

**305<sup>th</sup>  
Annual Town Report**



*For the Year Ending  
December 31, 2021*

## GENERAL INFORMATION FOR THE TOWN OF STRATHAM

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

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

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

#### TOWN OFFICE HOURS: (closed holidays)

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

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

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

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

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

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

#### STRATHAM TRANSFER STATION HOURS:

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

Thursday 2 pm – 6 pm (Summer only – April - November)

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

*See Back Cover for Meetings & Schedules*

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

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

**DECEMBER 31, 2021**

*WITH THE*

**VITAL STATISTICS  
FOR 2021**

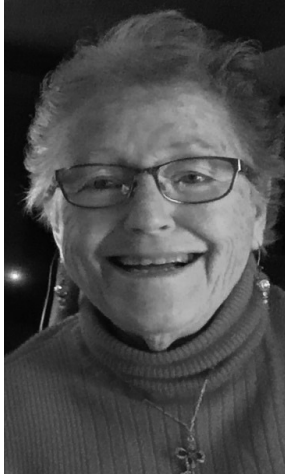
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2021



## DEDICATION

### FLORENCE CHISHOLM WIGGIN



This year's Town Report is dedicated to Florence Wiggin in recognition of more than 70 years of volunteer service in a vast array of civic and charitable endeavors. We especially commemorate and celebrate her retirement from long service and many contributions as a member of the Heritage Commission.

In addition to helping run the family egg distribution business with her late husband Donald, and raising daughters Tammy and Robin, Flossy has always made time for volunteering throughout her life. She has been a loyal congregant of the Stratham Community Church, singing in the choir for many years and helping with countless charitable efforts and church suppers. A gifted singer and daughter of a trained lyric soprano, Flossy also sang in the NH Friendship Chorus, traveling all over the world.

When Tammy and Robin were growing up, Flossy organized and volunteered for PTA bake sales and started and led the Hemming Hermits 4-H sewing club. She had a major role in the Town's 250<sup>th</sup> anniversary festivities in 1966, including the Stratham Carnival, which inspired the founding of the Stratham Fair. She volunteered for many years with the SVFD Ladies Auxiliary and Stratham Fair—where she joyfully made and served omelets every morning.

As a member of Stratham's former multi-generation women's group the Unity Club, and as a wonderful cook, she led the creation of the "Unity Club Cookbook." Book sales funded the purchase of the first computer for instructional use at Stratham Memorial School in 1980. Flossy devoted tremendous love and effort into producing a treasured community cookbook that documented Stratham recipes, foods, and families of the era.

Flossy again brought her community spirit and leadership skills to planning and organizing Stratham's 300<sup>th</sup> celebration, working nearly daily for five years in preparation for the big events of 2016. As a nearly lifelong resident and enthusiastic student of Stratham history, Flossy has been a mainstay of the Heritage Commission since 2007. Her knowledge of the people, families, houses, and places of Stratham is prodigious; her stories and oral history seemingly limitless.

Flossy is also a longtime member of the Stratham Historical Society, and served as a Supervisor of the Checklist for many years. She has been an active participant and leader of the Stratham '76ers seniors group, serving as secretary for many years. She was a lead proponent for establishing the seniors' room at the Municipal Center, and one of the first to return to senior activities after the Covid-19 closure.

Her stoicism, strength and perseverance inspire all who work with her. Her warmth and good humor light up any room. Her commitment to the Stratham community is as strong as ever. Retired Town Administrator Paul Deschaine recently observed, "Flossy is the living embodiment of the town's heritage." She both made history, and preserved history. Thank you, Flossy for all you have done to benefit multiple generations of Stratham residents – you have made this community a markedly better place.

IN MEMORIAM  
**BOB O'SULLIVAN**



The town of Stratham lost an extremely dedicated public servant when former School Board and Select Board member Bob O'Sullivan passed away in early 2022. He and his wife Penny moved to Stratham in 1994, and while his daughter was a student at Stratham Memorial School, he became involved in supporting the public school system.

Bob was ultimately on the Stratham School District Board for 19 years, serving as Board Chair for several of those years. Through his tireless efforts, the Stratham Memorial School saw the advent of Full-Day Kindergarten, Student Enrichment programs, and the MakerSpace. He was involved in the negotiation of multiple teacher contracts as well as the search for a new principal in 2018. Bob believed that teachers should be paid at a wage that allowed them to call Stratham home. A presentation given during the 2020 Stratham School District Town Meeting, marking his retirement from the Board, noted his vision, positivity, and passion.

“Stratham was near and dear to his heart,” said a fellow school board member. “And he was a huge advocate for public education.” We are all fortunate for his hard work over two decades of public service.



## SELECT BOARD

As the world, New Hampshire, and our community passed through another uncertain year we continue to be inspired by our community's resilience. We once again recognize and express our gratitude for the efforts of our Town employees, elected officials, appointed boards and commission members, and the many volunteers who make living in this Town all that it is.

In 2021, the cooperation of town residents facilitated the transition to automated curbside collection of recycling and trash, which was made possible through the concerted efforts of the Department of Public Works and the Waste Management Advisory Committee. The Board re-dedicated its efforts to ensure clear and consistent communication with the residents about Town business through our Select Board newsletter and social media. We know these messages are being received thanks to the great response we get to calls for volunteers and references we hear in conversations with you about developments in Town business or a recent recognition of Town staff.

This year your Police Department received the CALEA Accreditation designation, which recognizes that our department adheres to the highest standards in modern police practices. We also transitioned to a new model of service delivery in our Assessing function and implemented a related small office renovation that improved workspaces and the public's access to our Parks & Recreation, Planning, and Town Administration. In the fall of 2021, it was particularly exciting to see a new tradition emerge through the golf tournament fundraiser, which showed off the strength of the collaboration between our Police Department and the Stratham Volunteer Fire Department.

Going forward we plan to continue to focus on delivering high quality services, improving Town offerings, and remaining open to new ways of meeting the community's needs. We have identified goals in several focus areas:

- Increase Efficiency and Modernize Business Practices – We will be working to update and improve our business practices to enhance efficiency and ease of use for residents; this work will also include updating our employment manual and revisiting our information technology practices.
- Steward Water Resources Effectively and Proactively – Water contamination issue in Town Center, new water quality standards promulgated by the state, and emerging contaminants of concern will require increased attention to education about water quality. We plan to address source water protection, as well as continue to address PFAS contamination in Town Center and look to the future ways we can efficiently manage this challenge.
- Ensure Sustainable Future for Town Services – This year we began a conversation about the future of the organization of our Fire Department. The Town benefits in innumerable ways from a skilled and dedicated group of volunteers who provide emergency medical service and firefighting to our community. Each year we work to strengthen this model and our attention turns to ensuring its success as well as preparing for the future.

- Pursue Master Plan Implementation – this year we also aim to focus on advancing projects identified in our master plan. This work will take many forms including protecting and enhancing Stratham Hill Park, supporting the various exciting Heritage Commission initiatives to make our history accessible, developing an Open Space Plan for our community, and following-up on the recommendations of the Trail Management Advisory Committee.

The 2022 Town Meeting will mark the end of Joe Lovejoy's six years of service as a Select Board member. Joe's civic-minded nature, intellect, generosity with his time, good humor, and humility have served Stratham and its residents well. We are pleased that he and Patty will take some time to enjoy Stratham and pursue other interests, but we will miss his constructive approach to challenges and fair-minded solutions. Thank you, Joe, for your service to Stratham.

As always, we aim to continue to keep the community informed, invite participation, and be open to new ideas. Please stay connected to us throughout the year by signing up for the Select Board Newsletter, and never hesitate to reach out by contacting us directly through the [strathamnh.gov](http://strathamnh.gov) website.

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](#)

## **2021 TOWN OFFICERS**

### **ELECTED POSITIONS**

#### **SELECT BOARD**

Mike Houghton, Chair	term expires 2023
Joseph Lovejoy, Vice Chair	term expires 2022
Allison Knab	term expires 2024

#### **MODERATOR**

David Emanuel	term expires 2022
Beth Dupell (appointed assistant)	

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

Deborah Bakie	term expires 2023
James Joseph, Deputy	
Tara Madden, 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**

Mikki Deschaine, Chair	term expires 2023
Bev Connolly (Jan.-July)	term expires 2022
Patricia Lovejoy	term expires 2024

#### **LIBRARY TRUSTEES**

Kate Kim, Chair	term expires 2023
Adrianne Sherry	term expires 2024
Susan Wilbur	term expires 2024
Steve Simons	term expires 2022
Michael Hunter	term expires 2022
Lesley Kimball, Director (appointed)	

#### **CEMETERY TRUSTEES**

Colin Lavery, Chair	term expires 2023
June Sawyer	term expires 2022
Jessica Kliskey	term expires 2024

## **APPOINTED POSITIONS**

### **TOWN ADMINISTRATOR**

David S. Moore, Town Administrator  
Tracy Abbott, Treasurer  
Dawna Duhamel, Finance Administrator – Jan.-Sept.  
Christiane McAllister, Finance Administrator – Oct.-Dec.  
Karen Richard, Executive Assistant/Welfare Administrator

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

Shanti Wolph, Code Enforcement Officer/Building Inspector  
Denise Lemire, Building/CEO Coordinator

### **TOWN ASSESSOR**

Chris Murdough, 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	Trevor Batchelder

### **FIRE DEPARTMENT**

Chief Matt Larrabee	Lt. John Dardani
Deputy Chief Josh Crow	Lt. Jeff Denton
Captain Tim Slager	Lt. Chris Heal
Captain Bryan Crosby	
EMS – Captain Peggy Crosby	
EMS – Lt. June Sawyer	
EMS – Lt. Collette Poisson	

### **OFFICE OF EMERGENCY MANAGEMENT**

David Barr, 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. Amanda Bibeau

Off. Matthew Callahan

Off. Michael Doucette

Off. Ken Gauthier

Off. Brian Holbrook

Off. Corey Wynn

Off. Charles Law

William Hart, Prosecutor

Support Staff:

Katelyn Drago, Admin. Asst

On Call Officer:

Off. Kevin O’Neil

## **HEALTH OFFICER**

Shanti Wolph

Matt Larrabee

## **PLANNING BOARD**

Tom House, Chair

David Canada, Vice Chair

Michael Houghton, Select Board

Robert Roseen

Pamela Hollasch

Joe Anderson, Alternate

Chris Zarembo, Alternate

Mark Connors, Town Planner

term expires 2022

term expires 2023

term expires 2023

term expires 2022

term expires 2023

term expires 2024

## **BOARD OF ADJUSTMENT**

Drew Pierce, Chair

Amber Dagata, Vice Chair

Charles “Erik” Herring

Richard Goulet

Bruno Federico

Phil Caparso, Alternate

Brent Eastwood, Alternate

term expires 2022

term expires 2023

term expires 2022

term expires 2023

term expires 2023

term expires 2023

term expires 2024

## **CONSERVATION COMMISSION**

William Kenny, Chair

Kyle Saltonstall, Alternate, Vice Chair

Ana Egana, Secretary

Allison Knab, Select Board

Brad Jones

Robert Keating

Dan McAuliffe

Tim Copeland, Alternate

William McCarthy

term expires 2022

term expires 2022

term expires 2023

term expires 2023

term expires 2023

term expires 2023

term expires 2022

term expires 2024

### **RECREATION COMMISSION**

Tracy-Lynn Abbott, Chair	term expires 2023
Jeff Simeone, Co-Chair, Secretary	term expires 2022
Joseph Lovejoy, Select Board	
Kate Dardinski (appointed to fill unexpired term)	term expires 2023
Sean Kotkowski	term expires 2023
Vacant	term expires 2023
Vacant	term expires 2021
Vacant	term expires 2021

### **BUDGET ADVISORY COMMITTEE 2021**

David Canada	June Sawyer
Garrett Dolan	Wayne Young
Beth Dupell	Ben Zaimes
Rachel Jefferson	

### **HERITAGE COMMISSION**

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

### **PUBLIC WORKS COMMISSION**

John Boisvert, Chair
Joseph Lovejoy, Select Board
Michael Girard
Jim Cushman
Phil Caparso
Frank Swift, Alternate

### **ENERGY COMMISSION**

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

### **STRATHAM FAIR COMMITTEE**

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

**ROCKINGHAM PLANNING COMMISSION**

Lucy Cushman  
Joseph Johnson

**LAMPREY REGIONAL COOPERATIVE**

Paul R. Deschaine

**SOUTHEAST WATERSHED ALLIANCE**

Michael Girard

**EXETER-SQUAMSCOTT RIVER LOCAL ADVISORY COMMITTEE**

Eric Bahr  
Nathan Merrill

**TRAIL MANAGEMENT ADVISORY COMMITTEE**

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

## **MARCH 9, 2021 ELECTION AND TOWN MEETING MINUTES**

The Ballot Clerks and Election Workers were sworn in at 6:55 am and 12:55 pm. Present were Moderator David Emanuel, Assistant Moderator Beth Dupell, Town Clerk/Tax Collector Joyce Charbonneau, Deputy Town Clerk/Deputy Tax Collector Deborah Bakie, and Select Board Members Joe Lovejoy, Michael Houghton, and Allison Knab. Supervisors of the Checklist present were Connie Aubin-Adams, Cathy Warner, and Melanie McGrail. Ballot clerks for the day were: Susan Canada, Dianna Thompson, Roger Thompson, Liz Chisholm, Patricia Hughes, Karen Cushing, Joan Gough, Sarah Bedingfield, Gale Lyon, and Paul O'Neil. Our Office Assistant, Tara Madden, also served as a ballot clerk. It was a steady day with 808 official Election Day ballots cast, with 69 of those being absentee ballots. There were 7 new voters registered on Election Day, making the total number of voters on the Checklist 7056. This made it an 11.5% turnout for this election.

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

Cooperative School District Budget Committee: For Exeter for three years: Write in votes: Ami Faria 27\*. Robin Tyner 3. For Stratham for three years: Jennifer Scrafford 641\*. For East Kingston for three years: Terence Waldron 511\*. For Exeter Cooperative School District Moderator, for one year, vote for one: Katherine Miller 549\*. Exeter Cooperative School Board: For Exeter for three years, vote for one: William "Bill" Gauthier 585\*. For Stratham for three years, vote for one: Helen Joyce 472 \*. Philip Jackson 312. For Newfields for three years, vote for one: Paul Bauer 543\*.

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

**Article 1:** ERCSD Operating Budget  
Yes: 544\* No: 92

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

School Board Member for three years, vote for two: David M. Zippin 283. Kate Davis 403\*. Sarah Galligher 359\*. Kenneth J. Otto 330.

School District Clerk for three years, vote for one: (No one filed for this position, Jennifer Scrafford received two write in votes.)

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

Select Board for three years, vote for one: Allison Knab 649\*. Cemetery Trustee for three years, vote for one: Jessica Kliskey 624\*. Trustee of the Trust Funds for three years, vote for one: Patricia Lovejoy 646\*. Library Trustee for three years, vote for two: Adrienne R. Sherry 549\*. Susan E. Wilbur 577\*.

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

To amend the Zoning Ordinance, Section III, by deleting Subsection 3.8, *Gateway Commercial Business District*, in its entirety and replacing it with an amended Subsection 3.8, *Gateway Commercial Business District*, in order to eliminate site plan requirements that are dependent upon the existence of public water and sewer infrastructure.

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

**Yes: 563\*    No: 151**

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

To amend the Zoning Ordinance, Section III, by deleting Subsection 3.9 *Town Center District* in its entirety and replacing it with an amended Subsection 3.9 *Town Center District*, in order to eliminate site plan requirements that are dependent upon the existence of public water and sewer infrastructure.

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

**Yes: 558\*    No: 151**

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

To amend the Zoning Ordinance, Section III, Subsection 3.6 *Table of Uses* to clarify the nomenclature and permitting requirements and procedures for permitted land uses and to add Footnote Number 10, to clarify the permitting requirements and procedures for light manufacturing uses.

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

**Yes: 570\*    No: 108**

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

To amend the Zoning Ordinance, Section XVI, Section 16.5.3 *Historic Demolition Review Procedure*, by adding Subsection 16.5.3 d. to clarify the permitting requirements and procedures of the Demolition Review Committee.

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

**Yes: 587\*    No: 103**

**Article 6:** Are you in favor of the following amendment to the Town of Stratham Building

Ordinance as proposed by the Planning Board?

To amend the Building Ordinance, *Preamble: Authority*, to correct a statutory reference by deleting Chapter 674:51 and replacing it with Chapter 675:3, VII.

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

**Yes: 561\*    No: 103**

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

To amend the Building Ordinance, Article IV, Section 4.2 *Third Party Professionals* to clarify that the Town is not responsible for costs associated with necessary third-party reviews.

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

**Yes: 606\*    No: 85**

**The remaining Town of Stratham articles will be voted on March 27, 2021 at the Exeter Cooperative Middle School at 9:00 am.**

Town Moderator David Emanuel declared the meeting come to order at 9:10 a.m. Assistant Moderator Beth Dupell led the community in the Pledge of Allegiance. Moderator David Emanuel introduced the Select Board: Michael Houghton; Chair, Joseph Lovejoy; Vice Chair, and Allison Knab. He also introduced his Assistant Moderator Beth Dupell and Town Administrator David Moore, Town Clerk Joyce Charbonneau, and Deputy Town Clerk Deborah Bakie. Mr. Emanuel asked for a moment of silence in respect for those serving in the Armed Forces, and for those lives lost in the last year due to the Covid 19 epidemic. He then asked Hannah Hall to read the Town Report dedication. This year the dedication was to the First Responders, Essential Workers and the Town Employees. Lucy Cushman then read the Memorial Page dedicated to Wallace Stuart, and Lesley Kimball read the Memorial Page dedicated to Rogers Johnson. Mr. Emanuel then read the results from the Town Election held on Tuesday, March 9, 2021. He then reviewed the Rules of Procedure for Town Meeting.

### **Article 8: 2021 Operating Budget**

To see if the Town will vote to raise and appropriate the sum of Seven Million Eight Hundred forty four Thousand three Hundred Twenty five Dollars (\$7,844,325) to defray general town charges for the ensuing year. This article does not include appropriations contained in special or individual articles addressed separately. The Select Board recommends this article by unanimous vote. Mr. Houghton moved to accept the article as read. Mr. Lovejoy seconded the motion. Mr. Houghton spoke to the motion. Mr. Houghton explained that the 2021 operating budget totals \$7.84 Million dollars, which is an increase of 5.1% from last year's budget. He explained that the drivers that increased the budget were: Waste Collection, Salaries and Wages, the NH Retirement System, and Paving. Mr. Houghton did note however, that the transition to curbside collection

resulted in savings over manual collection of approximately \$76,000.00 annually, or \$456,000.00 over the life of the contract. The increase from Waste Collection resulted from residents spending more time at home this past year due to the Covid 19 pandemic, resulting in more waste tonnage, an increase of about 11%. Mr. Houghton went on to state the drivers that decreased the budget were Health Insurance, Recreations’ Summer Program, and Debt Services. Seeing no questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 8 passed.

**ARTICLE 9: Capital Improvements Program**

To see if the Town will vote to raise and appropriate the sum of Four hundred ninety-nine thousand dollars (\$499,000) to implement the Capital Improvements Program for 2021 as presented in the Town Report and recommended by the Planning Board. This is a special warrantarticle 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. Selectwoman Knab moved to accept the article as read. Selectman Lovejoy seconded the motion. Ms. Knab spoke to the motion. She explained that the Town’s Master Plan guides development and land use decisions for the Town. She stated that it identifies strategies, visions, and projects which often require long range capital investment. She further explained that long-term financial planning will ensure that the Town has the needed resources to maintain current services, replace equipment, and upgrade or rehabilitate facilities as needed. The Capital Improvement Plan is the tool used to plan these investments, and this Article appropriates funding for the “year one” projects (2021). Mr. Emanuel then asked for questions from the floor. Paul Piraino, Haywick Dr. asked what is the itemization of the \$499,000 that is being requested for this year. Mr. David Moore, Town Administrator, directed him to the Town Report and referred him to pages 101 and 102, which breaks down the cost. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 9 passed.

**ARTICLE 10: Appropriate Funds to Several Capital Reserve Funds**

To see if the Town will vote to raise and appropriate the sum of Four hundred thousand dollarsand (\$400,000) to be added to the following capital reserve funds previously established with One hundred fifty thousand dollars (\$150,000) to come from the unassigned fund balance and Two hundred fifty thousand dollars (\$250,000) to be raised through general taxation.

Fire Dept. Capital Reserve Fund	\$110,000
Radio Communications Capital Reserve Fund	\$15,000
Historic Preservation Capital Reserve Fund	\$50,000
Highway Vehicle/Equipment Capital Reserve Fund	\$125,000
Town Buildings and Grounds Maintenance Trust	<u>\$100,000</u>
Total:	\$400,000

The Select Board recommends this Article by unanimous vote. Selectwoman Knab moved to accept the Article as read. Selectman Lovejoy seconded the motion. Ms. Knab spoke to the motion. Ms. Knab explained that the Capital Reserve Fund is another financial tool to manage large expenses. She explained that this avoids a tax spike in any given year. The fund is used to purchase apparatus such as heavy equipment for the Department of Public Works, and Fire trucks for the Fire Department. The CIP also includes the Radio Communications Capital Reserve Fund, the Land Conservation and Historic Preservation Capital Reserve Fund, as well as the Building and Grounds Maintenance Fund. Seeing no questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 10 passed.

### **ARTICLE 11: Appropriate Funds for an Additional Police Officer**

To see if the Town will vote to raise and appropriate the sum of Forty-four thousand seven hundred ninety-five dollars (\$44,795) for the purpose of hiring an additional full-time police officer for the Town of Stratham. Said sum includes pay and benefits for six (6) months of 2021 (the 12-month total annualized cost is \$89,590). If approved, the amount raised will be incorporated into the police department pay and personnel administration budgets for accounting purposes. The Select Board recommends this Article by unanimous vote.

Selectman Michael Houghton moved to accept the article as read. Selectwoman Knab seconded the motion. Selectman Houghton introduced Chief Anthony King of the Stratham Police Department. Moderator Emanuel stated if there was no objection from the floor, Chief King would speak to the motion. Seeing no objections, Chief King introduced himself, and thanked the Community for all of their support since he started almost two years ago, in the Spring of 2019. Chief King stated that the Police Department would always be there for the Community, and that they would strive to offer the best possible service to the Community. Chief King stated he was there today to ask the Town to approve the hiring of a full-time police officer. Chief King explained that over the past two years, he completed an extensive staffing study in order to identify what levels we should be at in order to best serve the Community. Chief King further explained that they are a 24/7 operation with at least one officer coverage around the clock, 7 days a week. He explained that they currently have 11 full time police officers, which includes himself, the Lieutenant position, which are primarily administrative positions, and a full time plain clothes Detective Sergeant assigned to investigations. These 11 officers also includes the School Regional Officer. This position is fully reimbursed by SAU 16. Chief King stated that leaves them with seven officers to perform patrol functions. Chief King explained that for this year, he is only asking for a half year's salary and next year would be the full year's salary. Chief King further stated that he would never inflate statistics or exaggerate the need for anything, be it equipment or manpower. He stated that he would always be honest with the needs for the Police Department in order to serve the Community in the best way that they can. Chief King went on to explain why they need the additional police officer. First, he stated, was for officer

safety. Currently, he explained, there are 76 scheduled hours per week with only one patrol officer on duty. He stated that it is his goal to always have a minimum of two officers on at a time. Secondly, Chief King stated that Stratham falls short in a Nationwide Comparison Analysis. In the State of NH, the police to population per 1,000 is 2.2 officers. He stated that Stratham currently has a 1.45 officer to population ratio per 1000. The third reason, Chief King explained, is existing gaps in service. He explained that increasing call volume and time on tasks forces our officers to become more reactive than proactive. He stated that our Police Department excels in how it connects with the Community, and how positive relationships have been created and maintained, and they want to continue that. The last two reasons he mentioned were Mutual Aid, explaining that they often help neighboring communities when the need arises, which can result in our Town being undermanned, and Traffic Enforcement, which current manpower prevents them from monitoring high traffic areas as much as they would like. Chief King then invited questions from the floor.

Moderator Emanuel then asked for questions or comments from the floor. Larry Schmidt, 5 Jason Dr. asked what kind of training is offered for the new hire. Chief King explained that the NH Training Academy mandates eight hours of training a year outside of the normal firearms, defensive tactics, First Aid, and CPR training. The Chief explained that he increased this to 30 hours a year when he started here that includes de-escalation, ethics, implied bias, and use of force training. Now, the NH training academy mandates this which, he stated, we have already implemented. Jennifer Scrafford, 24 Wiggin Way, asked what are the demographics of the Police Department. The Chief explained that we have one female officer, and the rest are males. He further explained that Officer Ken Gauthier, who is currently employed as a part-time officer, would go to full time. He further explained that Officer Gauthier is already certified and has all the equipment. David Canada, 47 Bunker Hill Ave., stated that he is against this proposal. He stated that he thinks that there is a far greater need at the Fire Department which will become a full-time paid Personnel Department sooner rather than later. Mr. Canada explained that when that time comes, it will be a million dollar increase in our budget. He further stated that the national statistics do not reflect the Stratham we know. He explained that he was on the Budget Committee, and although he is not speaking on behalf of the Committee, they had voted unanimously not to fund this request. Mr. Canada went on to go over some statistics. He explained that the population of Stratham increased by only 215 residents from 2010-2019, making this just a 3% increase, while the Police Department increased their staffing by 22% over the last 15 years. He further stated that if the need arises where we need double coverage, we have mutual aid, the Sheriff's Department, and the State Police available to help us. Mr. Canada stated that we should not hire another police officer on chance situations that have alternative solutions. He concluded with a question to the floor. He asked if you feel safe in your home now. Mr. Canada urged the floor to reject this proposal. Chuck Law, 15 Alderwood Dr. stated that he has been a resident of Stratham for the last 28 years, and has been employed by the Stratham Police Department for the last 22 years. He stated that Stratham has grown

immensely in that time with the Industrial Park, the Lindt Chocolate factory, multiple car dealerships, shopping plazas, and new housing developments. Officer Law explained that we have three major roadways that run through our Town. He stated that the Town has now outgrown our Police Department, and that we are the second busiest Police Department that Rockingham Dispatch handles. Officer Law stated that we have only increased the Police Department by two officers in the last 22 years. He explained that if they have to deal with a motor vehicle accident, the time that it takes to do everything is at least an hour, and if there is an injury, it can be multiple hours. He stated that if they stop someone for a DWI, that type of stop can take up to 4 hours. Officer Law stated that as a Use of Force Instructor, it is paramount that we have two officers on 7 days a week, 24 hours a day. He stated that he has been in numerous situations where he has asked for back-up, and the neighboring towns had their own situations they were dealing with and could not send help. He went on to state that you cannot always count on mutual aid. Officer Law stated that in the last few years, the Police Department has had some very serious calls for service, such as homicide, a structure fire where the homeowner was wielding a machete, and a couple of serious assaults. He also stated that as of next year, the Department is required to have 32 hours of annual training in order to keep their certification. He further stated that as a taxpayer, he would be concerned with the level of public safety. He stated that the Police Department is facing a staffing shortage. In conclusion, he closed with a question to the floor. He asked, how do you put a price tag on public safety? Debra Altschiller, Apple Way, stated that while she has the greatest respect for the Police Department, she is against this proposal. She went on to state that if Chief King came before them with a proposal for more service, she would be much more amenable for that. Mrs. Altschiller stated that his ask is for a predetermined hire for another patrol officer that increases the labor pool and does not reflect the demographics of our Town. She further stated that if the Chief had outlined a need for the Department to have a licensed Social Worker that would respond to the increase in calls of domestic violence, well-being checks, sexual violence, and who would assist with the de-escalation that the Chief has outlined in his presentation, then she stated that she would support that. She asked the Chief to review the needs of our Community in a way that reflects the demographic, and social and emotional needs, and that will address the mental issues that our officers are dealing with now. Michael Cicchetti, 5 Jacqueline Way, stated that he supports this proposal. He stated that we are extremely fortunate to have Chief King's leadership, his commitment to the Community's policing, and his thoughtful way of approaching his request. Mr. Cicchetti stated that he feels very fortunate to live in Stratham, and if he has an emergency, he doesn't want to wait for mutual aid from another town. He stated that it is very important to have the proper staffing in this Town. Lucy Cushman, 159 Winnicutt Rd. stated that she supports this proposal, with two caveats. She stated that if the Chief comes back next year for another police officer, she would recommend putting that on hold, and consider hiring a Social Worker. In addition, she stated that if another police officer is hired due to a current officer retiring or leaving, that the additional officer be female. Michael

Cashman, 7 Humes Court, stated that he supports this proposal. He stated that he is retired Law Enforcement, and that going forward with the CALEA accreditation is the gold standard in policing, and he stated that he loves that the Chief is going forward with that. Mr. Cashman informed us that when he was away from home one time, he received a call that there was a fire at his house. He stated that he was so relieved when he was told that Sergeant Call was the first person on the scene. He knew that if one of the Stratham Police Officer's was there, that everything would be handled and it would be ok. Mr. Cashman stated that their job is a very stressful job, and that an additional police officer will definitely help them. He concluded with that he loves this Town and the Police Department, and that he is speaking from his heart. Paul Wolf, 19 Doe Run lane, stated he supports this and further stated that timing is of the essence in an emergency. He explained that this is simply an insurance policy, and although we may never need it, the one time we do, it would be very critical to have that extra officer there. Mr. Wolf stated that it would be short-sighted not to have this additional officer. Rachel Jefferson, 8 Fifield Lane, stated that she was also on the Budget Committee, and further stated that crimes in Stratham are 8.9 times lower than the U.S. average. She also stated that more people than typical are struggling to pay their tax bills. Mrs. Jefferson also stated that it seems irresponsible to add additional staff members to our Town payroll given the uncertainty as we recover from this pandemic. She further stated that over ten years' time, this will be an increase of over a million dollars, and she urges everyone to vote against this. Bob LaCoste, 16 Drumlin Rd., stated that he feels it is dangerous not to have two officers on at all times. He further stated that the response time is important for the Police Officer, more so than any other service in this Town. Mr. LaCoste stated that he strongly supports this motion, and encourages everyone to vote for this Article. Joyce Charbonneau, 33 High St. stated that she supports this Article and the Police Department. She stated that Mr. Canada asked earlier if we feel safe in our community. Joyce stated that while she does feel safe, and reiterated that we have a great Police Department, she asked that shouldn't the question be "Do the Police Officers feel safe when they are responding to a call, without back-up, between 2:00 a.m. and 6:00 a.m.?" She went on to state that we need to support our Police Department. She further stated that if Chief King is asking for this, and the Select Board recommended this Article by a unanimous vote, then we, as a Community, need to support Chief King and his Department.

Select Board member Michael Houghton stated he wanted to close out this discussion with a couple of points of clarification. He clarified that this original request was advanced to the Budget Committee as part of the operating budget. He stated that the Budget Committee voted unanimously not to include this Article in the operating budget. Mr. Houghton stated that the Select Board concluded that they would include this Article as a Warrant Article to be discussed at Town Meeting, and for the residents of Stratham to decide on this. He also informed us that they were also asked for \$110,000.00 to assist in staffing with the Fire Department and Emergency Management. He explained that the Select Board did not appropriate the entire \$110,000.00 and that the final number appropriated was approximately

\$78,000.00. Mr. Houghton wanted to clarify that they are also attentive to the needs of the Fire Department and the First Responders. Mr. Houghton also stated that to suggest that we do not support the Police Department in order to support the Fire Department is not logical. He stated that we need to do something about both, and the Fire Department's needs will be addressed when they stand before the Board and its residents addressing their proposal. Mr. Houghton concluded with that he would stand by Tony King any day of the week. He further stated that Chief King is the best he has seen in the role that he is in, and that he will support the Chief with every fiber of his being. Mr. Houghton ended with stating that Chief King is a huge asset to this Town, and he appreciates what he and his staff do to keep the Town safe. Seeing no further questions, Moderator Emanuel announced that he had received a petition with five registered voters from Stratham to vote on this Article by secret ballot. The Article was voted on by secret ballot, and once the ballots were counted by the Assistant Moderator, and her assistant, it showed that Article 11 passed. Moderator Emanuel announced that there were 58 Yes votes, and 18 no votes.

Joyce Charbonneau made a motion to restrict reconsideration of this Article, and the motion was seconded by Deborah Bakie. The motion to restrict reconsideration was voted on and passed.

#### **ARTICLE 12: Appropriation for the Accrued Benefits Liability Expendable Trust**

To see if the Town shall vote to appropriate Fifteen thousand dollars (\$15,000) to be deposited into the Accrued Benefits Liability Expendable Trust. The Select Board recommends this Article by unanimous vote. Selectwoman Knab moved to accept the Article as read. Selectman Lovejoy seconded the motion. Ms. Knab spoke to the motion. Ms. Knab explained that the Article is an ongoing practice for setting aside money to provide for the unfunded obligation for the retirement of Town Employees. Seeing no questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 12 passed.

