-	14	-	5,514	1,281	121	-	1,402
	<b>TOTAL CAPITAL RESERVES</b>	1,508,928	629,747	3,865	263,500	1,879,039	42,983	31,035	-	74,018
<b>TOTAL ALL FUNDS:</b>		2,255,620	637,847	329,636	263,500	2,959,603	279,401	50,574	82,866	74,018

This report was prepared by the Trustees of the Trust Funds, Town of Stratham, with input for July through December 2019 from Cambridge Trust, our Financial Advisors. Numbers reported, including capital gains, are at market value as of 12/31/19.

\* Stratham Hill Park Association received \$1,250.00 in contributions in memory of Paul Sawyer, long-time resident, SVFD President and Stratham Fair volunteer.

Trustees of the Trust Funds: Beverly Connolly, Mikki Deschaine, & Diane Morgera (Chair)

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Financial Statements**  
**December 31, 2018**  
**and**  
**Independent Auditor's Report**

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2018**

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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, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Basis for Adverse Opinion on Governmental Activities***

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town's single employer other post-employment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other 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 and deferred outflows and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, deferred outflows and deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

### ***Adverse Opinion***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly, the financial position of the governmental activities of the Town of Stratham, New Hampshire, as of December 31, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Stratham, New Hampshire, as of December 31, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-vii and 32-38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Stratham, New Hampshire's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
November 14, 2019

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2018**

Presented here is the Management Discussion & Analysis Report for the Town of Stratham, NH, for the year ending December 31, 2018. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Select Board. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Select Board are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Select Board also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

### **Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town of Stratham using the integrated approach prescribed by Governmental Accounting Standards Board (GASB) Statement 34.

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

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

### ***Government-wide Financial Statements***

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

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

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

### ***Fund Financial Statements***

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

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2018**

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, 2018 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, a schedule of Town pension contributions, a schedule of changes in the Town's proportionate share of the net OPEB liability and a schedule of Town OPEB contributions.

***Other Supplementary Information***

Other supplementary information includes combining financial statements for the nonmajor governmental funds.

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2018**

**Government-Wide Financial Analysis**

***Statement of Net Position***

Net Position of the Town of Stratham as of December 31, 2018 and 2017, is as follows:

	<u>2018</u>	<u>2017</u>
Capital assets, net	\$ 30,078,547	\$ 28,629,865
Other assets	<u>16,269,362</u>	<u>15,967,066</u>
Total Assets	<u>46,347,909</u>	<u>44,596,931</u>
 Total Deferred Outflows of Resources	 <u>797,647</u>	 <u>890,340</u>
 Long-term liabilities	 10,169,974	 10,618,057
Other liabilities	<u>10,483,327</u>	<u>9,453,286</u>
Total Liabilities	<u>20,653,301</u>	<u>20,071,343</u>
 Total Deferred Inflows of Resources	 <u>135,957</u>	 <u>581,939</u>
 Net Position:		
Net investment in capital assets	24,548,096	22,871,692
Restricted	1,475,541	1,244,192
Unrestricted	<u>332,661</u>	<u>718,105</u>
Total Net Position	<u>\$ 26,356,298</u>	<u>\$ 24,833,989</u>

***Statement of Activities***

Changes in net position for the years ending December 31, 2018 and 2017, are as follows:

	<u>2018</u>	<u>2017</u>
Revenues		
Program Revenues:		
Charges for services	\$ 1,132,110	\$ 1,218,271
Operating grants and contributions	193,605	351,939
Capital grants and contributions	386,157	-
General Revenues:		
Property and other taxes	5,042,924	4,571,826
Licenses and permits	2,037,814	2,297,624
Grants and contributions	379,434	379,337
Interest and investment earnings	130,994	211,459
Miscellaneous	<u>166,476</u>	<u>138,225</u>
Total Revenues	<u>9,469,514</u>	<u>9,168,681</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2018**

Expenses		
General government	2,761,288	2,504,028
Public safety	1,867,422	1,706,177
Highways and streets	921,824	805,151
Sanitation	850,385	762,095
Water distribution and treatment	87,126	20,480
Health and welfare	114,547	111,139
Culture and recreation	1,403,567	1,365,264
Conservation	14,274	13,184
Interest and fiscal charges	232,972	224,869
Total Expenses	<u>8,253,405</u>	<u>7,512,387</u>
Increase in Net Position before Contributions to Permanent Fund Principal and Gain on Sale of Capital Assets	1,216,109	1,656,294
Contributions to Permanent Fund Principal	306,200	2,450
Gain on Sale of Capital Assets	<u>-</u>	<u>25,100</u>
Change in Net Position	1,522,309	1,683,844
Net Position - beginning of year	<u>24,833,989</u>	23,403,551
Restatement due to implementation of GASB Statement #75		<u>(253,406)</u>
Net Position - end of year	<u>\$ 26,356,298</u>	<u>\$ 24,833,989</u>

**Town of Stratham Activities**

As shown in the above statement, there was an increase in the Town's total net position of \$1,522,309. This increase is primarily attributable to approximately \$2.1 million in current year capital assets additions in excess of depreciation expense (for more information see Note 4), and about \$301 thousand (\$ 3.3%) more in revenue. Property tax revenues and capital grants and contributions were the main drivers in revenue growth over fiscal year 2017.

The General Fund ended the year with an unassigned budgetary basis fund balance of \$2,045,324 or 26% of total current year General Fund actual appropriations (not including School District and County payments). Looking at the components of the fund balance based solely on the budget (Schedule 1 – Budgetary Basis), total fund balance decreased \$281,818 from the prior year.

The fund balances of the Nonmajor Governmental Funds increased by a total of \$116,931 from the prior year, primarily as a result of investment income in the Permanent Funds and land use change taxes collected in the Land Conservation Fund. The growth in the aforementioned funds offset the decrease in fund balance in the EMS Ambulance Fund, which was the result of capital outlay expenditures.

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2018**

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

The Town of Stratham is required by NH law (NH RSA 100-A:50) to offer the same group health insurance coverage to its retired employees as it does its active employees as part of the same group insurance plan. The Town is not required to pay any amount towards the premiums under this requirement, nor has it ever voluntarily offered to do so. Despite this fact, GASB Statement 75 requires recognition of an imputed premium rate subsidy of the retiree health insurance premiums since they are being offered health insurance coverage at rates below which they could obtain on their own. As a consequence, it has been found that the 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 (\$1,185,377) for carryforward appropriations (see listing below). The Town under expended its total 2018 appropriations budget by \$408,247. This resulted from conservative spending within the departments. The most significant was within general government (\$206,153). Savings realized in general government were due to wages and related employee benefits below budgeted amounts. Actual revenues were greater than budgeted by \$198,385, largely due to increased property tax revenue and interest income.

Carryforward appropriations at December 31, 2018 consist of the following:

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2018**

Purpose	Balance
Library Computer Replacements	\$ 8,387
Stratham Hill Park Facility Improvements	3,184
Stratham Hill Park Parking Lot Paving	40,500
Stratham Hill Park Roadways	34,500
Water and Sewer Improvements	290,000
Revaluation	75,987
Town Center Match and Improvements	75,000
Master Plan Update	53,115
Municipal Center Computer Replacements	13,607
Police Computer Replacements	9,394
Fire Computer Replacements	2,234
Playing Field Improvements	21,639
Maple Lane Cemetery Paving	7,004
PWC Environmental Match & Improvements	80,000
Traffic Control Program	826
Barker's Farm Conservation Easement	375,000
Municipal Center Telephone System	25,000
Library Carpet Replacement	10,000
Skate Park Study and Design	35,000
Total Carryforward Appropriations	<u>\$ 1,160,377</u>

### **Capital Assets**

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

The total investment in capital assets for governmental activities at year end amounted to \$30,078,547 (net of accumulated depreciation), an increase of \$1,448,682 from the previous year. This investment in capital assets includes land, intangible assets, construction in progress, buildings and improvements, land improvements, vehicles and equipment, and infrastructure.

Significant capital assets acquired during the current fiscal year included paving/reconstruction of various roads (\$614 thousand), the purchase of the Smyk property and the old Town Hall easement (\$523 thousand), self-contained breathing apparatus (\$198 thousand), an ambulance (\$270 thousand), and two large vehicles for the Highway Department (\$340 thousand).

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

### **Long-Term Obligations**

During the current year, the Town's bonds payable liability decreased by \$399,974 as a result of scheduled payments made on existing obligations and amortization of the related bond premium. The Town's other long-term obligations consist of compensated absences payable which had a net decrease in liability of \$15,203 for the year ended December 31, 2018.

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2018**

In June 2018, the Town refunded debt. In doing this, the Town replaced the outstanding principal balance of its 2007 bond issue for the Fire and Emergency Management facility, with the 2018 bond issue. The bonds have a stated interest rate of 5.10% and a true interest rate of 2.74% and mature in August 2028. The refunding resulting in a present value savings of approximately \$148,109.

The Town also entered into a 7-year lease-purchase agreement for the purchase of a dump truck equipped with a plow and sander. The principal amount of the lease is \$200,000.

Under GASB Statement #68 – *Accounting and Financial Reporting for Pensions*, the Town reports a net pension liability, as well as the related deferred outflows and inflows of resources. The Town's portion of the net pension liability as of December 31, 2018 is \$4,308,255.

Under GASB Statement #75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town reports a net OPEB liability, as well as the related deferred outflows and inflows of resources. The Town's portion of the net OPEB liability as of December 31, 2018 is \$432,911.

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

**Economic Factors and Future Plans**

*Long-term Financial Planning*

The Town of Stratham maintains a 6-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2023. The Planning Board annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings of the Planning Board and is presented to the Select Board and Budget Committee as a budget development tool.

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

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

**EXHIBIT A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Statement of Net Position**  
December 31, 2018

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 13,529,759
Investments	1,994,173
Taxes receivable	663,221
Accounts receivable, net	56,740
Tax deeded property	25,469
Total Current Assets	<u>16,269,362</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	12,078,856
Depreciable capital assets, net	17,999,691
Total Noncurrent Assets	<u>30,078,547</u>
Total Assets	<u>46,347,909</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to OPEB	58,380
Deferred outflows of resources related to pension	739,267
Total Deferred Outflows of Resources	<u>797,647</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	51,965
Accrued expenses	134,137
Due to other governments	9,958,580
Current portion of bonds payable	300,000
Current portion of capital leases payable	25,930
Current portion of compensated absences payable	12,715
Total Current Liabilities	<u>10,483,327</u>
Noncurrent Liabilities:	
Bonds payable	5,058,499
Capital leases payable	146,022
Compensated absences payable	224,287
OPEB liability	432,911
Net pension liability	4,308,255
Total Noncurrent Liabilities	<u>10,169,974</u>
Total Liabilities	<u>20,653,301</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to OPEB	1,376
Deferred inflows of resources related to pension	134,581
Total Deferred Inflows of Resources	<u>135,957</u>
<b>NET POSITION</b>	
Net investment in capital assets	24,548,096
Restricted	1,475,541
Unrestricted	332,661
Total Net Position	<u>\$ 26,356,298</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, 2018

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
					<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 2,761,288	\$ 196,429	\$ 1,056	\$ 386,157	\$ (2,177,646)
Public safety	1,867,422	322,716	17,388		(1,527,318)
Highways and streets	921,824		176,217		(745,607)
Sanitation	850,385	54,539			(795,846)
Water distribution and treatment	87,126				(87,126)
Health and welfare	114,547				(114,547)
Culture and recreation	1,403,567	536,122	21,248		(846,197)
Conservation	14,274				(14,274)
Interest and fiscal charges	232,972				(232,972)
Total governmental activities	<u>\$ 8,253,405</u>	<u>\$ 1,109,806</u>	<u>\$ 215,909</u>	<u>\$ 386,157</u>	<u>(6,541,533)</u>
General revenues:					
Property and other taxes					5,042,924
Licenses and permits					2,037,814
Grants and contributions:					
Rooms and meals tax distribution					379,434
Interest and investment earnings					130,994
Miscellaneous					166,476
Contributions to permanent fund principal					<u>306,200</u>
Total general revenues and contributions to permanent fund principal					<u>8,063,842</u>
Change in net position					1,522,309
Net Position at beginning of year, as restated					<u>24,833,989</u>
Net Position at end of year					<u>\$ 26,356,298</u>

*See accompanying notes to the basic financial statements*

**EXHIBIT C**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2018

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 12,851,465	\$ 678,294	\$ 13,529,759
Investments	419,593	1,574,580	1,994,173
Taxes receivable	663,221		663,221
Accounts receivable, net	16,723	40,017	56,740
Due from other funds	2,859	35,389	38,248
Prepaid expenses	350,442		350,442
Tax dedeed property	25,469		25,469
Total Assets	<u>14,329,772</u>	<u>2,328,280</u>	<u>16,658,052</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>\$ 14,329,772</u>	<u>\$ 2,328,280</u>	<u>\$ 16,658,052</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 51,965		\$ 51,965
Accrued expenses	102,632	\$ 2,189	104,821
Due to other governments	9,958,580		9,958,580
Due to other funds	35,389	2,859	38,248
Total Liabilities	<u>10,148,566</u>	<u>5,048</u>	<u>10,153,614</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Uncollected property taxes	<u>441,151</u>		<u>441,151</u>
Total Deferred Inflows of Resources	<u>441,151</u>	<u>-</u>	<u>441,151</u>
<b>FUND BALANCES</b>			
Nonspendable	375,911	889,676	1,265,587
Restricted	86,240	499,625	585,865
Committed	1,673,731	933,931	2,607,662
Unassigned	1,604,173		1,604,173
Total Fund Balances	<u>3,740,055</u>	<u>2,323,232</u>	<u>6,063,287</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 14,329,772</u>	<u>\$ 2,328,280</u>	<u>\$ 16,658,052</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, 2018

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 6,063,287
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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	30,078,547
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Property and other taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis	441,151
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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	(350,442)
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Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:

Deferred outflows of resources related to OPEB liability	58,380
Deferred outflows of resources related to net pension liability	739,267
Deferred inflows of resources related to OPEB liability	(1,376)
Deferred inflows of resources related to net pension liability	(134,581)

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	(5,358,499)
Capital leases payable	(171,952)
Accrued interest on long-term obligations	(29,316)
Compensated absences payable	(237,002)
OPEB liability	(432,911)
Net pension liability	<u>(4,308,255)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 26,356,298</u>
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*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, 2018

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 4,869,047	\$ 132,784	\$ 5,001,831
Licenses and permits	2,037,814		2,037,814
Intergovernmental	573,039		573,039
Charges for services	271,880	837,926	1,109,806
Interest and investment income (losses)	149,409	(18,415)	130,994
Miscellaneous	165,476	328,504	493,980
Total Revenues	<u>8,066,665</u>	<u>1,280,799</u>	<u>9,347,464</u>
Expenditures:			
Current operations:			
General government	2,359,092		2,359,092
Public safety	1,404,775	603,329	2,008,104
Highways and streets	1,124,912		1,124,912
Sanitation	809,623		809,623
Health and welfare	114,547		114,547
Culture and recreation	784,438	478,708	1,263,146
Conservation	12,482	1,792	14,274
Capital outlay	1,166,629	13,862	1,180,491
Debt service:			
Principal retirement	2,890,000		2,890,000
Interest and fiscal charges	220,815		220,815
Total Expenditures	<u>10,887,313</u>	<u>1,097,691</u>	<u>11,985,004</u>
Excess revenues over (under) expenditures	<u>(2,820,648)</u>	<u>183,108</u>	<u>(2,637,540)</u>
Other financing sources (uses):			
Proceeds of refunding bonds	2,278,933		2,278,933
Proceeds from capital lease	200,000		200,000
Transfers in	101,177	54,566	155,743
Transfers out	(35,000)	(120,743)	(155,743)
Total other financing sources (uses)	<u>2,545,110</u>	<u>(66,177)</u>	<u>2,478,933</u>
Net change in fund balances	(275,538)	116,931	(158,607)
Fund balances at beginning of year	<u>4,015,593</u>	<u>2,206,301</u>	<u>6,221,894</u>
Fund balances at end of year	<u>\$ 3,740,055</u>	<u>\$ 2,323,232</u>	<u>\$ 6,063,287</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, 2018

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (158,607)
Amounts reported for governmental activities in the statement of activities are different because:	
Donations of capital assets are not reported in the funds, but the in-kind donations increase net position.	386,157
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.	1,061,525
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	42,093
Prepayment of bond principal and interest is an asset in the governmental funds, but the prepayment of principal reduces long-term liabilities in the statement of net position and the prepayment of interest is expensed in the statement of activities.	206,191
Proceeds from bond issuances are other financing sources in the funds, but bond issuances increase long-term liabilities in the statement of net position.	(2,000,000)
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.	2,670,000
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.	(270,326)
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	(6,955)
Proceeds from capital leases are reported as other financing sources in the funds, but capital leases increase long-term liabilities in the statement of net position.	(200,000)
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	28,048
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.	15,203
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(122,501)
Net changes in pension	<u>(128,519)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 1,522,309</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, 2018

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents		\$ 274,677
Investments	\$ 19,174	425,500
Total Assets	<u>19,174</u>	<u>\$ 700,177</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Total Deferred Outflows of Resources	<u>-</u>	
<b>LIABILITIES</b>		
Accounts payable		\$ 905
Due to other governments		425,500
Due to others		<u>273,772</u>
Total Liabilities	<u>-</u>	<u>\$ 700,177</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Total Deferred Inflows of Resources	<u>-</u>	
<b>NET POSITION</b>		
Held in trust	<u>19,174</u>	
Total Net Position	<u>\$ 19,174</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, 2018

	Private- Purpose Trust Funds
ADDITIONS:	
Investment earnings:	
Interest income	\$ 350
Total Investment Earnings	350
Total Additions	350
DEDUCTIONS:	
Total Deductions	-
Change in net position	350
Net Position at beginning of year	18,824
Net Position at end of year	\$ 19,174

*See accompanying notes to the basic financial statements*

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2018**

**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, 2018**

***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, 2018**

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 11). Revenue from grants, entitlements, and donations, are recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

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

**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, 2018**

***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, 2018, the Town applied \$869,112 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, 2018 are recorded as receivables net of reserves for estimated uncollectibles of \$50,000 in the EMS Ambulance Fund, a Nonmajor Governmental Fund.