#### **ARTICLE 13: Raise and Appropriate from the EMS Special Revenue Fund**

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

2021 EMS/EMT/First Responder Training	\$ 10,000.00
2021 ALS Services Contract	\$ 10,000.00

and to further authorize the withdrawal of Twenty thousand dollars (\$20,000) from the Stratham Fire Department EMS Special Revenue Fund created for these purposes during the March 17, 2000 Annual Town Meeting and as amended during the March 11, 2005

Town Meeting. No additional funds from general taxation are to be used. The Select Board recommends this Article by unanimous vote. Selectman Lovejoy moved to accept the Article as read. Selectman Houghton seconded the motion. Selectman Lovejoy spoke to the motion. Selectman Lovejoy explained that the EMS/EMT training is for a course that is offered every year for continuing education for our medical personnel. He further explained that the ALS Services Contract is for the advanced life support system's contract with Exeter Hospital. Seeing no questions or comments from the floor, the vote was taken in the affirmative, and Article 13 passed.

**ARTICLE 14: Raise and Appropriate from the EMS Special Revenue Fund: Equip.**

To see if the Town will vote to raise and appropriate the sum of One hundred twelve thousand five-hundred dollars (\$112,500) for the following purposes:

Thermal Imaging Cameras	\$12,500
2021 Radio Replacements	\$100,000

and to further authorize the withdrawal of One hundred twelve thousand five-hundred dollars (\$112,500) 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 the Article as read. Selectman Houghton seconded the motion. Selectman Lovejoy spoke to the motion. Mr. Lovejoy explained that the Fire Department's current thermal imaging camera is in need of replacement. He further explained that the Fire Department will be moving forward with a portable radio replacement project. Mr. Lovejoy explained that the radios are over 19 years old, are a primary communication method for the Department, and that parts are no longer made by the manufacturer. Seeing no questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 14 passed.

**ARTICLE 15: Lapse of Automated Curbside Collection Funding**

To see if the Town shall vote to lapse the 2019 appropriation of \$365,000 intended to fund a transition to a curbside collection program. Lapsed funds become part of the Town's unassigned fund balance. The Select Board recommends this Article by unanimous vote. Selectman Houghton moved to accept the Article as read. Selectwoman Knab seconded the motion. Mr. Houghton spoke to the motion. Mr. Houghton explained that through a competitive proposal process the Town was able to secure the acquisition, delivery, storage, and overall management of automation compliant trash and recycling carts through our

vendor. Therefore, the appropriated amount that was approved from the 2019 Warrant Article for \$365,000 to purchase these carts are no longer needed. These funds will become part of the Town's unassigned fund balance. Moderator Emanuel then asked for questions or comments from the floor. Cantre Forest, Dumbarton Oaks asked "what is the unassigned fund"? David Moore, Town Administrator, explained that these are funds that were not used for their original intended purpose, and can now be used to manage or stabilize the tax rate and to help offset the amount of the annual budget appropriation that would otherwise come from general taxation. Seeing no further questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 15 passed.

### **Article 16: Other Business**

To transact any other business that may legally come before this meeting. Select Board Chair Michael Houghton thanked everyone for coming out to Town Meeting and thanked the Community for their support in 2021. He also stated that he was deeply thankful to all the volunteers for all that they do to make our Community run. With that in mind, he stated that they will be looking at future emergency services, particularly the Fire Department. He stated that the Town will start to construct a plan and to form a sub-group to help frame our approach to this. Mr. Houghton stated that they welcome and encourage anyone who is interested in participating in this group to step up and let them know. Mr. Houghton also informed the residents that the Select Board has stepped up their level of communication with the Select Board Newsletter that is distributed twice a month and encourages everyone to subscribe to this if you haven't already. He then went on to recognize Town Clerk/Tax Collector Joyce Charbonneau. Mr. Houghton stated that Joyce has made it known that she is retiring as of May 7<sup>th</sup> of this year. He stated that it was his honor to recognize a truly incredible individual who has serviced this Town for the past 17 years in her role as the Town Clerk and Tax Collector. He explained that Joyce was appointed as the Town Clerk/Tax Collector at the time of Shirley Daley's untimely death in April of 2008. He further stated that Joyce went on to win five re-elections, which is a testament to her dedication and hard work. He stated that she is a Steward of the Elections, and ran them smoothly year after year. Mr. Houghton further stated that Joyce oversaw three major elections last year and that they were absolutely flawless in their execution. He stated that her dedication and grit were on display as she also had to deal with the restrictions in place from the Covid 19 pandemic. She also navigated her office enabling the staff to serve the Community and process their transactions throughout the Pandemic. Mr. Houghton further stated that although it may have been different, it was successful, and her leadership made it happen. He went on to say that she has taken great care of our historical records, performed numerous marriage ceremonies, and patiently assisted the residents with their needs day in and day out. Mr. Houghton went on to thank Joyce for all that she has done, and for all of her hard work. He added that they all wish her the best in her retirement. The Moderator

then presented her with flowers. Joyce responded with heartfelt thanks to everyone there, and stated that she loved her job, and will miss the residents and the staff. Joyce stated that it has been a joy and a privilege to serve the residents these past 17 years. Seeing no other business before the floor, Moderator Emanuel adjourned the meeting at 11:29 a.m.

Respectfully submitted,

A handwritten signature in black ink that reads "Joyce L. Charbonneau". The signature is written in a cursive, flowing style.

Joyce L. Charbonneau  
Stratham Town Clerk

2022  
WARRANT

## Stratham

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

## First Session of Annual Meeting (Official Ballot Voting)

Date: March 8, 2022  
Time: 7:00 a.m. – 7:00 p.m.  
Location: Stratham Memorial School  
Details: 39 Gifford Farm Road

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

Date: March 12, 2022  
Time: 9:00 a.m.  
Location: Cooperative Middle School  
Details: 100 Academic Way

## GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 10, a true and attested copy of this document was posted at the place of meeting and at Stratham Memorial School and Cooperative Middle School and that an original was delivered to the Town Clerk.

[illegible]

## STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 7 AM TO 7 PM

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

You are hereby notified and warned to meet at the Stratham Memorial School on Tuesday, on the eighth day of March, 2022, next at seven o'clock in the forenoon, to act upon the following subjects:

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

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

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

<p><b><u>SECTION XV: GROWTH MANAGEMENT &amp; INNOVATIVE LAND USE CONTROL</u></b> <b>(Rev 3/03, 3/11)</b></p>
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### **15.1 — AUTHORITY**

The Section is enacted in accordance with both RSA 674:21 and 674:22.

### **15.2 — PURPOSES**

The purposes of this section of the Zoning Ordinance are as follows:

- a. Establish a long-range growth management process to assess and balance community development needs and consider regional development needs.
- b. Determine, monitor, evaluate, and establish a rate of residential growth in the Town that does not unreasonably interfere with the Town's capacity for planned, orderly, and reasonable expansion of its services to accommodate such growth.
- c. Provide a mechanism to allow for phased development of residential projects to manage the impact on municipal services.
- d. Provide a mechanism when municipal services are strained or overloaded to reduce the rate of residential growth to allow the Town time to correct any deficiencies that have developed.

~~15.3 — Protect the health, safety, convenience, and general welfare of the Town's residents.~~

#### **15.4 — FINDINGS**

~~The Town hereby finds that:~~

- ~~a. The rate of population growth in the Town of Stratham has been among the fastest of any town in the immediate area, in Rockingham County, and in the State of New Hampshire.~~
- ~~b. The Planning Board has prepared and adopted a Master Plan in accordance with NH RSA 674:3, 674:4 & 675:6~~
- ~~c. The Planning Board has prepared and adopted a Capital Improvements Program (CIP) in accordance with NH RSA 674:5 — 674:8 & 675:6. This CIP is updated and amended annually by the Planning Board.~~
- ~~d. The Planning Board implemented a plan for the periodic reporting of the increase in dwelling units, the issuance of building permits for new construction, the increase in school population, the capacity of municipal services, and other indicators of increase growth.~~

#### **15.5 — INDICATORS OF GROWTH IMPACT**

~~The Town hereby determines that the presence of the following conditions will constitute an indicator of growth impact. An indicator of growth impact occurs when:~~

- ~~a. The average annual percent increase in building permits for dwelling units in Stratham for the past five years exceeds the same average of the combined six abutting communities.~~
- ~~b. The average annual percent population growth in the Town of Stratham as reported by the Office of State Planning exceeds the same average of the combined six abutting communities.~~
- ~~c. The number of students enrolled or projected for the coming year for any public school in the Stratham School System exceeds 85 percent of its stated capacity.~~
- ~~d. The annual full value tax rate of Stratham as reported by the New Hampshire Department of Revenue Administration exceeds the average rate of the combined six abutting communities or Rockingham County for the reporting year.~~
- ~~e. The number of dwelling units of all projects combined, for which approval is being sought from the Board, at any time of reporting, if approved could result in the conditions defined by a., b., c., or d. above.~~
- ~~f. The number of public students enrolled or projected for the coming year for each school in the Stratham School System exceeds 100 percent of its stated capacity.~~
- ~~g. The annual capital expenditures including debt service and capital outlay for combined municipal and school department expenditures exceed 20 percent of the total municipal and school department expenditures combined.~~

#### **15.6 — PLANNING BOARD MONITORING**

~~It is the responsibility of the Planning Board to monitor growth in the Town and to report on the following:~~

##### ~~15.5.1 Annual Reporting:~~

- a. ~~The Planning Board will by January 31<sup>st</sup> of each year report on the total number of dwelling units existing at the end of its previous calendar year. Existing units means all those units previously constructed and occupied plus those units constructed and from which Certificates of Occupancy were issued in the reporting year. In the same report, the Planning Board shall report on the status, as appropriate, of any phasing requirements or permit limitations in force in the reporting period.~~
- b. ~~The Planning Board will by January 31<sup>st</sup> of each year report also report on the "indicators of growth impact" as determined in 15.4. This report shall indicate which growth indicators have been triggered.~~

~~15.5.2 Periodic Reporting: The Planning Board may at any time it determines it appropriate or necessary, issue written reports on the status of growth activity in the Town covering such topics as the number of dwelling units or lots being proposed for approval, or for which building permits are being sought, the condition and capacity of any municipal or school facility, the tax burden existing or anticipated on the Town's residents and/or any other topic affecting or related to the growth or finances of the Town.~~

~~15.5.3 Notice of Growth Impact: The Planning Board may at any time issue a Notice of Growth Impact, if it has determined, through 15.5.1 or 15.5.2 that any of the conditions in 15.4 exist. Said Notice would include a statement of whether those conditions could result in either 15.6 Phasing or 15.7 Permit Limitations.~~

~~Pursuant to the monitoring in 15.5.1, 15.5.2, or 15.5.3, the Planning Board shall make appropriate findings of fact, make recommendations for action, or take actions provided for in Section XV of the Zoning Ordinance as a result of its monitoring and reporting responsibilities.~~

## **15.7 — PHASING OF DEVELOPMENTS**

~~If the Planning Board, through its monitoring, finds that indicator 15.4 a., b., c., d., or e. has occurred, then the Planning Board may at its discretion issue a Notice of Growth Impact in conformance with 15.5.3 to the Board of Selectmen, the Building Inspector, and the general public by posting a notice in the Town Hall. The phasing of future residential developments, as provided in RSA 674:21, is to prevent a strain on municipal services and therefore, to provide for orderly growth in Town. Phasing may be implemented as provided below:~~

~~15.6.1 Phasing Required: The Planning Board may require the phasing of a development for a period up to or less than five years for a project which is proposed to have 50 dwelling units (lots) or less. For a project larger than 50 units or lots, the Planning Board may require a longer or shorter period of phasing based on the size of the project and the potential impact of the number or type of units on the municipal services of the Town. The Planning Board shall make appropriate findings of fact to substantiate the need, time, and limit for required phasing based on the size of the project and the potential impact from the number or type of units on municipal services.~~

~~15.6.2 Effect of Phasing: Once a phasing plan has been approved by the Planning Board, the project shall not be affected by any permit limitations subsequently enacted under the provisions of Section 15.8.4 of this Ordinance, provided that the developer secures permits for and begins substantial construction on the project on the units in each yearly phase. In the event that substantial construction is not undertaken in any yearly phase, then the vesting of that phase shall be forfeited and the developer shall be subject to any limitations imposed by 15.8.4. For the purpose of this Section, substantial construction shall mean either (a) all dwelling units in that phase are constructed to a weather tight condition or (b) 50 percent of all dwelling units in that phase are completed and a Certificate of~~

Occupancy has been given.

~~15.6.3 Termination of Phasing:~~ The above constraints shall be removed when the Planning Board determines in its 15.5 monitoring procedures that phasing is no longer necessary.

## **15.8 — LIMITING THE ISSUANCE OF PERMITS**

~~If the Planning Board finds through its monitoring that indicator 15.4 either a., b., c., d., ore., plus one or more of indicators f. or g. has occurred, then the Planning Board may at its discretion issue a Notice of Growth Impact in conformance with 15.5.3 to the Board of Selectmen, the Building Inspector, and the general public by posting a notice in the Town Hall. The annual permit limitation of residential developments, as provided in RSA 674:21, is to prevent a strain on municipal services and therefore, to provide for orderly growth in Town. Permit limitations may be implemented as provided below:~~

~~15.7.1 Interim Permit Limitations:~~ Once a Notice of Growth Impact is issued, then no residential building permits shall be approved by the Building Inspector until after the hearing in Section 15.8 is held and until after the Planning Board has set the number of permits delineated in 15.8. The Planning Board has set the number of permits within 45 days of the Notice of Growth Impact being issued.

## **15.9 — PROCEDURES FOR PHASING AND PERMIT LIMITATIONS**

Once a Notice of Growth Impact pursuant to 15.5.3 has been issued, then the following procedures will be observed:

~~15.8.1 Planning Board Findings:~~ The Planning Board will issue appropriate findings of fact to accompany any Notice of Growth Impact issued pursuant to 15.5.3.

~~15.8.2 Public Hearing:~~ Prior to invoking 15.6 Phasing or 15.7 Permit Limitations, the Planning Board shall hold a public hearing with ten days' notice to seek input from the general public.

~~15.8.3 Determination of Action:~~ After a public hearing in Section 15.8.2, the Planning Board shall deliberate and decide whether (a) phasing should be invoked (b) permit limitations should be imposed or (c) other appropriate action, and issue its decisions. Any decision will be issued within 45 of the Notice of Growth Impact.

~~15.8.4 Permit Limitations:~~ The following provisions shall apply:

a. The Planning Board as part of its decisions may specify what limitations are necessary in the issuance of permits for residential units up until and during any corrective action is taken by the Town and/or School District. In determining the number of permits to be issued, the Planning Board shall consider the severity of the municipal service burden, the amount of capacity remaining in the service, and the amount of time needed to correct the service problem. After determining those facts, the Planning Board shall set the number of dwelling unit permits that can reasonably be issued on an annual basis.

b. After the public hearing, the Planning Board shall set the number of permits to be issued for the one year period following enactment of the limit or such other shorter period as may be desirable. At the end of the year or such other shorter period, the Planning Board shall hold a hearing to determine if the permit limitation should be removed or altered. After making findings of fact, the Planning Board may (a) extend the permit limitation, (b) alter the permit limitation, or (c) remove the permit limitation.

~~15.8.5 **Phasing:** The Planning Board as part of its decision may require phasing in accordance with the provisions of Phasing 15.6.~~

~~15.8.6 **Equitable Distribution:** In order to insure equitable distribution of available permits, no individual, partnership, corporation, or other entity or its related or affiliated entities or in the case of individuals their relatives or persons associated in business may receive more than 10 percent of the permits or permits for eight units, whichever is less, available during the limitation period.~~

~~a. The Building Inspector shall consult with the Planning Board, and the Planning Board shall devise an administrative procedure necessary to insure equitable distribution of available dwelling unit permits under guidelines expressed above.~~

~~b. No application for a building permit will be accepted from any person who, in an attempt to avoid the building permit limitations of this Ordinance, has failed to pay fair consideration as defined by RSA 545:3 or any other person or entity who has the purpose of evasion of the limitations of Section 15 of this Ordinance.~~

### **15.10 SEVERABILITY (Added 3/11)**

~~Should any part of this ordinance be held invalid or unconstitutional by a court, such holding shall not affect, impair or invalidate any other part of this ordinance, and, to such end. All articles, sections and provisions of this ordinance are declared to be severable.~~

### **15.11 EFFECTIVE DATE (Added 3/11)**

~~Adoption of this ordinance includes the repeal of all prior growth management ordinances currently in effect. This ordinance becomes effective upon adoption and shall be reviewed by the Planning Board annually, to determine if the ordinance shall be relaxed or ended.~~

### **15.12 SUNSET (Added 3/11)**

~~This ordinance shall expire on March 31, 2014 unless amended to remain in effect beyond that date.~~

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

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

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

### **3.7 FLEXIBLE/MIXED USE DEVELOPMENT DISTRICT** (03/07, *Rev. 3/21*)

#### **3.7.1 Authority:**

- a. *The action of the Town of Stratham, New Hampshire in the adoption of this Ordinance is authorized under RSA 674:21.II Innovative Land Use Controls and RSA 674:16 Grant of Power. This Innovative Land Use Control Ordinance shall consolidate most land use application reviews and decisions under the Planning Board's authority, as further stipulated by Section 3.7.4.*
- b. *This Ordinance was adopted to promote the health, safety, and general welfare of the Town of Stratham and its citizens, including to encourage land conservation and promote redevelopment of a previously developed parcel of land, conservation of land, energy and natural resources, reduction in vehicular traffic congestion, more efficient use of public funds, health benefits of a pedestrian environment, preservation of community character, education and recreation, reduction in sprawl development, and improvement of the built environment.*
- c. *This Section was adopted as one of the instruments of implementation of the public purposes and objectives of the Town's Master Plan. This Ordinance is declared to be in accord with the Master Plan, as required by RSA 674:2.*

3.7.2 Purpose and Intent.

This section provides for the redevelopment of the *former* NH Community Technical College site, which is a very unique property in Stratham. *This site has remained largely vacant and underutilized for many years, and the Town of Stratham recognizes that additional flexibility and creativity is necessary to help facilitate redevelopment of the property to its highest and best uses. Accordingly, this Ordinance allows for deviations of the Zoning Ordinance to be permitted by the Planning Board as part of a Conditional Use Permit review process, as stipulated under Section 3.7.4.* ~~If no opportunity for change were provided for within this ordinance, proposed reuses could be limited to state, federal or other governmental institutional uses.~~

The purpose and ~~goals~~ *intent* of this section is to provide for the possible redevelopment of the site within the following guidelines:

- a. To encourage a mixed-use environment, which would allow opportunities to develop or provide for the adaptive reuse of existing structures where flexible performance standards would provide for the protection of abutting neighborhoods, surrounding properties and uses.
- b. To provide for ~~limited~~ *appropriate* commercial, office, and light *manufacturing and* industrial uses ~~which are similar in nature, and~~ which provide employment opportunities and strengthen the economic base of the town. Such activities should be sensitive to the natural environment, "Dark Sky" lighting standards, adjacent residential areas and other community facilities.
- c. To utilize compact village development guidelines, which would encourage the creation of human-scale development with "Town Center" pedestrian friendly spaces, centralized park areas and recreational opportunities.
- d. To encourage any new development to meet energy efficiency standards and sustainability practices.

*e. To encourage more diverse housing options in the community as part of mixed use developments.*

In order to maintain protections for surrounding **residential** properties, development under this ordinance may require more stringent buffer requirements for neighboring residential zones and uses. Due to the sensitivity of the environment and potential proximity to residential areas only specific alternative uses will be permitted.

3.7.3 Zone Defined.

The Flex/Mixed Use Development Zone District shall include: Map 22, Lot 16.

3.7.4 Review Process.

*1. The Planning Board shall have the authority to grant or deny a request for a Conditional Use Permit, pursuant to the provisions of RSA 674:16 and RSA 674:21. A Conditional Use Permit, for relief from any requirements of the Zoning Ordinance except from Section 3.7.7 Prohibited Uses, in which deviations shall require a variance from the Zoning Board of Adjustment. No Conditional Use Permit shall be granted until after proper public notice and a public hearing where the Planning Board determines that an application complies with Section 3.7.2 the Purpose and Intent of this Ordinance and the following criteria:*

- a) The application is consistent with the spirit of the Ordinance and the goals and vision articulated in the most recent Stratham Master Plan.*
- b) The application contributes positively to the community tax base and does not adversely affect the provision of public services and infrastructure.*
- c) The application does not adversely impact abutting property owners, including impacts related to noise, odors, and/or aesthetics.*
- d) The applications minimizes impacts on the natural environment and incorporates to the highest extent practicable.*
- e) The application provides publicly accessible spaces for the community at large and supports a pedestrian-oriented environment.*

*2. Any deviation from Section XI, the Wetlands Conservation District, Section XII, the Shoreland Protection District, or Section XIII, the Aquifer Protection District shall first require review and comment by the Stratham Conservation Commission.*

3.7.5 ~~Allowed~~ Land Uses.

The following outlines land uses that are permitted, permitted by Conditional Use Permit only, and prohibited in the FMUD District. Land use definitions shall be consistent with those defined under Section II of the Zoning Ordinance and shall be subject to any

applicable limitations or prohibitions as enumerated in Table 3.6 *Table of Uses* and the *Footnotes to Table 3.6*.

- a. The following uses are permitted primary uses within the FMUD District:
  - a. ~~Senior multi-family housing, congregate care facilities, retirement home or other supported or independent living arrangement for active adults.~~
  - b. Professional Offices and Commercial and Personal Services ~~Medical offices, laboratory, clinic, medical support service, or short and long term care facilities.~~
  - c. Research and Development, Corporate and Business Offices.
  - d. Hotels, ***Bed and Breakfast Inns***, Conference Centers and related facilities.
  - e. ***Small and Large Restaurants.***
  - f. ***Brew Pubs***
  - g. ***Nano Breweries (as defined under NH RSA 178:12-a)***
  - h. ***Banks and Lending Institutions.***
  - i. Retail Sales.
  - j. ***Multi-Family Housing and Workforce Housing.***
  - k. ***Agricultural Uses as an accessory use.***
  - l. ***Day-Care Facilities*** ~~Adult, family, or child care facilities~~
  - m. Educational facilities.
  - n. Fitness and Health Centers.
  - o. Places of Worship.
  - p. Maker Spaces.
  - q. ~~Indoor recreation/entertainment center/health club.~~
  - r. ~~Those uses currently allowed within the RA and PRE zones unless otherwise prohibited or limited within this section.~~

### 3.7.6 Uses permitted by Conditional Use Permit Only.

The following uses are permitted only via the approval of a Conditional Use Permit by the Planning Board ~~and shall only be allowed as subordinate or complimentary use to any of the above primary uses:~~

- ~~a. Multi-family housing, limited to 2 bed room units.~~
- ~~b. General commercial and/or retail, limited to a maximum of 20,000 S.F. per unit.~~
- c. Outdoor/Recreational Uses as outlined in Section V of the Table of Uses
- ~~d. Food service or full service restaurant, limited to a maximum of 10,000 S.F. per unit.~~
- ~~e. Banks and Lending Institutions. (drive up and/or office) or financial service.~~
- f. Light Industrial ~~Industry.~~

- g. Hospitals or Clinics.*
- h. Movie theaters, Indoor Entertainment Complexes.*
- i. Public Utilities.*
- j. Nursing Homes, Assisted Living Facilities, or Congregate Care Facilities*
- k. Agricultural Uses.*
  - l. Social service or church/religious use.
  - m. Veterinary Hospitals.
  - n. Drive-through services.
  - ~~o. Any other use, which may be determined by the Planning Board to be subordinate and/or accessory to a primary allowed use.~~

#### 3.7.7 Prohibited Uses.

The following uses are not permitted within the Flexible/Mixed Use Development District ***and require the approval of a variance by the Zoning Board of Adjustment:***

- a. Adult Oriented Uses.
- b. Recycling Facilities.
- c. ***Motor Vehicle Dealerships, Repair Garages, Body Shops, Paint Shops.*** ~~Automotive Sales.~~
- d. ***Filling Stations,*** Service Stations.
- e. Junk Yards, Recycling Centers.
- f. Hazardous Waste Storage.
- g. Freight and Trucking Terminals.*
- h. Bulk Storage and Distribution of Goods and Fossil Fuels.*
- i. Commercial Sawmills.*
- j. Kennels.*
- k. Parking lots or parking garages as a primary use.*
- l. Airports, Runways, Control Towers, Administration Buildings, Hangars.*
- m. Funeral Homes or Parlors.*
- n. Self Storage & Warehousing*
- o. Drug or Substance Abuse Clinics or Rehabilitation Centers*
- p. Warehousing & Wholesaling Operations*
- q. Affordable elderly housing*
- r. Planned Retirement Communities*

#### 3.7.8 Multi-Family and Workforce Housing.

*Multi-Family and Workforce Housing Developments in the FMUD District shall be subject to the requirements of Section 5.8 of the Zoning Ordinance except for the following allowances or requirements stipulated below. Housing development that is age-restricted in nature, including planned retirement communities and elderly affordable housing shall be prohibited in the FMUD District.*

*a. Mixed-Use Development. Although multi-family and workforce housing shall be permitted as primary uses in the district, such uses are only permitted as part of a mixed-use development. A minimum of 15 percent of the gross square-footage of the development must be reserved for commercial, industrial, or institutional uses that are permitted in this district or permitted by Conditional Use Permit only.*

*b. Design and Density. Multi-family and workforce housing developments may take a variety of forms, including townhouse or garden-style developments. Single-occupancy units or duplexes are permitted only if they make up no more than 25 percent of the total number of housing units proposed within the development. Multi-family and workforce housing development shall be restricted to no more than 12 units per structure.*

*c. Well and Septic Facilities. Multi-family and workforce housing developments shall utilize community well and septic facilities. The Planning Board may require hydrology tests or other third party reviews, conducted at the applicants' expense, to ensure that well and septic facilities will not adversely affect abutting property owners or reduce access to water supplies.*

### 3.7.9 Development Standards.

Any re-use of existing structures where no major external changes are made, parking requirements do not exceed current available spaces, no increase in current septic discharge occurs and traffic impacts are not increased from previous community college use shall be treated as a minor site review by the Planning Board with expedited review and approval.

Any proposed new development shall require full site plan review by the Planning Board and comply with the following standards:

- a. All drainage shall be entirely controlled and reintegrated on-site.
- b. ***To the highest extent practicable***, site layout should ~~attempt to~~ reflect a compact village style.
- c. All new construction shall follow environmentally sustainable practices and best management practices (BMPs), which would qualify for Leadership in Energy and Environmental Design (LEED) credits.
- d. All new site work shall implement Low Impact Development (LID) BMP's.
- e. All signage shall follow the standards within section 7.3 of these ordinances as allowed within the Town Center zone except for setbacks, which shall only apply to external lot lines. The Planning Board through the Site Plan Review process shall approve all internal lot line setbacks for signage.
- f. Any new development shall meet ***all applicable Zoning and Site Plan Regulations***. ~~the requirements of Sections 5.2 Landscape Design Standards and Section 5.15 Architectural Plans of the Stratham Site Plan Review Regulations.~~

g. *To the highest extent practicable, publicly accessible parks, green spaces, or recreation and outdoor sitting areas shall be incorporated into the development to provide opportunities to congregate or recreate. The Planning Board may also require that bicycle parking or electric vehicle charging stations be incorporated into the development. Additionally, for commercial or mixed-use developments exceeding 50,000 gross square-feet, or any development with 25 or more residential units, the following shall be required:*

i. *Secure and sheltered or indoor bicycle storage areas shall be provided to adequately meet the needs of employees or residents.*

ii. *The applicant shall work with the Town and the NH Department of Transportation to provide a pedestrian path and safe crossing across Portsmouth Avenue to provide pedestrian access from the development to Stratham Hill Park.*

iii. *A minimum of 5 (five) percent of the total number of parking spaces shall include access to electric vehicle charging facilities.*

In addition the Planning Board through its Site Plan Review and Subdivision application process, may require any additional standards, which shall mitigate adverse impacts from any proposed uses. The Board may require additional buffers or performance standards, which will reduce or eliminate any objectionable activities or impacts.

3.7.10 Setbacks, *Dimensional Requirements*, and Streetscape:

a. Setbacks to any existing exterior lot line shall be a minimum of 100 feet.

b. *A minimum 50-foot vegetated buffer shall be provided from all exterior lot lines, except for along or within 500-feet of the Portsmouth Avenue frontage, where no vegetated buffer shall be required. The Planning Board may require a larger vegetated buffer area if it determines one is necessary to shield abutting property owners from the impacts of any new development.*

c. Setbacks for any new construction on any new interior street shall be measured as a build-to line of no less than 20'.

d. *The height of any new structures shall not exceed 35-feet.*

e. All new street construction shall provide for a sidewalk with curbing where appropriate and also where appropriate a 4' green buffer strip between the paved portion of the street and the sidewalk. *To the highest extent practicable, any new development within this district shall be pedestrian-oriented in nature with structures and publicly accessible areas linked by a network of sidewalks or pedestrian paths.*

f. Any new lots within the parcel shall require no more than 50' of frontage and shall allow for zero lot-line setbacks to allow attached structures or for a 10' minimum separation between structures.

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

**Article 4:** Are you in favor of the following amendment to the Town of Stratham Zoning

Ordinance as proposed by the Planning Board?

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

#### **5.4 ACCESSORY DWELLING UNITS** (REV. 3/90, 3/05, 3/09, 3/17, 3/18, 3/20, 3/22)

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

5.4.2 Objectives: The objectives of this Section are to:

- a. Provide a housing unit in a single-family neighborhood for individuals seeking affordable housing alternatives;
- b. Protect the single-family residential character of a neighborhood by ensuring that the accessory dwelling unit is permitted only on an owner-occupied property and under such conditions as to protect the health, property values, safety, and welfare of the public. (Rev. 3/20)

5.4.3 Regulations: (Rev. 3/20)

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. Further, an ADU may be created within a single-family dwelling, or within an accessory structure, in accordance with these regulations. All ADU development shall insure: ***In cases where there is uncertainty that a proposed ADU will meet the zoning regulations, the Code Enforcement Officer shall be authorized to seek a determination from the Planning Board which will decide the matter as part of a public hearing.***

***All ADUs must meet the following requirements:***

- a. The 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. 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;
- d. The size of the accessory dwelling unit shall be between 400 square feet and 1000 square feet;
- e. In no case shall there be more than one (1) family having a maximum occupancy as dictated by the Town of Stratham Building Ordinance, residing within an ADU;
- f. 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. ***No new curb cut shall be constructed to serve an ADU.***
- i. Prior to issuance of a Certificate of Occupancy, by the Code Enforcement Officer, the owner shall provide, the following:
- j. The primary single-family dwelling shall not be a mobile home or condominium. ~~or located within a cluster development~~ (Rev. 3/18).
- k. 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. ***If there are any wetlands on the property and an expansion of the building footprint is proposed, the owner shall provide a certified plot plan, stamped by a licensed wetland scientist, demonstrating that the ADU will meet all wetland setback and buffer requirements.***

5.4.4 ***Detached ADUs may be constructed in an accessory structure, only if they meet all of the requirements of Section 5.4.3 and the following additional requirements:***

- a. ***The detached ADU shall not exceed 50 percent of the gross interior square footage of the primary residence, but in no case shall exceed 1,000 square-feet. The gross size of the building footprint housing a detached ADU, including appurtenant uses, shall not exceed 1,000 square-feet. Appurtenant uses include attached garages, porches, decks, storage areas, or any other attached or interior areas accessory to the ADU.***
- b. ***No garage or pool shall be constructed attached, or adjacent to, the accessory dwelling unit if a garage or pool already exist on the parcel.***
- c. ***For new accessory structures that include an accessory dwelling unit built after March 8, 2022, the structure must be set back a minimum of fifty (50) feet from the front property boundary. Accessory structures existing before March 8, 2022 may be repurposed to include a detached accessory dwelling unit and shall be exempt from this requirement if the height of the accessory structure is not increased and the gross size of the building footprint is not expanded by more than fifteen (15) percent.***
- d. ***Detached ADUs shall be prohibited within Residential Open Space Cluster Developments.***

5.4.5 **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.

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

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

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

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5.14.4.2 Setbacks:

- a. Small-scale ground-mounted solar energy systems ***must adhere to all of the setback requirements of the applicable zoning district.*** ~~accessory to principal use may be located no closer than [1/2 of the setback that would otherwise apply] from the side or rear lot line.~~ All ground-mounted solar energy systems in residential districts shall be installed either in the side yard or rear yard to the ***greatest*** extent practicable.
- b. ~~Small and medium scale ground-mounted solar energy systems accessory to a principal use may be located no closer than twenty (20) feet from the front, side or rear lot line. All ground-mounted solar energy systems in residential districts shall be installed either in the side yard or rear yard to the extent practicable.~~ ***Medium- and Large-scale ground-mounted solar energy systems shall be set back a minimum of 60 (sixty) feet from the front property line or any boundary with a public right-of-way and adhere to all other setback requirements for structures of the applicable zoning district.***

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

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

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

**3.10 ROUTE 33 LEGACY HIGHWAY CORRIDOR DISTRICT (Adopted 3/21)**

**3.10.1 Authority:**

- a. The action of the Town of Stratham, New Hampshire in the adoption of this Ordinance is authorized under RSA 674:21.II Innovative Land Use Controls and RSA 674:16 Grant of Power.
- b. This Ordinance was adopted to promote the health, safety, and general welfare of the Town of Stratham and its citizens, including protection of the environment, conservation of land, energy and natural resources, reduction in vehicular traffic congestion, more efficient use of public funds, health benefits of a pedestrian environment, preservation of community character, education and recreation, reduction in sprawl development, and improvement of the built environment.
- c. This Section was adopted as one of the instruments of implementation of the public purposes and objectives of the Town's Master Plan. This Ordinance is declared to be in accord with the Master Plan, as required by RSA 674:2.

#### 3.10.2 Applicability:

- a. This Ordinance shall establish the **Route 33 Legacy Highway Heritage District** (the "District"). The boundaries of the District, which includes properties with frontages along the NH Route 33 corridor from the Town Center District to the Greenland town line, are shown on the Official Town Zoning Map (as amended) entitled "Zoning Map, Town of Stratham, NH", and hereby incorporated as part of this ordinance.
- b. The provisions of the **District** shall be mandatory for development projects within the District as stipulated under **Section 3.10.5 Activities Subject to Review**. Development projects submitted for approval under this zoning district shall be subject to applicable requirements of the Subdivision and Site Plan Review Regulations of Stratham.
- c. When in conflict, the provisions of the District shall take precedence over those of other ordinances, regulations, and standards except the Local Health and Safety Ordinances and Building Codes.
- d. Section 3.8.10 Definitions of Terms contains regulatory language that is integral to the District. Those terms not defined in Section 3.8.10 or in Section II of the Zoning Ordinance shall be accorded their commonly accepted meanings. In the event of conflicts between definitions in the Zoning Ordinance and the District, those of the District shall take precedence.
- e. The requirements of Section 3.10.8 Development Standards and Tables are an integral part of the District and are legally binding. Unless otherwise noted, other diagrams and illustrations that accompany this ordinance are provided for guidance purposes and as recommended examples.
- f. If in conflict, numerical requirements shall take precedence over graphic illustrations.

#### 3.10.3 Purpose and Intent:

- a. To recognize and preserve the uniquely historic character of the Portsmouth Avenue/Route 33 corridor, and to encourage the adaptive re-use of structures in a manner compatible with that character.
- b. To maintain and enhance the existing and surrounding neighborhood's residential and agricultural character while providing additional opportunities for Stratham-based

entrepreneurs and appropriately-sized small businesses to enter the marketplace, including home-based businesses or home occupations.

- c. To foster greater private investment along Portsmouth Avenue/Route 33, particularly in the nearly three dozen historically significant properties identified along the heavily traveled corridor.
- d. To preserve existing agricultural uses and to encourage new ones that are central to Stratham's existing character and provide new venues for the creation of locally-prepared or produced goods, foods, and services.
- e. To promote mixed-use development while maintaining a buffer to adjoining residential neighborhoods and protecting the historic fabric of the highway including structures, landscapes, features, and overall character;
- f. To provide for pedestrian and bicycle travel through the creation of sidewalks, paths, and bicycle paths where appropriate.
- g. To provide additional opportunities for residents of Stratham to engage socially and to allow additional venues for community discussions, for artistic expression, and to showcase the cultural and performing arts.
- h. To incentivize the creation of a greater diversity of housing types, styles, and sizes that are more accessible to community members of all ages and income levels.

#### 3.10.4 Heritage District Advisory Committee

- a. A Neighborhood Heritage District Advisory Committee, hereafter referred to as the Advisory Committee, shall be formed within 120 days of the adoption of the Route 33 Legacy Highway Heritage District for the purpose of reviewing and providing comments to the Planning Board for final decisions of applications. The Committee shall consist of the following members:
  - 1. One ~~designee~~ appointee of the Planning Board
  - 2. One ~~designee~~ appointee of the Heritage Commission
  - 3. One ~~designee~~ appointee of the Stratham Select Board
- b. In making appointments to the Heritage District Advisory Committee, reasonable efforts shall be made to stagger the terms of appointees and to appoint at least one member who lives in or owns property within the District.
- c. An appointee ~~designee~~ to the Advisory Committee may or may not be a member of the body they are appointed by. Terms of Advisory Committee members shall be for three years, unless the appointee is a member of the body they are appointed by in which case the length of the term shall coincide with their term on the respective Board or Commission.
- d. Members of the Advisory Committee shall appoint a Chairperson and Vice Chairperson on an annual basis.
- e. ~~The Advisory Committee shall meet within fourteen (14) days of the receipt of an application for development within the Heritage District.~~ The Advisory Committee, in

consultation with the Planning Board and Planning Department, shall publish a list of meeting dates and deadlines annually. The Advisory Committee shall set at least one application deadline in every month of the calendar year. The Advisory Committee may amend any meeting date so long as adequate public notice is provided consistent with state law. All meetings of the Advisory Committee shall be public meetings.

- f. The Advisory Committee shall be empowered to carry out the following activities:
1. Establish Rules of Procedure, in accordance with RSA 671:1.
  2. Adopt guidelines, guidance documents or similar materials to assist applicants, the Advisory Committee, and the Planning Board in the composition, review, and efficient processing of Heritage District applications.
  3. Advise the Planning Board to guide decision-making on all Heritage District applications, through the submission of written recommendations and comments, including on, but not limited to, the following matters:
    - i. To provide recommendations related to site design and architectural characteristics of applications.
    - ii. To provide recommendations related to requested waivers when applicable under these regulations.
    - iii. To advise the Planning Board, when applicable, if an application meets the Conditional Use Permit criteria required under the Zoning Ordinance.
    - iv. To recommend final action on applications, including approval, denial or conditional approval of applications. The Advisory Committee may provide recommended language for conditions of approval.

Comments provided by the Advisory Committee shall be advisory in nature and the Planning Board shall not be bound by such comments. The Planning Board shall make all final decisions on applications.

4. When infrastructure improvements are planned to the corridor by the Town or the NH Department of Transportation, the Advisory Committee may provide comments to guide the design and/or implementation of such improvements. Additionally, the Committee may publish recommend roadway design and/or cross-sections to help guide planning, design, or engineering of improvements to public transportation infrastructure.
5. The Advisory Committee may participate in any public planning or design processes directly affecting the Portsmouth Avenue/Route 33 corridor.

#### 3.10.5 Activities Subject to and Exempt from Review

- a. The following construction activities occurring within the District shall be subject to review by the Advisory Committee and final decision by the Stratham Planning Board:
1. The demolition, partial demolition, or removal of any structure that is over 100 square-feet in area that is at least 50 years old.

2. The construction of new structures, including accessory structures over 100 square-feet in area, or the addition to an existing structure. Construction activities may be exempt from review if they meet the requirements of Section 3.10.5.b.3.
  3. Any activity which requires Site Plan Review as stipulated in the Stratham Site Plan Regulations.
  4. Site work that increases the amount of impervious surface coverage on a parcel by more than 2,500 square-feet.
  5. New or replacement permanent signage unless it meets all requirements of Section 3.10.7.b of this Ordinance.
  6. The removal or clear cutting of existing vegetation more than 12,000 square-feet in area.
  7. The replacement of siding or roofing materials if the replacement material is of a different material unless the replacement material meets the requirements of Section 3.10.5.b.5.
  8. The siting of ground-mounted solar energy facilities shall be subject to review and approval unless such facilities meet the criteria outlined below, in which case such facilities shall be exempt from review and approval.
    - i. Views of the solar facilities must be screened from the public right-of-way. ~~The solar facilities must include screening from the public right-of-way.~~
    - ii. The solar facilities must be a small size array as defined under the Solar Energy Ordinance. Medium- and Large-scale arrays shall require review by the Advisory Committee and approval by the Planning Board and meet all requirements of Solar Energy Ordinance.
- b. The following activities within the District shall be exempt from review by the Heritage District Advisory Committee and approval of the Stratham Planning Board:
1. The demolition, partial demolition, or removal of any accessory structure that is under 100 square-feet and the demolition, partial demolition or removal of any structure that is less than 50 years old.
  2. The construction of a new accessory structure that is 100 square-feet or less in area and less than 12-feet in height.
  3. The construction of an addition to an existing structure shall require review and approval unless the addition meets all of the following criteria, in which case the addition shall be exempt from review and approval:
    - i. The addition is less than 250 square-feet;
    - ii. The addition is located to the rear or side of an existing structure;

- iii. The addition, based on the determination of the Stratham Code Enforcement Officer/Building Inspector, is not visible from the Portsmouth Avenue/Route 33 public right-of-way.
  - 4. Painting of exterior features
  - 5. The replacement of building siding and roofing materials if the replacement material is of the same general material. Additionally, the replacement of building siding materials may be exempt from review by the Advisory Committee and approval by the Planning Board only if existing vinyl, aluminum, or stucco siding is proposed to be replaced with wood siding or a like material.
  - 6. The siting of solar energy facilities, provided they meet the criteria of Section 3.10.5.a.8 of this Ordinance and all other requirements of the Zoning Ordinance.
- c. If a case arises where there is a question whether an application requires review by the Advisory Committee and approval of the Planning Board, the Planning Board shall be empowered to make a final decision on whether the application requires review by the Advisory Committee and approval of the Planning Board or is exempt from the provisions of this Ordinance.

#### 3.10.6 Site Design Standards:

- a. Purpose & Intent: The purpose and intent of this Ordinance is to preserve as much of the remaining historic character of the Portsmouth Avenue/Route 33 corridor as is practicable while allowing new construction that is appropriately scaled and consistent with the existing character of the built environment. In order to advance these objectives, the following standards shall apply to all applications for development in the District, however the Planning Board shall be empowered to waive any requirement of this section if the Board determines that such action will not diminish the historic and architectural character of the corridor.
- b. Architectural Standards:
  - 1. Building architectural design shall be consistent with or complementary to the existing character and land uses of the District, which is characteristic of traditional New England single-family and agricultural uses.
  - 2. The historic character of buildings/structures will be retained and preserved. The removal of distinctive materials or alteration of original features will be avoided. Further, new additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize the historically significant structures. The new work shall be differentiated from the old and will be compatible with the historic materials, features, size, scale and proportion, and massing to protect the integrity of the property and its environment.

3. Building placement should follow the existing and historic development pattern of the highway, and should minimize visual, noise, and odor impacts to abutting properties and the public right-of-way.
4. Multiple buildings on the same site and attached buildings should be designed to create a cohesive visual relationship, as well as efficient circulation and access for pedestrians and vehicles. Accessory buildings should be designed to complement the primary building and/or use on the site in design and material expression.
5. Unless part of a barn or associated agricultural structure, long unbroken or unadorned wall planes shall be avoided such that building facades and walls should not extend beyond 50 feet without including changes of wall plane that provide strong shadow or visual interest.
6. Franchise or corporate style architecture is expressly prohibited. Highly contrasting color schemes (unless historically and architecturally appropriate) are prohibited in the District.
7. Fences in the traditional historic New England Village style and materials (i.e. picket, split rail, wrought iron, brick, stone) shall be used. ~~Vinyl fencing and/or Chain link security fences~~ may be allowed only where necessary for safety or security and where placement is limited to the rear yard of the property. The Planning Board may permit vinyl fencing if it determines the material is consistent with the existing character of the property and will not detract from the character of the surrounding area.
8. Exterior building siding materials shall include natural wood and/or cement based artificial wood siding, glass, or natural brick or stone materials. The Planning Board may permit vinyl or other siding materials if it determines the material is consistent with the existing character of the property and will not detract from the character of the surrounding area.
9. Sloped roofs are required ~~strongly recommended~~. The Planning Board may permit flat-roofed buildings only if it determines that the siting of the structure will not detract from the visual character of the surrounding area.
10. Standing seam, copper roofing, asphalt, wood, and slate shingles are preferred. Photovoltaic (PV) panel roof materials, which “simulate” traditional roofing materials, are acceptable.
11. Window and door openings on the front façade shall occupy a total of no less than 20% and no more than 70% of the gross square footage of that facade. The size and placement of windows should be commensurate with architectural style of the buildings and landscape elements in the development.
12. All windows and doorways shall be encased with wood or simulated wood trim.

13. True divided light windows and shutters are encouraged. Shutters shall be sized such that when closed they cover the window.
14. Material or color changes generally should occur at a change of plane. Piecemeal embellishment and frequent changes in color or material are prohibited. ~~should be avoided.~~
15. Rooftop ~~and ground-mounted~~ mechanical equipment shall be fully screened from view of abutting properties and from the public right-of-way.
16. All new electrical utilities shall be located underground.

c. Dimensional Requirements:

1. Structures shall be sited such that their front setbacks are generally consistent with structures on abutting properties located on the same side of the road. Therefore, the front setback shall be determined by calculating the existing setbacks of the primary structures of the abutting properties located on the same side of the street. The permitted front setback shall be within 10 feet of the average of the existing setbacks of the abutting properties. However, in no case shall the front setback be required to be more than 35-feet.
2. Side and rear setbacks shall be a minimum of 20-feet.
3. No structure shall exceed a height of 35 feet.
4. No structure shall exceed a gross building footprint size of 10,000 square-feet.
5. New structures shall not be sited in front of, or in a manner that distorts the view of historic buildings, as viewed from the public right-of-way.

d. Parking Standards:

1. Surface parking areas must be limited and sufficiently screened in the District. The number of surface parking spaces provided for a use shall not exceed the minimum number of spaces required under the Stratham Site Plan Regulations by a factor of more than 15 percent. The Planning Board may waive this requirement if additional parking is provided in the form of overflow parking that is only utilized for special events and and/or unusual circumstances and includes a pervious surface treatment.
2. Parking areas must be located to the side or rear of a structure and should be setback at least 20-feet from the boundary with a public right-of-way or an abutting property. The Planning Board may waive this requirement, if after consultation with the Advisory Committee, the Board determines that there is no reasonable alternative location on the parcel in which to locate parking conforming with this requirement.
3. Parking areas located fronting a roadway or located within 20-feet of an abutting property boundary shall be subject to the landscaping and screening requirements of Section 3.6.10.e.2, Landscaping Standards, of the Ordinance.
4. For site with two or more uses, shared parking shall be permitted and encouraged to maximize parking resources and reduce the provision of parking

facilities that go unutilized during most hours of the day. For applications that include shared parking, the Planning Board may require the applicant provide a parking demand memorandum prepared by a certified professional indicating how the uses will generate differing peak periods of parking demand.

e. Landscaping Standards:

1. The Planning Board, at its sole discretion, may require a Landscape Plan for any application under this Ordinance. Additionally, the Planning Board may require landscaping be planted to provide screening and to reduce the visual effects of new development along the corridor. For applicants seeking site plan approval, conformance with the Landscaping Requirements of the Site Plan Regulations is required.
2. Use of native species of trees, shrubs, ground cover, and flowering plants is encouraged. Landscaping should be tolerant of a New England climate, including to road salt applications.
3. For properties with an approved non-residential use ~~an approved commercial use~~, the following Landscaping Standards shall apply:
  - i. Street Trees: A Street Tree strip shall be provided running parallel with the lot frontage along a public right-of-way. A minimum of one indigenous shade tree shall be provided for every 40-feet of road frontage along the property and must be planted within 15-feet of the boundary with the public right-of-way. Examples of indigenous shade trees include but are not limited to maple and oak trees. Street trees shall be spaced at least 20-feet apart at the time of planting and must be a minimum of 2.5 inches in caliper at the time of planting.
  - ii. Landscaping of Parking Areas: Parking areas facing a public right-of-way or located within 20-feet of an abutting property boundary must include sufficient screening. Screening may be provided in the form of a continuous and dense mix of indigenous trees and shrubs planted within 12-feet of the limits of the parking area facing the roadway or abutting property. Alternatively, a mix of landscaping and stonewalls or fencing compatible with the character of the District may be utilized to provide sufficient screening.

f. Exterior Lighting Standards:

1. Site lighting shall not adversely impact surrounding uses and residential projects, and be designed with minimal light spilling or reflecting into adjacent properties and with protection of the night sky and wildlife habitat. Such lighting shall not blink, flash, oscillate, or be of unusually high intensity of brightness, except for purposes of providing emergency services or to protect public safety. Soft white lighting is preferred.
2. For commercial uses, a photometric plan, indicating levels of illumination in foot-candles at ground level is required. The average illumination of an area

shall not exceed 3 foot-candles. Illumination measured at the property line shall not exceed 0.5 foot-candles.

3. All exterior lighting shall be fully-downcast. The Planning Board may waive this requirement in order to illuminate the architectural features of a historic building, a flag mounted on a flagpole, or large trees, if the lighting otherwise meets all requirements of the Ordinance and does not exceed an initial output of 1,800 lumens. In such cases, up-lighting is permitted but only if it is located at the ground level and narrowly directed to illuminate the features described in this section.
4. Freestanding exterior lights shall be no taller than 15-feet in height and fully downcast.
5. Exterior lighting shall be consistent with the historic character of the District and shall generally be of a lantern, agricultural, or gooseneck style. The Planning Board shall have the authority to waive this requirement if alternative styles of lighting are deemed necessary for site function and/or security.
6. Exterior lights associated with approved commercial uses shall be dimmed or turned off after 9 pm.
7. Seasonal holiday lighting shall be exempt from these regulations.

#### 3.10.7 Standards for Signage

- a. Applications for permanent signage in the District must meet all of the following requirements:
  1. No signage in the District shall be internally illuminated.
  2. Only one freestanding sign is permitted for each property in the District that includes an approved home occupation, commercial, agricultural, or multi-family residential use, or that advertises a multi-unit housing development. No permanent freestanding signage shall be permitted on properties where the principal use is a duplex or single-family residence unless the property includes an approved home occupation.
  3. Externally illuminated signage is permitted if the lighting source is located above the sign and fully downcast and projected to illuminate only the sign area. Only soft-white lighting of signage is permitted.
  4. Signage must be consistent with the character and architecture of the property.
  5. Freestanding signs ~~must be set back a minimum of eight feet from the boundary line with the right-of-way and~~ shall not exceed a height of 10-feet.
  6. Freestanding signs must not exceed an area of 16 square-feet.
  7. Only one wall sign is permitted per road frontage on structures that include approved agricultural, commercial, or multi-family residential uses. No wall sign shall exceed an area of 16 square-feet. A second wall sign, not to exceed 10 square-feet, shall be permitted only on properties that have more than one

road frontage or include more than one structure that houses approved agricultural, commercial, or multi-family uses. Wall signs must be similar in character and general appearance to any freestanding signs on the property. Wall signs must be mounted to the façade of the building and congruent with the architecture of the structure. Roof-mounted signs are prohibited.

8. Both freestanding and wall signage shall be made of wood or masonry materials or of materials that are designed to realistically mimic the appearance of wood or masonry. Acceptable masonry materials include stone, brick, or slate.
  9. ~~No more than two directional signs may be sited within a single parcel.~~ Directional signs must be set back a minimum of five ~~eight~~-feet from the boundary line with the right-of-way. The Planning Board shall be empowered to limit the number of directional signs sited on a property as part of its site plan review authority.
- b. Applications for permanent signage shall not require review of the Advisory Committee and approval of the Stratham Planning Board if the signage conforms to all of the requirements of Section 3.10.7.a of the Ordinance and meets all of the following standards:
1. Signage shall be limited to no more than two colors.
  2. Freestanding signs shall be limited to either a post sign or a monument sign as defined under Section 3.10.7.c. and meeting all the requirements outlined therein.
- c. Post and Monument Signage
1. Post Signs - A post sign consists of a one or two-sided sign hanging from the extended arm or bracket of a single post anchored into the ground. A post sign shall not exceed 8 square-feet in area and 10-feet in height. Please refer to Exhibit A for examples of acceptable post signs. Post signs must conform to the design examples outlined in Exhibit A.
  2. Monument Signs - A monument sign consists of a one or two sided sign anchored by either two individual posts or a base that is equal to or larger in width than the sign it supports. For monument signs supported by two posts, the sign must not exceed the height of the posts by more than one-foot and the sign may not obscure the forward view of the posts. Additionally, the combined width of the sign posts shall be no less than 10 percent but no more than 50 percent of the width of the sign area. For signs supported by a base, the width of the base must be larger than the width of the sign area but shall not exceed the sign area width by more than 40 percent. A monument sign shall not exceed 16 square-feet in area and six-feet in height. Please refer to Exhibit A for examples of acceptable monument signs. Monument signs must conform to the design examples outlined in Exhibit A.
- d. Residents and businesses in the District are permitted to display Temporary signage, provided such signage meets the following requirements:

1. Only one temporary sign per property may be displayed at a single time in the District.
2. Temporary signs on parcels where commercial or residential uses are the primary uses shall be displayed no more than 60 days in a calendar year. Temporary signs on parcels where agriculture is the primary use shall be displayed no more than ~~420~~ 180 days in a year.
3. Temporary signs shall not exceed five feet in height.
4. Political signage shall be exempt from these requirements.

#### 3.10.9 Demolition Standards:

- a. It is the intent of this Ordinance to preserve as much of the remaining historic character of the Portsmouth Avenue/Route 33 corridor as is practicable. The distinguishing original qualities or character of a building, structure, or site and its environment shall not be destroyed. The removal or alteration of any historic material or distinctive architectural feature should be avoided whenever possible. In rare cases when preservation is not feasible, demolition shall not be permitted unless one or the more following conditions are met:
  1. If a building has lost its architectural and historical integrity and importance and its removal will not result in a more negative, less appropriate visual effect on the district;
  2. If the denial of the demolition will result in an unreasonable economic hardship on the applicant as sufficiently proven to the Planning Board;
  3. If the public safety and welfare requires the removal of a structure or building;  
~~and~~
  4. If the structural instability or deterioration of a property is demonstrated through a report by a structural engineer or architect. Such a report must clearly detail the property's physical condition, reasons why rehabilitation is not feasible, and cost estimates for rehabilitation versus demolition plus replacement; and
  5. Demolition by neglect, in which a structure is permitted to degrade by the property owner due to a lack of adequate maintenance, shall not by itself represent a valid justification for demolition. The Planning Board may require mitigation be provided in applications where the Board finds that the property owner allowed for demolition by neglect and preservation of the structure is no longer viable.
- b. Jurisdiction of applications for demolitions in the District shall rest with the Planning Board after advisement by the Advisory Committee. The provisions of the Demolition Review Ordinance shall not apply to properties within the District. However, the Planning Board or the Advisory Committee may request the advisement of the Demolition Review Committee related to an application for demolition within the District.

### 3.10.10 Land Uses:

- a. Permitted Uses: The District shall permit residential and agricultural uses and limited commercial uses that do not detract from the residential and rural character of the corridor. Permitted and non-permitted uses, and those permitted only by Conditional Use Permit or Special Exception, are outlined in **Table 3.6 Table of Uses**. Mixed-use properties, particularly those where a business proprietor maintains his/her or their residence on the same property are permitted and encouraged.

In order to ensure that commercial uses do not detract from the residential and rural character, the following criteria are required for all properties where commercial uses are proposed within the District:

1. All commercial uses, except for those explicitly exempt under this section, shall not exceed a gross interior floor area 2,500 square-feet of any property in the District, unless the Planning Board determines that such a use is consistent with the residential and rural character of the District and if either of the following three criteria are met:
    - i. If the total square-footage of the property exceeds 4,200 square-feet, the Planning Board may permit commercial uses on a property to exceed 2,500 square-feet provided the use is part of a mixed-use development and residential or agricultural uses make up at least 40 percent of the total floor area of the property.
    - ii. If the commercial use is located primarily within a structure that is at least 50 years old and the Planning Board determines that the application includes a substantial investment to adaptively reuse the structure, the Board may waive this requirement.
    - iii. The following uses are exempt from this requirement: Bed & Breakfasts, Community Centers, and Performing Arts Venues. Outdoor accessory uses, including outdoor dining, shall not be counted toward the 2,500 square-foot maximum.
  2. For commercial uses located in the District, the hours of operation where members of the public are invited to visit the premises shall be limited to no more than 40 hours per week and shall not occur between the hours of 9 pm and 7 am. Bed and Breakfasts shall be exempt from this requirement. The Planning Board shall be empowered to waive this requirement only if the Board determines that the use will not disturb abutting property owners or alter the residential and agricultural character of the corridor.
- b. Multi-Family Housing: Multi-Family and Workforce Housing is permitted in the District by Conditional Use Permit. Multi-Family and Workforce Housing shall be designed such that these uses, as viewed from the Route 33 right-of-way, are indiscernible from the single-family housing and agricultural uses that characterize the Corridor.

1. Multi-family housing development shall not exceed a density of three units per acre. In a multi-family development of five or more units, a minimum of 20 percent of the units must be set aside as workforce housing units.
2. Senior Housing, or any form of housing that is restricted to a specific age demographic, is prohibited in the District.

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

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

To amend the Zoning Ordinance, Section III, by deleting Table 3.6 *Table of Uses and Footnotes to Table 3.6* in its entirety and to replace with a revised Section 3.6 *Table of Uses and Footnotes to Table 3.6* in order to better clarify permitted and prohibited land uses by zoning district. This amendment would also permit Personal Services in the Professional/Residential District and, if passed, would account for land uses in the Route 33 Legacy Highway Heritage District.

**TABLE 3.6 TABLE OF USES**

USES:	ZONING DISTRICT								
<b>A. RESIDENTIAL USES:</b>	R/A	MAH	PRE	TC	GCBD CZ	SC	CLIO	IND	33HD <sup>10</sup>
1. Single-Family Dwelling.	P	P	P	P	X	X	X	X	<b>P</b>
2. Two-Family Dwelling.	P	P	P	P	X	S/C	X	X	<b>P</b>
3. Multi-Family Dwelling in accordance with Section 5.8 of this Ordinance.	X	X	C	P	C	C	C	X	<b>C</b>
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	C	X	X	<b>C</b>
5. Workforce Housing and Elderly Affordable Housing in accordance with Section 5.8 of this Ordinance.	C	X	C	P	C	C	C	X	<b>C</b>
<b>6. Planned Retirement Communities and Elderly Affordable Housing in accordance with Sections 5.6 and 5.8 of this Ordinance<sup>16</sup></b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
7. Manufactured Housing;	P	P	X	P	C	X	X	X	<b>X</b>
8. Mobile Homes; in accordance with Section IX of this Ordinance.	X	P	X	X	X	X	X	X	<b>X</b>
9. Home Occupations in accordance with Sections 2.1.27, 5.13 (3/10)	S/C	S/C	S/C	P	C	X	X	X	<b>S/C</b>
10. Accessory Dwelling Units in accordance with Section 5.4. (Rev. 3/22)	P	P	P	P	X	X	X	X	<b>P</b>
<b>B. TEMPORARY RESIDENTIAL USES</b>									
1. Overnight and Day Camps, Cottage Colonies, Vacation Resorts, and similar Recreational Facilities.	S/C	S/C	X	X	C	X	X	X	<b>C</b>
2. Bed and Breakfast Inns.	S/C	S/C	S/C	P	C	P	P	X	<b>P</b>
3. Hotels, Motels, and Hostels. (Rev. 3/98)	X	X	X	P	C	P	C	X	<b>X</b>

<b>C. OUTDOOR/ RECREATIONAL USES:</b>									
1. Forestry, Wildlife, Timber Preserves, Reservoirs, and Nature Study areas.	P	P	P	P	C	P	P	P	<b>P</b>
2. Public Parks and Playgrounds.	P	P	P	P	C	P	S/C	S/C	<b>P</b>
3. Commercial Riding Stables and Riding Trails.	S/C	S/C	X	X	X	X	X	X	<b>C</b>
4. Historic Building or Site open to public.	P	P	P	P	C	P	P	P	<b>P</b>
5. Recreational Camping Parks, Recreational Areas, Residential Tenting and Recreational Vehicles.	S/C	S/C	X	X	C	X	X	X	<b>C</b>

<b>D. AGRICULTURAL / FORESTRY USES:</b>	<b>R/A</b>	<b>MAH</b>	<b>PRE</b>	<b>TC</b>	<b>GCBD</b>	<b>SC</b>	<b>CLIO</b>	<b>IND</b>	<b>33HD<sup>10</sup></b>
1. <del>Farming, Agriculture and Agritourism</del> <sup>1</sup> , including Dairying, Livestock, Animal and Poultry Raising, Tilling of Soil, Horticulture, Crop Production, Including customary accessory uses.	P	P	P	P	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	S/C	P

<b>USES:</b>	<b>ZONING DISTRICT</b>								
<b>E. INSTITUTIONAL USES:</b>	<b>R/A</b>	<b>MAH</b>	<b>PRE</b>	<b>TC</b>	<b>GCBD</b>	<b>SC</b>	<b>CLIO</b>	<b>IND</b>	<b>33HD<sup>10</sup></b>
<del>1. Private Schools, Nursery through College.</del>	<del>S/C</del>	<del>S/C</del>	<del>X</del>	<del>P</del>	<del>C</del>	<del>S/C</del>	<del>S/C</del>	<del>S/C</del>	
<b>1. Educational Facilities</b>	<b>S/C</b>	<b>S/C</b>	<b>X</b>	<b>P</b>	<b>P</b>	<b>S/C</b>	<b>S/C</b>	<b>S/C</b>	<b>P</b>
2. Day-Care Facilities. (Rev. 3/95)	S/C	S/C	S/C	P	C	S/C	C	S/C	<b>P</b>
<del>3. Senior Citizen Centers.</del>	<del>S/C</del>	<del>S/C</del>	<del>S/C</del>	<del>P</del>	<del>C</del>	<del>X</del>	<del>C</del>	<del>X</del>	
<b>3. Community Centers, Art Galleries and Small Performing Arts Venues (limited to a total occupancy of no more than 50 persons)</b>	<b>S/C</b>	<b>S/C</b>	<b>S/C</b>	<b>P</b>	<b>P</b>	<b>X</b>	<b>C</b>	<b>X</b>	<b>P</b>
4. Non-profit Lodges and Fraternal Organizations.	S/C	S/C	X	P	C	X	X	S/C	<b>P</b>
<del>5. Hospitals, Nursing Homes and Rehabilitation Centers.</del>	<del>X</del>	<del>X</del>	<del>X</del>	<del>X</del>	<del>C</del>	<del>S/C</del>	<del>S/C</del>	<del>S/C</del>	<del>X</del>
<b>6. Nursing Homes and Rehabilitation Centers</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>C</b>	<b>S/C</b>	<b>S/C</b>	<b>S/C</b>	<b>C</b>
7. Funeral Home or Parlor.	X	X	X	P	C	S/C	S/C	X	<b>X</b>
8. Place of worship plus customary ancillary facilities. (Rev. 3/89)	S/C	S/C	P	P	C	X	X	C <sup>9</sup>	<b>P</b>
9. Cemetery.	P	P	P	P	C	X	X	X	<b>P</b>
10. Public Utilities.	S/C	S/C	S/C	P	C	S/C	S/C	S/C	<b>S/C</b>
11. Municipal Buildings.	P	P	P	P	C	P	P	P	<b>P</b>

USES:	ZONING DISTRICT								
<b>F. COMMERCIAL USES:</b>	R/A	MAH	PRE	TC	G CBD CZ	SC	CLIO	IND	33HD <sup>10</sup>
1. Retail Sales. (Rev. 3/13)	X	X	C <sup>2</sup>	P	P	P	P	S/C	C <sub>17</sub>
2. Personal Services. (Rev. 3/13)	X	X	P	P	P	P	P	P	C
3. Commercial Services.(Rev. 3/13)	X	X	X	P	P	P	P	P	C
4. Professional Office. (Rev. 3/13)	X	X	P	P	P	P	P	P	P
5. Banks & Lending Institutions	X	X	S/C	P	P	P	P	P	C
<del>6. Restaurants</del>	<del>X</del>	<del>X</del>	<del>X</del>	<del>P</del>	<del>P</del>	<del>P</del>	<del>P</del>	<del>C<sup>9</sup></del>	<del>C</del>
<b>6. Small Restaurants (under 2,500 square-feet of gross interior space)</b>	<b>X</b>	<b>X</b>	<b>C</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>C<sup>9</sup></b>	<b>C</b>
<b>7. Large Restaurants (over 2,500 square-feet of gross interior space)</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>C<sup>9</sup></b>	<b>X</b>
<b>8. Brew Pubs</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>C<sup>9</sup></b>	<b>X</b>
<b>9. Nano Breweries<sup>12</sup></b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>C</b>
<b>10. Wineries</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>C</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>X</b>	<b>C</b>
<del>11. Filling Stations, Service Stations.</del>	<del>X</del>	<del>X</del>	<del>X</del>	<del>X</del>	<del>C</del>	<del>X</del>	<del>X</del>	<del>X</del>	
<del>12. Motor Vehicle Dealerships, Repair Garages, Body Shops, Paint Shops. (Rev. 3/99)</del>	<del>X</del>	<del>X</del>	<del>X</del>	<del>X</del>	<del>C</del>	<del>X</del>	<del>X</del>	<del>X</del>	
<b>11. Motor Vehicle Dealerships<sup>14</sup>, Automobile Service Facilities, and Gasoline Stations</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>C</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
<b>12. Parking Lots or Parking Garages as a primary use<sup>15</sup></b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
13. Veterinary Hospitals.	X	X	X	P	C	P	P	X	S/C
14. Kennels, with a minimum lot size of five acres and a structure setback of a minimum of 100 feet from all lot lines.	S/C	X	X	X	C	S/C	S/C	X	S/C
15. Airports, Runways, Control Towers, Administration Buildings, Hangars.	X	X	X	X	X	X	X	X	X
16. Drive-through Services	X	X	X	C	C	X	X	X	X
17. Society for Prevention of Cruelty to Animals. (Rev. 3/97)	S/C	X	P	X	X	X	X	X	X

USES:	ZONING DISTRICT								
<b>F. COMMERCIAL USES:</b>	R/A	MAH	PRE	TC	G CBD CZ	SC	CLIO	IND	33HD <sup>10</sup>
18. Adult Uses. (Adopted 3/93)	X	X	X	X	S/C <sup>5</sup>	S/C <sup>5</sup>	X	X	X
19. Special Promotional Sales & Displays <sup>6</sup> . (Adopted 3/96)	X	X	X	P	P	P	P	X	X
20. <u>Self Storage</u> or Warehousing. (Adopted 3/99)	X	X	X	X	C <sup>7</sup>	C <sup>7</sup>	C <sup>7</sup>	X	X
<b>21. Small Conference Center or Event Venue (with a capacity of 50 or fewer occupants)</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>X</b>	<b>X</b>	<b>C</b>
<b>22. Large Conference Center Event Venue (with a capacity of more than 50 occupants)</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>X</b>	<b>X</b>	<b>X</b>
23. Movie Theater, Indoor Entertainment Complex. (Adopted 3/09)	X	X	X	P	P	P	X	X	X

<b>G. INDUSTRIAL USES:</b>	R/A	MAH	PRE	TC	G CBD CZ	SC	CLIO	IND	33HD <sup>10</sup>
1. Manufacturing, Assembly, Fabricating Operations.	X	X	X	X	C	X	C	P	X
2. Research and Development, Corporate, and Business Offices.	X	X	X	P	C	P	P	P	X
3. Warehousing and Wholesaling Operations.	X	X	X	X	C	S/C	C	P	X
4. Freight and Trucking Terminals.	X	X	X	X	C	S/C	C	S/C	X
5. Bulk Storage and Distribution of Goods, except Fuels.	X	X	X	X	X	X	C	P	X
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	P	P	P	C
8. Commercial Sawmills.	X	X	X	X	X	S/C	X	S/C	X
9. Junk Yards, Recycling Centers.	X	X	X	X	X	X	X	S/C	X
10. Special Promotional Sales & Displays <sup>6</sup> . (Adopted 3/96)	X	X	X	P	P	P	P	X	X
<b>11. Maker Space</b>	<b>X</b>	<b>X</b>	<b>C</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>P</b>	<b>C</b>
12. Light Industrial (Adopted 3/98)	X	X	X	X	X	P <sup>8</sup>	P	P	C

<sup>1</sup> - ~~In the Town Center District~~, Agriculture and Agritourism as defined in Section II, Definitions, 2.1.6. Forestry uses permitted include tree farming, commercial timbering, non-commercial harvesting of forest products.