***Capital Assets***

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

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

All reported capital assets except for land and easements, construction in progress, and internally developed software are depreciated. Improvements are depreciated over the remaining useful lives of the 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, 2018**

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

***Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction, or improvement, of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, that is not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

***Fund Balance Policy***

As of December 31, 2018, 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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

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

*Spending Prioritizations*

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

*Interfund Activity*

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

*Estimates*

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

**NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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

**NOTE 3—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2018 are classified in the accompanying financial statements as follows:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

Statement of Net Position:	
Cash and cash equivalents	\$ 13,524,759
Investments	1,999,173
Statement of Fiduciary Net Position:	
Cash and cash equivalents	274,677
Investments	444,674
	<u>\$ 16,243,283</u>

Deposits and investments at December 31, 2018 consist of the following:

Cash on hand	\$ 15,259
Deposits with financial institutions	13,830,182
Investments	2,397,842
	<u>\$ 16,243,283</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, 2018, for each investment type:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

<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	\$ 1,638,684		\$ 1,638,684
Mutual funds		\$ 705,318	705,318
	<u>\$ 1,638,684</u>	<u>\$ 705,318</u>	<u>\$ 2,344,002</u>

***Custodial Credit Risk***

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

Of the Town's deposits with financial institutions at year end, \$13,637,357 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, 2018, 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	\$ 53,840
Mutual funds	705,318
	<u>\$ 759,158</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):

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

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

As of December 31, 2018, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Equity securities	\$ 53,840			\$ 53,840
Mutual funds	705,318			705,318
	<u>\$ 759,158</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 759,158</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> <u>01/01/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/18</u>
Governmental activities:				
Capital assets not depreciated:				
Land and easements	\$ 11,501,331	\$ 523,000		\$ 12,024,331
Other intangibles	54,525			54,525
Total capital assets not being depreciated	<u>11,555,856</u>	<u>523,000</u>	<u>\$ -</u>	<u>12,078,856</u>
Other capital assets:				
Buildings and improvements	11,098,115			11,098,115
Infrastructure	10,169,135	614,014		10,783,149
Land improvements	523,316	79,775		603,091
Vehicles and equipment	2,863,713	974,792	(171,735)	3,666,770
Total other capital assets at historical cost	<u>24,654,279</u>	<u>1,668,581</u>	<u>(171,735)</u>	<u>26,151,125</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,039,603)	(307,778)		(3,347,381)
Infrastructure	(2,049,544)	(247,899)		(2,297,443)
Land improvements	(149,372)	(29,482)		(178,854)
Vehicles and equipment	(2,341,751)	(157,740)	171,735	(2,327,756)
Total accumulated depreciation	<u>(7,580,270)</u>	<u>(742,899)</u>	<u>171,735</u>	<u>(8,151,434)</u>
Total other capital assets, net	<u>17,074,009</u>	<u>925,682</u>	<u>-</u>	<u>17,999,691</u>
Total capital assets, net	<u>\$ 28,629,865</u>	<u>\$ 1,448,682</u>	<u>\$ -</u>	<u>\$ 30,078,547</u>

Depreciation expense was charged to governmental functions as follows:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

General government	\$ 81,029
Public safety	221,215
Highways and streets	361,905
Sanitation	40,762
Culture and recreation	37,988
Total governmental activities depreciation expense	<u>\$ 742,899</u>

The balance of the assets acquired through capital leases as of December 31, 2018 is as follows:

Vehicles and equipment	\$ 200,000
Less: Accumulated depreciation	<u>(16,667)</u>
	<u>\$ 183,333</u>

**NOTE 5—LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

The changes in the Town's long-term obligations of the governmental activities for the year ended December 31, 2018 are as follows:

	Balance 01/01/18	Additions	Reductions	Balance 12/31/18	Due Within One Year
Governmental activities:					
Bonds payable	\$ 5,695,000	\$ 2,000,000	\$(2,670,000)	\$ 5,025,000	\$ 300,000
Unamortized bond premiums	63,173	278,933	(8,607)	333,499	-
Total Bonds payable	5,758,173	2,278,933	(2,678,607)	5,358,499	300,000
Capital leases payable	-	200,000	(28,048)	171,952	25,930
Compensated absences payable	252,205	51,765	(66,968)	237,002	12,715
Total governmental activities	<u>\$ 6,010,378</u>	<u>\$ 2,530,698</u>	<u>\$(2,773,623)</u>	<u>\$ 5,767,453</u>	<u>\$ 338,645</u>

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

***General Obligation Bonds***

Bonds payable at December 31, 2018 is comprised of the following individual issues:

	Original Issue Amount	Interest Rate	Final Maturity Date	Balance at 12/31/18
2018 Series B Refunding Bond	\$ 2,000,000	2.74%	August 2028	\$ 2,000,000
2003 Municipal Safety Complex Bond	5,000,000	2.50-4.25%	January 2024	1,250,000
2012 Conservation Bond	2,375,000	2.1-5.1%	February 2033	1,775,000
	<u>\$ 9,375,000</u>			
			Sub-total Bonds payable	5,025,000
			Add: <i>Unamortized bond premiums</i>	333,499
			Total Bonds payable	<u>\$ 5,358,499</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

Debt service requirements to retire general obligation bonds outstanding for governmental activities at December 31, 2018 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 300,000	\$ 198,507	\$ 498,507
2020	570,000	188,090	758,090
2021	570,000	162,345	732,345
2022	570,000	135,400	705,400
2023	570,000	109,055	679,055
2024-2028	1,870,000	271,830	2,141,830
2029-2033	575,000	39,819	614,819
Sub-total Bonds payable	5,025,000	1,105,046	6,130,046
Add: <i>Unamortized Bond Premiums</i>	333,499	-	333,499
Total Bonds payable	<u>\$ 5,358,499</u>	<u>\$ 1,105,046</u>	<u>\$ 6,463,545</u>

***Capital Lease Obligations***

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

The following is the individual capital lease obligation outstanding at December 31, 2018:

Highway Department vehicle, due in annual installments of \$32,791, including interest at 3.99%, through November 2024	<u>\$ 171,952</u>
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Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2018 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 25,930	\$ 6,861	\$ 32,791
2020	26,965	5,826	32,791
2021	28,041	4,750	32,791
2022	29,160	3,632	32,792
2023	30,323	2,468	32,791
2024	31,533	1,258	32,791
	<u>\$ 171,952</u>	<u>\$ 24,795</u>	<u>\$ 196,747</u>

**NOTE 6—OTHER POST EMPLOYMENT BENEFITS**

***Plan Description***

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

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

The OPEB Plan is divided into four membership types. Political subdivision employees, teachers and State employees belong to Group I. Police officers and firefighters belong to Group II. The OPEB plan is closed to new entrants.

***Benefits Provided***

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

***Funding Policy***

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and police officers were 0.30%, 4.10%, respectively, for the year ended December 31, 2018. Contributions to the OPEB plan for the Town were \$43,298 for the year ended December 31, 2018. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2018, the Town reported a liability of \$432,911 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.0946 percent, which was an increase of 0.0337 percentage points from its proportion measured as of June 30, 2017.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

For the year ended December 31, 2018, the Town recognized OPEB expense of \$165,804. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 2,541	
Net difference between projected and actual earnings on OPEB plan investments		\$ 1,376
Changes in proportion and differences between Town contributions and proportionate share of contributions	32,797	
Town contributions subsequent to the measurement date	<u>23,042</u>	
Totals	<u>\$ 58,380</u>	<u>\$ 1,376</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$57,004. The Town reported \$23,042 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2019	\$ 34,909
2020	(429)
2021	(429)
2022	(89)
	<u>\$ 33,962</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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 OPEB plan investment expense, including inflation

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

improvements using scale MP-2015, based on the last experience study. The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

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

	1% Decrease <u>(6.25%)</u>	Current Discount rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Net OPEB Liability	\$ 450,576	\$ 432,911	\$ 383,429

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

**NOTE 7—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

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

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 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.

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 <u>January 1, 2012</u>	<u>Minimum Age</u>	Minimum <u>Service</u>	Benefit <u>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%

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

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 25.33% and 11.08%, respectively. 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, 2018 were \$391,003.

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

At December 31, 2018, the Town reported a liability of \$4,308,255 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2017. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.0895 percent, which was an increase of 0.0015 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of \$519,693. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 34,388	\$ 34,884
Change in assumptions	298,153	
Net difference between projected and actual earnings on pension plan investments		99,697
Changes in proportion and differences between Town contributions and share of contributions	201,103	
Town contributions subsequent to the measurement date	<u>205,623</u>	
Totals	<u>\$ 739,267</u>	<u>\$ 134,581</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$604,686. The Town reported \$205,623 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, 2019. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

Year Ending <u>June 30</u>	
2019	\$ 262,544
2020	190,064
2021	(47,594)
2022	<u>(5,951)</u>
	<u>\$ 399,063</u>

***Actuarial Assumptions***

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

Inflation	2.5 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 with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study. The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
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.

***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:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Town's proportionate share of the net pension liability	\$ 5,732,168	\$ 4,308,255	\$ 3,114,972

**NOTE 8—INTERFUND BALANCES AND TRANSFERS**

The Town maintains separate cash accounts for its governmental and fiduciary funds; however, most cash transactions flow through the General Fund. For accounting and reporting purposes, the portion of cash applicable to a particular fund is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2018 are as follows:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

	Due from		
	General	Nonmajor	
	<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Due to General Fund		\$ 2,859	\$ 2,859
Nonmajor Governmental Funds	\$ 35,389		35,389
	<u>\$ 35,389</u>	<u>\$ 2,859</u>	<u>\$ 38,248</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, 2018 are as follows:

	Transfers Out		
	General	Nonmajor	
	<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Transfers In General Fund		\$ 101,177	\$ 101,177
Nonmajor Governmental Funds	\$ 35,000	19,566	54,566
	<u>\$ 35,000</u>	<u>\$ 120,743</u>	<u>\$ 155,743</u>

**NOTE 9—RESTRICTED NET POSITION**

Net position is restricted for specific purposes at December 31, 2018 as follows:

Permanent Funds - Principal	\$ 889,676
Permanent Funds - Income	232,440
Drug Forfeiture	923
DARE	7,591
Library	86,240
Lindt Offsite Improvements	1,248
Volunteer Fire Department Trusts	131,918
Stratham Fair Trusts	125,505
	<u>\$ 1,475,541</u>

**NOTE 10—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2018 are as follows:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><i>Nonspendable:</i></b>			
Prepaid expenses	\$ 350,442		\$ 350,442
Tax deeded property	25,469		25,469
Permanent Funds - Principal		\$ 889,676	889,676
<b><i>Restricted for:</i></b>			
Library Funds	86,240		86,240
Permanent Funds - Income		232,440	232,440
Drug Forfeiture		923	923
DARE		7,591	7,591
Lindt Offsite Improvements		1,248	1,248
Volunteer Fire Department Trusts		131,918	131,918
Stratham Fair Trusts		125,505	125,505
<b><i>Committed for:</i></b>			
Expendable Trust Funds	513,354		513,354
Carryforward appropriations	1,160,377		1,160,377
Recreation Fund		129,555	129,555
Police Details Fund		75,840	75,840
Heritage Commission Fund		6,535	6,535
Land Conservation Fund		348,853	348,853
Cemetery Land Fund		7,434	7,434
Fire Protection Fund		46,832	46,832
Stratham Hill Park Revolving Fund		31,369	31,369
Stratham Fair Fund		6,579	6,579
EMS Ambulance Fund		280,934	280,934
<b><i>Unassigned:</i></b>			
Unassigned - General operations	1,604,173		1,604,173
	<u>\$ 3,740,055</u>	<u>\$ 2,323,232</u>	<u>\$ 6,063,287</u>

**NOTE 11—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,276,160,504 as of April 1, 2018) and are due in two installments on July 5, 2018 and December 11, 2018. 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 \$9,632,847, \$10,728,052, and \$1,344,231 for the Stratham School District, Exeter Region Cooperative

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

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, 2018, the balance of the property tax appropriations due to the school districts is \$9,958,580 and has been reported in the General Fund as 'Due to other governments' in these financial statements.

**NOTE 12—TAX ABATEMENTS**

The Town provides property tax abatements in accordance with the provisions of RSA 79-E, Community Revitalization Tax Relief Incentive. It is declared a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality. This program seeks to encourage rehabilitation of structures within the town to encourage growth. An owner of a qualifying structure who intends to substantially rehabilitate or replace such structure may apply to the governing body of the Town. The Town may grant the tax relief and establish the tax relief period, identify the public benefit, and determine the terms and duration of the covenant; or deny the application accompanied with a written explanation.

As of December 31, 2018, the Town has provided one tax abatement through this program. For the year ending December 31, 2018, there was no effect on the prior year April 1<sup>st</sup> assessment.

**NOTE 13—RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2018, 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, 2018.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2018**

***Worker's Compensation***

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

**NOTE 14—CONTINGENCIES**

***Litigation***

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

**NOTE 15—RESTATEMENT OF NET POSTION**

During the year ended December 31, 2018, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to the cost-sharing multiple employer defined benefit OPEB plan. The impact on net position as of January 1, 2018 is as follows:

Net Position - January 1, 2018 (as previously reported)	\$ 25,087,395
Amount of restatement due to:	
Deferred outflows related to OPEB	25,708
OPEB liability	(278,236)
Deferred inflows related to OPEB	(878)
Net Position - January 1, 2018, as restated	<u>\$ 24,833,989</u>

**SCHEDULE 1**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis) - General Fund**  
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 4,819,321	\$ 4,819,321	\$ 4,910,140	\$ 90,819
Licenses and permits	2,028,819	2,028,819	2,037,814	8,995
Intergovernmental	555,852	555,852	573,039	17,187
Charges for services	256,800	256,800	271,880	15,080
Interest income	100,000	100,000	141,752	41,752
Miscellaneous	99,900	99,900	124,452	24,552
Total Revenues	<u>7,860,692</u>	<u>7,860,692</u>	<u>8,059,077</u>	<u>198,385</u>
Expenditures:				
Current operations:				
General government	2,531,357	2,531,357	2,325,204	206,153
Public safety	1,456,674	1,456,674	1,404,775	51,899
Highways and streets	966,264	966,264	924,912	41,352
Sanitation	768,825	768,825	809,623	(40,798)
Health and welfare	120,700	120,700	114,547	6,153
Culture and recreation	681,151	681,151	647,858	33,293
Conservation	19,800	19,800	12,482	7,318
Capital outlay	1,988,215	802,838	750,379	52,459
Debt service:				
Principal retirement	695,000	695,000	644,955	50,045
Interest and fiscal charges	221,188	221,188	220,815	373
Total Expenditures	<u>9,449,174</u>	<u>8,263,797</u>	<u>7,855,550</u>	<u>408,247</u>
Excess revenues over (under) expenditures	<u>(1,588,482)</u>	<u>(403,105)</u>	<u>203,527</u>	<u>606,632</u>
Other financing sources (uses):				
Transfers in	147,155	122,155	153,937	31,782
Transfers out	(640,000)	(640,000)	(639,282)	718
Total other financing sources (uses)	<u>(492,845)</u>	<u>(517,845)</u>	<u>(485,345)</u>	<u>32,500</u>
Net change in fund balance	(2,081,327)	(920,950)	(281,818)	639,132
Fund balance at beginning of year				
- Budgetary Basis	<u>3,863,430</u>	<u>3,863,430</u>	<u>3,863,430</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,782,103</u>	<u>\$ 2,942,480</u>	<u>\$ 3,581,612</u>	<u>\$ 639,132</u>

*See accompanying notes to the required supplementary information*

SCHEDULE 2

**TOWN OF STRATHAM, NEW HAMPSHIRE**

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

For the Year Ended December 31, 2018

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB <u>Liability</u>	Town's Proportionate Share of the Net OPEB <u>Liability</u>	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of <u>Covered Payroll</u>	Plan Fiduciary Net Position as a Percentage of the Total <u>OPEB Liability</u>
June 30, 2018	0.09455389%	\$ 432,911	\$ 2,221,676	19.49%	7.53%
June 30, 2017	0.06085195%	\$ 278,236	\$ 2,064,916	13.47%	7.91%
June 30, 2016	0.05800251%	\$ 280,793	\$ 1,952,047	14.38%	5.21%

*See accompanying notes to the required supplementary information*

SCHEDULE 3  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Schedule of Town OPEB Contributions**  
For the Year Ended December 31, 2018

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 43,298	\$ (43,298)	\$ -	\$ 2,297,576	1.88%
December 31, 2017	\$ 39,246	\$ (39,246)	\$ -	\$ 2,165,876	1.81%
December 31, 2016	\$ 35,087	\$ (35,087)	\$ -	\$ 2,002,151	1.75%

*See accompanying notes to the required supplementary information*

SCHEDULE 4

**TOWN OF STRATHAM, NEW HAMPSHIRE**

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

For the Year Ended December 31, 2018

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2018	0.08947193%	\$ 4,308,255	\$ 2,221,676	193.92%	64.73%
June 30, 2017	0.08803272%	\$ 4,329,443	\$ 2,064,916	209.67%	62.66%
June 30, 2016	0.08517197%	\$ 4,529,101	\$ 1,952,047	232.02%	58.30%
June 30, 2015	0.08401995%	\$ 3,328,473	\$ 1,923,619	173.03%	65.47%
June 30, 2014	0.07941311%	\$ 2,980,839	\$ 1,770,406	168.37%	66.32%
June 30, 2013	0.07846781%	\$ 3,377,085	\$ 1,734,011	194.76%	59.81%

*See accompanying notes to the required supplementary information*

SCHEDULE 5  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Schedule of Town Pension Contributions**  
For the Year Ended December 31, 2018

<u>Year Ended</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 391,003	\$ (391,003)	\$ -	\$ 2,297,576	17.02%
December 31, 2017	\$ 353,722	\$ (353,722)	\$ -	\$ 2,165,876	16.33%
December 31, 2016	\$ 313,004	\$ (313,004)	\$ -	\$ 2,002,151	15.63%
December 31, 2015	\$ 278,780	\$ (278,780)	\$ -	\$ 1,825,831	15.27%
December 31, 2014	\$ 280,165	\$ (280,165)	\$ -	\$ 1,944,399	14.41%
December 31, 2013	\$ 201,053	\$ (201,053)	\$ -	\$ 1,578,339	12.74%

*See accompanying notes to the required supplementary information*

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended December 31, 2018**

**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 bond refunding and capital lease activity, non-budgetary revenues, expenditures, and transfers in, and budgetary transfers as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 10,646,775	\$ 10,922,313
Difference in property taxes meeting susceptible to accrual criteria	41,093	
Bond refunding activity	(2,278,933)	(2,278,933)
Capital lease activity	(200,000)	(200,000)
Non-budgetary revenues and expenditures	(48,681)	(552,830)
Non-budgetary transfers in	(7,240)	
Budgetary transfers	60,000	604,282
Per Schedule 1	<u>\$ 8,213,014</u>	<u>\$ 8,494,832</u>

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund at December 31, 2018 are as follows:

<b><i>Nonspendable:</i></b>	
Prepaid expenses	\$ 350,442
Tax deeded property	25,469
<b><i>Committed for:</i></b>	
Carryforward appropriations	1,160,377
<b><i>Unassigned:</i></b>	
Unassigned - General operations	2,045,324
	<u>\$ 3,581,612</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
**For the Year Ended December 31, 2018**

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

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

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

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

***Changes in Actuarial Assumptions***

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

**SCHEDULE A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
December 31, 2018

Special Revenue Funds									
	Recreation Fund	Police Details Fund	Heritage Commission Fund	Land Conservation Fund	Drug Forfeiture Fund	Cemetery Land Fund	Fire Protection Fund	Stratham Hill Park Revolving Fund	
<b>ASSETS</b>									
Cash and cash equivalents	\$ 125,189	\$ 72,579	\$ 6,535	\$ 132,784	\$ 923	\$ 7,434	\$ 46,832	\$ 31,466	
Investments	4,074			181,069					
Accounts receivable, net		8,212							
Due from other funds	292			35,000					
<b>Total Assets</b>	<u>129,555</u>	<u>80,791</u>	<u>6,535</u>	<u>348,853</u>	<u>923</u>	<u>7,434</u>	<u>46,832</u>	<u>31,466</u>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-	
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 129,555</u>	<u>\$ 80,791</u>	<u>\$ 6,535</u>	<u>\$ 348,853</u>	<u>\$ 923</u>	<u>\$ 7,434</u>	<u>\$ 46,832</u>	<u>\$ 31,466</u>	
<b>LIABILITIES</b>									
Accrued expenses		\$ 2,189							
Due to other funds		2,762						\$ 97	
<b>Total Liabilities</b>	<u>\$ -</u>	<u>4,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>97</u>	
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	
<b>FUND BALANCES</b>									
Nonspendable									
Restricted									
Committed					923				
<b>Total Fund Balances</b>	<u>129,555</u>	<u>75,840</u>	<u>6,535</u>	<u>348,853</u>	<u>923</u>	<u>7,434</u>	<u>46,832</u>	<u>31,369</u>	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 129,555</u>	<u>\$ 80,791</u>	<u>\$ 6,535</u>	<u>\$ 348,853</u>	<u>\$ 923</u>	<u>\$ 7,434</u>	<u>\$ 46,832</u>	<u>\$ 31,466</u>	

**SCHEDULE A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds (Continued)**  
**December 31, 2018**

	Special Revenue Funds						
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	Stratham Fair Trust Fund	DARE Fund	EMS Ambulance Fund	Total Special Revenue Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,248	\$ 5,594	\$ 19,566	\$ 125,505	\$ 7,591	\$ 199,953	\$ 657,694
Investments			112,352			50,064	473,064
Accounts receivable, net		985				30,820	40,017
Due from other funds						97	35,389
<b>Total Assets</b>	<u>1,248</u>	<u>6,579</u>	<u>131,918</u>	<u>125,505</u>	<u>7,591</u>	<u>280,934</u>	<u>1,206,164</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Total Deferred Outflows of Resources	-	-	-	-	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 1,248</u>	<u>\$ 6,579</u>	<u>\$ 131,918</u>	<u>\$ 125,505</u>	<u>\$ 7,591</u>	<u>\$ 280,934</u>	<u>\$ 1,206,164</u>
<b>LIABILITIES</b>							
Accrued expenses							\$ 2,189
Due to other funds							2,859
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,048</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
<b>FUND BALANCES</b>							
Nonspendable							889,676
Restricted	1,248		131,918	125,505	7,591	280,934	267,185
Committed		6,579					933,931
<b>Total Fund Balances</b>	<u>1,248</u>	<u>6,579</u>	<u>131,918</u>	<u>125,505</u>	<u>7,591</u>	<u>280,934</u>	<u>1,201,116</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,248</u>	<u>\$ 6,579</u>	<u>\$ 131,918</u>	<u>\$ 125,505</u>	<u>\$ 7,591</u>	<u>\$ 280,934</u>	<u>\$ 1,206,164</u>
<b>Combining Totals</b>							
							\$ 678,294
							1,574,580
							40,017
							35,389
							<u>2,328,280</u>
							\$ 20,600
							1,101,516
							<u>1,122,116</u>
							\$ 2,189
							2,859
							<u>5,048</u>
							\$ 889,676
							232,440
							<u>933,931</u>
							<u>2,323,232</u>
							\$ 1,122,116
							<u>\$ 1,122,116</u>
							\$ 2,328,280

**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, 2018

Special Revenue Funds								
	Recreation Fund	Police Details Fund	Heritage Commission Fund	Land Conservation Fund	Drug Forfeiture Fund	Cemetery Land Fund	Fire Protection Fund	Stratham Hill Park Revolving Fund
Revenues:								
Taxes				\$ 132,784				
Charges for services	\$ 240,381	\$ 177,698						\$ 5,175
Interest and investment income (losses)	600	576	\$ 61	3,242	\$ 11	\$ 22	\$ 162	286
Miscellaneous	20,672		576			1,056		
Total Revenues	<u>261,653</u>	<u>178,274</u>	<u>637</u>	<u>136,026</u>	<u>11</u>	<u>1,078</u>	<u>162</u>	<u>5,461</u>
Expenditures:								
Current operations:								
Public safety		204,289	1,140		872			16,001
Culture and recreation	201,611			1,792				
Conservation								
Capital outlay								
Total Expenditures	<u>201,611</u>	<u>204,289</u>	<u>1,140</u>	<u>1,792</u>	<u>872</u>	<u>-</u>	<u>-</u>	<u>16,001</u>
Excess revenues over (under) expenditures	<u>60,042</u>	<u>(26,015)</u>	<u>(503)</u>	<u>134,234</u>	<u>(861)</u>	<u>1,078</u>	<u>162</u>	<u>(10,540)</u>
Other financing sources (uses):								
Transfers in				35,000				
Transfers out	<u>(31,782)</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(31,782)</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>28,260</u>	<u>(26,015)</u>	<u>(503)</u>	<u>169,234</u>	<u>(861)</u>	<u>1,078</u>	<u>162</u>	<u>(10,540)</u>
Fund balances at beginning of year	<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>
Fund balances at end of year	<u>\$ 129,555</u>	<u>\$ 75,840</u>	<u>\$ 6,535</u>	<u>\$ 348,853</u>	<u>\$ 923</u>	<u>\$ 7,434</u>	<u>\$ 46,832</u>	<u>\$ 31,369</u>

**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, 2018

	Special Revenue Funds								Combining Totals
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	Stratham Fair Trust Fund	DARE Fund	EMS Ambulance Fund	Total Special Revenue Funds	Permanent Funds	
<b>Revenues:</b>									
Taxes							\$ 132,784		\$ 132,784
Charges for services		\$ 290,566				\$ 124,106	837,926		837,926
Interest and investment income (losses)	\$ 4	458	\$ 2,480	\$ 2,009	\$ 56	3,467	13,434	\$ (31,849)	(18,415)
Miscellaneous							22,304	306,200	328,504
<b>Total Revenues</b>	<u>4</u>	<u>291,024</u>	<u>2,480</u>	<u>2,009</u>	<u>56</u>	<u>127,573</u>	<u>1,006,448</u>	<u>274,351</u>	<u>1,280,799</u>
<b>Expenditures:</b>									
<b>Current operations:</b>									
Public safety						398,168	603,329		603,329
Culture and recreation		256,017					474,769	3,939	478,708
Conservation		13,862					1,792		1,792
Capital outlay	-	269,879	-	-	-	398,168	13,862	3,939	13,862
<b>Total Expenditures</b>	<u>-</u>	<u>269,879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>398,168</u>	<u>1,093,752</u>	<u>3,939</u>	<u>1,097,691</u>
<b>Excess revenues over (under) expenditures</b>	<u>4</u>	<u>21,145</u>	<u>2,480</u>	<u>2,009</u>	<u>56</u>	<u>(270,595)</u>	<u>(87,304)</u>	<u>270,412</u>	<u>183,108</u>
<b>Other financing sources (uses):</b>									
Transfers in			19,566				54,566		54,566
Transfers out		(19,566)	(40,000)				(91,348)	(29,395)	(120,743)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(19,566)</u>	<u>(20,434)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,782)</u>	<u>(29,395)</u>	<u>(66,177)</u>
<b>Net change in fund balances</b>	<u>4</u>	<u>1,579</u>	<u>(17,954)</u>	<u>2,009</u>	<u>56</u>	<u>(270,595)</u>	<u>(124,086)</u>	<u>241,017</u>	<u>116,931</u>
<b>Fund balances at beginning of year</b>	<u>1,244</u>	<u>5,000</u>	<u>149,872</u>	<u>123,496</u>	<u>7,535</u>	<u>551,529</u>	<u>1,325,202</u>	<u>881,099</u>	<u>2,206,301</u>
<b>Fund balances at end of year</b>	<u>\$ 1,248</u>	<u>\$ 6,579</u>	<u>\$ 131,918</u>	<u>\$ 125,505</u>	<u>\$ 7,591</u>	<u>\$ 280,934</u>	<u>\$ 1,201,116</u>	<u>\$ 1,122,116</u>	<u>\$ 2,323,232</u>



**VITAL STATISTICS**

# **BIRTHS REGISTERED IN STRATHAM FOR YEAR ENDING DECEMBER 2019**

<b>CHILD'S NAME</b>	<b>BIRTH DATE</b>	<b>BIRTH PLACE (NH)</b>	<b>FATHER'S NAME</b>	<b>MOTHER'S NAME</b>
KIM, SOL	1/28/2019	DOVER	KIM, SANGYEOB	KIM, HAN YI
MCISAAC, BANKS ARCHER	3/16/2019	DOVER	MCISAAC, SEAN	MCISAAC, EMILY
CLEARY, BENJAMIN CLARK	3/26/2019	DOVER	CLEARY, ROBERT	CLEARY, STEPHANIE
LAPLANTE, LYDIA GENEVIEVE	7/10/2019	DOVER	LAPLANTE III, ROGER	LAPLANTE, CASSANDRA
LOVEJOY, BRYNN LEE	7/16/2019	DOVER	LOVEJOY, KYLE	BRAGDON, KRISTINA
PIMENTEL, THOMAS MICHAEL	7/31/2019	PORTSMOUTH	PIMENTEL, BRIAN	PIMENTEL, AMANDA
PIMENTAL, HENRY FOX	7/31/2019	PORTSMOUTH	PIMENTEL, BRIAN	PIMENTEL, AMANDA
HOUGHTON, NORA JEAN	9/8/2019	PORTSMOUTH	HOUGHTON, RYAN	HOUGHTON, KATHRYN
HAIDER, ZAIDEN	9/11/2019	PORTSMOUTH	HAIDER, IMRAN	HAIDER, KAREN
LOAN, JAMESON DANIEL	11/4/2019	PORTSMOUTH	LOAN, STEPHEN	LOAN, KERRY
FARRELL, LEO GRADY	11/7/2019	EXETER	FARRELL, JUSTIN	FARRELL, BREANNA
GLYNN, WELLS J	12/6/2019	DOVER	GLYNN, MICHAEL	GLYNN, EMILY
CLOUTHIER, GRAYSON QUINN	12/20/2019	PORTSMOUTH	CLOUTHIER, JAMISON	CLOUTHIER, CORINNE

**DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2019**

<b>DECEDENT'S NAME</b>	<b>DATE OF PLACE OF</b>		<b>FATHER'S NAME</b>	<b>MOTHER'S NAME</b>	<b>MILI TARY</b>
	<b>DEATH</b>	<b>DEATH</b>			
DANNECKER, GEORGE	1/11/19	DOVER	DANNECKER, GEORGE	ROSSELLO, VINCENZA	Y
WARD, CONSTANCE	1/13/19	PORTSMOUTH	ROCKWELL, VERNE	ADAMS, SHIRLEY	N
FRENCH, BARBARA	1/28/19	EXETER	FRENCH, JOHN	O'BRIEN, ANNIE	N
ROUTON, HELEN	2/1/19	DOVER	CRACIUM, GEORGE	GAVIS, ANNA	N
BARR, ANNE	2/14/19	EXETER	YAEGER, ROBERT	HEALY, MARGARET	N
COTTER, JAMES	2/27/19	EXETER	COTTER, WALTER	RIVARD, ELEANOR	Y
COUCH, CHRISTOPHER	2/27/19	EXETER	COUCH, BENJAMIN	MONTGOMERY, MARY	Y
PAULY, LOUISE	3/2/19	RYE	NEILL, JAMES	BABCOCK, HARRIET	N
BACON, JACQUELYN	3/20/19	PORTSMOUTH	HILL, CARL	CURRIER, VELDA	N
CRANDALL, SHIRLEY	3/28/19	PORTSMOUTH	GAGNON, EUGENE	LIBERTY, ANNA	N
CAREY, GAIL	4/5/19	EXETER	EASTMAN, PHILLIP	HILL, MARY	N
VAZQUEZ, CHARLES	4/9/19	DOVER	VAZQUEZ, CORNELIO	RODRIGUEZ, EUSEBIA	N
DANDISON JR, BASIL	4/10/19	PORTSMOUTH	DANDISON SR, BASIL	REMICK, MINNIE	Y
HOPWOOD, JOHN	4/13/19	STRATHAM	HOPWOOD, DAVID	LEMINE, ROSALIE	Y
MURRAY, COLETTE	4/28/19	DOVER	MURRAY, FREDERICK	LONGO, JACQUELINE	N
SAARI, JANET	5/22/19	STRATHAM	GAUTREAU, RAYMOND	JANTON, GERTRUDE	N
DILEO SR, WILLIAM	6/2/19	STRATHAM	DILEO, MICHAEL	COLANGELO, MARY	N
PILON, ROBERT	6/8/19	STRATHAM	PILON, HAROLD	NIELSEN, DOROTHY	Y
BLAISDELL, MARILYN	6/8/19	PORTSMOUTH	MOORE, LEONARD	FOGG, RUTH	N
JOHNSON, DONALD	6/28/19	DOVER	JOHNSON, HENRY	LITTLEWOOD, MARY	N
COUTURE, IDA	7/17/19	EXETER	FOSTER, CHARLES	HARVEY, MARY	N
RANDLETT, FRANCES	7/26/19	DOVER	BOOKER, CHARLES	WEBSTER, DELLA	N
NASON, THYRA	8/5/19	EXETER	FERN, OSCAR	POOR, EDITH	N

# **DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2019**

<b>DECEDENT'S NAME</b>	<b>DATE OF DEATH</b>	<b>PLACE OF DEATH</b>	<b>FATHER'S NAME</b>	<b>MOTHER'S NAME</b>	<b>MILITARY</b>
DOLLOFF, JESSICA	10/5/19	EXETER	STEVENS, WILLIAM	UNKNOWN, GENEVA	N
JEPSEN, ROSE MARIE	10/30/19	MILFORD	JOHNSON, JAMES	DYSON, MARIE	N
GULA, ROBERT	11/7/19	STRATHAM	GULA, MIKE	SLUZIN, FRANCES	N
JOYCE, PHYLLIS	11/13/19	STRATHAM	MINICHINO, MICHAEL	GIUSTI, IDA	N
SAWYER SR, PAUL	12/1/19	STRATHAM	SAWYER, STANLEY	DEANE, GRACE	N
BARTON, ROBERT	12/13/19	PORTSMOUTH	BARTON, BILLIE	CLYMER, OLETHA	Y
SAPIENZA, JOHN	12/21/19	STRATHAM	SAPIENZA, JOHN	FLAHERTY, MARGARET	Y

# MARRIAGES REPORTED FOR YEAR ENDING DECEMBER 31, 2019

PERSON A'S NAME	PERSON A'S RESIDENCE	PERSON B'S NAME	PERSON B'S RESIDENCE	TOWN OF ISSUANCE	PLACE OF MARRIAGE	DATE OF MARRIAGE
KIMBALL-MARFONGELLI	CONNOR A	LEMIRE	MIA E	STRATHAM	GILMANTON	2/2/2019
UNDERRINER	KEVIN R	STEWART	SABRINA L	STRATHAM	STRATHAM	2/20/2019
MILONE	MARK J	CHIRICHELLO	RENEE N	STRATHAM	SEABROOK	2/26/2019
CIMINERA JR	ANDREW J	EVINSON	KERI A	STRATHAM	DERRY	4/19/2019
BIRON	ELIZABETH M	HOPPING	TRAVIS M	STRATHAM	RYE	5/18/2019
REAUME	DAVID J	ENGLE	KIMBERLY	STRATHAM	PORTSMOUTH	6/9/2019
KONGMANY	ANDREW P	SCHMIDT	HANNAH E	STRATHAM	CHICHESTER	6/15/2019
SOTO RODRIGUEZ	ANTONIO	DAIGLE	LAUREN	STRATHAM	PORTSMOUTH	7/27/2019
WALSH	ADAM M	STEADMAN-POTTER	BETHANY A	STRATHAM	NEW CASTLE	8/24/2019
BLUME	KRISTOPHER K	ROBINSON	SOPHIE S	STRATHAM	STRATHAM	8/31/2019
PERSSON	ERIC	LUCIER	DIANA M	STRATHAM	RYE	9/28/2019
LEGACY	ERIC D	CATAPANO	ELIZABETH	STRATHAM	STRATHAM	9/30/2019
SHORT	JACOB D	FRANCAZIO	MELISSA L	STRATHAM	NORTH HAMPTON	10/13/2019
SUTKUS	JOSEPH W	GULLOTTI	JILLIAN R	STRATHAM	ATKINSON	10/25/2019
DINWIDDIE	SCOTT A	MCDADE	NICOLE D	STRATHAM	STRATHAM	10/26/2019
KINGSBURY	COLEEN M	LOTHIAN	BRIAN D	EXETER	EXETER	10/31/2019

## ASSESSING DEPARTMENT

What a busy year for the Assessing Office. With 2019, being the year that Stratham was required by state law to update all property values, a Statistical Update/Revaluation was conducted by in-house staff along with the support of two contracted certified personnel. All through the process the housing market sales sustained an increase which favored the sellers.