<sup>14</sup> - ***Motor Vehicle Dealerships shall not be limited to lots for storage of motor vehicles for sale. A Motor Vehicle Dealership must include a structure of at least 2,500 square-feet where sales and other functions of the dealership are conducted.***

<sup>15</sup> - ***Parking lots or parking garages, defined as a storage area for six or more motor vehicles, shall be prohibited as a primary use of a parcel. Parking lots and parking garages are permitted accessory uses.***

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

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

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

Definitions to be added:

***Art Studio or Gallery: A space used by an artist or artists for the creation of any visual art or craft, including but not limited to, painting, drawing, photography, sculpture, and pottery; of written works of fiction or nonfiction; or any performing art, whether for live or recorded performance, including music, dance, and theater. Retail sales of art produced on-site and arts instruction by the artist are permitted accessory uses.***

***Bed & Breakfast or Inn - A use conducted by the resident and owner of the property where overnight accommodations to the general public are offered on a transient basis and where a full or continental breakfast is offered to overnight guests. The owner of the inn shall maintain his or her full-time residence at the property and no more than ten rooms or suites may be offered for overnight accommodations. A Bed & Breakfast or Inn may include an accessory small restaurant or tavern provided it is clearly accessory to the primary use and does not exceed a total of 2,000 square-feet of interior space.***

***Brew Pub: A manufacturer of beer or specialty beer, not exceeding 2,500 barrels annually, which as a functional part of its business, maintains a full service restaurant serving the beer it manufactures.***

***Small Conference Center - A facility, located in a building, which is rented, leased, or otherwise made available to any person or group for the purpose of hosting public or private events of a social, civic, or business nature, often with accommodations for food service for guests. Occupancy of Small Conference Centers shall be restricted to a total of no more than 50 guests at any one time.***

***Large Conference Center:*** A facility, located in a building, which is rented, leased, or otherwise made available to any person or group for the purpose of hosting public or private events of a social, civic, or business nature, often with accommodations for food service for guests. Occupancy of Large Conference Centers shall be for more than 50 guests but restricted to a total of no more than 250 guests at any one time.

***Educational Facilities:*** A public elementary or secondary school, seminary, parochial school or private education institution having a curriculum similar to that ordinarily given in grades one through twelve in a public school system. An educational facility may also include a use that primarily provides tutoring services or continuing education classes, or one that regularly provides classes or seminars or screens films dedicated to expanding academic understanding or facilitating community discussions.

***Hotel or Motel:*** A use where overnight accommodations to the general public are offered on a transient basis. A hotel or motel shall include more than ten rooms for overnight occupancy and may include restaurants or dining facilities and facilities for guest use including swimming pools, athletic courts, spas, and similar recreation or personal service facilities.

***Nursing Homes and Rehabilitation Centers -*** A facility providing room and board together with continuing medical or nursing supervision, or medical care or treatment, but not including a facility that is primarily for the provision of alcohol, drug abuse or mental health services. Uses include licensed nursing homes, rest homes, convalescent care facilities, rehabilitation hospitals, and/or hospice centers.

***Small Restaurant:*** An establishment where food is prepared, served and consumed primarily within a building where the restaurant use does not either exceed either a maximum gross interior square footage of 2,500 square-feet or a maximum of 80 seats for diners, whichever is smaller.

***Large Restaurant:*** An establishment where food is prepared, served and consumed primarily within a building where the restaurant use exceeds a gross interior square footage of 2,500 square-feet or includes seating for more than 80 diners.

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

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

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

## 4.2 TABLE OF DIMENSIONAL REQUIREMENTS: (REV 3/00, 3/13, 3/18)

(See explanatory footnotes on next page)

	DIMENSIONAL REQUIREMENT:	Residential/ Agricultural:	Manufactured Housing/Mobile Home:	Professional/ Residential:	Special Commercial: without Utilities / with Utilities (public water and sewer services) (Adopted 3/09)		Commercial /Light Industrial Office:	Industrial:	Retirement Planned Community: (h)
MINIMUM Lot Dimensions: (a)	AREA:	2-acres (c)	1-acre (c)	1-acre (c)	1-acre		1-acre	2-acres	5-acres
	CONTINUOUS FRONTAGE:	200' (c)	100' (c)	150' (c)	200'	100'	150'	150'	50'
	DEPTH:	150'	150'	150'	100'	100'	100'	200'	200'
MINIMUM Yard Dimensions: (a)	FRONT:	30' (d)	30' (d)	30' (b)	60'	40'	30' (b)	30' (b)	40'
	SIDE:	20'	20'	20' (b)	25'	10'	25'	40'	40'
	REAR:	20'	20'	20' (b)	25'	20'	25'	50'	40'
	MAXIMUM HEIGHT OF STRUCTURE:	35'	35'	35'	35'	50'	35' (e)	35' (e)	45'
	MAXIMUM % BUILDING COVER/LOT:	20%	25%	30%	40%	60%	40%	40'	40%
	MAXIMUM BUILDING FOOTPRINT: (Adopted 3/00)	N/A	N/A	N/A	80,000 sq. feet		80,000 sq. feet	N/A	N/A
	MINIMUM % OPEN SPACE/LOT:	60%	50%	50%	50%	30%	40%	40%	40%
	FRONT OPEN SPACE SETBACK:	N/A	N/A	30' minimum 50' average	35' min. 50' avg.	NA	See: 4.3(j) explanatory notes	25' min. 50' avg.	40' min.
	SIDE/REAR OPEN SPACE SETBACK:	N/A	N/A	20' minimum 30' average	25' min. 40' avg.	NA	See: 4.3(j) explanatory notes	25' min.	40' min.

## 4.3 EXPLANATORY NOTES (REV. 3/18)

The following explanatory notes shall provide further definitions for the footnoted items in Table 4.2.

- (a) All measurements are in feet unless otherwise noted. The minimum lot size shall be increased depending on the soil classification as defined by the Natural Resources Conservation Service. (Rev. 3/98)
- (b) When the footnoted professional/residential, commercial, office, or industrial uses abut residential uses or a residential district, the minimum front and rear setbacks shall be 100 feet and the side setback shall be 50 feet.
- (c) For a duplex house on a single lot, the minimum lot size shall be 1.5 acres and have 175 feet of continuous frontage. In the R/A District a duplex house on a single lot shall have a minimum lot area of 3 acres and a minimum continuous frontage of 200 feet. (Rev. 3/00)
- (d) For lots that abut Route 33 or Route 108, the minimum front setback shall be 10 feet from the State Right-of-Way or 20 feet from edge of pavement, whichever is greater. ***This provision shall not apply to lots in the Gateway Commercial, Town Center, or Route 33 Legacy Highway Heritage Districts, where the provisions of those Districts shall govern setback distances.*** The above setbacks shall not apply to septic tanks and/or leaching fields. Septic tanks and/or leaching fields must be located at

least 30 feet from the edge of a right-of-way, or comply to the standards set forth in Section 20.1.1 & 2 of this Ordinance; the more restrictive provision shall apply. In addition, for land that lies south and west of Route 101 that is also served by municipal sewer and water, the minimum rear and side open space setback shall be the same as the yard dimensions, the minimum open space shall be 15%, and the height of the buildings may also be increased in accordance with footnote f, below. (Rev. 3/91, 3/96, 3/99, 3/13)

(e) For the footnoted districts, an applicant may 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. (Rev. 3/20)

(f) Except as modified by Section 9.5. (Rev. 3/89)

(g) The Planning Board shall adopt regulations to administer the open space and buffer requirements for the CLIO zone where the zone abuts residential zones and uses. These buffers shall provide visual and otherwise protective vegetative buffer utilizing existing vegetation and landscaping to the maximum extent feasible, and where appropriate, fabricated materials and fences. Such buffers shall be at a minimum depth of 100', and may provide in all seasons an opaque screening at the discretion of the Planning Board. However, the Planning Board may require a greater distance. The buffer may exist outside the CLIO district through ownership or easement and may contain appurtenant structures that are compatible with the maintenance of a vegetative cover (e.g. leach fields, drainage areas, etc.). (Adopted 3/98)

(h) For a Retirement Planned Community, the minimum lot shall be 5 acres and height shall be measured with a maximum of three (3) stories above grade. Density, setbacks between structures, setbacks to interior lot lines, minimum lot size per unit, setbacks to wetlands, and parking shall be controlled by Section V: 5.6, Retirement Planned Community. (Adopted 3/99)

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

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

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

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

## **5.5 — AFFORDABLE SENIOR HOUSING** (Rev. 3/96)

~~The Affordable Senior Housing uses shall adhere to all provisions of the Stratham Zoning Ordinance unless preempted by the provisions below.~~

- ~~5.5.1 Location: Affordable Senior Housing may be allowed within the Residential/Agricultural (R/A) zone by Conditional Use Permit issued by the Stratham Planning Board, and shall be limited to lots greater than five (5) acres in size.~~
- ~~5.5.2 Conditional Use Permits: Affordable Senior Housing developments shall obtain a conditional use permit from the Planning Board. The conditional use permit shall clearly set forth all conditions of approval and shall clearly list all plans, drawings, and other submittals that are part of the approved use. Everything shown or otherwise indicated on a plan or submittal that is listed on the conditional use permit shall be considered to be a condition of approval. Construction shall not deviate from the stated conditions without approval of the modification by the Planning Board.~~
- ~~5.5.3 Requirements: The Board shall adopt appropriate Subdivision and/or Site Plan Review Regulation to ensure the affordability of any senior housing developments created under these ordinances. Such regulations shall require that any development comply with standard definitions of affordability set forth by federal Housing and Urban Development or New Hampshire Housing Finance Authority regulations/guidelines for affordable housing in NH. Such housing may be publicly or privately financed. Additionally, Any elderly housing developed under this section must be established and maintained in compliance with the Fair Housing Act, as amended, 42 U.S.C. Sec. 3601 et seq. and NH Human Rights Commission Regulations Hum 302.02 62 or Over Housing, 302.03 55 or Over Housing as may be amended.~~
- ~~5.5.4 Density: No minimum lot size shall be required per individual unit.~~
- ~~a. For any Affordable Senior Housing development that is served by on-site subsurface disposal systems, the number of senior housing units per acre shall be based on the number of bedrooms allowed under NH Department of Environmental Services Septic System Design Rules as shall be applicable on the date of subdivision or site plan application to the Planning Board, divided by the number of bedrooms per unit.~~
  - ~~b. For any Affordable Senior Housing development that is served by public sewer and public water the number of elderly housing units shall be a maximum of 8 per acre.~~
  - ~~c. Residential units shall be limited to no more than 2 bedrooms per unit.~~
  - ~~d. The maximum number of units per building in an Affordable Senior Housing development shall be 6.~~
- ~~5.5.5 Setback to Wetlands: Within any Affordable Senior Housing development, the setback to wetlands shall be 50 feet.~~
- ~~5.5.6 Parking: Two (2) parking spaces per unit shall be provided on-site.~~
- ~~5.5.7 Setbacks: To interior subdivision lot lines for structures shall be 30 feet.~~

~~5.5.8 Setbacks: Between on-site structures shall be 25 feet.~~

~~5.5.9 Accessory Uses: Accessory Uses shall be allowed within limits, to provide services and support for the population of the development. Such uses shall not impact the abutting properties and shall be constructed in a fashion as to blend in with the senior housing development.~~

~~5.5.10 Regulations: The Planning Board as part of any subdivision and/or site plan review may modify setbacks to lot lines, interior on-site structures, and parking requirements upon appropriate findings by the Board.~~

~~5.5.11 Affordability Continuation Provisions: Every development seeking approval under this section shall provide the planning board with easements, covenants, or deed restrictions, which shall provide for the perpetual continuation of the affordability of all units. Said easements, covenants, or deed restrictions shall be reviewed by qualified legal counsel on behalf of the town (at the developer's expense) and approved by the planning board prior to the issuance of any permit.~~

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

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

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

***16.2.1(a) Action on application. Permits shall not be issued when there is found to be previously issued and non-inspected permit(s) already issued for the property that have been outstanding for a period of one year or more. Only after inspections have been completed for the previously issued permit been completed, any outstanding safety issues successfully addressed to the satisfaction of the Building Inspector/Code Enforcement Official, and any outstanding fees owed to the Town paid, may a new permit for the same property be issued.***

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

\*\*\*\*\*  
THE FOLLOWING ARTICLES WILL BE VOTED ON SATURDAY, MARCH 12, 2022 AT  
9:00 A.M. AT THE COOPERATIVE MIDDLE SCHOOL, 100 ACADEMIC WAY,  
STRATHAM, NH 03885  
\*\*\*\*\*

**ARTICLE 12: 2022 Operating Budget**

To see if the Town will vote to raise and appropriate the sum of Eight million fifty thousand one hundred and eighty-five dollars (\$8,050,185) to defray general town charges for the ensuing year. This article does not include appropriations contained in special or individual articles addressed separately.

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

**ARTICLE 13: Capital Improvements Program**

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

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

**ARTICLE 14: Appropriate Funds to Several Capital Reserve Funds**

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

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

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

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

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

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

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

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

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

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

Replacement of Ambulance #2	\$350,000
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and to further authorize the withdrawal of Three hundred and fifty thousand dollars (\$350,000) from the Stratham Fire Department EMS Special Revenue Fund created for these purposes during the March 17, 2000 Annual Town Meeting and as amended during the March 11, 2005 Town Meeting. No additional funds from general taxation are to be used.

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

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

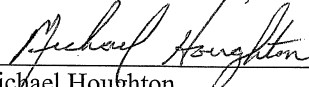
To see if the Town will vote to modify the Tax Credit for Service-Connected Total Disability in the Town of Stratham, in accordance with RSA 72:35 from its current tax credit of \$2,000 per year to \$4,000 per year.

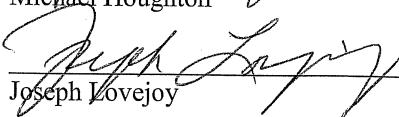
*The Select Board recommends this Article by unanimous vote.*


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

Given under our hands and seal, this 10th day of February in the year of our Lord two thousand twenty two.

Select Board of Stratham, NH

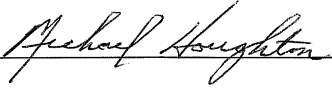
  
Michael Houghton

  
Joseph Lovejoy

  
Allison Knab

We certify and attest that on or before the 21<sup>st</sup> of February, 2022, 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



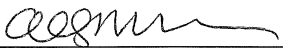
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Joseph Lovejoy



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Allison Knab



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**2022**  
**MS-636**

## Stratham

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

This form was posted with the warrant on: February 10, 2022

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.

[illegible]

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

2022  
MS-636

Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2022	
			12/31/2021	12/31/2021	(Recommended)	(Not Recommended)
<b>General Government</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	12	\$223,059	\$208,436	\$210,823	\$0
4140-4149	Election, Registration, and Vital Statistics	12	\$21,833	\$7,775	\$12,000	\$0
4150-4151	Financial Administration	12	\$542,752	\$549,103	\$509,842	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	12	\$42,812	\$30,000	\$30,000	\$0
4155-4159	Personnel Administration	12	\$1,172,618	\$1,398,645	\$1,410,729	\$0
4191-4193	Planning and Zoning	12	\$276,117	\$241,902	\$259,566	\$0
4194	General Government Buildings	12	\$144,856	\$177,839	\$175,870	\$0
4195	Cemeteries	12	\$323,160	\$42,899	\$56,711	\$0
4196	Insurance	12	\$105,108	\$105,179	\$114,761	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	12	\$10,584	\$11,000	\$2,500	\$0
General Government Subtotal			\$2,862,899	\$2,772,778	\$2,782,802	\$0
<b>Public Safety</b>						
4210-4214	Police	12	\$1,151,344	\$1,228,319	\$1,299,517	\$0
4215-4219	Ambulance		\$0	\$20,000	\$0	\$0
4220-4229	Fire	12	\$409,618	\$488,350	\$516,940	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	12	\$508	\$9,638	\$9,638	\$0
4299	Other (Including Communications)	12	\$870	\$1,000	\$1,000	\$0
Public Safety Subtotal			\$1,562,340	\$1,747,307	\$1,827,095	\$0
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
<b>Highways and Streets</b>						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	12	\$499,425	\$687,435	\$700,816	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	12	\$8,640	\$10,000	\$10,000	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$508,065	\$697,435	\$710,816	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-636**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Proposed Appropriations for period ending 12/31/2022	
						(Recommended) (Not Recommended)
<b>Sanitation</b>						
4321	Administration	12	\$24,338	\$123,335	\$41,000	\$0
4323	Solid Waste Collection	12	\$0	\$937,156	\$1,042,627	\$0
4324	Solid Waste Disposal		\$1,019,944	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$1,044,282</b>	<b>\$1,060,491</b>	<b>\$1,083,627</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
4331	Administration	12	\$4,583	\$1	\$1	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$4,583</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
4411	Administration	12	\$0	\$600	\$600	\$0
4414	Pest Control	12	\$64,180	\$67,680	\$54,144	\$0
4415-4419	Health Agencies, Hospitals, and Other	12	\$38,420	\$39,620	\$39,620	\$0
<b>Health Subtotal</b>			<b>\$102,600</b>	<b>\$107,900</b>	<b>\$94,364</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	12	\$5,021	\$11,375	\$11,375	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$5,021</b>	<b>\$11,375</b>	<b>\$11,375</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	12	\$190,444	\$247,104	\$286,357	\$0
4550-4559	Library	12	\$489,215	\$518,783	\$534,748	\$0
4583	Patriotic Purposes	12	\$0	\$1,700	\$1,700	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$679,659</b>	<b>\$767,587</b>	<b>\$822,805</b>	<b>\$0</b>



New Hampshire  
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Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 12/31/2021	for period ending 12/31/2021	ending 12/31/2022	ending 12/31/2022
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	12	\$3,984	\$5,000	\$5,000	\$0
4619	Other Conservation	12	\$914	\$5,700	\$5,700	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development	12	\$0	\$1,200	\$1,200	\$0
Conservation and Development Subtotal			\$4,898	\$11,900	\$11,900	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	12	\$570,000	\$570,000	\$570,000	\$0
4721	Long Term Bonds and Notes - Interest	12	\$188,090	\$162,346	\$135,400	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$758,090	\$732,346	\$705,400	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$53,402	\$176,500	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$154,262	\$435,000	\$0	\$0
Capital Outlay Subtotal			\$207,664	\$611,500	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$8,050,185	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2022	
			(Recommended)	(Not Recommended)
4215-4219	Ambulance	15	\$20,000	\$0
<i>Purpose: Raise &amp; Appropriate from EMS Special Revenue</i>				
4902	Machinery, Vehicles, and Equipment	13	\$44,000	\$0
<i>Purpose: Capital Improvements Program</i>				
4902	Machinery, Vehicles, and Equipment	16	\$350,000	\$0
<i>Purpose: Raise &amp; Appropriate from EMS Special Rev:Equip.</i>				
4903	Buildings	13	\$22,000	\$0
<i>Purpose: Capital Improvements Program</i>				
4909	Improvements Other than Buildings	13	\$407,000	\$0
<i>Purpose: Capital Improvements Program</i>				
4915	To Capital Reserve Fund	14	\$290,000	\$0
<i>Purpose: Appropriate Funds to Capital Reserve Funds</i>				
Total Proposed Special Articles			\$1,133,000	\$0



**Individual Warrant Articles**

			Proposed Appropriations for period ending 12/31/2022	
Account	Purpose	Article	(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2022
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	12	\$420	\$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	12	\$51,427	\$55,000	\$55,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$51,847</b>	<b>\$56,000</b>	<b>\$56,000</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	12	\$48,559	\$36,955	\$44,955
3220	Motor Vehicle Permit Fees	12	\$2,104,123	\$1,875,000	\$1,999,500
3230	Building Permits	12	\$168,742	\$165,000	\$166,500
3290	Other Licenses, Permits, and Fees	12	\$8,900	\$12,060	\$7,800
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$2,330,324</b>	<b>\$2,089,015</b>	<b>\$2,218,755</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	12	\$562,974	\$562,974	\$562,974
3353	Highway Block Grant	12	\$173,741	\$173,785	\$173,785
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)	12	\$8,500	\$9,000	\$9,000
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$745,215</b>	<b>\$745,759</b>	<b>\$745,759</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	12	\$180,844	\$141,044	\$141,044
3409	Other Charges	12	\$208,771	\$160,000	\$160,000
<b>Charges for Services Subtotal</b>			<b>\$389,615</b>	<b>\$301,044</b>	<b>\$301,044</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	12	\$606	\$675	\$675
3502	Interest on Investments	12	\$1,678	\$3,000	\$3,000
3503-3509	Other	12	\$96,785	\$60,600	\$60,600
<b>Miscellaneous Revenues Subtotal</b>			<b>\$99,069</b>	<b>\$64,275</b>	<b>\$64,275</b>



**New Hampshire**  
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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2022
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	15, 16	\$0	\$132,500	\$370,000
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		\$0	\$1,500	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$134,000</b>	<b>\$370,000</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	14	\$150,000	\$150,000	\$150,000
9999	Fund Balance to Reduce Taxes	12	\$0	\$0	\$500,000
<b>Other Financing Sources Subtotal</b>			<b>\$150,000</b>	<b>\$150,000</b>	<b>\$650,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$3,766,070</b>	<b>\$3,540,093</b>	<b>\$4,405,833</b>



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

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**Budget Summary**

<b>Item</b>	<b>Period ending 12/31/2022</b>
Operating Budget Appropriations	\$8,050,185
Special Warrant Articles	\$1,133,000
Individual Warrant Articles	\$0
Total Appropriations	\$9,183,185
Less Amount of Estimated Revenues & Credits	\$4,405,833
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$4,777,352</b>



Town of Stratham  
FY2022 Proposed Budget  
Capital Improvement Program

PROJECT TITLE	2021	2022	2022 ARPA	2022 Net	2023	2024	2025	2026	2027	Balance (2018-2021) - estimate as of 12-31-21	Balance + Proposed
<b>EQUIPMENT &amp; VEHICLES</b>											
Shared Town Vehicle Replacement	0	0	0	0	18	18	0	0	0	15	15
Police Cruiser Replacement Program	37	39	0	39	41	43	45	0	0	1	40
Traffic Control Program	7	5	0	5	5	5	5	5	5	2	7
<i>Total Equipment &amp; Vehicles</i>	<i>44</i>	<i>44</i>	<i>0</i>	<i>44</i>	<i>64</i>	<i>66</i>	<i>50</i>	<i>5</i>	<i>5</i>	<i>18</i>	<i>62</i>
<b>INFORMATION SYSTEMS</b>											
Town-wide Workstation Replacements	5	5	0	5	5	5	5	5	5	7	12
Town-wide Technology	5	7	0	7	7	7	7	7	7	10	17
Online permitting software & electronic storage	10	32	32	0	0	0	0	0	0	10	10
<i>Total Information Systems</i>	<i>20</i>	<i>44</i>	<i>32</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>27</i>	<i>71</i>
<b>BUILDINGS/INFRASTRUCTURE &amp; PLANNING</b>											
Gateway Vision Implementation, H2O/Sewer	0	0	0	0	0	0	0	0	0	40	40
Stormwater Planning & Grant Match	8	0	0	0	8	8	8	8	8	48	48
Library Space Needs Assessment and Facility Plan	0	0	0	0	0	0	0	0	0	20	20
Master Plan Update & Related Studies	0	0	0	0	10	5	10	10	10	38	38
Open Space, Parklands & Connectivity Plan	10	35	0	35	0	0	0	0	0	10	45
Cemetery Improvements	7	0	0	0	0	0	0	0	0	26	26
Stevens Park Pavilion	0	7	0	7	10	0	0	0	0	0	7
Library Improvements	0	15	0	15	10	10	0	0	0	20	35
Town-wide Parks & Recreation Improvements (non-SHP)	7	7	0	7	7	0	7	0	7	20	27
Salt Shed Roof Replacement	0	135	135	0	0	0	0	0	0	0	0
Police Station Solar Array Buyout	5	5	0	5	5	5	5	5	5	5	10
Property Revaluation Expenses	24	24	0	24	24	24	24	24	24	46	70
Gifford Barn	0	0	0	0	0	0	0	0	0	14	14
PFAS Response and Remediation	75	75	0	75	75	75	75	75	75	55	130
<i>Total Buildings/Infrastructure &amp; Planning (Non-SHP)</i>	<i>136</i>	<i>303</i>	<i>135</i>	<i>168</i>	<i>149</i>	<i>127</i>	<i>129</i>	<i>122</i>	<i>124</i>	<i>343</i>	<i>511</i>
<b>STRATHAM HILL PARK</b>											
Stratham Hill Park Area Plan	0	25	0	25	50	50	50	50	50	0	25
SHP Park-wide Facilities & Playing Field Improvements	7	7	0	7	7	7	7	7	7	26	33
Parking Lot & Roadway Replacement/Improvements (SHP)	0	0	0	0	0	0	0	0	0	46	46
Firetower Painting (SHP)	0	15	0	15	0	0	0	0	0	15	30
<i>Total SHP</i>	<i>7</i>	<i>47</i>	<i>0</i>	<i>47</i>	<i>57</i>	<i>57</i>	<i>57</i>	<i>57</i>	<i>57</i>	<i>87</i>	<i>134</i>
<b>TRANSPORTATION/ROADWAYS</b>											
Bike and Pedestrian Transportation System	5	5	0	5	5	5	5	5	5	5	10
Fire Station Parking Lot Paving	15	15	0	15	0	0	0	0	0	30	45
Police Station Parking Lot Paving	12	12	0	12	0	0	0	0	0	24	36
Road Reconstruction Program	235	370	225	145	370	370	370	370	370	0	145
State Roadway/Intersection Capital Projects Participation	25	25	0	25	50	50	50	50	50	50	75



PROJECT TITLE	2021	2022	ARPA	2022 Net	2023	2024	2025	2026	2027	Balance	Balance + Proposed
										(2018-2021) - estimate as of 12-31-21	
Total Transportation/Roadways	292	427	225	202	425	425	425	425	425	109	311
	499	865	392	473	707	687	673	621	623	583	1,088
Total CIP Projects											
CAPITAL FUND TRANSFERS										12/30/2021	
	0	0	0	0	0	0	0	0	0	606	606
	50	50	0	50	50	0	0	0	0	177	227
	110	110	0	110	110	110	110	110	110	502	612
	15	5	0	5	15	15	15	15	15	20	25
	125	125	0	125	125	125	125	125	125	358	483
	100	0	0	0	100	100	100	100	100	334	334
Town Buildings & Grounds Maint. Exp. Trust Fund											
Total Capital Fund Transfers											
	400	290	0	290	400	350	350	350	350	1,997	2,454
GRAND TOTAL	899	1,155	392	763	1,107	1,037	1,023	971	973	2,580	3,542

**TOWN CLERK'S REPORT**  
**Year Ending December 31, 2021**

<b>Beginning Cash Balance</b>	<b>\$450.00</b>
Motor Vehicle Fees - Town	\$2,099,051.14
Municipal Agent Fees - Motor Vehicle	\$30,543.00
Boat Fees - Town	\$6,846.06
Municipal Agent Fees - Boats	\$1,760.00
Municipal Agent Fees - Fish & Game	\$232.00
Title Fees	\$3,802.00
U.C.C. and Other Filing Fees	\$2,140.00
Vital Records - Town	\$2,110.00
Dog License Fees - Town	\$7,636.50
Dog Fines	\$437.00
On-line Mailing Fees	\$2,383.00
Copies	\$519.00
<b><u>Total Town Clerk Funds Collected:</u></b>	<b><u>\$2,157,459.70</u></b>
 <b>Collected For Other Departments</b>	 <b>+ \$91,979.00</b>
<b>Total Remitted to Treasurer</b>	<b><u>\$2,249,438.70</u></b>
 <b>Ending Cash Balance</b>	 <b>\$450.00</b>

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

**Tax Collector's Report**  
**For the Fiscal Year Ended December 31, 2021**

<i><b>DEBITS</b></i>		
<b>Uncollected Taxes - Beginning of Year</b>	<i><b>2021 Levy</b></i>	<i><b>2020 Levy</b></i>
Property Taxes	\$0.00	\$1,463,884.19
<b>Taxes Committed this year</b>		
Property Taxes	29,600,217.00	0.00
Land Use Change Taxes	325,000.00	0.00
Yield Taxes	112.43	0.00
Excavation Tax	420.00	
<b>Overpayments</b>		
Overpayments/Credits Refunded	80,653.93	0.00
Interest Collected on Delinquent Taxes	9,893.65	18,880.28
<b>Total Debits</b>	<b>\$30,016,297.01</b>	<b>\$1,482,764.47</b>

<i><b>CREDITS</b></i>		
<b>Remitted to Treasurer</b>	<i><b>2021 Levy</b></i>	<i><b>2020 Levy</b></i>
Property Taxes	\$28,886,946.12	\$1,343,273.86
Land Use Change Taxes	325,000.00	0.00
Yield Taxes	112.43	0.00
Interest	9,893.65	17,511.28
Penalties	0.00	1,369.00
Converted to liens (principal only)	0.00	120,610.33
Excavation Tax	420.00	
<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>793,924.81</b>	<b>0.00</b>
<b>Total Credits</b>	<b>\$30,016,297.01</b>	<b>\$1,482,764.47</b>

**Summary of Tax Lien Accounts**  
**For the Fiscal Year Ended December 31, 2021**

<i><b>DEBITS</b></i>			
<b>Balance of Unredeemed Liens</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Unredeemed Liens - Beginning of Year	\$0.00	\$96,972.40	\$45,205.94
Liens Executed During Fiscal Year	127,070.74	0.00	0.00
Interest & Costs Collected (After lien execution)	2,583.41	14,214.78	15,010.92
Total Debits	\$129,654.15	\$111,187.18	\$60,216.86

<i><b>CREDITS</b></i>			
<b>Remitted to the Treasurer</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Redemptions	\$82,595.27	\$75,160.95	\$45,205.94
Interest & Costs Collected (After lien execution)	2,583.41	14,214.78	15,010.92
Abatements of Unredeemed Liens	5,444.00		
Unredeemed Liens - End of Year	39,031.47	21,811.45	0.00
Total Credits	\$129,654.15	\$111,187.18	\$60,216.86

## TOWN TREASURER'S REPORT 2021

### RECEIVED FROM TAX COLLECTOR

2021 Property Tax & Interest	\$28,896,839.77
2020 Property Tax & Interest	\$1,360,785.14
Prior Year Tax Redemptions & Interest	121,979.33
Current Use Land Change & Interest	325,000.00
Railroad Tax	420.00
Yield Tax & Interest (Timber Cutting)	112.43
<b>Subtotal</b>	<b>\$30,705,136.67</b>

### RECEIVED FROM TOWN CLERK

Motor Vehicle Permits	\$2,097,277.04
Municipal Agent Fees	30,408.00
Boat Fees	1,769.00
Titles	3,733.00
Vital Records	2,103.00
UCC Filings & Certificates	2,191.00
Dog Licenses & Fines	8,080.50
Mailing Fees	2,378.00
<b>Subtotal</b>	<b>\$2,147,939.54</b>

### RECEIVED FROM INTERGOVERNMENTAL SOURCES

NH Shared Revenues	\$0.00
NH. Highway Block Grant	173,740.51
NH. Rooms & Meals Tax	562,974.15
OEM Drill Reimbursement	8,500.00
Misc. Revenue	197,280.00
<b>Subtotal</b>	<b>\$942,494.66</b>

### RECEIVED FROM OTHER SOURCES

Interest Income	\$1,677.78
Fines & Forfeitures	0.00
Fire Department	2,735.00
Building Permits	168,742.46
Transfer Station Revenue	76,379.00
Planning Board Fees	6,078.00
Zoning Board of Adjustment Fees	2,375.00
Police Department Revenue	34,642.38
School Resource Officer	33,644.00
Recreation Summer Program	12,023.00
Grave Excavation Fees	5,600.00
Sale Town Property	0.00
Sale of Cemetery & Cremation Lots	9,950.00
Rent of Town Property	60,630.00
Cable TV Franchise	208,770.85
Recycling Program	2,119.39
Insurance Reimbursements	55,261.86
Reimbursement for Plan Review	5,672.50
Other Misc. Revenue/Reimbursements	1,803.19
<b>Subtotal</b>	<b>\$688,104.41</b>

### RECEIVED FROM SPECIAL REVENUE FUNDS

Transfer from Trustees of the Trust Funds	\$0.00
<b>Subtotal</b>	<b>\$0.00</b>

### TOTAL RECEIPTS FOR 2021

\$34,483,675.28

# TOWN TREASURER'S REPORT 2021

## **FISCAL YEAR 2021 TRANSACTIONS**

Cash on Hand January 1, 2021	\$16,534,530.77
Total Receipts for 2021	34,483,675.28
Safety Complex Bond Principal & Interest	(287,187.50)
Scamman Conservation Easement Principal & Interest	(162,537.50)
Fire House & Conservation Bond Principal & Interest	(282,600.00)
Paid on Selectmen's Orders	(34,503,130.79)
Trustees of the Trust Funds	(415,000.00)
<b><u>BALANCE ON HAND DEC. 31, 2021</u></b>	<b><u>\$15,367,750.26</u></b>

## **OTHER ASSETS IN HANDS OF TREASURER**

Cash (Town Clerk Drawers/Finance Petty Cash)	\$650.00
Cemetery Land Fund	7,512.16
Cistern	41,861.88
Drug Forfeiture Fund	33.30
Fire Department E.M.S. Fund	415,464.83
Fire Protection Fund	47,346.44
Foss Property Security Deposit	3,663.32
Gifford House Security Deposit	2,115.84
Heritage Fund	6,959.02
Park Cottage Security Deposit	968.83
Police Detail Account	98,844.20
Recreation Revolving Fund	187,880.21
Road & Other Bonds	337,520.91
Stratham DARE	6,227.09
Stratham Hill Park Revolving Fund	46,723.87
Town of Stratham Public Deposit Investment Pool	76,871.83
<b><u>TOTAL ALL OTHER ASSETS</u></b>	<b><u>\$1,280,643.73</u></b>

## **SUMMARY OF SAFETY COMPLEX BONDED DEBT**

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

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

**TOWN TREASURER'S REPORT 2021**

**SUMMARY OF FIRE HOUSE/CONSERVATION BONDED DEBT**

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

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

**SUMMARY OF CONSERVATION BOND DEBT**

**Conservation General Obligation Bond:      \$2,375,000.00**

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

Respectfully submitted,

Tracy Abbott  
Town Treasurer

## 2021 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	2,367.73	\$402,471
Conservation	47.53	1,498
Discretionary Preservation Easements	1.22	3,200
Residential Land	5,461.99	419,898,000
Commercial/Industrial Land	552.61	84,372,500
Total of Taxable Land	8,431.08	\$504,677,669
Tax Exempt and Non-Taxable Land	881.06	\$11,758,900
<b>Buildings Value Only</b>		<b>Valuation</b>
Residential		\$932,819,615
Manufactured Housing		3,947,700
Commercial/Industrial		148,345,500
Discretionary Preservation Easements		131,885
Total of Taxable Buildings		\$1,085,244,700
Tax Exempt and Non-Taxable Buildings		\$53,751,000
<b>Public Utilities</b>		<b>Valuation</b>
Gas		\$10,964,300
Electric		19,009,300
Other (water)		900,800
Total Utilities		\$30,874,400
Valuation before Exemption		\$1,620,796,769
<b>Exemptions</b>		<b>Valuation</b>
Blind Exemption (count = 3)		\$45,000
Elderly Exemption (count = 42)		6,149,600
Total Dollar Amount of Exemptions		\$6,194,600
Net Valuation on which the Tax Rate is computed		\$1,620,796,769

**2021 Summary Inventory of Valuation  
Town of Stratham**

Modified Assessed Value of All Properties	\$1,614,602,169
Less Utilities	<u>(30,874,400)</u>
Net Valuation without Utilities (used for State Education tax computation)	\$1,583,727,769

<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):	15	\$30,000
Other war service credits (\$600.00):	366	<u>219,600</u>
		\$249,600

## STATEMENT OF APPROPRIATIONS & REVENUES

Taxes Assessed for the Tax Year 2021

MS-232

This is to certify that the information contained in this statement was taken from official records

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

### ***General Government***

4130-4139	Executive	\$208,436
4140-4149	Election, Registration, and Vital Statistics	7,775
4150-4151	Financial Administration	549,103
4153	Legal Expense	30,000
4155-4159	Personnel Administration	1,398,645
4191-4193	Planning and Zoning	241,902
4194	General Government Buildings	177,839
4195	Cemeteries	42,899
4196	Insurance	105,179
4199	Other General Government	11,000

### ***Public Safety***

4210-4214	Police	1,228,319
4215-4219	Ambulance	20,000
4220-4229	Fire	488,350
4290-4298	Emergency Management	9,638
4299	Other (Including Communications)	1,000

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

4312	Highways and Streets	687,435
4316	Street Lighting	10,000

### ***Sanitation***

4321	Administration	123,335
4323	Solid Waste Disposal	937,156
4339	Public Works Other	1

### ***Health***

4411	Administration	600
4414	Pest Control	67,680
4415-4419	Health Agencies & Hospitals	39,620

### ***Welfare***

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

4520-4529	Parks and Recreation	247,104
4550-4559	Library	518,783
4583	Patriotic Purposes	1,700
4611-4612	Conservation Commission	5,000
4619	Heritage Commission	5,700
4651-4659	Economic Development	0
4660	Energy Commission	1,200

**Debt Service**

4711	Long Term Bonds and Notes - Principal	570,000
4721	Long Term Bonds and Notes - Interest	162,346

**Capital Outlay**

4908	Machinery, Vehicles, and Equipment	176,500
4903	Buildings	0
4909	Improvements Other than Buildings	435,000

**Operating Transfers Out**

4915	To Capital Reserve Fund	400,000
4916	To Expendable Trusts/Fiduciary Funds	15,000

**Total Voted Appropriations**


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**\$8,935,620**
**REVISED ESTIMATED REVENUES MS-434-R****Taxes**

3185	Yield Tax	\$1,000
3190	Interest and Penalties on Delinquent Taxes	55,000

**Licenses, Permits, and Fees**

3210	Business Licenses and Permits	36,955
3220	Motor Vehicle Permit Fees	1,875,000
3230	Building Permits	165,000
3290	Other Licenses, Permits, and Fees	7,800

**State Sources**

3351	Shared Revenues	0
3352	Meals and Rooms Tax Distribution	562,974
3353	Highway Block Grant	173,785
3359	Other (Including Railroad Tax)	9,000

**Charges for Services**

3401-3406	Income from Departments	301,044
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**Miscellaneous Revenues**

3501	Sale of Municipal Property	675
3502	Interest on Investments	3,000
3503-3509	Other	60,600

**Interfund Operating Transfers In**

3912	From Special Revenue Funds	132,500
3916	From Trust and Fiduciary Funds	1,500

**Subtotal Revenues**

3,385,833

**Other Financing Sources**

Fund Balance to Reduce Taxes	800,000
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**Total Estimated Revenues and Credits**


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**\$4,185,833**

Total Appropriations	\$8,935,620
Less: Total Revenue and Credits	(4,185,833)
War Service Credits	249,000
Overlay	98,366
Net Local Tax Effort	<hr/> <hr/> <b>\$5,097,153</b>

**Department of Revenue Administration  
Municipal Services Division  
2021 Tax Rate**

<b>Jurisdiction</b>	<b>Amount</b>	<b>Tax Rate</b>
<b>Municipal</b>		
Total Appropriation	\$8,935,620	
Net Revenues (Not Including Fund Balance)	(3,385,833)	
Fund Balance Voted Surplus	(150,000)	
Fund Balance to Reduce Taxes	(650,000)	
War Service Credits	249,000	
Special Adjustment	0	
Actual Overlay Used	98,366	
<b>Net Required Local Tax Effort</b>	<b>\$5,097,153</b>	<b>\$3.15</b>
<b>County</b>		
Net County Apportionment	1,320,151	
<b>Net Required County Tax Effort</b>	<b>\$1,320,151</b>	<b>\$0.82</b>
<b>Local &amp; State Education</b>		
Net Local School Appropriations	\$11,880,190	
Net Cooperative School Appropriations	13,814,780	
Net Education Grant	(2,265,106)	
Locally Retained State Education Tax	(2,829,553)	
<b>Net Required Local Education Tax Effort</b>	<b>\$20,600,311</b>	<b>\$12.76</b>
State Education Tax	\$2,829,553	
State Education Tax Not Retained	0	
<b>Net Required State Education Tax Effort</b>	<b>\$2,829,553</b>	<b>\$1.79</b>
<b>Total Combined Tax Rate</b>	<b>\$29,847,168</b>	<b>\$18.52</b>

**Tax Commitment Calculation**

Total Municipal Tax Effort	\$29,847,168
War Service Credits	(249,000)
Village District Tax Effort	0
<b>Total Property Tax Commitment</b>	<b>\$29,598,168</b>

<b>Proof of Rate</b>	<b>Valuation</b>	<b>Rate</b>	<b>Assessment</b>
State Education Tax (no utilities)	1,583,727,769	1.79	2,829,553
All other Taxes	1,614,606,169	16.73	27,017,615
		18.52	29,847,168

Employee	Insurance		
	Gross Wage	Buyout	Base Wages
Abbott, Tracy-Lynn	6,350.00		6,350.00
Agri, Autumn	2,315.25		2,315.25
Allard, Eric	468.00		468.00
Almon, Dustin	1,917.50		1,917.50
Alther, Susannah	1,576.00		1,576.00
Bakie, Deborah L.	57,090.68	2,755.51	54,335.17
Bartel, Matthew	27,814.60		27,814.60
Batchelder, Trevor	23,086.01		23,086.01
Bernard, Alison	1,564.00		1,564.00
Bibeau, Amanda M.	82,469.50		82,469.50
Blood, Greg M	52.00		52.00
Blood, Tyler G	338.00		338.00
Bourgeault, Gabriel	1,572.00		1,572.00
Bourgeault, Josephine	1,965.00		1,965.00
Call, James C.	111,608.28		111,608.28
Callahan, Matthew	50,468.49	5,987.02	44,481.47
Campbell, David	28,557.69		28,557.69
Chamberlain, David W	104.00		104.00
Charbonneau, Joyce	51,053.45		51,053.45
Choinere, Alan	6,023.90		6,023.90
Connors, Mark	73,318.07		73,318.07
Costello-Dziana, Pamela	399.00		399.00
Coughlin, Doreen	18,456.08		18,456.08
Cromer, Matthew	1,890.00		1,890.00
Crosby, Bryan	4,021.15		4,021.15
Crosby, Margaret	24,664.00		24,664.00
Crow, Joshua	1,288.00		1,288.00
Dardani, John	22,277.51		22,277.51
Denton, Jeffrey M.	5,364.26		5,364.26
DiBartolomeo, Jeffrey	485.50		485.50
Dionne, James E	4,500.00		4,500.00

Employee	Insurance		
	Gross Wage	Buyout	Base Wages
Dodge, John	19,245.32		19,245.32
Doucette, Michael E	92,176.11		92,176.11
Drago, Katelyn	50,750.83		50,750.83
Duhamel, Dawna	76,559.52		76,559.52
Emerson, John	94,994.79		94,994.79
Fingerlow, Judith A.	13,239.63		13,239.63
Flagg, Katherine	324.00		324.00
Forest, Cantrece A	45,119.82		45,119.82
Gauthier, Kenneth	48,361.45		48,361.45
Grahame, Michael	48.00		48.00
Griem, Riley	2,561.00		2,561.00
Guay, Stewart	16,710.52		16,710.52
Hall, Derrick	48.00		48.00
Hart, William	38,469.38		38,469.38
Haskell, Judith	106.40		106.40
Hayden, Christopher	812.50		812.50
Heal, Christopher	4,215.00		4,215.00
Hickey, Seth	74,280.84		74,280.84
Hochschwender, Ben	44,875.00		44,875.00
Holbrook, Brian B	96,922.83	7,645.83	89,277.00
Houghton, Michael	4,000.00		4,000.00
Hutton, Fred A	784.00		784.00
Ireland, Caroline	1,548.00		1,548.00
Izzo, Robert	64.00		64.00
Jackson, Robert	8,907.45		8,907.45
Jamieson, Harold A.	13.00		13.00
Janvrin, Steven J.	92,006.38		92,006.38
Joseph, James	50,533.00		50,533.00
Joseph, Thalia	1,556.00		1,556.00
Jules, Sharon	15,049.75		15,049.75
Kent, James	4,057.69		4,057.69

Employee	Insurance		
	Gross Wage	Buyout	Base Wages
Kimball, Lesley	91,001.59		91,001.59
King, Anthony J.	104,926.35	497.84	104,428.51
Knab, Allison M	4,000.00		4,000.00
LaFrance, Gregory	1,562.07		1,562.07
Larrabee, Matthew	1,470.00		1,470.00
Law, Charles	124,577.35		124,577.35
Leavitt, Eden S	448.00		448.00
Lemire, Denise	50,246.40		50,246.40
Lennon, Jacob M.	22,842.77		22,842.77
Lovejoy, Joseph A.	4,000.00		4,000.00
Lucius, Samantha	50,004.83		50,004.83
Ludington, Veronique	8,804.60		8,804.60
Madden, Tara	17,714.00		17,714.00
Marchese, James	1,500.00		1,500.00
Marsden, Marylouise	1,915.00		1,915.00
Matthews, Olivia	3,012.50		3,012.50
McAllister, Christiane S	16,346.15		16,346.15
McCartney, Conlan J	412.00		412.00
McLaughlin, MaryEllen	19,643.75		19,643.75
Mears, Nathaniel	93,589.49	7,932.16	85,657.33
Merrick, Molly E	1,908.00		1,908.00
Moore, David	102,340.38		102,340.38
Murphy, Caitlin D	2,161.50		2,161.50
Murphy, Edward J.	2,167.00		2,167.00
O'Keefe, Owen	1,860.00		1,860.00
O'Keefe, Ryan	1,520.00		1,520.00
Oneil, Kevin	501.20		501.20
Perkins, Charles D	54,520.50	5,908.49	48,612.01
Petroski, William J.	91.00		91.00
Pettinelli, Kyle	12,143.93		12,143.93

Employee	Insurance		
	Gross Wage	Buyout	Base Wages
Pierce, David	130,047.59		130,047.59
Poisson, Collette	19,758.50		19,758.50
Pond, Jason	47,132.95		47,132.95
Poole, Matthew	211.50		211.50
Pvirre, Keith	480.00		480.00
Richard, Karen A	56,464.21	7,934.06	48,530.15
Richard, Leah	12,634.44		12,634.44
Rivals, James	15,616.97		15,616.97
Rivers, Cindy	22,458.84		22,458.84
Rowe, Richard W.	1,768.48		1,768.48
Ryan, Karen	25,479.15		25,479.15
Ryden, Patricia	29,205.00		29,205.00
Sawyer, June	4,144.00		4,144.00
Slager, Timothy	65,494.38		65,494.38
Sullivan, Diana	1,996.50		1,996.50
Sullivan, Kieran J	17,049.51		17,049.51
Thomas, Kaitlyn	1,590.00		1,590.00
Tosatti, Abigail E	2,340.00		2,340.00
Tymann, Courtney	3,502.50		3,502.50
Vanderslice, Andrew	80,440.63		80,440.63
VonLetkemann, Lucia	44,371.79		44,371.79
Walker, Patricia L.	8,476.12		8,476.12
Wason, Courtney	31,680.98	3,399.50	28,281.48
Williams, Alan	75,234.05		75,234.05
Wish, Nathaniel	3,909.75		3,909.75
Wolph, Shanti	74,702.21		74,702.21
Wood, Jonathan Andrew	4,854.99		4,854.99
Wynn, Corey	70,968.60		70,968.60
Yang, Matthew	1,564.00		1,564.00

**FINANCIAL REPORT  
GENERAL FUND**

Revenues and expenditures for the period January 1, 2021 to December 31, 2021

**GENERAL FUND EXPENDITURES**

	<b>Voted Appropriation</b>	<b>Unaudited Actual Expenditures</b>
General Government		
Executive	\$208,436	\$216,749
Election, Reg. & Vital Statistics	\$7,775	\$6,096
Financial Administration	\$549,103	\$485,999
Legal Expense	\$30,000	\$28,431
Personnel Administration	\$1,398,645	\$1,080,869
Planning & Zoning	\$241,902	\$225,839
General Government Buildings	\$177,839	\$159,439
Cemeteries	\$42,899	\$33,228
Insurance	\$105,179	\$105,179
Other General Government Expense	\$11,000	\$12,817
<b>General Government Subtotal</b>	<b>\$2,772,778</b>	<b>\$2,354,646</b>
Public Safety		
Police	\$1,228,319	\$1,210,175
Fire	\$508,350	\$498,853
Emergency Management	\$9,638	\$4,600
Other Communications	\$1,000	\$860
<b>Public Safety Subtotal</b>	<b>\$1,747,307</b>	<b>\$1,714,488</b>
Highways and Streets		
Highway & Streets	\$687,435	\$667,495
Street Lighting	\$10,000	\$8,420
<b>Highways and Streets Subtotal</b>	<b>\$697,435</b>	<b>\$675,915</b>
Sanitation		
Administration	\$123,335	\$147,191
Solid Waste Disposal	\$937,156	\$873,797
<b>Sanitation Subtotal</b>	<b>\$1,060,491</b>	<b>\$1,020,988</b>
Water Distribution and Treatment		
Administration	\$1	\$0
<b>Water Distribution and Treatment subtotal</b>	<b>\$1</b>	<b>\$0</b>

Health		
Administration	\$600	\$0
Pest Control	\$67,680	\$47,430
Health Agencies, Hospice & Other	\$39,620	\$39,620
<b>Health Subtotal</b>	<b>\$107,900</b>	<b>\$87,050</b>
Welfare		
Administration & Direct Assistance	\$11,375	\$4,572
<b>Welfare Subtotal</b>	<b>\$11,375</b>	<b>\$4,572</b>
Culture & Recreation		
Parks & Recreation	\$247,104	\$228,044
Library	\$518,783	\$469,937
Patriotic Purposes	\$1,700	\$774
Other Culture & Recreation	\$0	\$0
<b>Culture &amp; Recreation Subtotal</b>	<b>\$767,587</b>	<b>\$698,755</b>
Conservation and Development		
Admin. & Purchase of Natural Resources	\$5,000	\$200
Other Conservation	\$5,700	\$5,075
Energy Commission	\$1,200	\$0
<b>Conservation and Development Subtotal</b>	<b>\$11,900</b>	<b>\$5,275</b>
Debt Service		
Debt Principal & Interest	\$732,346	\$732,345
Interest on Tax Anticipation Notes	\$0	\$0
<b>Debt Service Subtotal</b>	<b>\$732,346</b>	<b>\$732,345</b>
Capital Outlay		
Ambulance (Special Revenue Fund)	\$0	\$0
Buildings	\$0	\$16,200
Improvements Other than Buildings	\$176,500	\$497,228
Machinery, Vehicles, & Equipment	\$435,000	\$49,272
<b>Capital Outlay Subtotal</b>	<b>\$611,500</b>	<b>\$562,700</b>
Operating Transfers Out		
To Capital Reserve Fund	\$400,000	\$400,000
To Expendable Trust Fund	\$15,000	\$15,000
<b>Operating Transfers Out Subtotal</b>	<b>\$415,000</b>	<b>\$415,000</b>
<b>Total General Fund Expenditures</b>	<b>\$8,935,620</b>	<b>\$8,271,734</b>

## GENERAL FUND REVENUES

	Estimated Revenues	Unaudited Actual Revenues
Taxes		
Yield Taxes	\$1,000	\$420
Interest & Penalties on Delinquent Taxes	\$55,000	\$51,427
<b>Taxes Subtotal</b>	<b>\$56,000</b>	<b>\$51,847</b>
	Estimated Revenues	Unaudited Actual Revenues
Licenses, Permits and Fees		
Business Licenses & Permits	\$36,955	\$48,559
Motor Vehicle Permit Fees	\$1,875,000	\$2,097,277
Building Permits	\$165,000	\$168,742
Other Licenses, Permits, and Fees	\$7,800	\$8,901
<b>Licenses, Permits and Fees Subtotal</b>	<b>\$2,084,755</b>	<b>\$2,323,479</b>
Revenue from State of New Hampshire		
Shared Revenue	\$0	\$0
Meals and Rooms Tax Distribution	\$562,974	\$562,974
Highway Block Grant	\$173,785	\$173,741
Other	\$9,000	\$8,500
<b>State of NH Revenue Subtotal</b>	<b>\$745,759</b>	<b>\$745,215</b>
Charges for Services		
Income from Departments	\$301,044	\$351,230
<b>Charges for Services Subtotal</b>	<b>\$301,044</b>	<b>\$351,230</b>
Miscellaneous Revenues		
Sale of Municipal Property	\$675	\$0
Interest on Investments	\$3,000	\$1,678
Other	\$60,600	\$141,810
<b>Miscellaneous Revenues Subtotal</b>	<b>\$64,275</b>	<b>\$143,488</b>
Interfund Operating Transfers In		\$394,574
From Trust & Fiduciary Funds	\$1,500	\$0
From Special Revenue Funds	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>	<b>\$1,500</b>	<b>\$0</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$3,253,333</b>	<b>\$3,615,259</b>

**Town of Stratham**  
**Report of Trustees of the Trust Funds**  
**For the Calendar Year Ending December 31, 2021**

Date of Creation	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions- Withdrawals Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	
CEMETERY FUNDS:												
1913-2020	Cemetery Funds	Cemetery/Perpetual Care	Common Investment	447,899.72	18,460.45	466,360.17	91,431.66	10,351.71	-	101,783.37	568,143.54	
2021	Drew Pierce			-	650.00	650.00	-	-	-	-	650.00	
2021	Richard Plouffe			-	500.00	500.00	-	-	-	-	500.00	
2021	Chuck Affannato			-	650.00	650.00	-	-	-	-	650.00	
2021	Christopher Peterson			-	650.00	650.00	-	-	-	-	650.00	
2021	George & Carol Hawks			-	500.00	500.00	-	-	-	-	500.00	
2021	Robert Butcher			-	1,950.00	1,950.00	-	-	-	-	1,950.00	
2021	Christopher Claar			-	1,300.00	1,300.00	-	-	-	-	1,300.00	
2021	Eleanor Stombo			-	250.00	250.00	-	-	-	-	250.00	
2021	Paul & Janice McCool			-	1,300.00	1,300.00	-	-	-	-	1,300.00	
2021	Nancy Patton			-	500.00	500.00	-	-	-	-	500.00	
TOTAL CEMETERY FUNDS				\$ 447,899.72	\$ 26,710.45	\$ 474,610.17	\$ 91,431.66	\$ 10,351.71	-	\$ 101,783.37	\$ 576,393.54	\$ 710,632.80
TRUST FUNDS:												
1987	Barker 4-H Scholarship	Scholarship	Common Investment	4,634.24	151.52	4,785.76	2,155.83	105.73	-	2,261.56	7,047.32	8,400.43
1924-1967	Library Funds	Library	Common Investment	109,774.29	3,589.28	113,363.57	2,013.01	2,504.51	(2,005.65)	2,511.87	115,875.44	147,948.12
2018	Mary & Walter Smyk Park Trust	Parks/Recreation	Common Investment	292,622.25	9,567.80	302,190.05	11,899.32	6,676.19	-	18,575.51	320,765.56	406,255.98
1989	Scamman/Park Trust	Parks/Recreation	Common Investment	950.18	31.08	981.26	400.01	21.71	-	421.72	1,402.98	1,680.44
1989	Scamman Scholarship	Scholarship	Common Investment	3,571.94	116.79	3,688.73	2,201.18	81.52	-	2,282.70	5,971.43	7,014.15
1932-1977	Stratham Hill Park	Parks/Recreation	Common Investment	39,310.35	1,285.32	40,595.67	31,501.08	896.87	-	32,397.95	72,993.62	84,466.19
1966	Stratham Hill Park Association	Parks/Recreation	Common Investment	82,004.19	2,681.26	84,685.45	46,478.02	1,870.88	-	48,348.90	133,034.35	156,974.69
1997	Winnicutt Grange Education Fund	Educational Purposes	Common Investment	6,912.19	226.01	7,138.20	251.27	157.74	-	409.01	7,547.21	9,566.63
TOTAL TRUST FUNDS				\$ 987,679.35	\$ 44,359.51	\$1,032,038.86	\$ 188,331.38	\$ 987,679.35	\$ (2,005.65)	\$ 987,679.35	\$1,241,031.45	\$1,532,939.43
CAPITAL RESERVES & OTHER FUNDS:												
2017	350th Anniversary Trust	Celebration/Old Home Day	Common Investment	3,660.10	(12.84)	3,647.26	-	36.54	-	36.54	3,683.80	3,691.16
2003	Debbie Greenburg Trust	Educational Purposes	Common Investment	4,265.39	(14.96)	4,250.43	-	42.57	-	42.57	4,293.00	4,301.58
2010	Employee Termination Trust	Capital Reserve (Other)	Common Investment	87,000.35	14,690.53	101,690.88	-	882.62	-	882.62	102,573.50	102,778.44
2014	Heritage Preservation Trust	Discretionary/Benefit to the Town	Common Investment	125,507.43	49,428.38	174,935.81	-	1,593.88	-	1,593.88	176,529.69	176,892.39
2015	Highway Vehicle Capital Reserve	Maintenance & Repair	Common Investment	265,948.67	88,940.76	354,889.43	-	3,302.08	-	3,302.08	358,191.51	358,907.16
1988	Land Conservation Fund	Environmental Purposes	Common Investment	528,113.69	71,910.96	600,024.65	-	5,997.89	-	5,997.89	607,233.32	607,233.32
2001	Radio Communications Equipment	Maintenance & Repair	Common Investment	45,685.57	8,231.37	53,916.94	-	519.60	-	519.60	54,436.54	54,545.30
2009	SMS Maintenance Trust	Maintenance & Repair	Common Investment	121,174.89	49,414.84	170,589.73	-	1,700.21	-	1,700.21	172,289.94	172,634.17
2009	SMS Special Education Trust	Special Education	Common Investment	477,709.05	(1,675.13)	476,033.92	-	4,768.52	-	4,768.52	480,802.44	481,763.06
2012	Stratham Fair Capital Improvements	Fire Department Donation	Common Investment	20,351.68	(71.36)	20,280.32	-	203.15	-	203.15	20,524.39	20,524.39
2012	Stratham Fair Operating	Fire Department Donation	Common Investment	61,761.66	(216.57)	61,545.09	-	616.50	-	616.50	62,161.59	62,285.79
2012	Stratham Fair Rainy Day Fund	Fire Department Donation	Common Investment	15,174.39	(53.21)	15,121.18	-	151.47	-	151.47	15,303.16	15,303.16
1998	SVFD Capital Reserve	Fire Department Donation	Common Investment	389,370.81	108,345.31	497,716.12	-	4,637.06	-	4,637.06	502,353.18	503,356.85
2012	SVFD Fair Trust	Fire Department Donation	Common Investment	107,190.53	(375.87)	106,814.66	-	1,069.97	-	1,069.97	107,884.63	108,100.18
2012	SVFD J Hutton Fund	Fire Department Donation	Common Investment	10,398.78	(36.47)	10,362.31	-	103.80	-	103.80	10,466.11	10,487.02
2012	SVFD R Wiggins Fund	Fire Department Donation	Common Investment	11,712.95	(41.07)	11,671.88	-	116.93	-	116.93	11,788.81	11,812.36
2012	SVFD C Scamman Fund	Fire Department Donation	Common Investment	6,328.81	(22.18)	6,306.63	-	63.16	-	63.16	6,369.79	6,382.52
2012	Town Buildings & Grounds	Maintenance & Repair	Common Investment	232,760.68	98,993.14	331,773.82	-	2,740.77	-	2,740.77	334,514.59	335,182.93
TOTAL CAPITAL RESERVES & OTHER FUNDS				\$2,514,135.43	\$ 487,435.63	\$3,001,571.06	\$ -	\$ 28,546.72	\$ -	\$ 28,546.72	\$3,030,117.78	\$3,036,171.78
GRAND TOTAL				\$3,501,814.78	\$ 531,795.14	\$4,033,609.92	\$ 188,331.38	\$1,016,226.07	\$ (2,005.65)	\$1,016,226.07	\$4,271,149.23	\$4,569,111.21

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Financial Statements**  
**December 31, 2020**  
**and**  
**Independent Auditor's Report**

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2020**

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**TOWN OF STRATHAM, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2020**

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**SUPPLEMENTAL SCHEDULES**

**SCHEDULES:**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Select Board  
Town of Stratham, New Hampshire

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Stratham, New Hampshire (the "Town") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

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

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

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

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

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

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

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

### ***Adverse Opinion***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly, the financial position of the governmental activities of the Town of Stratham, New Hampshire, as of December 31, 2020, 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, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-vii and 34-40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

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

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
February 3, 2022

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

Presented here is the Management Discussion & Analysis Report for the Town of Stratham, NH, for the year ending December 31, 2020. 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, 2020**

We use governmental funds to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the Town's major funds, which consist of the General Fund and Permanent Funds. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund with an adopted budget for the year ending December 31, 2020 was the General Fund.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Stratham. The Town's fiduciary funds consist of both private-purpose trust funds and custodial funds.