The tax bill is made up of several different elements and the Assessing 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 warrant. We oversee the discovery, listing and assigning of assessed values to every property in Town. The Town currently has 3,445 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. Our 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 determine market value and in turn form the basis for the assessed value of property. At the conclusion of the project the Town's 2019 total tax base was determined to be \$1,554,473,230. When compared to the 2014 Revaluation; which had a final tax base of \$1,229,579,116, that is an increase over five years of \$324,894,114 in property value change.

In addition to conducting mass appraisal of all real estate in the Town every five years, we are also responsible for many other items. Included is a list of some of our additional responsibilities and services. Property record card maintenance, provide for defense of assessed values before the Board of Tax and Land Appeals, Superior Court and Supreme Court, administration of the Current Use program, oversee all tax exemptions and tax credit programs, timber tax and gravel tax program management, assist taxpayers and the general public with tax maps, assessing questions, and give direction for general government requests. And always employ standards of professional practice in assessing and maintaining those standards through continuing education programs and certifications by state and national associations.

I encourage everyone to view the Assessing webpage at [www.strathamnh.gov](http://www.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 Assessors 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 that you might have.

Respectfully submitted,

*Andrea Lewy*

Andrea S. Lewy, Certified New Hampshire Assessor  
NH DRA Certified Property Assessor Supervisor

## CODE ENFORCEMENT / BUILDING INSPECTION

This department is responsible for performing the administrative, enforcement, and inspection duties related to the interpretation/compliance with the State Building Code, Town Ordinances, Zoning and other applicable regulations to ensure the safety of life and property and compliance with codes and ordinances adopted by the Town. Other responsibilities include the Code Enforcement functions at the Zoning Board of Adjustment and all Building Inspection Meetings.

The Building Department was very busy in 2019 as it processed 1,144 permits, 54 of which were New Construction Single Family Homes. In 2018 there were 29 New Construction Single Family Homes. The Building Inspector performed 1,722 inspections during the year of 2019.

Permitting Report	2018	2019
Residential Building	275	325
Commercial Building	32	27
Electrical	223	260
Plumbing	86	118
Mechanical/HVAC	113	172
Other	274	242
Total	1004	1,144

In April of 2019 the permit fee schedule was amended in accordance with the following RSA:

*NH RSA155-A:9 Fees. – The municipality may establish fees to defray the costs of administration, implementation, and enforcement of the state building code and any local amendments. Such fees shall be for the general use of the municipality having responsibility over the local enforcement agency.*

The department staff prides itself on being approachable and welcomes the opportunity to work through challenging scenarios to come up with a solution that's beneficial for the residents of Stratham.

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

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

Respectfully,  
Shanti Wolph  
Building/Zoning Code Enforcement Officer

## **FIRE DEPARTMENT**

In 2019 the Stratham Fire Department responded to 762 emergency and service calls, which represents an increase of approximately 5% from 2018. Stratham's emergency response requirements continue to grow and we are committed to supporting the needs of the Town on a daily basis.

We would like to thank the residents for their support in purchasing a Utility Truck and Command Vehicle through the ambulance billing account this past year. The utility truck has provided great versatility for the Department and helped to ensure firefighter safety by keeping dirty fire gear and equipment out of the passenger area after fire or training events. As a result of fundraising efforts in 2018 and 2019 by many of the members, the Association was able to acquire a side-by-side off-road vehicle that can assist in helping get people out of the park and associated trails in time of need. This has become a great asset to the department as the park usage has increased.

This was another great year for the "Lights for Lives" event. The community support, from lights on the houses, donations, to many local business and residents providing donations for the auction, was tremendous. 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 Auxiliary 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 each year, support FD training events, and are always there in times of need.

Although the weather provided some challenging conditions at the Stratham Fair, many members put in countless hours to organize it. Each year under the guidance of the Directors new ideas, old traditions, and family fun occurs each July. Many community organizations also assist in 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 and night 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,  
Matt Larrabee  
Fire Chief

## **STRATHAM PARKS AND RECREATION**

This year Stratham Parks & Recreation worked to refine its mission and goals with the community. This mission includes:

Enhancing quality of life for residents by offering parks, trails, and public facilities and providing quality recreation and senior citizen programs that maintain a balanced sense of community.

Stewarding Stratham's Town parks and opens spaces intended for recreational uses by advertising their availability, schedule programming, adhering to policies for use of Town properties and planning for their effective deployment on behalf of the community

Collaborating with, and serve as a resource for, others in the community seeking to pursue initiatives and improvements that further this mission including other Town departments, School Districts, organizations, civic groups and volunteers.

In the coming year, we plan to focus on addressing the needs of underserved residents including senior citizens; reviewing and revising department policies, procedures and staffing; working to establish connections between town-owned resources and evaluating conditions in Stratham Hill Park as recommended in the Master Plan.

The Parks and Recreation Department kicked off 2019 with a spectacular community Bonfire held at Stratham Hill Park in early January. This was an excellent collaboration with the 5th grade class at SMS and a wonderful community event. Our ski programs had over 250 youth on skis or snowboards participating.

In spring, we held the first Great Bay Food Truck Festival in Partnership with Exeter Chamber of Commerce with 5,000 people attending and raised \$13,000. The 2020 event will take place on May 9<sup>th</sup>.

The baseball field construction project advanced and will be fully operational in 2020 baseball season. Summer Camp at SMS had a 30% growth in 2019. Thursday nights at Park are so much fun with running and mountain biking! Our attendance was excellent this year as we kicked racing at the Park into high gear. We had fun each week, while raising money to reinvest back into the trail network at the Park.

Family Fun Day at SHP, the event has become a Stratham tradition. The event is enjoyed by parents and children each year. Come for the games, stay for the fireworks to end the evening.

In early December we opened the doors to the Senior Gathering Space at the Municipal Center. The space offers many benefits to seniors living in Stratham. There is the opportunity for residents to create their own programming, they can host a card game or meet with friends in a casual comfortable environment. Included in the space is a large monthly calendar that residents can write-in a drop in event or standing engagement with a small group of peers.

For a full listing of fun activities and events, visit the Town of Stratham website! In 2020 all registration, including Community trips will processed on [stratham.recdesk.com](http://stratham.recdesk.com). Please reach out to the office at 772-7450 if you have any questions or concerns.

## **PLANNING BOARD/TOWN PLANNER**

The year 2019 continued the busy and productive nature of 2018 for both the Planning Board and Planning Department. Planning Board activity was consistent with the past few years presenting 6 Site Plan Review applications, 4 Conditional use permit applications, and 3 Subdivision applications; a number of zoning amendments were also considered to make clarifying revisions to existing 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 establishing the desired result? The key to this aspect of the process—while often driven by a current proposal—is encouraging the Town and Townspeople to work collaboratively—the heart of planning for our community. Perhaps one of the greatest achievements of 2019 is the adoption of the Master Plan. This effort had not been completed in a holistic manner since 1998. The Town should be very proud of its community-based effort in working with the Master Plan Committee and Town consultant through this critical document’s evolution. We did it! Thank you all for your interest and dedicated 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 be more responsive to Town needs—particularly with the Master Plan and, equally important, 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

Thomas House  
Planning Board Chair

## STRATHAM POLICE DEPARTMENT

I am pleased to offer you this annual report highlighting the activities and accomplishments of your Police Department during the calendar year of 2019. The Stratham Police Department is a full-service, full-time police agency that serves our residents twenty-four hours a day, seven days a week. The philosophy of the Stratham Police Department is that of preventing crime and being proactive in the community, while maintaining a high quality of life for the people for which we serve.

As your new Police Chief having started in April of this year, I have had the pleasure of meeting and speaking with many of you regarding concerns you would like to see addressed. As a result of these discussions, I have continued to gain a better insight into the town and am able to examine and address many of the issues you have presented as we move into 2020.

Statistically, the Stratham Police Department responded to and recorded over 22,078 calls for service. Included in those calls, we recorded 121 arrests, 3,500 vehicle citations, 400 reportable incidents, 161 vehicle crashes, 200 medical emergency calls and 250 animal control calls.

### 2019 Highlights:

- Officer Amanda Bibeau continues to have a strong presence in the Cooperative Middle School and Stratham Memorial School. She has become a true resource for the students, families, faculty and staff. Our partnership and commitments to the SAU-16 School District remains strong.
- The Police Department hosted our first annual community events involving National Night Out and Community Christmas Toy Drive.
- The Police Department purchased and installed a medical drug box in our lobby where citizens can now drop off their unused, unwanted, or expired prescription drugs at any time.
- Transitioned to Rockingham County Dispatch: To promote officer safety, efficiency and overall performance to the community.
- Chief King and Officer Matthew Callahan passed NH Police Standards to achieve New Hampshire police officer certification.
- Reviewed and revised numerous department policies and procedures in order to seek National Police Accreditation through CALEA.
- Applied for and received over \$6000.00 in funds involving; Traffic Safety, E-Ticket and E-Crash equipment, and Radio Programming.

As Police Chief, I wish to commend all the officers and staff for their service, professionalism and efforts to make the Town of Stratham a safe and desirable community in which to live or work in, as well as visit.

Lastly, on behalf of the entire department, we always remain thankful to our residents and businesses for their unwavering support, both financially and for the endless acts of appreciation shown to us throughout the year. We will always continue to serve, protect and keep the community safe and always attempt to provide the best and proactive police services available.

Respectfully Submitted,



Anthony King, Chief of Police

## **DEPARTMENT OF PUBLIC WORKS**

The Department of Public Works safely completed 2019 with all employees functioning at full duty. The department is pleased to have filled our full-time Operator/Laborer vacancy with Stewart Guay. Stew brings a diverse talent and skill set fitting very well with our seasoned staff.

Staff is immersed in continued training; we at DPW maintain licensure and certification pertaining to the operations of the state permitted Transfer Station, municipal underground fuel storage and filling station, environmentally friendly deicer application. Also DPW Director maintains state licensure regarding the distribution and treatment of potable water and sewer collections. This is especially important as we develop systems of preventive maintenance of our existing small municipal utilities and as a Town look to long term goals of healthy municipal utility infrastructure.

In a collaborative effort with the Town's Recreation Department Public Works staff has assumed the day to day maintenance support of Stratham's parks and recreational lands. The existing "boots on the ground" staff of Parks and Recreation has merged with DPW staff. This mission is an exercise of leveraged resources; we will be able to approach certain work more efficiently with a greater number of personnel and also streamline the Town's fleet utilizing specific equipment town wide.

Extensive work went into the reconstruction of Guinea Road; the road was redesigned in –house to include the addition of delineated bicycle lanes. This effort was in collaboration with Stratham's Planning & Recreation Departments and the Town's Pedestrian Cyclist Advocacy Committee (PCAC). This building block accomplishment will act as a guide moving forward implementing goals of the Town's Master Plan and improving the Town's "Safe Routes to School". Along with the reconstruction of Guinea Road, Drury Plains Road, Perth Drive, Chapman Road, Seavey Pasture Road, Muirfield Drive, Shannon Drive and Barnes Drive the following roadways received a wearing course of asphalt ensuring longevity of the Town's previous years investment; Tall Pines Drive, Brown Avenue, Coach Road, Merles Lane and Humes Court. Curbing was established along a segment of Lamington Hill Road to direct run-off into existing drainage collections and prevent further property damage.

DPW staff successfully reestablished an unruly drainage easement off from Bartlett Road. The easement was consumed by nearly thirty years of vegetated growth, the once was ditch line had eroded and was causing abutting property damage. This effort was accomplished fully in-house and its success is representation of "Best Management Practices" that the Town makes to ensure proper storm-water management.

Of the DPW fleet a model year 2000 six-wheeled dump truck was decommissioned and sold at public auction. This essential plow truck was replaced with one model year 2019 Western Star six-wheeled dump truck and plow gear, an existing sander was utilized to fully outfit this truck.

I Nathaniel (Nate) Mears am thankful for the opportunity to serve as the Director of Public Works for the Town of Stratham and am excited for the opportunity to be a part of its successful cultivation. Thank you all.

Respectfully submitted,  
Nate Mears, Director of the Public Works Department

## TOWN CLERK/TAX COLLECTOR

2019 was the year that the State of NH brought about many legislative changes in an effort to clarify some of the House Bills and laws relating to required documents when processing motor vehicle transactions. There is also new information regarding the applications and fees when applying for the Real I.D. Most of these changes came into effect the first week in January, 2020. I believe the law that will impact you the most is the requirement of showing an I.D. when processing your motor vehicle registrations. This has always been the law, but the language has been changed to make it clearer. Acceptable I.D.'s are: driver's license, military I.D., non-driver's I.D., employment authorization I.D., permanent resident card, (green card), passport card, or passport.

We are now able to process snowmobiles, dirt bikes and ATV's. We are excited to be able to offer this convenience to you. And just as a reminder, we have been able to process boats for several years now!

We had just the one Town Election in 2019 that saw a 17% turnout. We are gearing up for a busy election season with four elections in 2020.

We will continue to send out motor vehicle and dog reminder notices via email only. We have now done this for several years, and it works out quite well, both in savings for the Town, as well as convenience for the residents. If you are new to Town, or have not yet signed up to receive the email reminder notices, please send your email to: [jcharbonneau@strathamnh.gov](mailto:jcharbonneau@strathamnh.gov) or [dbakie@strathamnh.gov](mailto:dbakie@strathamnh.gov). Your email will never be shared with anyone!

As always, please call us or email us, (or stop in!) if you have any questions, concerns, or suggestions in regards to the Town Clerk/Tax Collector office. We are always happy to hear from you!

Respectfully Submitted,

Joyce L. Charbonneau  
Town Clerk/Tax Collector

## **WIGGIN MEMORIAL LIBRARY**

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

#### **Welcome to 2020!**

Many thanks to all of our volunteers, advocates and friends who contribute time, effort, and funding to Wiggin. I especially want to thank Paula O'Brien for over 30 years of volunteering at the library – new books and movies into patrons' hands quickly? Yes – thanks to Paula.

I'm also proud to announce that customer service librarian Pam Dziama received the New Hampshire Library Association's 2019 Award of Excellence. Well-deserved, Pam!

Our Friends of the Library group deserves a standing ovation for sponsoring half of the library's museum passes, paying for programs and a new telescope, and starting a new library delivery service. If you are stuck at home – *maybe you've had surgery and can't drive?* – someone in the Friends group will gladly bring you reading and viewing materials.

#### **What's next for the library?**

2020 promises to be another active, exciting year. You can look forward to programs for everyone: Drop-in tech help, voter information nights, coding and engineering workshops, AARP tax assistance, LEGO club, Portland ME cookbook author visit, terrarium workshop, kids' knitting, climbing the Alps presentation, teen dinner and a movie... And that's only the first half of the year! The summer @ the library theme this year is "Imagine Your Story," and you can expect fairy tales, mythology, and fantasy on the calendar of events.

Where will everyone fit? Good question! The renovation in 2009 has led to the library hosting thousands of program attendees, created a comfortable reading area, quiet study room and work spaces, and a meeting room that is used every day for library activities and community groups.

Change marches on, and as library use evolves we need to update spaces to support current and future services: places to gather and meet; areas to work quietly with access to wi-fi, remote technology, and power; places to learn new things with others in the community; and places for kids and teens to have fun and learn through play and creativity. It's time to consider how to best accommodate growing participation and new uses. The Town's 2020 – 2026 Capital Improvement Plan includes funding for an evaluation report and suggestions for a phased approach; starting with reconfiguring existing space and furnishings to make the library easier and more comfortable for everyone to use.

Wiggin Memorial Library is YOUR library and we are committed to being the best library for Stratham in everything that we do. Stop by or browse our website to discover all we have to offer; and invite a friend or neighbor to "check us out" – we look forward to seeing everyone!

Respectfully submitted,  
Lesley Kimball,  
Library Director

## **CEMETERY TRUSTEES REPORT**

To the Citizens of Stratham:

This past year was challenging for the Trustees. Our approved plan for removing the Norway spruce trees at Maple Lane Cemetery was delayed because of the changes in the Town management team. The Norway spruce trees were removed in the early spring. This created the additional challenge of properly seeding the areas left barren by the tree removal as the spring season was very wet. The extremely hot summer added to our woes as the new trees could not be planted. The good news is that the Department of Public Works Director has assured us that the new trees will be planted in early April and will be settled in and looking good for Memorial Day.

In the upcoming year we plan to continue working on markers, thereby making it easier for citizens to locate their lots. Additionally, we are hoping to engage a firm to clean the stones in both cemeteries to enhance the appearance of the cemeteries in general.

We appreciate your continued support, and the support of the Department of Public Works Team. As a reminder, our regulations can be found on the Town website. Please feel free to contact any of us with questions.

Respectfully Submitted:

Cemetery Trustees

June Sawyer  
John LaBonte  
Colin Laverty

## CONSERVATION COMMISSION

### Report of activities from 2019

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 continued to work with the Southeast Land Trust and the Barker family to complete the conservation process in 2019.

The Commission held the town-wide roadside clean-up day after a 1-year hiatus and is happy to report that the about 50 people turned out for a successful event.

The Commission 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 during the summer.

Pat Elwell served as the Commission's representative on the town's Master Plan committee to help guide the drafting process. Due to the efforts of Pat and the other members on the Master Plan committee, and in response to feedback from residents, the new Master Plan includes a number of conservation priorities for the town.

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

## OFFICE OF EMERGENCY MANAGEMENT

2019 was a successful year for Stratham's Office of Emergency Management (OEM). Training and preparations have already begun for the FEMA-evaluated exercise of the Seabrook Station radiological emergency plan that will be held on September 29, 2020. The OEM staff will respond for the day to the Emergency Operations Center (EOC) at the Fire House. Prior to the evaluated exercise, the staff will participate in at least two practice drills.

Other Seabrook-related activities were carried out throughout the year. An equipment inventory at the EOC and the reporting of the OEM's state of readiness to the State was performed quarterly. 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.