***Notes to the Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

***Required Supplementary Information***

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the General Fund, the Town's only major governmental fund with an adopted budget, and includes reconciliation between the statutory fund balance for budgetary purposes and the fund balance as presented in the governmental fund financial statements. Also, as required, this section also includes a schedule of changes in the Town's proportionate share of the net pension liability, a schedule of Town pension contributions, a schedule of changes in the Town's proportionate share of the net OPEB liability and a schedule of Town OPEB contributions.

***Other Supplementary Information***

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

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

**Government-Wide Financial Analysis**

***Statement of Net Position***

Net Position of the Town of Stratham as of December 31, 2020 and 2019, is as follows:

	<u>2020</u>	<u>2019</u>
Capital assets, net	\$ 29,143,075	\$ 29,999,704
Other assets	<u>8,917,599</u>	<u>7,976,798</u>
Total Assets	<u>38,060,674</u>	<u>37,976,502</u>
 Total Deferred Outflows of Resources	 <u>1,405,208</u>	 <u>525,756</u>
 Long-term liabilities	 10,775,029	 9,958,122
Other liabilities	<u>243,955</u>	<u>559,046</u>
Total Liabilities	<u>11,018,984</u>	<u>10,517,168</u>
 Total Deferred Inflows of Resources	 <u>67,594</u>	 <u>129,713</u>
 Net Position:		
Net investment in capital assets	24,649,962	24,859,030
Restricted	1,703,980	1,595,327
Unrestricted	<u>2,025,362</u>	<u>1,401,020</u>
Total Net Position	<u>\$ 28,379,304</u>	<u>\$ 27,855,377</u>

***Statement of Activities***

Changes in net position for the years ending December 31, 2020 and 2019, are as follows:

	<u>2020</u>	<u>2019</u>
Revenues		
Program Revenues:		
Charges for services	\$ 509,998	\$ 935,101
Operating grants and contributions	449,470	264,541
General Revenues:		
Property and other taxes	4,801,774	5,095,357
Licenses and permits	2,276,747	2,297,357
Grants and contributions	427,948	426,842
Interest and investment earnings	225,938	396,412
Miscellaneous	<u>307,295</u>	<u>646,092</u>
Total Revenues	<u>8,999,170</u>	<u>10,061,702</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

Expenses		
General government	3,221,397	2,829,257
Public safety	2,002,267	1,926,780
Highways and streets	1,024,465	1,475,017
Sanitation	1,089,627	859,303
Health and welfare	107,621	113,165
Culture and recreation	899,092	1,343,780
Economic Development	-	60,000
Conservation	7,526	9,634
Interest and fiscal charges	126,991	117,173
Total Expenses	<u>8,478,986</u>	<u>8,734,109</u>
Increase in Net Position before Contributions to Permanent Fund Principal	520,184	1,327,593
Contributions to Permanent Fund Principal	<u>3,743</u>	<u>7,900</u>
Change in Net Position	523,927	1,335,493
Net Position - beginning of year	27,855,377	26,519,884
Net Position - end of year	<u><u>\$ 28,379,304</u></u>	<u><u>\$ 27,855,377</u></u>

**Town of Stratham Activities**

As shown in the above statement, there was an increase in the Town's total net position of \$523,927. This increase is primarily attributable to overall revenues in excess of expenses resulting from funds raised in support of multi-year non-lapsing appropriations, general revenues in excess of estimates and conservative spending.

The General Fund ended the year with an unassigned budgetary basis fund balance of 3,079,686 or 34% of total current year General Fund actual appropriations (not including School District and County payments). Looking at the General Fund fund balance based solely on the budget (Schedule 1 – Budgetary Basis), total fund balance increased \$554,889 from the prior year.

The fund balance of the Permanent Funds increased by a total of \$92,933 from the prior year, primarily as a result of investment income in excess of current year expenditures.

The fund balance of the Recreation Fund decreased by (\$24,598) from the prior year, primarily as a result of decreased revenues caused by the COVID19 pandemic in excess of reductions in expenditures.

The fund balances of the Nonmajor Governmental Funds increased by a total of \$278,822 from the prior year, primarily as a result of land use change taxes collected in the Land Conservation Fund, and charges for EMS service in excess of fund expenditures.

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

**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**

The Town under-expended its final 2020 appropriations budget by \$506,775 due to conservative spending within across departments. Sanitation costs exceeded budget due to increased waste disposal costs which are expected to be temporary and due to changes in consumer patterns as a result of the COVID19 pandemic. Actual revenues exceeded the budget by \$613,381, primarily due to increased licenses and permits and unanticipated intergovernmental grants received in response to the COVID19 pandemic.

Carryforward appropriations are classified as committed fund balance in the Town's governmental funds (see page 3 and 31 respectively), and represent unspent appropriations from warrant articles which are automatically re-appropriated for the Town's use in the subsequent fiscal year. Carryforward appropriations on December 31, 2020, consist of the following:

<u>Purpose</u>	<u>Balance</u>
Curbside Collection Automation	\$ 365,000
Road Reconstruction Program	196,989
Revaluation	58,996
Stratham Hill Park Roadways	52,500
Water and Sewer Improvements	40,000
PWC Environmental Match & Improvements	40,000
PFAS Response & Remediation	40,000
Master Plan Update	38,774
Stratham Hill Park Parking Lot Paving	32,000
State Roadway/Intersection Project Participation	25,000
Skate Park Study and Design	24,580
Stratham Hill Park Facility Improvements	22,390
Barker's Farm Conservation Easement	21,414
Stormwater Planning	20,000

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

Library Carpet Replacement	20,000
Library Assessment & Facility Planning	20,000
Public Safety Buildings	15,305
Town-wide Technology Improvements & Replacements	15,291
Assessing Vehicle Replacement	15,000
Fire Station Parking Lot Paving	15,000
Gifford Barn Painting	14,367
Maple Lane Cemetery Paving	13,426
Maple Lane Cemetery Landscaping	13,075
Police Station Parking Lot Paving	12,000
Municipal Center Telephone System	10,455
Stevens Park Parking Lot	9,000
Town-wide Parks & Rec Improvements	7,000
Bike & Pedestrian Transportation Improvements	5,000
Town Center Match and Improvements	4,199
Playing Field Improvements	3,359
Tennis Court Improvements	3,000
Library Computer Replacements	2,265
Municipal Center Computer Replacements	1,784
Police Cruiser Replacement	901
Total Carryforward Appropriations	<u>\$ 1,178,070</u>

### **Capital Assets**

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

The total investment in capital assets for governmental activities at year end amounted to \$29,143,075 (net of accumulated depreciation), a decrease of (\$856,629) from the previous year. This investment in capital assets includes land, intangible assets, construction in progress, buildings and improvements, land improvements, vehicles and equipment, and infrastructure.

Significant capital assets acquired during the current fiscal year included the purchase public safety vehicles.

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 \$620,596 as a result of scheduled payments made on existing obligations and amortization of the related bond premium. The Town's capital lease obligation decreased by \$26,965 as a result of scheduled payments on existing obligations. The Town's other long-term obligations consist of compensated absences payable which had a net increase in liability of \$1,250 for the year ended December 31, 2020.

**TOWN OF STRATHAM, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

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, 2020 is \$5,812,445.

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, 2020 is \$376,696.

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

**Economic Factors and Future Plans**

*Long-term Financial Planning*

The Town of Stratham maintains a 6-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2024. The Planning Board annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings of the Planning Board and is presented to the Select Board and Budget Committee as a budget development tool.

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

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

**EXHIBIT A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Statement of Net Position**  
December 31, 2020

	Governmental <u>Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 4,915,785
Investments	3,346,724
Taxes receivable	444,996
Accounts receivable, net	183,604
Prepaid items	1,021
Tax deeded property	25,469
Total Current Assets	<u>8,917,599</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	12,493,990
Depreciable capital assets, net	16,649,085
Total Noncurrent Assets	<u>29,143,075</u>
Total Assets	<u>38,060,674</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to OPEB	23,305
Deferred outflows of resources related to pension	1,381,903
Total Deferred Outflows of Resources	<u>1,405,208</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	42,684
Accrued liabilities	201,271
Current portion of bonds payable	570,000
Current portion of capital leases payable	28,041
Current portion of compensated absences payable	4,408
Total Current Liabilities	<u>846,404</u>
Noncurrent Liabilities:	
Bonds payable	3,804,056
Capital leases payable	91,016
Compensated absences payable	88,367
OPEB liability	376,696
Net pension liability	5,812,445
Total Noncurrent Liabilities	<u>10,172,580</u>
Total Liabilities	<u>11,018,984</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to OPEB	5,185
Deferred inflows of resources related to pension	62,409
Total Deferred Inflows of Resources	<u>67,594</u>
<b>NET POSITION</b>	
Net investment in capital assets	24,649,962
Restricted	1,703,980
Unrestricted	2,025,362
Total Net Position	<u>\$ 28,379,304</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, 2020

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 3,221,397	\$ 35,509	\$ 43,987	\$ (3,141,901)
Public safety	2,002,267	335,224	225,459	(1,441,584)
Highways and streets	1,024,465		176,107	(848,358)
Sanitation	1,089,627	72,469		(1,017,158)
Health and welfare	107,621		3,917	(103,704)
Culture and recreation	899,092	66,796		(832,296)
Conservation	7,526			(7,526)
Interest and fiscal charges	126,991			(126,991)
Total governmental activities	<u>\$ 8,478,986</u>	<u>\$ 509,998</u>	<u>\$ 449,470</u>	(7,519,518)
General revenues:				
Property and other taxes				4,801,774
Licenses and permits				2,276,747
Grants and contributions:				
Rooms and meals tax distribution				382,506
Municipal aid				45,442
Interest and investment earnings				225,938
Miscellaneous				307,295
Contributions to permanent fund principal				<u>3,743</u>
Total general revenues and contributions to permanent fund principal				<u>8,043,445</u>
Change in net position				523,927
Net Position at beginning of year				<u>27,855,377</u>
Net Position at end of year				<u>\$ 28,379,304</u>

*See accompanying notes to the basic financial statements*

**EXHIBIT C**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2020

	General <u>Fund</u>	Permanent <u>Funds</u>	Recreation <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,136,647	\$ 3,543	\$ 131,695	\$ 643,900	\$ 4,915,785
Investments	1,188,752	1,329,592	55,659	772,721	3,346,724
Taxes receivable	444,996				444,996
Accounts receivable, net	72,757			110,847	183,604
Due from other funds	15,971			53,149	69,120
Prepaid items	1,021				1,021
Tax deeded property	25,469				25,469
Total Assets	<u>5,885,613</u>	<u>1,333,135</u>	<u>187,354</u>	<u>1,580,617</u>	<u>8,986,719</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,885,613</u>	<u>\$ 1,333,135</u>	<u>\$ 187,354</u>	<u>\$ 1,580,617</u>	<u>\$ 8,986,719</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 25,812		\$ 5,253	\$ 11,619	\$ 42,684
Accrued liabilities	130,900			478	131,378
Due to other funds	1,678		53,113	14,329	69,120
Total Liabilities	<u>158,390</u>	<u>\$ -</u>	<u>58,366</u>	<u>26,426</u>	<u>243,182</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Uncollected property taxes	224,028				224,028
Total Deferred Inflows of Resources	<u>224,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>224,028</u>
<b>FUND BALANCES</b>					
Nonspendable	26,490	1,064,473			1,090,963
Restricted	125,361	268,662		245,484	639,507
Committed	2,345,686		128,988	1,308,707	3,783,381
Assigned	150,000				150,000
Unassigned	2,855,658				2,855,658
Total Fund Balances	<u>5,503,195</u>	<u>1,333,135</u>	<u>128,988</u>	<u>1,554,191</u>	<u>8,519,509</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,885,613</u>	<u>\$ 1,333,135</u>	<u>\$ 187,354</u>	<u>\$ 1,580,617</u>	<u>\$ 8,986,719</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, 2020

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 8,519,509
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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.	29,143,075
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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.	224,028
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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	23,305
Deferred outflows of resources related to net pension liability	1,381,903
Deferred inflows of resources related to OPEB liability	(5,185)
Deferred inflows of resources related to net pension liability	(62,409)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Bonds payable	(4,374,056)
Capital leases payable	(119,057)
Accrued interest on long-term obligations	(69,893)
Compensated absences payable	(92,775)
OPEB liability	(376,696)
Net pension liability	<u>(5,812,445)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 28,379,304</u>
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*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, 2020

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 1,225,535
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(807,972)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on disposed capital assets reduced by the actual proceeds received from the disposal.	(48,657)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	19,854
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.	570,000
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.	50,596
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	10,503
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.	26,965
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(1,250)
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	32,505
Net changes in pension	<u>(554,152)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 523,927</u>

*See accompanying notes to the basic financial statements*

**EXHIBIT D**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2020

	General <u>Fund</u>	Permanent <u>Funds</u>	Recreation <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:					
Taxes	\$ 4,707,920			\$ 74,000	\$ 4,781,920
Licenses and permits	2,276,747				2,276,747
Intergovernmental	873,501			3,917	877,418
Charges for services	129,853		\$ 62,612	317,533	509,998
Interest and investment income	92,615	\$ 107,616	770	24,937	225,938
Miscellaneous	303,869	3,743	3,226	200	311,038
Total Revenues	<u>8,384,505</u>	<u>111,359</u>	<u>66,608</u>	<u>420,587</u>	<u>8,983,059</u>
Expenditures:					
Current operations:					
General government	2,573,533	7,861			2,581,394
Public safety	1,570,497			155,972	1,726,469
Highways and streets	508,514				508,514
Sanitation	1,044,282				1,044,282
Health and welfare	107,621				107,621
Culture and recreation	700,807	8,259	91,206	1,165	801,437
Conservation	4,898			2,628	7,526
Capital outlay	222,191				222,191
Debt service:					
Principal retirement	570,000				570,000
Interest and fiscal charges	188,090				188,090
Total Expenditures	<u>7,490,433</u>	<u>16,120</u>	<u>91,206</u>	<u>159,765</u>	<u>7,757,524</u>
Excess revenues over (under) expenditures	<u>894,072</u>	<u>95,239</u>	<u>(24,598)</u>	<u>260,822</u>	<u>1,225,535</u>
Other financing sources (uses):					
Transfers in	2,306			18,000	20,306
Transfers out	(18,000)	(2,306)			(20,306)
Total Other financing sources (uses)	<u>(15,694)</u>	<u>(2,306)</u>	<u>-</u>	<u>18,000</u>	<u>-</u>
Net change in fund balances	878,378	92,933	(24,598)	278,822	1,225,535
Fund Balances at beginning of year	<u>4,624,817</u>	<u>1,240,202</u>	<u>153,586</u>	<u>1,275,369</u>	<u>7,293,974</u>
Fund Balances at end of year	<u>\$ 5,503,195</u>	<u>\$ 1,333,135</u>	<u>\$ 128,988</u>	<u>\$ 1,554,191</u>	<u>\$ 8,519,509</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, 2020

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents		\$ 11,324,401
Investments	\$ 22,421	612,413
Taxes receivable		<u>1,161,065</u>
Total Assets	<u>22,421</u>	<u>13,097,879</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>		
Accounts payable		79,690
Due to other governments		<u>11,752,257</u>
Total Liabilities	<u>-</u>	<u>11,831,947</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>NET POSITION</b>		
Restricted for:		
Individuals, organizations and other governments	<u>22,421</u>	<u>1,265,932</u>
Total Net Position	<u>\$ 22,421</u>	<u>\$ 1,265,932</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, 2020

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 864,897
Total Contributions	<u>\$ -</u>	<u>864,897</u>
Investment Earnings:		
Interest income	<u>2,594</u>	<u>18,408</u>
Total Investment Earnings	<u>2,594</u>	<u>18,408</u>
Property tax collections for other governments		25,157,809
Motor vehicle fee collections for other governments		<u>502,341</u>
Total Additions	<u>2,594</u>	<u>26,543,455</u>
DEDUCTIONS:		
Beneficiary payments to others	342	398,394
Payments of property tax to other governments		25,157,809
Payments of motor vehicle fees to other governments		<u>502,341</u>
Total Deductions	<u>342</u>	<u>26,058,544</u>
Change in net position	2,252	484,911
Net Position at the beginning of year	<u>20,169</u>	<u>781,021</u>
Net Position at the end of year	<u>\$ 22,421</u>	<u>\$ 1,265,932</u>

*See accompanying notes to the basic financial statements*

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Stratham, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Stratham, New Hampshire (the “Town”) was incorporated in 1716. The Town operates under the Town Meeting/Select Board form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Select Board and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The Town’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements:**

The statement of net position and statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental activities. Direct expenses are those that are specifically associated with a service, program, or department, and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**2. Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

***Fund Accounting***

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

**1. Governmental Funds:**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances, of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Town's major governmental funds:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The *Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the Town's programs

The *Recreation Fund* is used to report the activities and financial resources of the Town's various recreation programs.

**2. Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains several private-purpose trust funds which account for monies designated to benefit individuals within the Town. Custodial funds are held and administered by the Town for the benefit of others; therefore, custodial funds' assets are not available to support the Town. The Town's custodial funds consist of property taxes collected on behalf of the Stratham School District, Exeter Region Cooperative School District, and Rockingham County, motor vehicle fees collected on behalf of the State of New Hampshire, and the capital reserve funds of the Stratham School District, which are held by the Town as required by State law. Other custodial funds consist of developer's performance deposits.

***Measurement Focus***

**1. Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

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

The fiduciary funds are reported using the economic resources measurement focus.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

**1. Revenues – Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year, or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 11). Revenue from grants, entitlements, and donations, are recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

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.

***Budgetary Data***

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Select Board may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2020, the Town applied \$395,000 of its unappropriated fund balance to reduce taxes.

***Investments***

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

***Accounts Receivable***

Charges for services billed during the current fiscal year and prior and uncollected at December 31, 2020 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.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

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:

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

***Bond Premiums***

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

***Compensated Absences***

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

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

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

***Accrued Liabilities and Long-Term Obligations***

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

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

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

***Pensions***

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

***Net Position***

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

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

***Fund Balance Policy***

As of December 31, 2020, the Town has not adopted a formal fund balance policy under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

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

***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.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

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

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

**NOTE 3—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 4,915,785
Investments	3,346,724
Statement of Fiduciary Net Position:	
Cash and cash equivalents	11,324,401
Investments	634,834
	<u>\$ 20,221,744</u>

Deposits and investments at December 31, 2020 consist of the following:

Cash on hand	\$ 2,848
Deposits with financial institutions	16,237,338
Investments	3,981,558
	<u>\$ 20,221,744</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.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

***Interest Rate Risk***

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

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Remaining Maturity (In Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>≥ 5 Years</u>
US Treasury notes	\$ 814,772	\$ 699,802		\$ 114,970
US Government agency obligations	25,717			25,717
Brokered certificates of deposit	1,538,552	253,252	\$ 1,285,300	
Fixed income mutual funds	10,558			10,558
Corporate bonds	110,840		80,760	30,080
	<u>\$ 2,500,439</u>	<u>\$ 953,054</u>	<u>\$ 1,366,060</u>	<u>\$ 181,325</u>

***Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's investment policy states that funds are to be invested using a 'Prudent Person' standard. Investments and management of the portfolio should be done with judgement and care, considering the probable safety of the capital and probable income to be derived. The Town does not have explicit policies regarding investment portfolio rating restrictions. The following are the actual ratings as of December 31, 2020, for each investment type:

<u>Investment Type</u>	<u>Rating as of Year End</u>				<u>Fair Value</u>
	<u>Aaa</u>	<u>Aa</u>	<u>A</u>	<u>Not Rated</u>	
State investment pool	\$ 76,796				\$ 76,796
Corporate bonds		\$ 54,609	\$ 56,231		110,840
Brokered certificates of deposit				\$ 1,538,552	1,538,552
Fixed income mutual funds				10,558	10,558
Money market mutual funds				564,627	564,627
	<u>\$ 76,796</u>	<u>\$ 54,609</u>	<u>\$ 56,231</u>	<u>\$ 2,113,737</u>	<u>\$ 2,301,373</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.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

Of the Town's deposits with financial institutions at year end, \$15,673,156 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, 2020, 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>
US Treasury notes	\$ 814,772
US Government agency obligations	25,717
Corporate bonds	110,840
Brokered certificates of deposit	1,538,552
Exchange traded funds	12,510
Equity securities	824,420
Fixed income mutual funds	10,558
Money market mutual funds	564,627
Equity mutual funds	2,766
	<u>\$ 3,904,762</u>

***Investment in NHPDIP***

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

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares and have been measured at amortized cost.

***Fair Value Measurement of Investments***

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

As of December 31, 2020, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
US Treasury notes		\$ 814,772		\$ 814,772
US Government agency obligations		25,717		25,717
Corporate bonds		110,840		110,840
Brokered certificates of deposit		1,538,552		1,538,552
Exchange traded funds	\$ 12,510			12,510
Equity securities	824,420			824,420
Fixed income mutual funds	10,558			10,558
Money market mutual funds	564,627			564,627
Equity mutual funds	2,766			2,766
	<u>\$ 1,414,881</u>	<u>\$ 2,489,881</u>	<u>\$ -</u>	<u>\$ 3,904,762</u>

Exchange traded funds, equity securities, and mutual funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities. US Treasury notes, corporate bonds, US Government agency obligations, and brokered certificates of deposit classified as Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to bench-mark quoted prices.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

**NOTE 4—CAPITAL ASSETS**

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

	<u>Balance</u> <u>1/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2020</u>
Governmental activities:				
Capital assets not depreciated:				
Land and easements	\$ 12,439,465			\$ 12,439,465
Other intangibles	54,525			54,525
Total capital assets not being depreciated	<u>12,493,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>12,493,990</u>
Other capital assets:				
Buildings and improvements	11,106,637			11,106,637
Infrastructure	10,783,149			10,783,149
Land improvements	618,929			618,929
Vehicles and equipment	3,998,438	34,099	(394,418)	3,638,119
Total other capital assets at historical cost	<u>26,507,153</u>	<u>34,099</u>	<u>(394,418)</u>	<u>26,146,834</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

Less accumulated depreciation for:

Buildings and improvements	(3,655,372)	(308,630)		(3,964,002)
Infrastructure	(2,560,692)	(263,249)		(2,823,941)
Land improvements	(212,653)	(35,118)		(247,771)
Vehicles and equipment	(2,572,722)	(235,074)	345,761	(2,462,035)
Total accumulated depreciation	(9,001,439)	(842,071)	345,761	(9,497,749)
Total other capital assets, net	17,505,714	(807,972)	(48,657)	16,649,085
Total capital assets, net	<u>\$ 29,999,704</u>	<u>\$ (807,972)</u>	<u>\$ (48,657)</u>	<u>\$ 29,143,075</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 91,355
Public safety	266,300
Highways and streets	401,229
Sanitation	40,762
Culture and recreation	42,425
Total governmental activities depreciation expense	<u>\$ 842,071</u>

The balance of the assets acquired through capital leases as of December 31, 2020 is as follows:

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

**NOTE 5—LONG-TERM OBLIGATIONS**

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

The changes in the Town's long-term obligations of the governmental activities for the year ended December 31, 2020 are as follows:

	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020	Due Within One Year
Governmental activities:					
Bonds payable	\$ 4,725,000		\$ (570,000)	\$ 4,155,000	\$ 570,000
Unamortized bond premiums	269,652		(50,596)	219,056	-
Total Bonds payable	4,994,652	\$ -	(620,596)	4,374,056	570,000
Capital leases payable	146,022		(26,965)	119,057	28,041
Compensated absences payable	91,525	25,756	(24,506)	92,775	4,408
Total governmental activities	<u>\$ 5,232,199</u>	<u>\$ 25,756</u>	<u>\$ (672,067)</u>	<u>\$ 4,585,888</u>	<u>\$ 602,449</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.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

***General Obligation Bonds***

Bonds payable at December 31, 2020 is comprised of the following individual issues:

	Original Issue <u>Amount</u>	Interest <u>Rate</u>	Final Maturity <u>Date</u>	Balance at <u>12/31/2020</u>
2018 Series B Refunding Bond	\$ 2,000,000	2.74%	August 2028	\$ 1,620,000
2003 Municipal Safety Complex Bond	5,000,000	2.50-4.25%	January 2024	1,000,000
2012 Conservation Bond	2,375,000	2.1-5.1%	February 2033	1,535,000
	<u>\$ 9,375,000</u>		Sub-total Bonds payable	4,155,000
			Add: <i>Unamortized bond premiums</i>	219,056
			Total Bonds payable	<u>\$ 4,374,056</u>

Debt service requirements to retire general obligation bonds outstanding for governmental activities at December 31, 2020 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 570,000	\$ 162,345	\$ 758,090
2022	570,000	135,400	732,345
2023	570,000	109,055	705,400
2024	570,000	84,510	679,055
2025	325,000	66,477	391,477
2026-2030	1,205,000	145,769	1,350,769
2031-2033	345,000	14,893	359,893
Sub-total Bonds payable	4,155,000	718,449	4,977,029
Add: <i>Unamortized bond premiums</i>	219,056	-	219,056
Total Bonds payable	<u>\$ 4,374,056</u>	<u>\$ 718,449</u>	<u>\$ 5,196,085</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, 2020:

Highway Department vehicle, due in annual installments of \$32,791, including interest at 3.99%, through November 2024	<u>\$ 119,057</u>
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Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2020 are as follows:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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>\$ 119,057</u>	<u>\$ 12,108</u>	<u>\$ 131,165</u>

**NOTE 6—OTHER POSTEMPLOYMENT BENEFITS**

***Plan Description***

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

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

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

***Benefits Provided***

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

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

***Funding Policy***

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

Town’s contribution rates for the covered payroll of general employees and police officers were 0.29% and 3.66%, respectively, for the year ended December 31, 2020. Contributions to the OPEB plan for the Town were \$38,210 for the year ended December 31, 2020. 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, 2020, the Town reported a liability of \$376,696 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, 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, 2019. 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, 2020, the Town’s proportion was approximately 0.0861 percent, which was a decrease of 0.0075 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized OPEB expense of \$6,159. At December 31, 2020, 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		\$ 1,092
Net difference between projected and actual earnings on OPEB plan investments	\$ 1,409	
Changes of assumptions	2,422	
Changes in proportion and differences between Town contributions and proportionate share of contributions		4,093
Town contributions subsequent to the measurement date	19,474	
Totals	<u>\$ 23,305</u>	<u>\$ 5,185</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 \$18,120. The Town reported \$19,474 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, 2021. 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:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

<u>June 30,</u>	
2021	\$ (2,656)
2022	417
2023	497
2024	388
	<u>\$ (1,354)</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

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

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

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)
- Increased the medical subsidy margin for teachers from 0.20% to 0.50%

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:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	3.71-4.15%
Fixed income	25%	0.42-1.66%
International equity	20%	3.96-6.20%
Alternative investments	15%	4.81-7.71%
Real estate	10%	2.95%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2020 was 6.75%. 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 RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

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

	1% Decrease <u>(5.75%)</u>	Current Discount rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Net OPEB liability	\$ 409,052	\$ 376,696	\$ 348,604

**NOTE 7—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

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

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

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

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

***Benefits Provided***

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

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

***Changes in Benefits***

Ch 340 laws of 2019 (HB 616) grants a one-time, 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiaries of such member who is receiving a survivorship pension benefit. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020. The adjustment shall become a permanent addition to the member's base retirement allowance.

***Funding Policy***

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 24.77% and 10.88%, respectively, for the year ended December 31, 2020. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2020 were \$384,675.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

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

At December 31, 2020, the Town reported a liability of \$5,812,445 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2019. 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, 2020, the Town's proportion was approximately 0.0909 percent, which was an increase of 0.0012 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of \$941,915. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 156,964	\$ 62,409
Change in assumptions	574,966	
Net difference between projected and actual earnings on pension plan investments	359,506	
Changes in proportion and differences between Town contributions and share of contributions	100,440	
Town contributions subsequent to the measurement date	<u>190,027</u>	
Totals	<u>\$ 1,381,903</u>	<u>\$ 62,409</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$1,319,494. The Town reported \$190,027 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, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

Year Ending <u>June 30</u>	
2021	\$ 251,359
2022	294,104
2023	304,080
2024	<u>279,924</u>
	<u>\$ 1,129,467</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

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

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

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

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	3.71-4.15%
Fixed income	25%	0.42-1.66%
International equity	20%	3.96-6.20%
Alternative investments	15%	4.81-7.71%
Real estate	10%	2.95%
Total	<u>100%</u>	

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

***Discount Rate***

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

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

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

	1% Decrease <u>(5.75%)</u>	Current Discount rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's proportionate share of the net pension liability	\$ 7,524,751	\$ 5,812,445	\$ 4,413,265

**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. Additionally, the Town has pooled investments between the Recreation Fund and the Nonmajor Governmental Funds. The portion of investments applicable to a particular fund is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2020 are as follows:

		Due from			
		General	Recreation	Nonmajor Governmental	
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Due to	General Fund		\$ 1,642	\$ 14,329	\$ 15,971
	Nonmajor Governmental Funds	\$ 1,678	51,471		53,149
		<u>\$ 1,678</u>	<u>\$ 53,113</u>	<u>\$ 14,329</u>	<u>\$ 69,120</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, 2020 are as follows:

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

	Transfers Out		
	General <u>Fund</u>	Permanent <u>Funds</u>	<u>Totals</u>
Transfers In			
General Fund		\$ 2,306	\$ 2,306
Nonmajor Governmental Funds	\$ 18,000		18,000
	<u>\$ 18,000</u>	<u>\$ 2,306</u>	<u>\$ 20,306</u>

**NOTE 9—RESTRICTED NET POSITION**

Net position of governmental activities is restricted for specific purposes at December 31, 2020 as follows:

Permanent Funds - Principal	\$ 1,064,473
Permanent Funds - Income	268,662
Drug Forfeiture	33
DARE	7,695
Library	125,361
Lindt Offsite Improvements	1,260
Volunteer Fire Department Trusts	137,714
Stratham Fair Trusts	98,782
	<u>\$ 1,703,980</u>

**NOTE 10—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2020 are as follows:

<u>Fund Balances</u>	General <u>Fund</u>	Permanent <u>Funds</u>	Recreation <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b><i>Nonspendable:</i></b>					
Prepaid items	\$ 1,021				\$ 1,021
Tax deeded property	25,469				25,469
Permanent Funds - Principal		\$ 1,064,473			1,064,473
<b><i>Restricted for:</i></b>					
Library Funds	125,361				125,361
Permanent Funds - Income		268,662			268,662
Drug Forfeiture				\$ 33	33
DARE				7,695	7,695
Lindt Offsite Improvements				1,260	1,260
Volunteer Fire Department Trusts				137,714	137,714
Stratham Fair Trusts				98,782	98,782

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

***Committed for:***

Expendable Trust Funds	1,167,616				1,167,616
Carryforward appropriations	1,178,070				1,178,070
Recreation Fund		\$ 128,988			128,988
Police Details Fund			78,207		78,207
Heritage Commission Fund			6,950		6,950
Land Conservation Fund			610,225		610,225
Cemetery Land Fund			7,503		7,503
Fire Protection Fund			47,287		47,287
Stratham Hill Park Revolving Fund			43,032		43,032
Stratham Fair Fund			9,476		9,476
EMS Ambulance Fund			506,027		506,027

***Assigned for:***

Subsequent year appropriation	150,000				150,000
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***Unassigned:***

Unassigned - General operations	2,855,658				2,855,658
	<u>\$ 5,503,195</u>	<u>\$ 1,333,135</u>	<u>\$ 128,988</u>	<u>\$ 1,554,191</u>	<u>\$ 8,519,509</u>

**NOTE 11—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,589,925,354 as of April 1, 2020) and are due in two installments on July 1, 2020 and December 28, 2020. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue on the modified accrual basis of accounting when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Stratham School District, Exeter Region Cooperative School District, and Rockingham County, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school districts. Total taxes appropriated during the year were \$11,003,266, \$12,837,648, and \$1,316,895 for the Stratham School District, Exeter Region Cooperative School District, and Rockingham County, respectively. These taxes are recognized in the financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

**NOTE 12—TAX ABATEMENTS**

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

and determine the terms and duration of the covenant; or deny the application accompanied with a written explanation.

As of December 31, 2020, the Town has provided one tax abatement through this program. For the year ending December 31, 2020, 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, 2020, 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, 2020.