In the Fall of 2019, the Emergency Management Director began work with Town department heads to review and update Stratham's 5-Year Hazard Mitigation Plan. That committee's work is enabled by a grant from HSEM. The update is expected to be completed early in 2020.

Throughout the winter of 2019, the OEM Director received regular weather and readiness briefings from 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 15th 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 in 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

## **ENERGY COMMISSION**

### **MISSION**

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

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

### **OPERATING HIGHLIGHTS**

This past year, the commission has deployed its first solar array on the roof of the Police Station on Portsmouth Avenue, joined the Clean Energy NH Municipal Energy program, and worked with Unitil and local installers to completely retrofit all street lighting with more efficient LED lighting options. The commission held more educational gatherings to help interested residents with energy-related technologies and offerings.

### **LOOKING AHEAD AND RECOMMENDATIONS**

The commission looks to expand its analysis of buildings whose operational costs impact the citizens of Stratham. Better thermostat management and control will yield both energy savings and improve comfort control. The commission recommends that a town employee or subcontractor take responsibility for ensuring that the occupancy schedules are maintained and that a policy is enacted for setting back temperatures during normal unoccupied modes. Having a similar standard for occupied modes will allow for consistency among all town operated facilities and ensure maximum energy savings. For all facilities, it is important to document age and conditions of existing mechanical equipment as well as following a protocol for replacement as the equipment nears the end of its useful life. Having this plan will allow the town to better prepare for replacement costs as opposed to needing to repair equipment under more urgent conditions.



## 2019 Annual Report Exeter-Squamscott River Local Advisory Committee

[www.exeterriver.org](http://www.exeterriver.org)  
**New! Follow us on Facebook**

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

2019 marked ESRLAC's 23<sup>rd</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 now has a Facebook page, managed by Committee members and offering information on a wide range of river related topics. Search for Exeter-Squamscott River Local Advisory Committee on Facebook to follow ESRLAC.

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

## 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. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is 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. Every year New Hampshire sees fires which threaten or destroy structures, 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!

The Forest Protection Bureau and local fire departments were very busy this year celebrating Smokey Bear's 75<sup>th</sup> year preventing wildfires. Many events were held at local libraries, in fact, this program was so successful we will be offering it again in 2020. We were fortunate enough to partner with the Northeast Forest Fire Protection Compact and bring the Smokey Hot Air Balloon to Franconia Notch in August. The weather was fantastic and hundreds of people got the chance to ride in the balloon! 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!”**



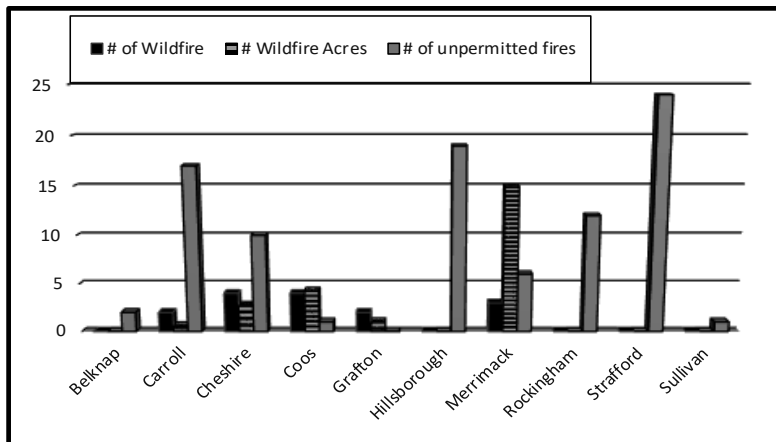
As we prepare for the 2020 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely 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.nh.gov/nhdfl/](http://www.nh.gov/nhdfl/).

# REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

Continued

## 2019 WILDLAND FIRE STATISTICS

(All fires reported as of December 2019)



\* Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180

CAUSES OF FIRES REPORTED								
(These numbers do not include the WMNF)								
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	3	1	0	1	1	1	1	3

## HERITAGE COMMISSION

The Heritage Commission was established by the Town in 1997 to be responsible for “the proper recognition, use and protection of resources ... that are valued for their historic, cultural, aesthetic, or community significance.”

\*In February we sponsored our annual public program. This year’s theme was “The Life and Times of Portsmouth Avenue”. The featured speaker was Lisa Mausolf, a noted historical researcher. The program was very well attended with a standing room only crowd.

\*The new owner of the Old Town Hall completed renovations in March. More than forty toured what is now an up-to-date 4-unit apartment house. Two original window frames were salvaged from the building and are now refurbished and at the town hall lobby. The Old Town Hall is protected from demolition and changes to its exterior by an easement held by the town. The Commission is currently working on adding OTH to the State Register of Historic Places.

\*One of the Commission’s most important projects in recent years has involved helping to oversee the Bartlett-Cushman House at the corner of Portsmouth and Bunker Hill Avenues. We were pleased that the Select Board found a historically minded couple from New York to buy and renovate the home.

\*In April, with assistance from the Commission, the Scamman farmstead, including surrounding conserved land, was added to the National Register of Historic Places. The Register, administered by the National Park Service, is the official list of our nation’s historic places worthy of preservation. The Scammans also did extensive work on their 1750s English style barn ensuring its viability for many decades to come.

-\*The Commission and the Stratham Historical Society agreed to jointly sponsor a historic roadside sign, such as ones seen throughout the State, for the Lane Homestead at the Stratham Circle. Responsibility for and oversight of this program rests with the NH Division of Historical Resources and the NH Department of Transportation but the signs are produced and paid for by local advocates.

\*This year the Commission is sponsoring legislation which would provide a mechanism to ensure that any town-owned building being considered for demolition by any Select Board is approved by the voters at Town Meeting if enough interest warrants such a vote. For those who like to follow legislative matters of interest, the measure before the Legislature is House Bill 1104. We wish to thank Representative Pat Abrami for bringing this forth.

\*The Planning Board, at the request of the Commission, has established an ad hoc committee to look at the zoning along Route 33 from the Town Center to the Greenland town line. An important key to historic preservation is ensuring economic viability for older structures in high traffic areas by adaptive reuse. We don’t want to see historic houses demolished to open back land for condominiums and unused structures fail due to neglect. Our goal is to incentivize and facilitate the use and preservation of existing housing stock for whatever the market deems best.

\*The Commission is hoping to initiate a complete, town-wide inventory of historical resources this year. Such a study will help us identify key historic structures in Town, allow us to target landowners who might be helped by various available programs, and help the Planning Department staff, Planning Board, and Demolition Review Committee with their work.

Thank you for your continued support for our projects! For a full report on the Commission’s activities this past year, please visit our website: <https://www.strathamnh.gov/heritage-commission>

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

In 2019 we entered our 50<sup>th</sup> season collecting and preserving historical memories for the Town of Stratham. We had many contributors of items for our collections again this year, including a generous donation from the Greater Washington Community Foundation. We encourage any and all donations of items that have Stratham connections.

The month of January saw the Society partner with two other non-profit organizations for a fund raiser through the auspices of the upscale resale boutique, The Fabulous Find, of Kittery, ME. The profits of all sales of donated items were divided, after expenses, resulting in checks issued for over \$6,000 to each organization. Kudos to our own Skip Stearns for spearheading the program!

Our January program featured Skip Webb, attired in 1723 attire, who regaled us with the building and history of the Benjamin James Homestead of Hampton.

In March, our program was presented by retired Portsmouth Police Chief Dr. David “Lou” Ferland, who delivered his newest program, Historical Markers of NH.

Once again, April brought our 28<sup>th</sup> Annual Appraisal Day with Dan Olmstead of Daniel Olmstead Antiques and Greg Pruitt and Lionel Loveless of Collector’s Eye serving as our appraisers.

In May we had our Annual Meeting and Potluck Supper.

The September program saw UNH Professor Kimberly Alexander fashioning and displaying attire from the colonial 17<sup>th</sup> century through the 18<sup>th</sup> century and Revolutionary War times into the 19<sup>th</sup> century. She also authored “Fashioning the New England Family”.

Our November program was presented by author Bethany Groff Dorau, Historic N.E NorthShore Regional Site Manager, “A Newburyport Marine in WWI: The Life and Legacy of Eben Bradbury”.

All of our regular programs were again co-hosted this year by the Wiggin Memorial Library.

The \$1,000 Winfield L. Foote Scholarships were presented this year to eight outstanding applicants, all residents of Stratham. To date, thanks to the generosity of Winfield L. Foote, the Society has awarded approximately \$75,000 to deserving students.

We would be remiss in not acknowledging all of our volunteers who help in organizing these programs and work behind the scenes doing research and maintaining the Historical Society. We must also note the passing of longtime supporter, John Sapienza, for all his contributions.

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

Respectfully submitted,  
Bruce A. Kerr, President

## MOSQUITO CONTROL

As Massachusetts was dealing with the worst outbreak of Eastern Equine Encephalitis (EEE) in over 50 years, NH was seeing a different disease carried by mosquitoes. Two human cases of Jamestown Canyon Virus (JCV) were detected in New Hampshire in 2019. One was an adult from Kingston, NH. He tested positive for both Jamestown Canyon Virus spread by mosquitoes and Powassan Virus which is spread by ticks. Another adult tested positive for JCV from Laconia, NH. The State confirmed two horse cases of EEE and 16 mosquito batches in NH last year. West Nile Virus was detected in one mosquito batch and one hawk.

In 2019, the US saw the largest and most widespread outbreak of EEE in the last half century. Medical Entomologists recognize that EEE usually persists after a major outbreak. We expect to see more EEE during the 2020 season.

Adult mosquitoes were monitored at four locations throughout town. Mosquitoes were collected in traps, identified to species and select species were sent to the State Lab in Concord where they were tested for disease. No disease activity was detected in Stratham in 2019. There were 244 treatments to eliminate mosquito larvae. Additionally, 644 catch basins treatments were made to combat disease carrying mosquitoes. Nighttime spraying to control adult mosquitoes was conducted along roadways and in the parks.

A naturally occurring biological insecticide called Bti was used to control mosquito larvae in wetlands. Bti will not harm people, pets and other animals, aquatic life or other insects. Natular, an organic product, was used in catch basins to control disease carrying mosquitoes. A new organic option could be added to the control program for nighttime road spraying. Merus is made from the chrysanthemum plant. Merus is organic and breaks down quickly in the environment. Merus is not cheap, adding \$5000 to the cost of town wide road spraying per year.

The recommended 2020 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 and in parks, and emergency spraying when a public health threat exists. Field work begins in April when larvae are found in stagnant water such as swamps, salt marshes, woodland pools and other wetland areas. The program ends in October when temperatures drop and daylight hours decline.

Homeowners play an important role in reducing 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, turn over, cover, or throw out items that hold water, such as tires, buckets, planters, toys, pools, birdbaths, flowerpots, or trash containers. Personal protection remains the number one way to avoid mosquito borne illness. Information is available on the CDC website at: [www.cdc.gov/westnile/prevention/index.html](http://www.cdc.gov/westnile/prevention/index.html).

Residents who do not want their property sprayed 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, PO Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, color of your house and acreage you own. Anyone who has submitted a request in prior years may 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 call the office with questions at 734-4144.

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

## 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 walk, bike or run and want to achieve goals that pertain to these activities and our community. Highlights of the past year include:

- 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.
- We helped sponsor a **Parent/ Resident Input Forum** in February which included presentation of walking audits and survey results by Rockingham Planning Commission. Lucia von Letkemann, the youth librarian provided free child care service during the forum and enabled many families to participate.
- One of our members participated on the Master Plan Committee. Through her, and our more general feedback, we contributed to the final plan.
- We brought the **perspective of walkers and cyclists to the planning board** pointing out areas of concern at several planning board meetings.
- We continue to work on a **Master Trail Plan**, locating key properties and existing trails to create a network to connect destinations in Stratham.
- We continue to work with Stratham's Public Works Dept. to add **signs** on Stratham's town and state roads to raise awareness of current laws and best practices for cars and bikes to share the road on designated bikeways.
- We also continue to monitor NH DOT **resurfacing programs**, encouraging as much as possible road improvements that will increase the safety for walkers, runners and bikers.
- We welcomed Parks and Recreation Director, Seth Hickey, as our staff liaison.
- We also worked throughout the year to encourage attendance at our meetings by interested residents and to recruit new members.

Andy Gilman  
Bettina Kersten

Co-Chairs

## **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 pending MS4 Storm Water Permit expected to be issued to Stratham in the fall of 2015. 2019 marked the first year of compliance efforts with the MS4 permit. In collaboration with the Seacoast Stormwater Coalition, the Town is making strides to improve water quality through Site Plan and Subdivision Regulation changes, and even field monitoring efforts. The Public Works Commission will assist and advise the Select Board in Stratham's response to the MS4 requirements throughout the permit term.

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

Respectfully submitted,

John Boisvert  
Chair

## **THE 52ND 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 regular basis from November through August.

In 2019 the 52<sup>nd</sup> annual Stratham Fair was held on July 18<sup>th</sup> through 21<sup>st</sup> at Stratham Hill Park. Weather was extremely hot all four days. Attendance was low with only about 4,000 fairgoers.

4H still experienced good attendance with over 149 children participating in events ranging from animal showing to club exhibits. The Fair awarded \$16,105.50 to those involved. We would like to thank Mike Harris, Randy Claar and the many supervisors, judges and 4H volunteers who worked tirelessly to host the 4H program at the Fair.

Our new carnival provider, Cushing Amusements, provided rides and entertainment for all ages. We look forward to partnering with them again in 2020.

The directors continue to put increased focus on managing the Fair like a business, working hard to contain expenses and maintain a profit. However, Mother Nature was not on our side this year. Unfortunately, we report a net loss from the 2019 Fair of \$31,044. Leveraging the rainy-day fund, we have offset this loss and have put a plan in place to replenish aforementioned fund over the next three years.

We look forward to better weather during the 53<sup>rd</sup> annual Stratham Fair on July 16<sup>th</sup> through 19<sup>th</sup> 2020. 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 2019 Fair Directors 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.

Respectfully Submitted,  
Francisco Marin, Chair  
Stratham Fair Committee

## **STRATHAM HILL PARK ASSOCIATION**

The Park Association reports Stratham Hill Park enjoyed another year of increased activity.

The Winter Trail Grooming program enjoyed another year of grooming with the snowmobile and drag by Park Ranger John Dodge.

The Association maintains the natural skating rink. The rink, just under an acre in size, has an area for playing ice hockey and another for freestyle skating. It is lit at night until 9 p.m. for public skating (weather permitting.)

We will partner with the Rec Commission to engage a Forester to develop a management plan for the trails and surrounding trail network. The Association agreed to suspend leaf blowing of trails until further review of environmental impacts.

The Stratham Hill Park Association voted to install a memorial plaque at the top of the hill facing the west view of the tower to recognize former Vice President of the Association “Terry Barnes” for his many years of service to our organization. Terry passed away suddenly at the end of 2018; he will be greatly missed.

We look forward to another exciting year for the Park in 2020. The Association always welcomes members of the community to be involved as we continue our role as stewards of this wonderful area.

Meetings are held every other month prior to the Conservation Commission 2nd meeting in the month at 6:30 p.m. in the Hutton Meeting Room and open to the public.

Respectfully Submitted,

Dan Crow, Secretary  
Colin Laverty, President  
Dave Short, VP  
Greg Blood, Treasurer

# ANNUAL REPORTS

For the school year ending June 30, 2019  
With the Proposed 2020-2021 Budgets

OF

STRATHAM SCHOOL DISTRICT  
STRATHAM NEW HAMPSHIRE

COOPERATIVE SCHOOL DISTRICT  
(EXETER REGION / ERCSD)

AND

SCHOOL ADMINISTRATIVE UNIT #16  
(SAU 16)

MARCH 2020

## 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
Cheryl Eveleigh .....	Term expires 2022
Carissa Magri .....	Term expires 2020
Bob O'Sullivan .....	Term expires 2020

#### Moderator

David Emanuel .....	Term expires 2022
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#### Clerk

Mikki Deschaine .....	Term expires 2021
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#### Treasurer

Patty Lovejoy .....	Term expires 2022
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### Stratham Memorial School

Katherine Lucas – Principal	Elizabeth LaCasse – Nurse
Katelyn Belanger – Vice Principal	Plodzick & 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 2022
Kimberly Meyer .....	Exeter term expires 2022
Bob Hall .....	Kensington term expires 2022

#### Moderator

Kate Miller .....	Term expires 2020
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#### Clerk

Sue Bendroth .....	Appointed position
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#### Treasurer

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

Superintendent services for school districts of:

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

David Ryan, Ed.D.  
Superintendent of Schools

Esther T. Asbell, Ed.S.  
Associate Superintendent

Christopher M. Andriski, Ed.S.  
Assistant Superintendent

Thomas Campbell, Ed.D.  
Assistant Superintendent HR

Helen M. Rist, Ed.S.  
Student Services Administrator

Molly O'Keefe  
Executive Director of Finance and Operations



**2020**  
**WARRANT**

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

Date: Friday, March 6, 2020  
Time: 7:00 PM  
Location: Stratham Memorial School  
Details:

We certify and attest that on or before February 20, 2020, a true and attested copy of this document was posted at the place of meeting and at SAU16, Town Offices and Library and that an original was delivered to the Town Administrator.

320400 Stratham Local School 2020 Warrant 2/11/2020 1:20:08 PM



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**Article 01    Operating Budget**

To see if the School District will vote to raise and appropriate the sum of \$12,503,025 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

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**Article 02    Maintenance Capital Reserve Fund**

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

☐ Yes

☐ No

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**Article 03    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 04    Transact business**

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

☐ Yes

☐ No

**SCHOOL WARRANT 2020  
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 tenth (10<sup>th</sup>) day of March, 2020 between the hours of eight o'clock in the morning (8:00 AM) and eight o'clock in the evening (8:00 PM) to act on the following subjects:

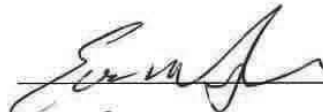
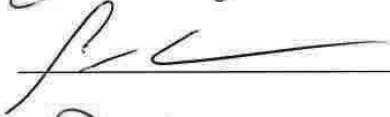
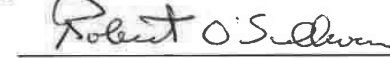


1. To choose two (2) Members of the School Board for the ensuing three (3) years each.

Given under our hands at said Stratham on this 12<sup>th</sup> day of February, 2020.