***Property and Liability Insurance***

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

***Worker's Compensation***

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

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2020**

**NOTE 14—CONTINGENCIES**

***Litigation***

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

***Federal Grants***

The Town participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

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

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 4,671,019	\$ 4,671,019	\$ 4,727,774	\$ 56,755
Licenses and permits	2,033,684	2,033,684	2,276,747	243,063
Intergovernmental	615,230	615,230	873,501	258,271
Charges for services	119,845	119,845	129,853	10,008
Interest income	62,500	62,500	63,306	806
Miscellaneous	231,371	231,371	275,849	44,478
Total Revenues	<u>7,733,649</u>	<u>7,733,649</u>	<u>8,347,030</u>	<u>613,381</u>
Expenditures:				
Current operations:				
General government	2,652,677	2,652,677	2,572,108	80,569
Public safety	1,587,059	1,587,059	1,562,340	24,719
Highways and streets	689,243	689,243	508,065	181,178
Sanitation	831,393	831,393	920,169	(88,776)
Health and welfare	125,700	125,700	107,621	18,079
Culture and recreation	704,087	704,087	579,659	124,428
Conservation	10,900	10,900	4,898	6,002
Capital outlay	1,584,837	381,767	222,191	159,576
Debt service:				
Principal retirement	570,000	570,000	570,000	-
Interest and fiscal charges	188,090	188,090	188,090	-
Total Expenditures	<u>8,943,986</u>	<u>7,740,916</u>	<u>7,235,141</u>	<u>505,775</u>
Excess revenues over (under) expenditures	<u>(1,210,337)</u>	<u>(7,267)</u>	<u>1,111,889</u>	<u>1,119,156</u>
Other financing sources (uses):				
Transfers in	27,500	2,500		(2,500)
Transfers out	<u>(558,000)</u>	<u>(558,000)</u>	<u>(557,000)</u>	<u>1,000</u>
Total Other financing sources (uses)	<u>(530,500)</u>	<u>(555,500)</u>	<u>(557,000)</u>	<u>(1,500)</u>
Net change in fund balance	(1,740,837)	(562,767)	554,889	1,117,656
Fund Balance at beginning of year				
- Budgetary Basis	<u>3,879,357</u>	<u>3,879,357</u>	<u>3,879,357</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 2,138,520</u>	<u>\$ 3,316,590</u>	<u>\$ 4,434,246</u>	<u>\$ 1,117,656</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, 2020

## Cost-Sharing Multiple Employer Plan Information Only

Measurement Period Ended	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2020	0.08606076%	\$ 376,696	\$ 2,468,353	15.26%	7.74%
June 30, 2019	0.09356001%	\$ 410,177	\$ 2,304,807	17.80%	7.75%
June 30, 2018	0.09455389%	\$ 432,911	\$ 2,221,676	19.49%	7.53%
June 30, 2017	0.06085195%	\$ 278,236	\$ 2,064,916	13.47%	7.91%
June 30, 2016	0.05800251%	\$ 280,793	\$ 1,952,047	14.38%	5.21%

## Significant Actuarial Assumptions

Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 3  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Schedule of Town OPEB Contributions**  
For the Year Ended December 31, 2020

<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, 2020	\$ 38,210	\$ (38,210)	\$ -	\$ 2,346,060	1.63%
December 31, 2019	\$ 40,409	\$ (40,409)	\$ -	\$ 2,349,811	1.72%
December 31, 2018	\$ 43,298	\$ (43,298)	\$ -	\$ 2,297,576	1.88%
December 31, 2017	\$ 39,246	\$ (39,246)	\$ -	\$ 2,165,876	1.81%
December 31, 2016	\$ 35,087	\$ (35,087)	\$ -	\$ 2,002,151	1.75%

*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, 2020

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

## Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 5  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Schedule of Town Pension Contributions**  
For the Year Ended December 31, 2020

<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, 2020	\$ 384,675	\$ (384,675)	\$ -	\$ 2,346,060	16.40%
December 31, 2019	\$ 389,812	\$ (389,812)	\$ -	\$ 2,349,811	16.59%
December 31, 2018	\$ 391,003	\$ (391,003)	\$ -	\$ 2,297,576	17.02%
December 31, 2017	\$ 353,722	\$ (353,722)	\$ -	\$ 2,165,876	16.33%
December 31, 2016	\$ 313,004	\$ (313,004)	\$ -	\$ 2,002,151	15.63%
December 31, 2015	\$ 278,780	\$ (278,780)	\$ -	\$ 1,825,831	15.27%
December 31, 2014	\$ 280,165	\$ (280,165)	\$ -	\$ 1,944,399	14.41%
December 31, 2013	\$ 201,053	\$ (201,053)	\$ -	\$ 1,578,339	12.74%

*See accompanying notes to the required supplementary information*

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended December 31, 2020**

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

***General Fund***

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, non-budgetary transfers in, and budgetary transfers out as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 8,386,811	\$ 7,508,433
Difference in property taxes meeting susceptible to accrual criteria	19,854	
Encumbrances - December 31, 2020		(124,113)
Non-budgetary revenues and expenditures	(57,329)	(131,179)
Non-budgetary transfers in	(2,306)	
Budgetary transfers out		539,000
Per Schedule 1	<u>\$ 8,347,030</u>	<u>\$ 7,792,141</u>

***Major Special Revenue Fund***

The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differs from accounting principles generally accepted in the United States of America. Consequently, budgetary information is not presented for the Recreation Fund as the information is neither practical nor meaningful.

**NOTE 2—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.

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
**For the Year Ended December 31, 2020**

**NOTE 3—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.

**SCHEDULE A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
December 31, 2020

	Special Revenue Funds						
ASSETS	Police Details Fund	Heritage Commission Fund	Land Conservation Fund	Drug Forfeiture Fund	Cemetery Land Fund	Fire Protection Fund	Stratham Hill Park Revolving Fund
Cash and cash equivalents	\$ 98,068	\$ 6,950	\$ 74,000	\$ 33	\$ 7,503	\$ 47,287	\$ 41,354
Investments	6,564		536,225				
Accounts receivable, net							
Due from other funds							
Total Assets	<u>104,632</u>	<u>6,950</u>	<u>610,225</u>	<u>33</u>	<u>7,503</u>	<u>47,287</u>	<u>1,678</u> <u>43,032</u>
DEFERRED OUTFLOWS OF RESOURCES							
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 104,632</u>	<u>\$ 6,950</u>	<u>\$ 610,225</u>	<u>\$ 33</u>	<u>\$ 7,503</u>	<u>\$ 47,287</u>	<u>\$ 43,032</u>
LIABILITIES							
Accounts payable	\$ 11,619						
Accrued liabilities	478						
Due to other funds	14,328						
Total Liabilities	<u>26,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES							
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Restricted				33			
Committed							
Total Fund Balances	<u>78,207</u>	<u>6,950</u>	<u>610,225</u>	<u>33</u>	<u>7,503</u>	<u>47,287</u>	<u>43,032</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 104,632</u>	<u>\$ 6,950</u>	<u>\$ 610,225</u>	<u>\$ 33</u>	<u>\$ 7,503</u>	<u>\$ 47,287</u>	<u>\$ 43,032</u>

**SCHEDULE A**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds (Continued)**  
December 31, 2020

	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
ASSETS	\$ 1,260	\$ 7,541	\$ 137,714	\$ 98,782	\$ 7,696	\$ 352,208
		1,935				102,348
						51,471
	<u>1,260</u>	<u>9,476</u>	<u>137,714</u>	<u>98,782</u>	<u>7,696</u>	<u>506,027</u>
Cash and cash equivalents						\$ 643,900
Investments						<u>772,721</u>
Accounts receivable, net						110,847
Due from other funds						<u>53,149</u>
Total Assets						<u>1,580,617</u>
DEFERRED OUTFLOWS OF RESOURCES						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,260</u>	<u>\$ 9,476</u>	<u>\$ 137,714</u>	<u>\$ 98,782</u>	<u>\$ 7,696</u>	<u>\$ 1,580,617</u>
LIABILITIES						
Accounts payable						\$ 11,619
Accrued liabilities						478
Due to other funds					\$ 1	14,329
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1</u>	<u>26,426</u>
DEFERRED INFLOWS OF RESOURCES						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Restricted	1,260		137,714	98,782	7,695	245,484
Committed		9,476				1,308,707
Total Fund Balances	<u>1,260</u>	<u>9,476</u>	<u>137,714</u>	<u>98,782</u>	<u>7,695</u>	<u>1,554,191</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,260</u>	<u>\$ 9,476</u>	<u>\$ 137,714</u>	<u>\$ 98,782</u>	<u>\$ 7,696</u>	<u>\$ 1,580,617</u>

**SCHEDULE B**  
**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds - All Nonmajor Funds**  
For the Year Ended December 31, 2020

	Special Revenue Funds						
	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			\$ 74,000				
Intergovernmental							
Charges for services	\$ 106,924				\$ 20	\$ 124	\$ 2,401
Interest and investment income	327	\$ 28	15,338				165
Miscellaneous		200					
Total Revenues	<u>107,251</u>	<u>228</u>	<u>89,338</u>	<u>\$ -</u>	<u>20</u>	<u>124</u>	<u>2,566</u>
Expenditures:							
Current operations:							
Public safety	119,422						
Culture and recreation			2,628				
Conservation	<u>119,422</u>	<u>-</u>	<u>2,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures							
Excess revenues over (under) expenditures	<u>(12,171)</u>	<u>228</u>	<u>86,710</u>	<u>-</u>	<u>20</u>	<u>124</u>	<u>2,566</u>
Other financing sources (uses):							
Transfers in			18,000				
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(12,171)</u>	<u>228</u>	<u>104,710</u>	<u>-</u>	<u>20</u>	<u>124</u>	<u>2,566</u>
Fund Balances at beginning of year	<u>90,378</u>	<u>6,722</u>	<u>505,515</u>	<u>33</u>	<u>7,483</u>	<u>47,163</u>	<u>40,466</u>
Fund Balances at end of year	<u>\$ 78,207</u>	<u>\$ 6,950</u>	<u>\$ 610,225</u>	<u>\$ 33</u>	<u>\$ 7,503</u>	<u>\$ 47,287</u>	<u>\$ 43,032</u>

**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, 2020

	Special Revenue Funds						
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	Stratham Fair Trust Fund	DARE Fund	EMS Ambulance Fund	Combining Totals
Revenues:							
Taxes							\$ 74,000
Intergovernmental						\$ 3,917	3,917
Charges for services		\$ 1,783				206,425	317,533
Interest and investment income	\$ 3		\$ 3,907	\$ 2,802	\$ 25	2,198	24,937
Miscellaneous							200
Total Revenues	<u>3</u>	<u>1,783</u>	<u>3,907</u>	<u>2,802</u>	<u>25</u>	<u>212,540</u>	<u>420,587</u>
Expenditures:							
Current operations:							
Public safety			695	498		35,855	155,972
Culture and recreation		667					1,165
Conservation		<u>667</u>	<u>695</u>	<u>498</u>	-	<u>35,855</u>	<u>2,628</u>
Total Expenditures	<u>-</u>						<u>159,765</u>
Excess revenues over (under) expenditures	<u>3</u>	<u>1,116</u>	<u>3,212</u>	<u>2,304</u>	<u>25</u>	<u>176,685</u>	<u>260,822</u>
Other financing sources (uses):							
Transfers in							18,000
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
Net change in fund balances	<u>3</u>	<u>1,116</u>	<u>3,212</u>	<u>2,304</u>	<u>25</u>	<u>176,685</u>	<u>278,822</u>
Fund Balances at beginning of year	<u>1,257</u>	<u>8,360</u>	<u>134,502</u>	<u>96,478</u>	<u>7,670</u>	<u>329,342</u>	<u>1,275,369</u>
Fund Balances at end of year	<u>\$ 1,260</u>	<u>\$ 9,476</u>	<u>\$ 137,714</u>	<u>\$ 98,782</u>	<u>\$ 7,695</u>	<u>\$ 506,027</u>	<u>\$ 1,554,191</u>



**VITAL STATISTICS**

**BIRTHS REGISTERED IN STRATHAM FOR YEAR ENDING DECEMBER 31, 2021**

<b>CHILD'S NAME</b>	<b>BIRTH</b>		<b>BIRTH</b>		<b>MOTHER'S NAME</b>
	<b>DATE</b>	<b>PLACE (NH)</b>	<b>FATHER'S NAME</b>	<b>MOTHER'S NAME</b>	
SALTONSTALL, CAROLINE ELAINE	1/9/2021	DOVER	SALTONSTALL, K. KYLE	SALTONSTALL, SOPHIE	
GADZIK, BRENNIA LOUISE	1/29/2021	DOVER	GADZIK, ANDREW	GADZIK, KIARRA	
FINN, MATTHEW ERNEST	2/9/2021	DOVER	FINN, NICHOLAS	FINN, COLLEEN	
FONTAINE, MAGNOLIA TOMMY	3/1/2021	EXETER	FONTAINE, JONATHAN	FONTAINE, MEGHAN	
POND, BECKETT CLARKE	4/1/2021	DOVER	POND, GREGORY	POND, LISA	
NEWCOMB, CLAIRE LOUISE	5/26/2021	DOVER	NEWCOMB, ALEXANDER	NEWCOMB, ASHLEY	
WALSH, CONNOR THOMAS	6/1/2021	DOVER	WALSH III, JOHN	WALSH, SARAH	
FARMER, ADDISON JAMES	6/11/2021	PORTSMOUTH	FARMER JR, JAMES	FARMER, CAITLIN	
WALSH, JADA FAITH	6/25/2021	DOVER	WALSH, KEVIN	DIORENZO, BRITNEE	
GLYNN, ELENI JANE	8/7/2021	DOVER	GLYNN, MICHAEL	GLYNN, EMILY	
SUTKUS, ELIZABETH ANN	8/12/2021	NASHUA	SUTKUS, JOSEPH	SUTKUS, JILLIAN	
LAMONDAY, STELLA ROSE	9/2/2021	DOVER	LAMONDAY, JR JOHN	LAMONDAY, ANGELA	
LOMBARDI, CAMERON JAMES	9/18/2021	PORTSMOUTH	LOMBARDI, MATTHEW	LOMBARDI, KIMBERLY	
TARANTINO, RAMI WILDER	10/25/2021	DOVER		WESTERLUND, KIMBERLY	

DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2021

DATE OF		PLACE OF		MILITARY
DECEDENT'S NAME	DEATH	DEATH	FATHER'S NAME	
HELM JR., JAMES DEMAR	1/3/21	STRATHAM	HELM SR., JAMES	N
GREEN, JOSEPH FRANCIS	1/25/21	STRATHAM	GREEN, JOHN	N
WIER, MARGARET ELIZABETH	1/26/21	EXETER	MARSHALL, WILLIAM	N
CHERICETTI, MARIE A	1/27/21	PORTSMOUTH	CHERICETTI, JOHN	N
MAY, SALLY	3/17/21	RYE	WHEELER, HAROLD	N
MCILVEEN, KENNETH ALLEN	3/21/21	STRATHAM	MCILVEEN, WILLIAM	N
SCAMMAN, RALPH D	3/26/21	STRATHAM	SCAMMAN, IRVING	N
WICKHAM, ROBERT THOMAS	3/27/21	EXETER	WICKHAM, GEORGE	Y
HEATH, DIANA W	4/2/21	STRATHAM	PIERCE, CARL	N
SLADE JR., JOSEPH WORTH	4/21/21	STRATHAM	SLADE SR., JOSEPH	Y
BRISSETTE, BEVERLY ANN	4/22/21	PORTSMOUTH	BUCKLEY, GEORGE	N
PLOUFFE, JUNE MARIE	4/27/21	PORTSMOUTH	HYLDBURG, JOSEPH	N
GILBERT, MARK ALLAN	4/27/21	PORTSMOUTH	GILBERT SR., THOMAS	Y
ALBERT II, WALTER DALE	5/10/21	EXETER	ALBERT, WALTER	Y
AFFANNATO, CHARLES N	5/21/21	EXETER	AFFANNATO SR., CHARLES	Y
CONROY, DAVID J	5/23/21	STRATHAM	CONROY, JACK	N
BARKER, EVELYN G	5/25/21	STRATHAM	HOUGHTON, PETER	N
WARK, JEAN RICHMOND	5/28/21	STRATHAM	RICHMOND, PERLEY	N
SAIA JR, BENJAMIN	5/28/21	EXETER	SAIA, BENJAMIN	N
DODGE, CAROL B	5/31/21	STRATHAM	SULLIVAN, THOMAS	N
BURNHAM, GERALDINE R	6/17/21	STRATHAM	RIBAS, AL	N
DILL, JAMES STEPHEN	6/21/21	STRATHAM	DILL, PAUL	N
CHANDLER JR., HAROLD	6/26/21	STRATHAM	CHANDLER SR, HAROLD	Y
ALSTERBERG SR., RICHARD W	7/8/21	EXETER	ALSTERBERG, FREDERICK	Y
ROWE, DOROTHY F	8/10/21	STRATHAM	FRENCH, STANLEY	N
HAWKINS, ERIC S	8/11/21	STRATHAM	HAWKINS, BENJAMIN	N
MASLOWSKI, JOYCE R	8/20/21	STRATHAM	RIGDON, HENRY	N
STETSON, JOANNE LEE	8/25/21	PORTSMOUTH	LEE,FRANK	N
WEERTS, MARY SUE ANN	8/31/21	MADBURY	WEERTS, EDWARD	N
MEEVES, DONALD L	10/20/21	STRATHAM	MEEVES, LOUIS	Y
CLAAR, DENISE A	10/25/21	STRATHAM	CAMIRE, WILLIAM	N
HUEMME, LENORE R	11/7/21	STRATHAM	RIDGELY, ELMER	N
TYRING, JOAN ELAINE	11/8/21	EXETER	BLAIR, NORMAN	N
WOOD, THOMAS MATHEW	11/20/21	BRENTWOOD	WOOD, RALPH	N
BEST III, PAUL S	11/30/21	EXETER	BEST II, PAUL	Y
MAHONEY, EDWARD JOSEPH	12/9/21	DOVER	MAHONEY, MICHAEL	Y
AUGER, MARGUERITE	12/11/21	RYE	LABREQUE, ALBERT	N

**MARRIAGES REPORTED FOR YEAR ENDING DECEMBER 31, 2021**

<b>PERSON A'S NAME</b>	<b>PERSON A'S RESIDENCE</b>	<b>PERSON B'S NAME</b>	<b>PERSON B'S RESIDENCE</b>	<b>TOWN OF ISSUANCE</b>	<b>PLACE OF MARRIAGE</b>	<b>DATE OF MARRIAGE</b>
GOBBI	MATTHEW	RICHARDSON	KENSINGTON	STRATHAM	STRATHAM	2/1/2021
MCCARTHY	COREY	BASINOW	STRATHAM	EXETER	NEW LONDON	2/20/2021
HOWARD	BRENT	GOROS	STRATHAM	STRATHAM	STRATHAM	2/23/2021
OCONEILL	THOMAS	BUCKLEY	STRATHAM	STRATHAM	RYE	5/21/2021
CORNELL	SETH	DEBOW	BROOKFIELD	WAKEFIELD	DOVER	6/12/2021
PAQUETTE	COREY	CONNAL	STRATHAM	STRATHAM	NORTH HAMPTON	7/24/2021
RICHARD	ANDREW	SYLVIE	STRATHAM	STRATHAM	STRATHAM	8/6/2021
SCAMMAN	BRUCE	PLOURDE	STRATHAM	STRATHAM	STRATHAM	8/8/2021
COLLINS	ERIC	SULLIVAN	STRATHAM	STRATHAM	RYE	9/4/2021
CYR	MATTHEW	HIXON	STRATHAM	STRATHAM	RYE	9/17/2021
CAMPBELL	DAVIS	WALLACE	STRATHAM	STRATHAM	DURHAM	9/18/2021
DUNKERLEY	BENJAMIN	GRAY	STRATHAM	STRATHAM	CAMPTON	9/25/2021
ADMIRAND	ROBERT	SARSFIELD	STRATHAM	STRATHAM	GILFORD	10/23/2021
COUGHLAN	PAUL	MOREAU	STRATHAM	STRATHAM	EXETER	11/17/2021
WINTERS	ROBERT	CROSS	STRATHAM	STRATHAM	SANDOWN	11/27/2021
KRAMER	WILLIAM	VOREL	DOVER	STRATHAM	STRATHAM	12/3/2021

## ASSESSING DEPARTMENT

2021 was another outstanding year for Stratham's home sales. In general, the housing market in the state continued to favor sellers. Stratham's home sales were no different and exceeded the current assessments that were determined during the town's last 'Statistical Update/Revaluation' conducted in 2019. In 2021 the market continued to rise as we continued to soldier through these unprecedented times.

2021 introduced the new Assessing function structure with certified NH Assessor Christina Murdough coming on board as the new town Assessor on a contract basis. Currently, Christina is in the office one day a week (Tuesdays). Longtime Assessing Assistant Jim Joseph is now serving as Deputy Town Clerk/Tax Collector in the Town Clerks office and is available to answer your assessing related questions and help navigate applications related to the assessing function. Please feel free to contact Jim with any questions that you might have.

As you know, your tax bill is made up of several different elements and this office is responsible for one of those elements: the assessing function. This function forms the basis of the distribution of the Town's annual property tax levy. We oversee the discovery, listing and assigning of assessed values to 3,414 properties in town. The department monitors all sales and analyzes the local real estate market, supply and demand, economic situations, and other influences that affect property value. The office maintains sales information as well as a variety of property characteristics. Those characteristics, in combination with analyses of market conditions, are used to estimate market values and, in turn, form the basis for the assessed value of property. The next statistical update will take place in 2024.

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

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

Chris Murdough, CNHA  
Town of Stratham  
Assessor

## 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, the Zoning Board of Adjustment Liaison, performing all duties and responsibilities as Stratham's Health Officer, as well as duties associated with being the Fire Chief's designee for the purpose of School and Business Life Safety Inspections.

In 2021 the Building Dept. processed 1,145 permits, 13 of which were new construction, 2 were duplexes, 11 were single family homes. The Building Inspector performed 1,479 inspections.

Permitting Report	2020	2021
Residential Building	324	318
Commercial Building	26	21
Electrical	259	289
Plumbing	117	97
Mechanical/HVAC	172	167
Other	239	253
Total	1,137	1,145

The past year brought more changes to the Land Use Department, from staff changes to the COVID pandemic and how to service the public efficiently. These changes were challenging with respect to how we accepted, reviewed, processed and inspected projects while continuing to serve the public to the best of our ability. The building department experienced a near level playing field in permits and inspections over the past year. Keeping pace with what residential and commercial business owners have grown to expect is essential in our daily work.

The department staff prides itself on being approachable and welcomes the opportunity to work through challenging scenarios with applicants to assure that minimum code compliance is met and thereby achieving a safe environment for the residents and business owners of Stratham.

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

Two important life safety measures to follow:

1. Outdoor fireplace must not be within 25 feet of a structure.
2. Wireless smoke alarms are now accepted by the code. Interconnected alarms improve awareness of alarms located in remote locations.

It has been a pleasure working with the residents of Stratham.

Respectfully,

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

## **FIRE DEPARTMENT**

While 2021 brought on new challenges it was really a combination of the old and the new. The Covid-19 Pandemic continues on; however, people are trying to live in what is the new normal. Calls for service increased over 25% from last year and was one of our busiest years on record.

The Fire Department responded to 831 calls of service. Some of our EMS licensed members supported NH Department of Health and Human Services (NHDHHS) and the National Guard by working the vaccination sites throughout the State. Stratham EMTs were on the front lines providing vaccinations to community members and assisting in managing vaccination sites.

It doesn't go without notice, but every year the Ladies Auxiliary continue to do more and more for the Department and the community. This year, even with all the challenges presented, the Ladies Auxiliary was able provide services during large scale events which is very much appreciated. The Ladies Auxiliary was also able to continue their giving and support of the community through their annual Thanksgiving Baskets. Over thirty-five baskets were distributed.

Unfortunately, again, we all missed seeing the residents of town at the Stratham Fair this past year. While this is a sacred summer tradition, the safety of the general public was, and our town was, superior in importance. However the fair committee remains strong and is working hard to evaluate the possibility of future events.

Along with the Stratham Police Department, the Stratham Fire Department held the first annual Stratham First Responder Fall Classic Golf Tournament. We would like to thank all the sponsors, golfers, and supporters of the event. We look forward to this new tradition again this fall.

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 or unappreciated.

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 third Tuesday of the month at 7:00pm at the Fire Station.

Respectfully,

Matt Larrabee  
Fire Chief

## PARKS & RECREATION

We thought 2020 was an interesting year but 2021 definitely followed suit. With the pandemic still present, Parks & Recreation did it's best to bring the community "normal" programming with modifications. Working with the challenges of the pandemic, the time required to safely coordinate programs easily doubled for our Parks and Recreation staff.

After much debate, we were forced to start the year with a disappointment in having to cancel the recreation basketball season but soon after received approval to move forward with spring recreation baseball, softball and soccer. We loved seeing the kids together again on our athletic fields.

The summer kicked off with specialty camps at Stratham Hill Park, Stevens Field and the Municipal Center but we were most excited to host our Recreation Day Camp at Stratham Memorial School. Lots of our summer staff returned and it made for a FUN environment for the SMS students.

Pizza in the Park and the Thursday night race series resumed with record turn outs for both. The races at the Park generated enough revenue to help support trail maintenance days at the Park.

The Trail Management Advisory Committee was appointed in early 2021 by the Stratham Select Board. During the course of the year the Committee has been meeting up to twice a month as they work towards their final recommendation report to the Select Board. For more information on the Committees work please visit their link on the Town website at <https://www.strathamnh.gov/parks-recreation/stratham-hill-park-trail-management-advisory-committee>.

Let's not forget our seniors and the programs that we were able to return to in person this year. In the spring, we brought back Bone Builders, Tai Chi, outdoor luncheons at the Park and Painting Class. A new fall hiking program at Stratham Hill Park was also added. Our pickle ball program continues to gain in popularity. For more information and registration details, please visit the Town registration website at <https://stratham.recdesk.com/Community/Home>.

The Senior Gathering Room at the Municipal Center re-opened in October. This space is a great place to gather with friends, enjoy a hot cup of coffee or play cards. Cantrecre is always up to join the seniors in a board game.

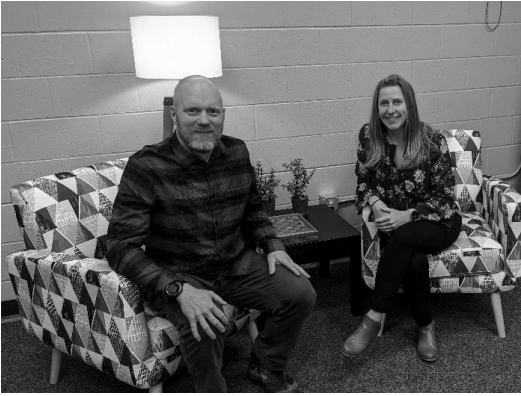
As we dive into 2022, the department has set several goals for this upcoming year.

- Next steps for the Trail Management Advisory Committee
- Creating a master plan for Stevens Park
- Youth sports guidance procedures to better support our volunteers
- Expand our programming by adding additional adult activities

Do you want to know more about what's happening with Parks and Recreation? If so, create an account on [stratham.recdesk.com](https://stratham.recdesk.com) which will include you on our email list

Seth Hickey  
[shickey@strathamnh.gov](mailto:shickey@strathamnh.gov)

Cantrecre Forest  
[cforest@strathamnh.gov](mailto:cforest@strathamnh.gov)



Parks and Recreation staff members, Seth Hickey and Cantrece Forest. Always open to new ideas and fun programs!



Volunteers hard at work fixing the Tote Road at the first of two trail days hosted this fall by the Trail Management Advisory Committee. Funds to purchase the necessary materials used for these trail days were generated through the summer race series.

## **PLANNING BOARD / TOWN PLANNER**

The year 2021 brought much greater movement toward normalization as the community and world continued recovery from the COVID-19 pandemic and the many disruptions associated with 2020. In total, the Board met for 20 meetings, three workshops, one training, and one site walk in 2021. The Board approved four site plans, five Conditional Use Permits, two site plan amendments, three condominium subdivisions, one subdivision to create a buildable lot, and two time extensions. The Board also reviewed five preliminary consultation applications. In July, the Board welcomed new Alternate member Chris Zaremba to the Planning Board. Chris is an attorney who has lived in Stratham for approximately four years and has already made many valuable contributions to the Board. We are very glad to have him. We are very thankful to our dedicated Planning Board members, applicants, staff, and all those who worked with the Board for their professionalism, adaptability, and efforts to enhance Stratham over the last year.

In March 2022, the Planning Board will ask voters to establish a Route 33 Legacy Highway Heritage District. The Planning Board has long been focused on the Route 33 corridor and the preservation of historic properties and continued revitalization of the corridor, which emerged as a major recommendation of the 2019 Stratham Master Plan Update. The proposed Heritage District designation would incentivize re-investment in properties by allowing a greater variety of uses, including small shops, restaurants, and Bed & Breakfasts. This enhanced flexibility would be balanced with additional protections related to architectural design and building demolitions. After much deliberation over the previous two years, the Planning Board is confident that this land use tool provides the greatest ability to help the Town achieve the overall vision for the corridor.

The Planning Board advanced several other recommendations of the Master Plan in 2021. In March 2022, voters will be asked to approve amendments to the Flexible/Mixed-Use Development District which is limited to the large parcel that houses the former NH Technical College. The Board is proposing a number of changes to the zoning in order to make the parcel more desirable for an attractive redevelopment of the property. The Board also worked with the Rockingham Regional Planning Commission to complete a Source Water Protection Plan and, dependent on funding availability, hopes to work with the Commission in 2022 to implement its recommendations. With housing costs experiencing significant increases in our area, the Planning Board held two Housing Workshops in 2021 and plans to continue those discussions related to housing with the goal of bringing zoning amendments forward for consideration next year.

Other projects on the horizon in 2022 include advancing the Town's Age Friendly Communities initiative, which will get underway in January 2022, launching the Town's Open Space Plan, and moving forward pedestrian and bicycle planning efforts.

At the staffing level, the Board was saddened when Shanti Wolph, Building Inspector and Code Enforcement Officer, left Stratham to pursue another opportunity for the City of Portsmouth, however we are very happy for him and his continued professional development. The Board looks forward to working with the new Building Inspector Jim Marchese who joined Stratham after serving as the Building Inspector for the Town of Hampton. Please stop by the Municipal Center to welcome Jim to Stratham. As always, the Board is very thankful for Denise Lemire, the

Building/Planning Coordinator, and all of her dedicated work and service to the Town's land use boards.

As one of Stratham's most active volunteer Boards, we hope Stratham residents will continue to engage with the Planning Board in 2022. With so many projects underway, there is something of interest to every member of our community.

Thomas House,  
Planning Board Chair

Mark Connors  
Town Planner

## STRATHAM POLICE DEPARTMENT

To the Honorable Stratham Select Board and Citizens of Stratham:

I am pleased to offer you this annual report highlighting the activities and accomplishments of your Police Department during the calendar year of 2021.

This past year proved to be a busy year for the police department. While COVID restrictions did relax somewhat and allowed us to get back to a “new normal,” this pandemic continues to change so many lives on both personal and financial levels. During COVID, and like so many agencies state and nationwide, we have seen a significant increase in incidents involving interactions with those suffering from mental illness. Through policy development, training to improve officer response, collaboration with mental health specialists and by providing information and resources to the community, our agency has recognized this problem and has taken vital steps in supporting both individuals, and their families during these types of responses.

### **2021 Highlights:**

- Awarded national Law Enforcement Accreditation for the first time in department history having met all the standards set forth by the Commission on Accreditation for Law Enforcement (CALEA). Being an accredited department requires us to continuously evaluate and update our policies and procedures to meet modern day best practices for our police as well as the town of Stratham.
- Welcomed new full-time Officer Jonathan Wood, and part-time Officer Matthew Poole to the ranks of the police department. Officer Wood filled the vacancy created with the departure of Officer Matthew Callahan who accepted a position with the Rockingham County Sheriff’s Department.
- Officers Amanda Bibeau and Brian Holbrook were certified in and trained our officers in ICAT (Integrating Communications, Assessment and Tactics) Training. This training provides officers with the tools, skills, and options they need to successfully and safely defuse a range of critical incidents involving mental illness. In addition to this training, officers have received training in ethics, fair and impartial policing, defensive tactics and firearms.
- The Police Department hosted our 2<sup>nd</sup> annual National Night Out at Stratham Hill Park, our 3<sup>rd</sup> annual Community Christmas Toy Drive to benefit the Seacoast FF Toy Bank. Over 1,000 residents came out to the park for the evening, and this year we filled over three (3) trailers of toys to benefit families all over the State of NH. Other community events included our annual End 68 Hours of Hunger Food Drive, 76’ers Senior Group Presentation, DEA National Drug Take Back and Halloween patrols.
- A Peer Support Liaison Officer position was created within the police department to provide for the wellness of our officers and their families. Officer Ken Gauthier accepted this position, and received specialized training in individual and group crisis intervention. In addition, he will serve as part of a regional crisis intervention team to aid other officers and agencies following critical incidents.