STATE OF NEW HAMPSHIRE

TRUE COPY OF WARRANT – ATTEST:

STRATHAM SCHOOL BOARD



Proposed Budget

**Stratham Local School**

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2020 to June 30, 2021

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

Name	Position	Signature
Eric vonderLinden	school Board chair	
Sarah Gallagher	School Board Vice Chair	
Robert O'Sullivan	School Board Member	
Carissa Magri	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/>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-26**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$3,604,458	\$3,741,478	\$4,018,409	\$0
1200-1299	Special Programs	01	\$1,681,208	\$1,907,333	\$1,867,692	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$3,511	\$10,438	\$12,766	\$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>\$5,289,177</b>	<b>\$5,659,249</b>	<b>\$5,898,867</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$769,165	\$914,917	\$981,577	\$0
2200-2299	Instructional Staff Services	01	\$624,539	\$418,409	\$427,816	\$0
<b>Support Services Subtotal</b>			<b>\$1,393,704</b>	<b>\$1,333,326</b>	<b>\$1,409,393</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	\$37,966	\$37,800	\$46,900	\$0
<b>General Administration Subtotal</b>			<b>\$37,966</b>	<b>\$37,800</b>	<b>\$46,900</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$241,325	\$218,916	\$282,638	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$396,423	\$438,431	\$479,812	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$541,479	\$599,339	\$593,345	\$0
2700-2799	Student Transportation	01	\$416,108	\$465,668	\$486,185	\$0
2800-2999	Support Service, Central and Other	01	\$2,493,062	\$2,850,605	\$3,056,794	\$0
<b>Executive Administration Subtotal</b>			<b>\$4,088,397</b>	<b>\$4,572,959</b>	<b>\$4,898,774</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$245,415	\$272,624	\$249,091	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$245,415</b>	<b>\$272,624</b>	<b>\$249,091</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-26**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$6,817	\$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>\$6,817</b>	<b>\$0</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		\$0	\$15,000	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$12,503,025</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2021 (Recommended)	period ending 6/30/2021 (Not Recommended)
5251	To Capital Reserve Fund	02	\$50,000	\$0
<i>Purpose: Maintenance Capital Reserve Fund</i>				
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$50,000</b>	<b>\$0</b>



**Individual Warrant Articles**

			Appropriations for	Appropriations for
			period ending	period ending
			6/30/2021	6/30/2021
Account	Purpose	Article	(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-26**

**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
<b>Local Sources</b>					
1300-1349	Tuition	01	\$26,400	\$21,600	\$16,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$22,789	\$10,000	\$12,000
1600-1699	Food Service Sales	01	\$210,058	\$175,000	\$204,091
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$9,799	\$4,500	\$4,500
<b>Local Sources Subtotal</b>			<b>\$269,046</b>	<b>\$211,100</b>	<b>\$236,591</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$92,987	\$0	\$0
3230	Catastrophic Aid	01	\$62,842	\$27,904	\$35,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$12,793	\$2,852	\$3,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$168,622</b>	<b>\$30,756</b>	<b>\$38,000</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	\$34,814	\$33,265	\$37,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$25,136	\$18,521	\$20,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$59,950</b>	<b>\$51,786</b>	<b>\$57,000</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2020**  
**MS-26**

**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
<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 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	02	\$0	\$0	\$50,000
9999	Fund Balance to Reduce Taxes	01	\$0	\$0	\$100,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$497,618</b>	<b>\$293,642</b>	<b>\$481,591</b>



**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2021</b>
Operating Budget Appropriations	\$12,503,025
Special Warrant Articles	\$50,000
Individual Warrant Articles	\$0
Total Appropriations	\$12,553,025
Less Amount of Estimated Revenues & Credits	\$481,591
Less Amount of State Education Tax/Grant	\$2,160,865
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$9,910,569</b>

**STRATHAM SCHOOL DISTRICT**

**SPECIAL EDUCATION PROGRAMS**

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

<b>SPECIAL EDUCATION EXPENSES</b>		<b>2017-2018</b>	<b>2017-2018</b>
1210	Special Programs	1,411,578	1,681,207
1430	Summer School	0	0
2140	Psychological Services	55,258	58,733
2140	Vision / Hearing Svs	0	0
2150	Speech and Audiology	235,695	242,458
2159	Speech-Summer School	0	0
2160	OT/PT Services	205,294	213,590
2722	Special Transportation	131,300	98,781
2729	Summer School Transportation	0	0
<b>Total Expenses</b>		<b>2,039,125</b>	<b>2,294,769</b>

**SPECIAL EDUCATION REVENUE**

1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	130,843	137,524
3110	Foundation Aid	0	0
3111	Catastrophic Aid	71,472	62,842
3190	Medicaid	47,782	25,136
<b>Total Revenues</b>		<b>250,097</b>	<b>225,502</b>

<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>	<b>1,789,028</b>	<b>2,069,267</b>
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James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

February 5, 2020

Scott T. Eagen, CPA, CFE

Donna M. LaClair, CPA\*\*

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA, CFE

Derek M. Barton, CPA

Sylvia Y. Petro, MSA, CFE

Members of the School Board  
Stratham School District  
30 Linden Street  
Exeter, NH 03833

To the Members of the School Board:

This is to advise you that as of February 5, 2020, the audit of the financial statements for the year ending June 30, 2019 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you in late February 2020.

\* Also licensed in Maine  
\*\* Also licensed in Massachusetts  
\*\*\* Also licensed in Vermont

Sincerely,

Michael J. Campo, CPA  
Director

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • [www.plodzik.com](http://www.plodzik.com)

**TABLE I**  
**STRATHAM PUPILS**  
**TOTAL ENROLLMENT JANUARY 1, 2019**

YEAR	PRE	K	1	2	3	4	5	TOTAL
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
2018-19	20	95	90	87	83	94	93	562

<b>Professional</b>	<b>Fiscal Year 2018-2019 Wages</b>	<b>Professional</b>	<b>Fiscal Year 2018-2019 Wages</b>
Atherton, Diane	\$86,840.00	McIntosh, Laurie (60%)	\$50,904.00
Audet, Rebecca	\$78,590.00	McCrillis, Meghan	\$69,461.00
Batchelder, Laura	\$86,840.00	Metz, Melanie	\$88,008.00
Bates, Kathryn	\$92,902.00	Millora, Selina	\$91,000.00
Beauchesne, Amy	\$91,388.00	Mitchell, Amy	\$61,125.00
Belanger, Katelyn	\$98,580.00	Moreno, Laurie (80%)	\$75,110.50
Bucklin, Katherine	\$87,891.00	Morrison, Linda	\$93,888.00
Caldwell, Jessica	\$91,388.00	Murphy, Megan	\$69,087.00
Christilles, Tracey	\$93,388.00	Neal, Jennifer	\$60,964.00
Craig, Debra	\$93,888.00	O'Connor, Marylou	\$91,888.00
Curry, Julie	\$91,388.00	Ortolf, Jessica	\$71,272.00
DeLello, Shannon	\$91,388.00	Page, Ashley	\$84,375.00
Donlon, Sara	\$56,681.00	Pinsonnault, Karen	\$92,888.00
Dow, Katelynn	\$71,272.00	Rowley, Lindsay	\$50,929.00
Durant, Karen	\$81,130.00	Saltus, Edgar	\$91,388.00
Eitler, Judith (80%)	\$75,510.40	Silvester, Kerry	\$92,888.00
Fitzgerald, Cynthia	\$84,840.00	Snow, Jennifer	\$91,388.00
Gagnon, Stephen	\$93,888.00	Spencer, Frank (60%)	\$56,332.80
Ganier, Caroline	\$81,342.00	Sterritt, Gerald	\$58,681.00
Gaynor, Christina	\$84,840.00	Stringham, Carol (70%)	\$56,606.00
Gleason, Eleanor	\$66,046.00	Sullivan, Kristen	\$89,508.00
Greene, Tiffany (60%-part year)	\$31,564.00	Weeden, Kellie	\$68,797.00
Griffith, Diane (40%)	\$34,736.00	Wentworth, Jessica	\$91,388.00
Hackett, Jennifer	\$91,888.00		
Harrison, Gary	\$92,888.00	<b>Full-Time Support Staff</b>	
Hazeltine, Mary Ann	\$89,508.00	Cummings, Kenneth	\$30,825.60
Healey, Ashley	\$71,780.00	Gebo, Patricia	\$55,577.40
LeCasse, Elizabeth	\$71,272.00	Harrington, Tim	\$74,704.00
Lewald-Ratta, Cindy (60%)	\$51,804.00	Horan, Justin	\$36,167.00
Locke, Tiffany	\$74,650.00	Kopecky, Susan	\$27,499.00
Loh, Samantha	\$68,797.00	Phinney, Christian	\$32,469.00
Lucas, Katherine	\$113,500.00	Ryan, Marlo	\$64,948.00
Maclean-Smith, Cheryl	\$85,840.00	Walsh, Ann	\$51,942.00
Mastin, Melissa	\$91,888.00		

# 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*

February 2020

On behalf of the Stratham Memorial School community, it is my pleasure to report on the goals and accomplishments of your school. I continue to be humbled and proud of the deep and complex learning that takes place each and every day. At the heart of our thriving school, you will find exceptional educators who continually seek out ways to grow their practice. You will find creative, passionate, hilarious and engaged students who come to school ready to learn. And, you'll find dedicated and supportive parents and community members who provide notable support enriching the learning of the entire community.

We continue to be very busy at SMS, rolling out two new social emotional learning (SEL) curriculums this year. Choose Love (<https://www.jesselewischooselove.org>), our classroom based program is one part of our multi-tiered systems approach to a healthy, safe, and happy school culture. In addition, we rolled out Second Step (<https://www.secondstep.org/>), a weekly school counseling program designed to teach students a variety of emotion management, situational awareness, and academic achievement skills. It's early still to know the full benefits of these initiatives, but we are already seeing students utilizing their "brave breaths" and engaging in conflict resolution on the playground, two hallmarks of the programs.

Each year, SMS reaches new milestones in our Competency Based Learning journey. Most recently, students in our K-2 classes received their first competency based progress report. After nearly a year of designing and testing varying software, the progress reports went home. These new progress reports help illustrate a comprehensive picture of each child's learning trajectory towards competence. We are also using SeeSaw, an online student portfolio, as a way to record student growth, making student learning visible to parents. We are excited by the possibilities and the next phase of our journey.

There are many reasons why SMS is a wonderful place to learn and work - the strength of our instructional programming, expertise of our educators, unique genius of our students, and the strong support of our community. As we look towards the future, I am inspired by our students' empathy, resilience, and active citizenship. I am incredibly honored to be a member of this remarkable community.

**STRATHAM SCHOOL DISTRICT MEETING MINUTES**  
**March 8, 2019**

**Board Members Present:** Jillian Carter, Robert O’Sullivan, and Chair Eric von der Linden.

The meeting was called to order at 7:07 p.m. by School District Moderator David Emanuel.

The Pledge of Allegiance was led by Lucy Cushman. The Moderator called for a moment of silence for members of our armed forces.

The Moderator explained the Rules of Procedure for the Stratham School District Meeting. He then asked the School Board members, School District Clerk, SAU #16 and Stratham Memorial School administrators present, Assistant Moderator, and Supervisors of the Checklist to introduce themselves.

Mr. Emanuel then recognized Bob O’Sullivan and Eric von der Linden, who acknowledged the service of two SMS teachers retiring at the end of this school year, LD Teacher Tracey Christilles and OTR Laurie McIntosh.

The following articles were then discussed and voted upon:

**ARTICLE 1:** 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 by a vote of 4 for and 0 against. (Majority Vote Required)

Jillian Carter moved to accept Article 1 as read, and Mr. O’Sullivan seconded. The Moderator asked Ms. Carter if she’d like to speak to her motion, and she asked to yield the floor to SMS Principal Katherine Lucas. There being no objections, Mr. Emanuel recognized Principal Lucas to speak to Article 1.

Principal Lucas thanked the community for their welcome and support in her first year as principal of Stratham Memorial School. She noted that this year was the 30<sup>th</sup> anniversary of the present Stratham Memorial School; remembrances gathered from alumni and current parents would be posted on the SMS website, and they hoped to have a celebration later in the school year. She also gave an overview of the school year thus far, including various ways that the students have given back to their community, the variety of available enrichment opportunities, and staff accomplishments.

Ms. Lucas then turned to Article 1, stating that this year’s requested budget appropriation of \$11,654,809 reflected the proposed operating budget of \$11,382,184 and \$272,652 in Food Service Management. She pointed out that the school district was required to include food service management in this appropriation request even though it would be completely offset by revenues. Principal Lucas also stated that this year’s operating budget reflected a 2.99% increase over last year.

Principal Lucas outlined five factors that drove this year’s budget building process: Fiscal responsibility; the proposed para-educator contract; whole child tiered support system; competency-based education; and social emotional learning. She gave a brief explanation of whole child multi-tiered intervention system. Ms. Lucas also reported that a transition to new budgeting software had required reallocations or adjustments of a number of line items from the FY19 budget to different ones for FY20; as a result, some FY20 line items showed substantial increases with corresponding decreases in others. She also outlined the main budget increases (addition of personnel for multi-tiered intervention and SEL, and increase in plant operations) and budget savings (decrease in hours for six positions, and reductions in special education and general education supplies).

The Moderator opened the floor to questions on Article 1. Deb Bronson, 5 Vanessa Lane, asked for an explanation of the increases in the plant operations and grounds maintenance services lines. Mr. von der Linden responded that there were several factors. First, the Board had decided to allocate additional funds for painting since much of the building interior hadn’t been painted since it opened in 1989. He also stated that key fobs were necessary for all staff to enter the building, noting that the building is now locked to the outside for security reasons. Mr. von der Linden also indicated that duct cleaning of the HVAC system had not been done for a long time, and would be done over the summer for student health and air quality. Snow plowing/removal was also higher due to this year’s increased spending with the recent storms; Mr. von der Linden noted that it was difficult to predict future needs in this area with any certainty.

Seeing no further questions or comments, the Moderator read Article 1 and called for a vote. Article 1 was adopted by voice vote.

Ms. Carter moved to restrict reconsideration of Article 1, and Mr. von der Linden seconded. There were no questions or comments on the motion, and the Moderator called for a vote. The motion passed and reconsideration of Article 1 was restricted.

**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 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 by a vote of 4 for and 0 against. (Majority vote required)

Ms. Carter moved to accept Article 2 as read, which was seconded by Mr. von der Linden. Mr. Emanuel recognized Mr. von der Linden to speak on Article 2.

Mr. von der Linden stated that the Board felt this was a fair contract. He noted that the first contract for the paraprofessional staff was established three years ago, and this year the negotiating team was able to correct some issues from the original contract. This proposed contract extended the opportunity to participate in all professional development and training to the paraprofessional staff, and accordingly increased their number of work days to 184 to mirror those of the teachers. This contract also included a market adjustment to the para-educator pay scale, as it was difficult to attract and retain talent in the current tight labor market. Mr. von der Linden acknowledged the importance of the paraprofessional staff to the school and students. He also noted that this proposed contract included adjustments to the health care plan to align with the other contracts.

The Moderator opened the floor to questions or comments. Heidi Hanson, 13 Strawberry Lane, spoke on behalf of the Financial Advisory Committee. She acknowledged the other committee members – Kevin Madley, Ceyda Yalcinkaya, Robert Piotrowski, and Lester Cuff – and stated that the Financial Advisory Committee supported both Article 1 and Article 2.

There being no further questions or comments, the Moderator read the article and called for a vote. Article 2 passed by voice vote.

Ms. Carter then made a motion to restrict reconsideration of Article 2, which was seconded by Mr. von der Linden. Seeing no questions or comments, the Moderator called for a vote on the motion, which passed. Reconsideration of Article 2 was restricted.

**ARTICLE 3:** 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)

Mr. O’Sullivan moved to accept Article 3, and Ms. Carter seconded. The Moderator recognized Mr. O’Sullivan to speak to his motion.

Mr. O’Sullivan stated that this was a continuation of a discussion the Board had been having with the Town over the last couple of years. He reminded everyone that the building was in its thirtieth year and there were maintenance projects outstanding. Some have been completed, such as the new roof and a number of other maintenance improvements, but one of the projects that the Board has identified to address is replacement of windows. Mr. O’Sullivan stated that the Board had gotten an estimate of \$350,000 two years ago, and they needed to update that and get additional estimates from other potential vendors. The Board was proactively working with the Financial Advisory Committee on updating the maintenance plan, which was last done eight years ago, and were bringing in an outside consulting firm to ensure that the Board had the appropriate information on the latest building standards and areas such as window technology. Mr. O’Sullivan stated the Board believed it was endemic on them to keep the building in the condition as it was when it was built in 1989.

Mr. O’Sullivan then noted that last year Bruce Scamman had brought up the issue of the purpose of the Maintenance Trust Fund, and had suggested that the trust fund was only to be used for emergency repairs. Mr. O’Sullivan stated that the Board had not forgotten Mr. Scamman’s question, and they wanted to address the purpose of the trust fund in a more meaningful manner. Mr. O’Sullivan then

explained that in 2009, members of the School Board at that time had the foresight to establish both the Maintenance Trust Fund and the Special Education Trust Fund. The School Board was required to adhere to the stated purpose of the trust fund. The School District Meeting in 2009 adopted the following warrant article:

*"To see if the School District will vote to create an expendable trust fund under the provisions of RSA 198:20-c, to be known as the Maintenance Trust Fund, for the purpose of funding facility maintenance and improvement, and to set a limit of \$500,000 for the fund, and to name the School Board as agents to expend from this fund."*

Mr. O'Sullivan stated that the School Board had not deviated from this stated purpose, and that they had a conservative view of what constituted "improvement". He also noted that the School District had full insurance on the building for any loss, so there was no need for the Maintenance Trust Fund to serve as an insurance fund. Mr. O'Sullivan then emphasized that the language of the Article 3 meant that the \$100,000 would be raised and appropriated from taxation.

The Moderator recognized Lester Cuff, 50 Stratham Heights Road, who spoke in favor of Article 3.

Seeing no further questions or comments, the Moderator read the article and called for a vote. Article 3 passed by a voice vote.

**ARTICLE 4:** 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 by a vote of 4 for and 0 against. (Majority vote required)

Mr. von der Linden moved to accept Article 4, seconded by Mr. O'Sullivan. The Moderator then recognized Mr. von der Linden to speak to Article 4.

Mr. von der Linden stated that this appropriation would be made from surplus. He said that the current balance in the trust fund is \$411,000, and noted that \$200,000 was used from this fund last year for three unforeseen out-of-district placements. He explained that at the time these placements came in, the Board was advised to use the trust fund to cover these costs, however favorable circumstances resulted in the Board returning \$300,000 to the Town to be used to offset this year's taxes. Mr. von der Linden explained that this trust fund was necessary to cover out-of-district placement costs should someone move in; it was there to protect the district from the unknown, and they strived to have enough in this trust fund to cover at least three catastrophic placements.

Mr. O'Sullivan then clarified the circumstances of last year's withdrawal from the trust fund, noting that it was an issue of timing. He said that the Board had to make the decision in April to tap the trust fund; since regulations do not allow an operating budget deficit, the Board needed to ensure that the district did not overspend its budget before the end of the fiscal year on June 30. Mr. O'Sullivan also noted that when this trust fund was created in 2009 it had a cap of \$300,000, however the 2014 School District Meeting removed this cap.

There were no questions or comments from the floor. The Moderator read and called for a vote on Article 4, which was adopted by voice vote.

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

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

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

The Moderator asked if there were any reports under Article 6. There were none.

Mr. Emanuel then opened the floor for announcements. Rachel Jefferson, 8 Fifield Lane, stated that the proposed bond for the Cooperative Middle School renewal project would be on the Exeter Region Coop ballot on Election Day. She encouraged support for the CMS bond; information was available at <https://cmsrenewal.com> or SAU #16 website. The Moderator then recognized Mr. Cuff, who also encouraged support of the CMS renewal bond.

The Moderator reminded everyone that Tuesday, March 12 was Election Day. The polls at the Stratham Municipal Center would be open from 8:00 a.m. until 8:00 p.m. for voting on Town officers and zoning amendments, Stratham School District officers, and the Exeter Region Cooperative warrant articles and officers. Also, Stratham Town Meeting was Friday, March 15 at Stratham Memorial School beginning at 7:00 p.m.

There being no further business, the meeting was adjourned at 8:12 p.m.

Respectfully submitted,



Mikki Deschaine  
Stratham School District Clerk

2019 STRATHAM SCHOOL DISTRICT ELECTION RESULTS

School Board Member for Three Years:	Cheryl Eveleigh
School District Treasurer for Three Years:	Patricia Lovejoy
School District Moderator for Three Years:	David F. Emanuel

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2019  
For the Proposed 2020-2021 Budget

# **EXETER REGION COOPERATIVE SCHOOL DISTRICT**

## **SUPERINTENDENT'S OFFICE**

**David Ryan, Ed.D.**

Superintendent of Schools

(603) 775-8653

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

**Esther Asbell**

Associate Superintendent of Schools

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

**Christopher Andriski, Ed.S.**

Assistant Superintendent of Schools

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**Thomas Campbell, Ed.D.**

Assistant Superintendent of Schools

(603) 775-8664

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

**Helen Rist**

Special Education Administrator

(603) 775-8646

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

**Mollie O'Keefe**

Executive Director of Finance and Operations

(603) 775-8669m

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

## **EXETER REGION COOPERATIVE SCHOOL DISTRICT**

### **BOARD MEMBERS AND DISTRICT OFFICERS**

Chair of the School Board: Helen Joyce

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2021	Exeter
Paul Bauer	2021	Newfields
Bob Hall	2022	Kensington
Deborah Hobson	2020	East Kingston
Helen Joyce	2021	Stratham
Melissa Litchfield	2022	Brentwood
Kimberly Meyer	2022	Exeter
David Slifka	2020	Exeter
Travis Thompson	2020	Stratham

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

Moderator: Kate Miller - 2020

School District Clerk: Susan EH Bendroth - 2020

School District Treasurer: Michael Schwotzer – 2020

### **BUDGET ADVISORY COMMITTEE MEMBERS**

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
Deborah Bronson	2021	Stratham
Lucy Cushman	2022	Stratham
Rob Delorie	2022	Exeter
Jenny Leonard	2020	Kensington
George Marquis	2020	Brentwood
Roy Morrisette	2020	Exeter
Lovey Oliff	2021	Exeter
David Pendell	2021	East Kingston
Susan Shanelaris	2022	Newfields



New Hampshire  
Department of  
Revenue Administration

2020  
WARRANT

Exeter Coop

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 6, 2020  
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 10, 2020  
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 22, 2020, a true and attested copy of this document was posted at the place of meeting and at SAU16, 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	
Robert Hall	School Board Member	
Paul Bauer	School Board Member	
David Slifka	School Board Member	



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**WARRANT**

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**Article 01    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 \$64,059,213? Should this article be defeated, the operating budget shall be \$63,742,468 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 \$64,059,213 as set forth on said budget.  
(Majority vote required)

☐ Yes      ☐ No

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**Article 02    Sale of Land**

Shall the District authorize the Exeter Region Cooperative School Board to sell, on such terms and conditions as the Exeter Region Cooperative School Board determine are appropriate, land identified as 165 Amesbury Road located in Kensington, comprised of approximately 26.36 acres. Full proceeds from the sale will increase the unassigned fund balance used to offset the tax rate. Sale of property is recommended by the Exeter Region Cooperative School Board

☐ Yes      ☐ No

**SECOND SESSION:** At the polling places designated below on **Tuesday, March 10, 2020**, to choose the following School District Officers:

School District Board Member (East Kingston)	3-year Term Expiring 2023
School District Board Member (Exeter)	3-year Term Expiring 2023
School District Board Member (Stratham)	3-year Term Expiring 2023
School District Moderator	1-year Term Expiring 2021
Budget Committee Member (Brentwood)	3-year Term Expiring 2023
Budget Committee Member (Exeter)	3-year Term Expiring 2023
Budget Committee Member (Kensington)	3-year Term Expiring 2023

and vote on the articles listed as **1 and 2**, 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:

<u><b>VOTERS IN TOWN OF</b></u>	<u><b>POLLING PLACE</b></u>	<u><b>POLLING HOURS</b></u>
Brentwood	Brentwood Recreation Center	7:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Elementary School	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham 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, 2020 to June 30, 2021

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

Name	Position	Signature
Debra Joyce	Chairperson ERCSB	Debra Joyce
Kimberly Meyer	Board Member	Kimberly Meyer
Robert L. Hale	School Board	Robert L. Hale
Paul Bauer	Board Member	Paul Bauer
DAVID SLIPKA	EXETER	

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

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



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-26**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$15,364,686	\$15,807,127	\$15,279,514	\$0
1200-1299	Special Programs	01	\$6,760,347	\$7,796,785	\$8,662,240	\$0
1300-1399	Vocational Programs	01	\$1,894,522	\$1,962,239	\$2,042,473	\$0
1400-1499	Other Programs	01	\$847,053	\$834,062	\$912,994	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$128,070	\$163,113	\$181,049	\$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>\$24,994,678</b>	<b>\$26,563,326</b>	<b>\$27,078,270</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$3,098,119	\$3,164,673	\$3,467,257	\$0
2200-2299	Instructional Staff Services	01	\$1,962,926	\$1,962,668	\$2,086,947	\$0
<b>Support Services Subtotal</b>			<b>\$5,061,045</b>	<b>\$5,127,341</b>	<b>\$5,554,204</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	\$87,791	\$76,100	\$82,100	\$0
<b>General Administration Subtotal</b>			<b>\$87,791</b>	<b>\$76,100</b>	<b>\$82,100</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$1,164,193	\$1,112,691	\$1,475,539	\$0
2320-2399	All Other Administration	01	\$38,313	\$53,249	\$54,786	\$0
2400-2499	School Administration Service	01	\$1,656,162	\$1,792,029	\$1,872,581	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,250,100	\$4,795,693	\$4,764,075	\$0
2700-2799	Student Transportation	01	\$2,501,686	\$2,394,912	\$2,674,571	\$0
2800-2999	Support Service, Central and Other	01	\$12,710,353	\$13,061,873	\$13,940,195	\$0
<b>Executive Administration Subtotal</b>			<b>\$22,320,807</b>	<b>\$23,210,447</b>	<b>\$24,781,747</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$1,085,346	\$1,100,000	\$1,155,000	\$0
3200	Enterprise Operations	01	\$335,849	\$818,500	\$400,000	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$1,421,195</b>	<b>\$1,918,500</b>	<b>\$1,555,000</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
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**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (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		\$207,127	\$17,800,000	\$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>\$207,127</b>	<b>\$17,800,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>						
5110	Debt Service - Principal	01	\$1,647,785	\$1,574,146	\$4,195,628	\$0
5120	Debt Service - Interest	01	\$1,524,258	\$2,017,435	\$532,264	\$0
<b>Other Outlays Subtotal</b>			<b>\$3,172,043</b>	<b>\$3,591,581</b>	<b>\$4,727,892</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	01	\$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>\$64,059,213</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2021 (Recommended)	period ending 6/30/2021 (Not Recommended)
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>\$0</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
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**Individual Warrant Articles**

			Appropriations for	Appropriations for
			period ending	period ending
			6/30/2021	6/30/2021
Account	Purpose	Article	(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



**New Hampshire**  
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**2020**  
**MS-26**

**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
<b>Local Sources</b>					
1300-1349	Tuition	01	\$925,922	\$800,000	\$940,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$116,362	\$50,000	\$10,500
1600-1699	Food Service Sales	01	\$892,365	\$809,148	\$965,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$0	\$343,081	\$275,000
<b>Local Sources Subtotal</b>			<b>\$1,934,649</b>	<b>\$2,002,229</b>	<b>\$2,190,500</b>
<b>State Sources</b>					
3210	School Building Aid	01	\$1,109,820	\$1,066,184	\$1,025,645
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	01	\$425,452	\$407,488	\$400,000
3240-3249	Vocational Aid	01	\$1,216,678	\$1,000,000	\$1,100,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$10,757	\$10,000	\$10,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$2,762,707</b>	<b>\$2,483,672</b>	<b>\$2,535,645</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$478,510	\$478,510	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$335,849	\$340,000	\$400,000
4560	Child Nutrition	01	\$234,469	\$180,000	\$180,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$332,273	\$220,650	\$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>\$1,381,101</b>	<b>\$1,219,160</b>	<b>\$930,000</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2020**  
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**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2019	Revised Estimated Revenues for Period ending 6/30/2020	Estimated Revenues for Period ending 6/30/2021
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$17,800,000	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	01	\$1,506,166	\$0	\$750,000
<b>Other Financing Sources Subtotal</b>			<b>\$1,506,166</b>	<b>\$17,800,000</b>	<b>\$750,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$7,584,623</b>	<b>\$23,505,061</b>	<b>\$6,406,145</b>



**New Hampshire**  
*Department of  
Revenue Administration*

**2020  
MS-26**

**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2021</b>
Operating Budget Appropriations	\$64,059,213
Special Warrant Articles	\$0
Individual Warrant Articles	\$0
Total Appropriations	\$64,059,213
Less Amount of Estimated Revenues & Credits	\$6,406,145
Less Amount of State Education Tax/Grant	\$11,807,771
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$45,845,297</b>



Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2020 and ending June 30, 2021

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: 1/22/20

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
<u>Heleen Joyce</u>	<u>CHAIRPERSON</u>	<u>Heleen Joyce</u>
<u>Paul Bauer</u>	<u>Vice Chair</u>	<u>Paul Bauer</u>
<u>DAVID SLIPPA</u>	<u>Board Member</u>	<u>David Slippa</u>
<u>Deborah L. Hobson</u>	<u>EXETER</u>	<u>Deborah L. Hobson</u>
<u>Robert L. Hall</u>	<u>B. Kingston</u>	<u>Robert L. Hall</u>
<u>Kimberly A. Meyer</u>	<u>Exeter</u>	<u>Kimberly A. Meyer</u>
<u>Melissa Litchfield</u>	<u>Exeter</u>	<u>Melissa Litchfield</u>
<u>MAGGIE Bishop</u>	<u>Exeter</u>	<u>Maggie Bishop</u>

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**New Hampshire**  
**Department of**  
**Revenue Administration**

**2020**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$15,807,127	(\$642,997)	\$0	\$15,164,130
1200-1299	Special Programs	\$7,796,785	\$799,002	\$0	\$8,595,787
1300-1399	Vocational Programs	\$1,962,239	\$51,261	\$0	\$2,013,500
1400-1499	Other Programs	\$834,062	\$68,310	\$0	\$902,372
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$163,113	\$1,941	\$0	\$165,054
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>\$26,563,326</b>	<b>\$277,517</b>	<b>\$0</b>	<b>\$26,840,843</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$3,164,673	\$161,068	\$0	\$3,325,741
2200-2299	Instructional Staff Services	\$1,962,668	\$14,237	\$0	\$1,976,905
<b>Support Services Subtotal</b>		<b>\$5,127,341</b>	<b>\$175,305</b>	<b>\$0</b>	<b>\$5,302,646</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	\$76,100	\$0	\$0	\$76,100
<b>General Administration Subtotal</b>		<b>\$76,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,100</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$1,112,691	\$362,848	\$0	\$1,475,539
2320-2399	All Other Administration	\$53,249	\$0	\$0	\$53,249
2400-2499	School Administration Service	\$1,792,029	\$125,191	\$0	\$1,917,220
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$4,795,693	\$61,248	\$0	\$4,856,941
2700-2799	Student Transportation	\$2,394,912	\$122,256	\$0	\$2,517,168
2800-2999	Support Service, Central and Other	\$13,061,873	\$714,498	\$0	\$13,776,371
<b>Executive Administration Subtotal</b>		<b>\$23,210,447</b>	<b>\$1,386,041</b>	<b>\$0</b>	<b>\$24,596,488</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$1,100,000	\$0	\$0	\$1,100,000
3200	Enterprise Operations	\$818,500	\$0	\$0	\$818,500
<b>Non-Instructional Services Subtotal</b>		<b>\$1,918,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,918,500</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time 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	\$1,574,146	\$2,621,481	\$0	\$4,195,627
5120	Debt Service - Interest	\$1,592,213	(\$1,059,949)	\$0	\$532,264
<b>Other Outlays Subtotal</b>		<b>\$3,166,359</b>	<b>\$1,561,532</b>	<b>\$0</b>	<b>\$4,727,891</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	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$280,000	\$0	\$0	\$280,000
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$280,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$280,000</b>
<b>Total Operating Budget Appropriations</b>		<b>\$60,342,073</b>	<b>\$3,400,395</b>	<b>\$0</b>	<b>\$63,742,468</b>



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

Account	Explanation
No reasons entered for reductions/increases or one-time appropriations.	

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

<b><u>SPECIAL EDUCATION EXPENSES</u></b>	<b><u>2017-2018</u></b>	<b><u>2018-2019</u></b>
1200/1230 Special Programs	5,727,448	6,228,844
1430 Summer School	98,289	111,021
2140 Psychological Services	317,946	329,972
2150 Speech and Audiology	420,582	497,225
2162 Physical Therapy	66,066	68,048
2163 Occupational Therapy	56,488	31,284
2332 Administration Costs	405,785	420,482
2722 Special Transportation	542,367	827,583
<b>TOTAL EXPENSES</b>	<b>7,634,972</b>	<b>8,514,459</b>
<b><u>SPECIAL EDUCATION REVENUES</u></b>		
3110 Special Ed Portion Adequacy Funds	808,217	835,283
3240 Catastrophic Aid	406,225	425,452
4580 Medicaid	390,605	332,273
<b>TOTAL REVENUES</b>	<b>1,605,047</b>	<b>1,593,007</b>
<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>	<b><u>6,029,925</u></b>	<b><u>6,921,452</u></b>

Minutes of Exeter Region Cooperative School District  
First Session of the 2019 Annual Meeting  
Deliberative Session – Thursday, February 7, 2019  
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
Deb Hobson, East Kingston	Paul Bauer – Newfields
Bob Hall – Kensington	Melissa Litchfield, Brentwood

ERCSD Board Member Absent: David Slifka, Exeter

Administration: David Ryan, Superintendent

Frank Markiewicz – Business Administrator for SAU #16

Others: Katherine Miller – ERCSD Moderator

Gordon Graham – Counsel for the School District

Dave Pendell – Chair of District's Budget Advisory Committee

Susan Bendroth – ERCSD Clerk

Moderator Miller called the meeting to order at 7:00 PM. Sawyer Rogers, junior class president at Exeter High School, led the Pledge of Allegiance. Moderator Miller presented an explanation of the meeting which is to discuss, debate and amend the warrant articles as the law allows. She reviewed the rules and the procedure for the evening. She introduced the people up front, requested permission for individuals not living in the district to be allowed to speak if necessary (permission was granted) and recognized the budget advisory committee members. She went on to announce that voting on these warrant articles would take place on March 12, 2019 in the various towns with Brentwood's hours being from 7 to 7 (a correction in the handout presented).

Helen Joyce thanked everyone for coming out, acknowledging the administration, faculty and staff in addition to the CMS Renewal committee, fellow board members and parents.

Moderator Miller turned to Warrant Article #1:

**Warrant 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 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)** Paul

Bauer made a motion to adopt Article 1.

Bob Hall seconded.

Paul Bauer spoke to the article.

Lucy Cushman, Co-Chair of the CMS Building Project, Patty Wons, CMS Principal and Bill Perkins, CMS Assistant Principal, presented the scope of the project which will include 10 classrooms, expansion of the cafeteria, additional office space and another elevator. The presentation included charts and pictures documenting how the needs of students have changed in past twenty years and the necessity for the additional space so the programming is not dictated by the lunch schedule. Frank Markiewicz, Business Administrator, presented the financial impact and stated that the entire presentation would be available on the SAU website in the morning.

Public input asked about why Brentwood was at the top of the payment scale and what the total project would cost at the end of twenty years.

Frank Markiewicz responded by saying Brentwood does not have a large tax base to draw upon and the estimated cost for the project is \$40,000,000 at the end of 20 years.

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

#### **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 \$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.)** Paul Bauer made a motion to adopt Article 2.

Bob Hall seconded.

Melissa Littlefield spoke to the article.

David Ryan, Superintendent, gave accolades to students successes and the need for the present budget to continue to do great things. He stated it was a collaborative process with everyone looking at the needs and budget priorities.

Frank Markiewicz provided a power point presentation of the budget highlighting the drivers and tax impact.

Liz Faria, Brentwood, presented an amendment to the article reducing the operating budget to \$58,000,000.

Bill Faria, Brentwood, seconded the amendment.

An Exeter resident spoke against the amendment as we have experts that truly take the numbers into consideration and that the original budget seems to be a reasonable and responsible budget.

Travis Thompson, Stratham, opposed the amendment because the budget is no longer just about the number of students but the quality of the education provided. A vote was taken on the amendment and it was defeated.

A motion to restrict reconsideration was presented, seconded and agreed upon. Moderator Miller declared the article to appear on the ballot as presented.

### **Warrant 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.)**

Maggie Bishop made a motion to adopt Article 3.

Kimberly Meyers seconded.

Frank Markiewicz spoke to the article stating that a total of 21 teams use the field in addition to the High School Graduation.

Public input asked how many more years before it needs to be replaced.

Bill Ball, Exeter, stated that we are into the thirteenth year with an eight-year warranty. It is in good shape and he hopes to get at least another four years of use. A motion to restrict reconsideration was presented, seconded and agreed upon.

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

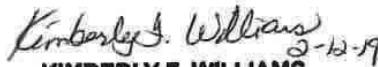
The meeting was adjourned at 8:20 PM with 92 voters present.

Respectfully submitted,



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

February 7, 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 Recreation Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gym	7:00 AM to 8:00 PM
	Tuck Learning Campus	
Kensington	Kensington Town Hall	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 8:00 PM

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*

1-24-2017

**KIMBERLY F. WILLIAMS**  
NOTARY PUBLIC  
State of New Hampshire  
My Commission Expires  
September 5, 2023



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

February 5, 2020

Scott T. Eagen, CPA, CFE

Donna M. LaClair, CPA\*\*

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA, CFE

Derek M. Barton, CPA

Sylvia Y. Petro, MSA, 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 February 5, 2020, the audit of the financial statements for the year ending June 30, 2019 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you in late February 2020.

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

Sincerely,

Michael J. Campo, CPA  
Director

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • [www.plodzick.com](http://www.plodzick.com)



## Annual Report of SAU 16

For the Year Ending June 30, 2019

For the Proposed 2020-2021 Budget

# SAU16 ANNUAL REPORT FOR THE YEAR ENDING 2019

## 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.

School Administrative Unit (SAU) 16 continues to strive to be seen as the state leader in innovative instructional practices, inspiring learning journeys, and efficient use of the precious resources afforded by the community. Our schools thrive in large part due to the support from all six towns while respecting the heavy burden that local property taxes have on residents. It was once stated in a previous annual report that “School board members and administrators are very sensitive to the fact that approximately 80% of SAU 16 households do not have school age children residing in them, while also being very aware that New Hampshire is second only to Florida in its aging average population” (Morgan, 2017). Attention to this sensitivity has not wavered.

As the third largest public school system in the State of New Hampshire, we enjoy a strong reputation of offering a comprehensive career training program that includes intense college preparation, contemporary career and technical education, competitive athletic programs, and multiple experiences in the arts. Our students discover their passion here while building their competency for a bright future. They become our leaders, our caregivers, our communicators, and our neighbors. It is a significant investment of time and money, but given the growth and success of this community over the years, it is worth it.

Our professional educators and staff members throughout the SAU offer a boundless enthusiasm for teaching and learning. As relationships with students are built, so too are the core values of integrity, honesty, trustworthiness, and respect for all human differences. Our professionals are committed to nurturing the children in this community toward adulthood through a high quality curriculum, varied instructional approaches, and social emotional learning experiences. Some of our highlights are below, followed by an update on progress in accordance with our SAU 16 Strategic Plan.

### Some Highlights from 2019

1. **A reorganization** at the SAU office involved welcoming some new staff members. **Mollie O’Keefe, MBA, M.Fin.**, a Kensington resident and Blue Hawk from the Class of 2001, joins us as director of finance and operations. **Michelle Larson** moved from an accountant position to assistant director of finance and operations, **Maryellen Daley** and **Erin O’Dea** have joined the payroll staff, and there was some reassignment and increase

of some responsibilities for accounts payable accountant **Erica Inglis-Macduff** and **Patti Jo Roy**. **Jon St. Pierre** joins us as the SAU's first medicaid coordinator, and **Charles Angwin** began with us this summer as our out of district coordinator.

2. Over the summer, the SAU office **added a secure entry** that includes a passcode entrance system and locked vestibule. The system is similar to all of the entry systems in our schools and has provided the layer of security that the office was missing. The system is monitored throughout the day by a receptionist and/or administrative assistant.
3. **Competency-Based Education (CBE)** remains one of the two primary pillars of our work as teachers and administrators strive to make education “personalized” so that each student may achieve his/her highest potential while being able to take ownership of his/her learning and demonstrate that learning to others.
4. **Social Emotional Learning (SEL)** continues to be the second pillar of our work. Students in our schools participate in SEL curriculum experiences such as Choose Love and Open Circle while high school students engage during advisory.
5. **TheBestSchools.org** recognized Exeter High School (EHS) in its 2019 list of the Top 100 Public High Schools in the United States. Coming in at #96, part of the reason for the selection included “students may choose from 150 courses centered in 12 disciplines. 11 Advanced Placement courses are offered to students seeking college preparatory experiences. Dual credits may be earned through Southern New Hampshire University and Great Bay through the Running Start program”.
6. Training continues in the **Next Generation Science Standards (NGSS)** that will advance science instruction throughout all of the schools in the SAU. These research-based, up-to-date K-12 science standards will increase expectations for learning while focusing on cross cutting concepts that are critical in the 21st Century.
7. Professional educators are spending more time in other schools through the research-based **Instructional Rounds** process, a collaborative way for teachers and administrators to better understand teaching and learning and how to adapt successful methods to scale in their own schools. This marks the third year that SAU 16 has been involved in Instructional Rounds and data are being gathered to measure levels of impact by virtue of participation.
8. The Exeter Region Cooperative School District welcomed **Sharon Wilson** as the new principal at the Seacoast School of Technology. Sharon joins us after serving as an assistant principal at Nashua High School North for seven years where she worked extensively with five of the Nashua Technology Center's CTE programs (Academy of Finance, culinary arts, automotive technologies, business marketing, and cosmetology).

9. We are sad to see him retire, but East Kingston Elementary School Principal **Steve Tullar** will be retiring at the end of the school year. Steve has served for three years at the helm of EKES and in his time made important improvements in school culture, student safety, and social emotional learning. We will miss you, Mr. Tullar!
10. Speaking of ERCSD, voters approved last March the \$18.7 million renewal bond for the space reassignment and expansion at **Cooperative Middle School**. The planning and preparations for a spring groundbreaking have been underway for several months with the architects (Harriman) and construction manager (Harvey Construction) for the projects.
11. At the conclusion of this school year, and upon offering a retirement incentive proposal, SAU 16 will see the retirements of 34 SAU educators and staff members from four school districts and the SAU office. The total accumulation of years of dedication and experience equals just shy of 1200, a remarkable number that demonstrates the depth of commitment to our children and the loyalty of our staff members to the mission. We will miss the wisdom, experience, history, and smiles that are leaving us in June, and given the demographics of current employees, this trend will unfold for several more years.

### **SAU16 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 continuing to rethink their instructional practices to best meet the learning needs of each student. This year, teams of teachers at each elementary school have been piloting Ready Math, a new math program that is designed to help teachers differentiate their math instruction for students who require different levels of instruction. The common assessment function of this program will also assist the SAU with moving along the Strategic Plan continuum relative to Recommendation 2 under Teaching and Learning.

### **Recommendation 3**

*Create a unified report card for K-5, 6-8, and 9-12 that contains information on student performance in content knowledge, skills, and work/study practices. - **Advanced**.*

All elementary schools have spent close to eighteen months developing a proficiency-based reporting tool for K - 2 students to better inform parents of their students' learning

progress through the year. This fall, members of the SAU administration visited with K-2 parents in our elementary schools to introduce the changes and to demonstrate why these changes were taking place. Parents also were introduced to SeeSaw, an online portfolio site that shows parents what students are learning through audio and video clips of the student demonstrating learning. Alma, a competency-driven learning management system, was also introduced and has been designated as the student progress reporting tool for SAU 16. Current K-2 students and their families are leading the way with their foray into this form of grade reporting and will carry the torch for years to come as it expands with them through their high school years.

## **Health and Community**

### **Recommendation 2**

*Ensure that schools have the time and tools necessary, including training of professional staff, to provide social and emotional learning that is appropriate and meaningful for their students -*

#### ***Advanced***

All elementary schools adopted the improvement of SEL (as defined by Dr. Cassie Yackley) as a school-wide goal and have taken the next step in participating in either Open Circle and/or Choose Love, curricula designed to address the mental and social wellness of students in our schools. Open Circle is specifically designed to elicit relationship building with and between students in a safe and secure climate. Students, staff, teachers, and counselors progress through a series of guided experiences in which students learn the skills of “recognizing and managing emotions, empathy, positive relationships and problem solving”. “Choose Love focuses on four important character values – Courage, Gratitude, Forgiveness, and Compassion in Action – which cultivates optimism, resilience and personal responsibility.” Both programs are available to all teachers and professional learning time is purposely set aside frequently to continue to improve the delivery of both models.

The Behavior Intervention Team model was implemented at the elementary and secondary level over the summer of 2019 and involves SAU administration, school administration and counseling, local law enforcement, representatives from juvenile justice, and mental health and wellness professionals. These teams provide support to schools through the identification and management of care programs for students deemed in need of targeted behavior interventions. Schools have at their disposal the Devereaux Student Strengths Assessment, or DESSA, to help identify those students. The DESSA is a standardized, strength-based SEL assessment that measures the social and emotional competence of youth in kindergarten through eighth grade.

### **Recommendation 5**

*Seek ways to bring the community into all schools and to bring the schools/students into the community. Create and maintain a community-wide database to provide contact information of local community members and/or business that are willing to visit the schools or to host students.*

#### ***- Advanced***

Our elementary schools consistently market school programming to members of the community and invite members of the public to attend school events, student showcases, performances, and cultural activities. Events such as dramatic performances, musicals, celebrations of learning, and athletic events have been well attended and continues to attract supporters. Most of the elementary schools have built lasting relationships with corporations and small business around their STEAM efforts, while our secondary schools continue to construct models of collaboration with business and non-profit organizations including (but not limited to) ThermoFisher Scientific, Munters, Big Brothers/Big Sisters, Southern District YMCA.

The high school hosted its first career fair with the Exeter Area Chamber of Commerce last spring, just in time for employers to attract and hire seasonal employees. Seacoast School of Technology hosted the Chamber in September with a career development theme, while continuing to build its network of externships, job placement sites, and exploratory events such as Construction Day.

## **Philosophy and Governance**

### **Recommendation 1**

*Implement baseline K-12 district-wide surveys to all students, parents, faculty, and staff to assess the culture and climate in each school. - **Advanced***

A series of online surveys were administered as the calendar year ended with parents, students, and staff members serving as respondents. The three surveys were designed to measure the groups' levels of satisfaction with their respective experience in SAU 16, asked specific questions about the culture and climate of their respective schools, and sought to measure the level of effectiveness and satisfaction of service from the SAU administrative office. The results continue to be returned and data collection and organization was ongoing at the time of this report's publication.

### **Recommendation 4**

*Explore the option of a later school start time, due to the positive effects it has on teen health, safety, and learning - **Accomplished***

The committee to study a later school start time concluded its work last spring and reported its findings and recommendations to the SAU Joint School Board at the end of the year meeting on May 20. It was on the recommendation of the committee that the SAU not move forward with a plan to change the time that school begins as there were far too many cultural barriers that prevent the change from occurring. In the study, the committee highlighted the desire to make such a change, there exists a such a strong hold on current family norms and routines that changing the school start times would upset the balance too greatly. Further, the area schools in the region, including those who send students to study at Seacoast School of Technology, are not inclined to change their start times and therefore present a larger issue. The SAU Joint School Board voted to not move ahead with the idea of changing school start times.

## **Recommendation 8**

### *Modernize and optimize the hiring and review process of all employees - **Advanced***

The SAU has moved to a fully online applicant recruitment and hiring platform developed and maintained by Frontline, the same vendor managing our employee professional development and portfolio software. On the heels of the SAU's first job fair in March 2019, over 1,500 interested candidates applied for over fifty certified and dozens of support positions in our schools and SAU office. The process included electronic submission and organization of application materials, scheduling hundreds of interviews, processing legal paperwork, and ultimately onboarding new employees through an orientation process. The human resource office made a Herculean effort to modernize the process using this software while building the electronic database at the same time. Moving forward, all hourly employees will use an automated timekeeping system and substitute teachers will be assigned and managed through a portal system maintained by the SAU. Overall, the ongoing advancements in this area have proven highly favorable in terms of efficiency and effectiveness.

We look forward to sharing the fruits of the labor above with the SAU16 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  
2019-2020**

**SUPERINTENDENT'S PRORATED SALARY**

Brentwood	\$8,804
East Kingston	\$4,632
Exeter	28,932
Exeter Region Cooperative	\$94,713
Kensington	\$3,617
Newfields	\$3,907
Stratham	<u>\$18,634</u>
	<b>\$163,239</b>

**ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES**

(Total 3 Positions: \$144,200, \$127,154 and \$118,533)

Brentwood	\$21,028
East Kingston	\$11,064
Exeter	\$69,102
Exeter Region Cooperative	\$226,216
Kensington	\$8,639
Newfields	\$9,331
Stratham	<u>\$44,507</u>
	<b>\$389,887</b>

SCHOOL ADMINISTRATIVE UNIT #16  
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON , NEWFIELDS AND STRATHAM  
2020-2021 APPROVED BUDGET

	FY2020 BUDGET	FY2021 APPROVED	CHANGE \$	CHANGE %
Executive Administrative Services	\$1,186,700.00	\$1,280,945.80	\$94,245.80	4.09%
Business Office Services	\$505,872.00	\$575,375.20	\$69,503.20	3.01%
Substitute Coordinator Services	\$17,000.00	\$19,530.94	\$2,530.94	0.11%
Technology	\$41,296.00	\$60,200.00	\$18,904.00	0.82%
Support Services	\$556,160.00	\$599,293.37	\$43,133.37	1.87%
TOTAL EXPENDITURES	\$2,307,028.00	\$2,535,345.31	\$228,317.31	9.90%

**SAU 16**  
**FY 2020-2021**  
**BUDGET ALLOCATION**

FY21 SAU Budget	
\$2,535,346	

Town	FY20 Assessment	EV	EV%	ADM	ADM%	Weighted %	Assessment for FY21	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$103,433	\$239,912,254	4.67%	306	5.91%	5.29%	\$134,174	\$30,741	29.72%
East									
Kingston	\$54,421	\$127,052,347	2.47%	145	2.79%	2.63%	\$66,757	\$12,336	22.67%
Exeter	\$339,892	\$916,617,465	17.84%	931	17.98%	17.91%	\$454,140	\$114,248	33.61%
Kensington	\$42,493	\$125,361,031	2.44%	113	2.18%	2.31%	\$58,552	\$16,059	37.79%
Newfields	\$45,898	\$133,958,794	2.61%	125	2.40%	2.51%	\$63,545	\$17,647	38.45%
Stratham	\$218,916	\$608,919,572	11.85%	541	10.44%	11.15%	\$282,638	\$63,722	29.11%
Coop	\$1,112,692	\$2,984,762,162	58.11%	3018	58.29%	58.20%	\$1,475,539	\$362,847	32.61%
Total	\$1,917,745	\$5,136,583,625	100.00%	5,178	100.00%	100.00%	\$2,535,346	\$617,601	32.20%

EV - Equalized Valuation



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACC

February 5, 2020

Scott T. Eagen, CPA, CFE

Donna M. LaClair, CPA\*\*

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Derek M. Barton, CPA

Sylvia Y. Petro, MSA, CFE

Members of the School Administrative Unit Board  
School Administrative Unit No. 16  
30 Linden Street  
Exeter, NH 03833

To the Members of the School Administrative Unit Board:

This is to advise you that as of February 5, 2020, the audit of the financial statements for the year ending June 30, 2019 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you in late February 2020.

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

Sincerely,

Michael J. Campo, CPA  
Director

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

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# SAU 16 CALENDAR 2020-2021

Approved  
11/18/19

## Important Dates

<b>2020</b>	NS = No School	
<b>August</b>		
Teacher In-Service	NS	Aug 27-28
School Opens - All Students		Aug 31
School Days		1
<b>September</b>		
Labor Day weekend	NS	Sept 4-7
School Days		20
<b>October</b>		
Columbus Day	NS	12
School Days		22
<b>November</b>		
Teacher In-Service	NS	Nov 3
Veterans' Day	NS	11
Thanksgiving Recess	NS	Nov 25-27
School Days		16
<b>December</b>		
Holiday Break	NS	Dec 24-31
School Days		17
<b>2021</b>		
<b>January</b>		
Holiday Break	NS	Jan 1
MLK, Jr. Day	NS	Jan 18
School Days		19
<b>February</b>		
Winter Vacation	NS	Feb 22-26
School Days		15
<b>March</b>		
Teacher In-Service	NS	Mar 9
School Days		22
<b>April</b>		
Spring Vacation	NS	Apr 26-30
School Days		17
<b>May</b>		
Memorial Day	NS	May 31
School Days	NS	20
<b>June</b>		
Last day for students		June 16**
Teacher In-Service	NS	17
School days		12

**Graduation** - June 11th pending board approval

2020 JULY							Days
S	M	T	W	T	F	S	Student
			1	2	3	4	0
5	6	7	8	9	10	11	Staff
12	13	14	15	16	17	18	0
19	20	21	22	23	24	25	
26	27	28	29	30	31		

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

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

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

DECEMBER							Days
S	M	T	W	T	F	S	Student
							17
			1	2	3	4	Staff
5	6	7	8	9	10	11	17
12	13	14	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

2021 JANUARY							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	
24/31	25	26	27	28	29	30	

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

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

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

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

**\*\*June 17, 18, 21, 22 & 23  
are snow make-up  
days if needed**

Totals
Student
180
Staff
185