Statistically in 2021, the Stratham Police Department responded to and recorded over (19,500) calls for service. Included in those calls, we recorded (105) arrests, (3,900) vehicle stops, (470) citations, (3,315) warnings, (377) reportable incidents, (115) vehicle crashes, (515) medical emergencies, (228) animal control calls and (140) mutual aid calls, (1,024) traffic monitoring, (80) well-being checks, and (8,347) neighborhood and business checks. Other unlisted calls for service primarily include items such as paperwork service, permits and other administrative/clerical functions.

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

We will continue to provide Stratham residents and visitors with the highest level of professional law enforcement services possible. We strive for crime reduction through proven techniques and practices, while always working towards the goal of fostering positive relationships within the community and among our law enforcement partners. On behalf of the men and women of your police department, we all remain thankful to our residents for the overwhelming support and continuous acts of kindness throughout the year. Please know that we will always have your best interest at heart and look forward to 2022.

Yours truly,

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

Anthony King

Chief of Police

## **DEPARTMENT OF PUBLIC WORKS**

The Department of Public Works safely navigated 2021's continued health risks, maintaining operations at full status. Our staff adhered to all health precautions and our services did not falter.

Staff training continued to be faced with limitations in 2021 due to the spread of COVID-19. However, we were able to utilize virtual seminars and maintain our New Hampshire Solid Waste Operator, Underground Fuel Storage and Water Distribution licensure avoiding service interruptions and infractions.

DPW staff worked in town parks making improvements and maintaining athletic fields and memorial gardens. Our staff collaborated with several Eagle Scout's to help them successfully complete projects; Municipal Center Gaga Pit (Dante Mulcahy), SHP Hilltop Compass Rose (Brandon Blood) and SHP Basketball Hoop Upgrades (Evan Driscoll). The "Nice Rink" was set-up prior to year-end but received no use in 2021 because of warm temperatures and rain. We are hopeful that the 2022 winter will provide colder night time temperatures allowing for use. Along with the many projects our DPW staff provided daily service and maintenance to pavilion facilities, park landscapes and trail systems.

Our Town's transition from manual to automated curbside collections was a success. We have seen improvements to the commodities markets equaling offset expenses for the Town. The standardized cart size has led to reduced tonnages at the curb. Stratham benefitted tremendously from securing our service agreement in 2020, this provided fixed costs prior to a market crash in the early summer of 2021.

DPW staff continued to uphold diligent cleaning practices daily that ensured the safety of public and staff preventing the spread of COVID-19.

In 2021 our Department collaborated with local paving contractor Bell & Flynn Inc. to successfully complete the reconstruction of Bartlett Road, Crestview Terrace, Mark Avenue, Robin Glen Road, and Shirley Lane. The segment of Union Road spanning from Winnicutt Road to High Street was crack filled and preserved with a 2" asphalt overlay. Asphalt berm was paved along a portion of Stratham Heights Road to improve sheet flow of storm water.

Relative to the Towns MS-4 our Year 3 report was submitted to NHDES and EPA. Our department vacuum cleaned silt from half of the Towns catch basins. Culverts were inspected and catalogued. The Town is taking several steps to reduce nitrogen and chloride deposits through mindful use of turf care products and de-icing products. DPW collaborated with Eastern Pipe Services to line in place three deteriorated culverts crossing beneath Union Road. This work was successful and will ensure the road integrity for years to come. The end result of the lining is a PVC pipe that will have an infinite lifecycle. This lining project was funded through the receipt of 2021's American Rescue Plan Act (ARPA).

Respectfully submitted,

Nate Mears  
Director of Stratham Public Works Department

## **TOWN CLERK / TAX COLLECTOR**

2021 was a year of change in the Town Clerk/Tax Collectors Office. We welcomed Tara Madden as the Assistant to the Town Clerk and bid farewell and best wishes on a well-earned retirement to our former Town Clerk/Tax Collector Joyce Charbonneau. With a seamless transition, we welcomed Jim Joseph as our new Deputy Town Clerk/Deputy Tax Collector and upon Joyce's retirement I was appointed by the Select Board as the Town Clerk/Tax Collector for the Town. It has been and continues to be very rewarding serving the Town of Stratham and its residents and I am looking forward to 2022. Please stop by and say hello, we look forward to your visit!

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

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

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

Respectfully Submitted,

Deborah L. Bakie  
Town Clerk/Tax Collector

## WIGGIN MEMORIAL LIBRARY

At the beginning of 2021, we set some goals and priorities for the library, and although it was another, let's-call-it "challenging," year, we are proud to report that we met our goals with imagination and hard work. Our goals included:

*1. Getting the library doors open.*

Job one was to reopen the building and resume full services, and we did that in March. Our patrons were thrilled to see our faces (or half of our faces, under masks!) and the feeling was more than mutual.

*2. Studying building/space in current and near-future contexts.*

Having delayed our space study due to Covid, we kicked off the project in earnest in the Fall. We engaged Placework, a local architecture and design firm, and set about the job of reimagining our spaces for maximum flexibility, efficiency, convenience, and comfort of our patrons. With a carte blanche and outside-the-box approach, we are excited about the possibilities for improving the building's look, feel, and usability in the months and years to come.

*3. Develop library services that happen outside the library building.*

Flexibility is key in this ongoing pandemic, so we expanded our services beyond our walls. For example, we held online book-group meetings every month on Zoom, as well as two special in-person book-groups at a local restaurant. We found that those who preferred online-only meetings strongly preferred online, and those who came out in person strongly preferred in-person, so we offer both! We held regular story times and other special events (Halloween party!) outside on our patio. We even hosted "pop-up libraries" at various locations around town.

*4. Redesign internal roles, responsibilities, positions. Hire Assistant Director.*

We are taking a hard, fresh look at what we do, and how we do it, as a staff. This self-examination and restructuring has already helped us develop new ways to deliver vital services to Stratham residents. Specifically, we have devoted resources to provide technology triage and training for your personal phones, laptops, etc. ("Tech Help"), and we have further developed our remote services to provide a robust schedule of Zoom programs you can enjoy from home. As for the assistant director position, we were able to hire Scott Campbell, a library professional with over 15 years of experience, 8 as a library director. His positive energy and new ideas have already been of value to the library.

On top of meeting our stated goals, we were also busy on the grant-writing front, winning four grants totaling over \$33,000. These grants are earmarked for special projects above and beyond our normal budget and programming, and you'll see their fruits in 2022.

We also played a key role in town governance by hosting 185 participants, both virtually and in-person, at Voter Information Night. A large "hybrid" program is a real logistical challenge and it took a team effort to pull it off.

As for our normal operations, Stratham residents borrowed our books, movies, and other items over 30,000 times! From board books to large print books, we continued to serve readers of all

ages and abilities. Our top circulating movie on DVD was *News of the World*, our top circulating TV show was *Mare of Easttown*, and our top circulating new fiction book was *Hamnet*. We also borrowed over 500 books on behalf of our patrons from other libraries, saving valuable dollars and space.

In addition to the foregoing, we continued to see increases in use of our digital collections through Overdrive, Hoopla, and other electronic media sources. We also added free access to the digital edition of the Wall Street Journal, which our patrons found to be a real money-saver. All these resources were made even more accessible with the rollout of our all-new online catalog system in November. We even launched a new smartphone app ourselves!

As we turn the page on 2021, I want to thank you all for your support throughout the year. From our wonderful library staff and volunteers to our trusty trustees and the town's great personnel -- we couldn't do what we do without them. Most of all, I thank you, our loyal patrons, who came back to the library over the year with warm smiles under your facemasks. In 2022 and beyond, we will continue to imagine and innovate in order to provide the very best library services to the Stratham community. See you at the library!

Respectfully submitted,  
Lesley Kimball  
Library Director

Library Staff:

D. Scott Campbell, Judy Fingerlow, Sam Lucius, Mary-Ellen McLaughlin, Cindy Rivers, Karen Ryan, Tricia Ryden, Patti Walker, Courtney Wason



## CEMETERY TRUSTEES' REPORT

The focus of the Cemetery Trustees in 2021 was on improvements to the entrance to Maple Lane and Harmony Hill Cemeteries. The Trustees collaborated with the Stratham Public Works Department to install and maintain the extension of arborvitae hedges within the Maple Lane Cemetery. The Trustees would like to thank the Public Works Department for their efforts in making these improvements a reality.

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

In 2021, the Public Works Department has committed to correcting the erosion issues within the Maple Lane Cemetery. The Town will be procuring multiple proposals/ bids from qualified contractors to fertilize and maintain the turfgrass within the cemeteries. The Trustees will be reviewing and updating the Town Cemetery regulations as required. Any recommended changes of the regulations will be presented to the Town and Select Board, before adopting the changes. Stay tuned for more information.

June Sawyer, long-time Cemetery Trustee will be retiring this year. We thank June for her tireless dedication and volunteerism to the Town of Stratham. June has served as a Cemetery Trustee and Trustee Chairwoman for over 15 years. Thank you, June, we wish you well in your retirement!

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

Respectfully submitted,

Cemetery Trustees

Colin Laverty, Chairman

June Sawyer

Jessica Kliskey

## CONSERVATION COMMISSION

In 2021, as the region continued the long recovery from the COVID-19 pandemic, the Conservation Commission focused on the management of its existing assets. The Commission, with the help of Town staff, centralized all conservation easements in a single database and calculated the share of lands in Stratham protected by conservation easements and other preservation tools. The Commission also spent considerable time focused on improving communication between owners of properties protected by conservation easements and members of the public, including recreation users.

The Conservation Commission reviewed several requests and applications in 2021, including an application for a tidal docking structure on the Squamscott River, a request to utilize Town-owned property to access an undeveloped landlocked parcel located off of Lovell Road, and an application to install a ground-mounted solar array at the Aberdeen West Cooperative off of Willowbrook Road. The tidal dock and solar array applications were approved by the Planning Board after consultation with the Conservation Commission. The request to utilize Town-owned property in order to access a landlocked parcel did not advance.

After a one-year hiatus due to the pandemic, the Commission again hosted another successful Town Cleanup Day on April 17<sup>th</sup>. Although it was a cloudy, brisk, and somewhat wet day, the Commission is grateful to the residents who participated and to Lindt Chocolate for donating chocolate for the event. The Commission continued to sponsor reduced cost compost bins and cistern rain barrels in 2021. More than 20 Stratham residents purchased these products through the Commission's program contributing toward greater composting and water conservation. Additionally, a representative of the Commission actively participated in the Stratham Hill Park Trail Advisory Committee through the year. The Committee's recommendations, to carry forward the objectives of the Trail Management Plan, are anticipated in early 2022.

The Conservation Commission experienced some changes in its makeup in 2021. Although no members joined or left the Commission, Bill McCarthy stepped down as Chair after many years of distinguished service to the Commission. Fortunately, Bill will continue to serve as a member of the Commission. Additionally, Kyle Saltonstall stepped up to serve as the Vice Chair of the Commission and has already made several important contributions. I am excited to serve as Chair of the Commission and look forward to pursuing many conservation-related objectives in the years ahead.

In 2022, the Commission looks forward to making information regarding properties protected by conservation easement more publicly accessible so that members of the public can better understand exactly what activities and forms of access, if any, are permitted for such properties in Stratham. This effort will assist both members of the public and owners of properties protected by easements. Additionally, the Commission looks forward to advancing source water protection efforts and conservation of critical land efforts instituted in 2021.

I encourage all Stratham residents to remain engaged with the Conservation Commission in 2022. Residents can keep tabs on the Commission's activities by visiting our Facebook page or by visiting our page on the Town website. Should you have any questions about the

Commission, or have an issue you would like discussed at a Commission meeting, please e-mail [planning@strathamnh.gov](mailto:planning@strathamnh.gov).

Respectfully Submitted,  
William Kenny, Conservation Commission Chair

## OFFICE OF EMERGENCY MANAGEMENT

During 2021, readiness for and response to the COVID pandemic remained the focus of the Stratham Emergency Management Director (EMD). In response to the pandemic, the EMD continued participating in regularly scheduled conference calls with State of New Hampshire Homeland Security and Emergency Management (HSEM) officials. Those calls, which began in March 2020, continued until mid-year. The EMD also monitored other COVID-related meetings and websites. The State of New Hampshire web site at [nh.gov/covid19](https://nh.gov/covid19) provides the latest pandemic information for all citizens of the state.

Early in the year, a committee of Stratham officials and residents completed the five-year review and revision of the Stratham Hazard Mitigation Plan. The plan identifies potential natural and man-made hazards that could put Stratham residents at risk and outlines Town actions to address them. Throughout the winter of 2021 and during the hurricane season later in the year, the EMD received regular weather and readiness briefings from HSEM prior to large predicted storms. Had a major storm event occurred, Stratham would have been ready to respond and coordinate with HSEM.

Looking ahead, 2022 will be a year in which the Town of Stratham participates in a federally-evaluated exercise of the emergency plans associated with the Seabrook Nuclear Power Plant. The exercise will be in April 2022, but preliminary training and practice drills began in the Fall of 2021 for the members of Stratham's radiological emergency response team.

Other Seabrook-related activities were carried out throughout the year. A procedure, map, and equipment inventory at the Emergency Operations Center was performed quarterly. The EMD met regularly with a field representative from NH HSEM to update Stratham's street maps and procedures that are used during Seabrook-related emergencies.

Emergency preparedness is ultimately an individual responsibility which starts in each of our own homes with our own families. Stratham officials suggest that residents prepare themselves by keeping adequate emergency supplies at home and by reviewing the annual Seabrook brochure of emergency information. NH HSEM has developed a program, *NH Alerts*, a free service to inform and protect residents by delivering prompt notifications. Please visit [www.readynh.gov](https://www.readynh.gov). In addition FEMA maintains a web site at [ready.gov](https://ready.gov) which can aid you in preparedness for many emergencies.

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

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

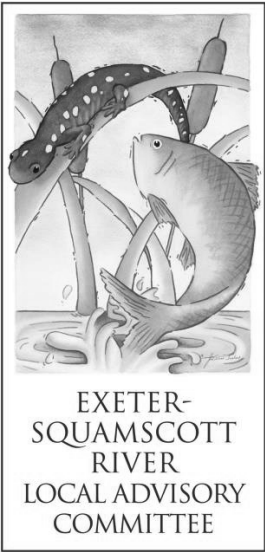
## ENERGY COMMISSION

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

This past year, although heavily impacted by Covid-19 disruptions, the commission analyzed and reported on its first solar array on the roof of the Police Station on Portsmouth Avenue as well as recently retrofitted street lighting with more efficient LED lighting options, participated in regional initiatives with the Clean Energy NH Municipal Energy program, and worked to save substantial electric costs by participating with an aggregated purchasing effort with the Rockingham Planning Commission.

The commission looks to expand its resident outreach efforts in regard to the commission's initiatives. The commission plans to update and expand outreach through its website and Select Board's Newsletter emails. Another highlight expected to drive the upcoming year's efforts is passage of the NH House Bill 315 allowing expanded net-metering participation for municipalities and the ability to purchase power through community power efforts. The commission plans to investigate cost saving opportunities for Stratham and communicate those opportunities via the outreach channels available.



**EXETER-SQUAMSCOTT RIVER  
LOCAL ADVISORY COMMITTEE**

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

2021 marked ESRLAC’s 25<sup>th</sup> year of acting “for the good of the river”. Following meeting guidelines set by the Governor because of the pandemic, ESRLAC met virtually for much of the year, utilizing the Zoom platform, to review and comment on proposals for land development along the river. ESRLAC’s analysis and comments on development along the river provide landowners, developers, local boards, and state agencies with information designed to protect water quality and wildlife habitat and improve access for public recreation.

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

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

ESRLAC Representatives:	
Brentwood:	Eric Turer
Chester:	Vacant
Danville:	Vacant
East Kingston:	Vacant
Exeter:	Donald Clement
Fremont:	Ellen Douglas John Roderick
Kensington:	Vacant
Kingston:	Elizabeth Mello
Newfields:	William Meserve
Raymond:	Vacant
Sandown:	Mark Traeger
Stratham:	Eric Bahr Nathan Merrill

**[www.exeterriver.org](http://www.exeterriver.org)**  
**Follow Exeter-Squamscott River Local Advisory  
Committee on Facebook**

## REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

Despite a brief flurry of wildfire activity across the state this spring, the summer and fall months saw weather conditions which kept the fire danger consistently at low levels. 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 wild land urban interface, which is the area where homes and flammable wild land 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 long lasting drought effects in Coos County are showing some minor signs of improvement but a good portion of northern Coos remains in the abnormally dry category with the northeastern portion still remaining in moderate drought. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow 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!"**

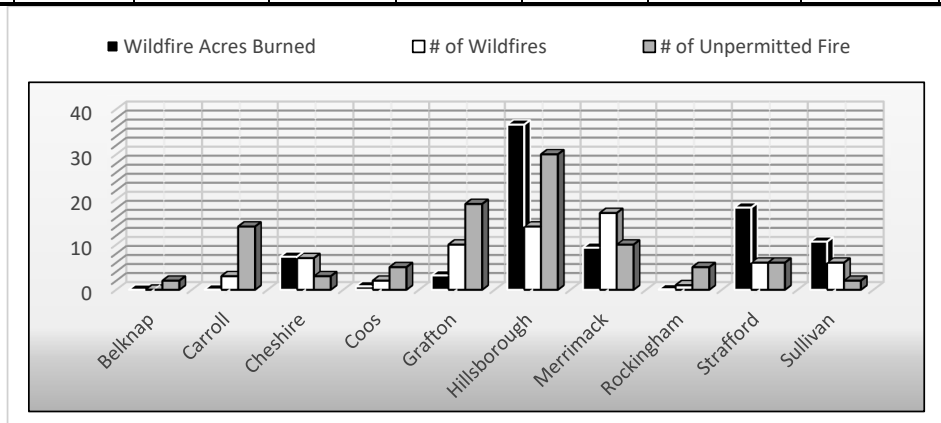
As we prepare for the 2022 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely 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 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/nhdf/](http://www.nh.gov/nhdf/). For up to date information, follow us on Twitter and Instagram: **@NHForestRangers**



**2021 WILDLAND FIRE STATISTICS**  
(All fires reported as of December 01, 2021)

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100

<b>CAUSES OF FIRES REPORTED</b> (These numbers do not include the WMNF)								
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
1	81	25	0	7	1	4	2	41



\*Unpermitted fires which escape control are considered wildfires.

\*Miscellaneous includes power lines, fireworks, electric fences, etc...

## 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.”

While the pandemic has continued to delay some of our ongoing projects, we are pleased to report numerous successes over the past year:

- Bipartisan legislation that ensures citizens have the right to vote on any potential demolition of municipal-owned property was signed into law by Gov. Sununu. Seeing this bill through to successful completion was a multi-year effort.
- The rehabilitated and repurposed Old Town Hall was approved for listing on the NH Register of Historic Places by the State Historical Resources Council.
- The Preservation Company has completed archival photography and a complete historical survey of the former Richard Scammon farm on River Road.
- Stratham can be proud of the large number of 79-D historic barn easements held in our town. Two additional barns were enrolled this year, as well as two renewals. We now have 20 historic agricultural structures protected by these ten-year term easements.
- The Parker cabin exhibit at Great Bay Discovery Center has been completed and the Commission received a guided tour. A Historic American Buildings Survey of the Parker Cabin was also completed before its demolition by NH Fish & Game.
- The historic Lester Lane monument at the top of Stratham Hill has received a much-needed facelift, courtesy of Eagle Scout Brandon Blood. Jeff Hyland and Rebecca Mitchell of the Heritage Commission and Nate Mears of the Public Works department provided guidance and support.

We continue to work on two additional major undertakings that were prioritized in the Town’s 2019 Master Plan:

- A town-wide survey of historical resources will be completed in 2022.
- A town-wide historic marker program is intended to help increase public awareness of local historic and cultural resources. This will entail a multi-year effort.

Due to the pandemic, we did not host a public program in 2021. As of this writing, we hope to hold a public program sometime in 2022.

Lastly, we urge your support for a significant zoning proposal for the Portsmouth Avenue corridor from the Town Center district to Greenland. During the 2019 Master Plan process, many concerns were expressed about the numerous vulnerable historic resources found along this stretch of highway. In 2020 the Planning Board established an Ad Hoc committee to study this issue and work with the Town Planner to come up with solutions. Throughout 2021 the Planning Board and Heritage Commission worked together to finalize the language. We hope that you will support the proposed zoning changes at the ballot box, which aim to allow carefully vetted expanded uses along the corridor in exchange for following strict design guidelines and preservation of historic structures. Please see the town website for more information, and reach out to Town Planner Mark Connors with any questions.

Respectfully submitted,

Nathan Merrill, Chair

## STRATHAM HISTORICAL SOCIETY

Another year of challenge through which the Society has persevered.

The Society has continued our scholarship program, awarding eight outstanding recipients \$1,000.00 each. In addition to 8 high school scholarships, we gave a 9th \$1,500.00 scholarship to one rising college junior/senior from Stratham.

We were able to have two in-person presentations:

September saw Author Michelle Arnosky Sherburne present her fascinating research of the Underground Railroad operating in New Hampshire. "Slavery and the Underground Railroad in New Hampshire" is a must read. Yes, it did happen here.

November Jeff Leich of the New England Ski Museum presented "Tales of the 10th, The Mountain Troops and American Skiing" which involved many New Hampshireites.

October saw another stellar Appraisal Day during our "Antiques Roadshow", highlighted by an early 1500's French naval swivel cannon. Thanks again to Dan Olmstead of Newmarket and Greg Pruitt and Lionel Loveless of the Collector's Eye for their expert assessments.

Various donations came through our door, spot lit by "The History of Rockingham and Strafford Counties", published in 1882. Despite the challenges of Covid, we signed on several new members who were researching the history of their homes or who came to us to learn more about their Stratham ancestry. We are currently open Tuesday from 9-11:30.

Sadly, we must note the passing of former President and longtime member Jean Hyland. Jean was ninety-five years old.

And so, to close our 52nd year, we are hoping for a brighter 53rd!

Respectfully submitted,

Bruce Kerr  
President

## MOSQUITO CONTROL

The mosquito season began with drought conditions in the spring but that ended when tropical storms and record setting rain dominated the rest of the summer. Freshwater wetlands and manmade containers repeatedly filled with water allowing many species of mosquitoes to rebound from the 2020 drought. Salt marshes were also flooded by rain events over and above normal flood tides producing a steady supply of mosquitoes.

Fieldwork begins in April when mosquito larvae are found in salt marshes, red maple swamps, cedar swamps, woodland pools, ditches and other stagnant wet areas. Dragon crews checked habitats for larval mosquito activity. When needed, wetlands were treated using a naturally occurring biological product called Bti to control mosquito larvae. Bti will not harm people, pets and other animals, aquatic life or other insects. In addition, catch basins were treated to fight disease-carrying mosquitoes. Dragon uses Natular, an organic biological product, to control mosquitoes in catch basins. No town wide road spraying was conducted. Emergency spraying was done at five town owned sites after West Nile Virus was found in mosquitoes trapped in Stratham. Dragon also sprayed prior to movie nights and National Night Out. Crews set greenhead fly traps on the salt marshes in June to mitigate the greenhead flies. Traps were removed from the marshes in August when the greenhead fly season had ended.

This past season, mosquitoes collected from Stratham, East Kingston, Portsmouth, Salem and Manchester tested positive for West Nile Virus. No mosquitoes tested positive for Eastern Equine Encephalitis. Adult mosquitoes were monitored at four locations throughout Stratham. Mosquitoes were collected in traps, identified to species, and select species were sent to the State Lab in Concord where they were tested for diseases. Trapping adult mosquitoes ends in mid-October when the State stops testing mosquitoes for diseases.

The NH Department of Health and Human Services tested mosquitoes for Jamestown Canyon Virus (JCV) for the first time in 2021. Mosquitoes were trapped in areas where human cases of JCV had previously been detected. Fourteen Jamestown Canyon Virus mosquito batches were found in New Hampshire. Four adults from NH tested positive for JCV including one fatality from Dublin. This was the second time a resident died from Jamestown Canyon Virus. In 2018, a Derry man was the first person in New Hampshire to die from JCV.

Every mosquito season presents different challenges. In 2021, towns in southern New Hampshire received over a foot of rain in July allowing for a surge of mosquitoes hatching from a variety of habitats. The precipitation in the coming months may lead to a strong population of mosquitoes and more disease activity next season.

Respectfully Submitted,  
Sarah MacGregor  
Dragon Mosquito Control, Inc.  
[www.Dragonmosquito.com](http://www.Dragonmosquito.com)  
603.734.4144

## **STRATHAM HILL PARK ASSOCIATION**

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

The Winter Trail Grooming program had another season of grooming with the snowmobile and drag operated by Park Ranger John Dodge.

The 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.)

Members partnered with the Recreation Commission and Conservation Commission to participate in the trail management study group. Calculating the daily usage may need more data via the use of electronic trail counters for future assessment. Members also participated in 2 days of trail maintenance work.

The Park Association supported the Eagle projects by Branden Blood and Evan Driscoll. Brandon’s project was to modify and enhance access to the directional dial located on top of Stratham Hill. Evan’s project was the replacement and upgrading of the basketball hoops located at the court in front of the Main stage.

We were fortunate to have Trustee of the Trust Funds Member Patty Lovejoy report on our financial stability at one of our recent meetings. A very positive discussion ensued.

We look forward to another exciting year for the Park in 2022. Upcoming projects include adding seating to the pump track.

We meet on the last Tuesday of the odd months at 6:00 pm in the Municipal Center. The Association always welcomes members of the community to be involved as we continue our role as stewards of this wonderful area.

Respectfully Submitted,

Dan Crow, Secretary  
Greg Blood, Treasurer, Interim President

## **TRAIL MANAGEMENT ADVISORY COMMITTEE**

On January 4, 2021, the Stratham Select Board adopted the Trail Assessment Report that was created by Snowhawk, LLC in 2020. The Report provides recommendations and highlighted key areas that need to be addressed at the trail system. This report highlighted that there are several policies that need to be formed and many decisions that need to be reached regarding the management of the trails within the Stratham Hill Trail System.

At their meeting on February 1, 2021, the Select Board approved the creation of an ad hoc committee to take a comprehensive look at matters such as leaf blowing, recommended trail improvements and closures, e-bike usage and dog control. This ad hoc Committee has been formally named the Trail Management Advisory Committee (TMAC). The Select Board appointed members to this committee through an application process.

During the past year, the TMAC has meet eleven times for regularly scheduled meetings. The TMAC has also hosted two public forums, two work days at Stratham Hill Park and a total of six site walks. The Committee also provided the Select Board with a progress report on June 21<sup>st</sup> at a regularly scheduled Select Board meeting. The public is encouraged to attend and participate in all TMAC meetings and events. During the summer months TMAC also distributed a community survey that had 285 responses. The TMAC is always looking for ways to engage with the users of the trail system to better understand their needs and concerns with the trail network.

Through their work the TMAC has identified three focus areas. Those three areas are user conflicts, trail maintenance and proper signage. The two work days the TMAC had scheduled for the fall had a great response from the community and were well attended. Work was completed on the Tote Road and the lower section of Kitty Rock Trail. The committee is developing an action plan to address the other areas of concern highlighted in the report. The TMAC is hopeful that proper signage will assist in mitigating any user conflict situations on the trail.

The TMAC is working towards a report that will include a series of recommendations to the Stratham Select Board in early 2022. To stay up to date on the work of TMAC please visit their site on the Town website. You can also subscribe to upcoming meeting notices and other notification about this ad hoc committee, [www.strathamnh.gov/parks-recreation/stratham-hill-park-trail-management-advisory-committee](http://www.strathamnh.gov/parks-recreation/stratham-hill-park-trail-management-advisory-committee).

# ANNUAL REPORTS

For the school year ending June 30, 2022  
With the Proposed 2022-2023 Budgets

OF

STRATHAM SCHOOL DISTRICT  
STRATHAM NEW HAMPSHIRE

COOPERATIVE SCHOOL DISTRICT  
(EXETER REGION / ERCSD)

AND

SCHOOL ADMINISTRATIVE UNIT #16  
(SAU 16)

MARCH 2022

**STRATHAM SCHOOL DISTRICT**  
Grades Pre-School through 5<sup>th</sup> for Stratham School District

**Stratham School Board**

Cheryl Eveleigh, Chair .....	Term expires 2022
Erin Garcia de Paredes, Vice Chair .....	Term expires 2023
Kate Davis .....	Term expires 2024
Rachel Jefferson .....	Term expires 2022
Margaret Drakensjo .....	Term expires 2022

**Moderator**

David Emanuel .....	Term expires 2022
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**Clerk**

Jennifer Scrafford .....	Term expires 2024
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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	Plodzik & Sanderson – Auditor

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**COOPERATIVE SCHOOL DISTRICT / Exeter Region (ERCSD)**

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

**Cooperative School Board**

Helen Joyce, Chair .....	Stratham term expires 2024
Paul Bauer, Vice Chair .....	Newfields term expires 2024
Bill Gauthier .....	Exeter term expires 2024
Travis Thompson .....	Stratham term expires 2023
David Slifka .....	Exeter term expires 2023
Ted Lloyd .....	East Kingston term expires 2022
Melissa Litchfield .....	Brentwood term expires 2022
Kimberly Meyer .....	Exeter term expires 2022
Bob Hall .....	Kensington term expires 2022

**Moderator**

Kate Miller .....	Term expires 2022
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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

Heather Murray, MPA  
Director of Human Resources

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

Mollie O'Keefe  
Executive Director of Finance and Operations





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**Article 01     Operating Budget**

To see if the district will vote to raise and appropriate the amount of \$13,158,061 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. The School Board recommends this appropriation. (Majority vote required)

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**Article 02     Collective Bargaining Agreement**

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

Fiscal Year	Estimated Increase
2023	\$205,223
2024	\$211,405
2025	\$209,345
2026	\$211,800

and further to raise and appropriate \$205,223 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The Stratham School Board recommends this appropriation. (Majority vote required)

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**Article 03     School Building Maintenance Capital Reserve**

To see if the school district will vote to raise and appropriate the sum of \$100,000 to be added to the School Building Maintenance Capital Trust Fund previously established in 2009. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. (Majority vote required)

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**Article 04     Reports of Agents**

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

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**Article 05     Transact business**

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

**SCHOOL WARRANT 2022  
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 Stratham Memorial School in said District on the eighth (8<sup>th</sup>) day of March 2022 between the hours of seven o'clock in the morning (7:00 AM) and seven o'clock in the evening (7:00 PM) to act on the following subjects:


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

Given under our hands at said Stratham on this 11<sup>th</sup> day of February, 2022.

STATE OF NEW HAMPSHIRE

TRUE COPY OF WARRANT – ATTEST:

STRATHAM SCHOOL BOARD



Kate Drunk

Margaret Drakensjo

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## Proposed Budget

# Stratham Local School

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2022 to June 30, 2023

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

This form was posted with the warrant on: February 11, 2022

## 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
Erin Grande Riedel	Vice Chair	Erin Grande Riedel
Rachel Jefferson	Member	Rachel Jefferson
Cheryl Eveleigh	Chairman	Cheryl Eveleigh
Kate Davis	member	Kate Davis
Margaret Prokopenko	Member	Margaret Prokopenko

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

**2022**  
**MS-26**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$3,782,336	\$3,990,336	\$4,018,788	\$0
1200-1299	Special Programs	01	\$1,710,086	\$1,846,181	\$1,849,026	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$0	\$12,766	\$12,891	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs		\$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>\$5,492,422</b>	<b>\$5,849,283</b>	<b>\$5,880,705</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$991,031	\$1,048,412	\$1,020,918	\$0
2200-2299	Instructional Staff Services	01	\$391,654	\$454,880	\$510,617	\$0
<b>Support Services Subtotal</b>			<b>\$1,382,685</b>	<b>\$1,503,292</b>	<b>\$1,531,535</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	\$30,857	\$52,200	\$52,700	\$0
<b>General Administration Subtotal</b>			<b>\$30,857</b>	<b>\$52,200</b>	<b>\$52,700</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$282,638	\$288,732	\$318,393	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$458,897	\$491,152	\$502,922	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$846,498	\$592,270	\$643,639	\$0
2700-2799	Student Transportation	01	\$232,452	\$501,359	\$476,401	\$0
2800-2999	Support Service, Central and Other	01	\$232,452	\$3,323,365	\$3,421,553	\$0
<b>Executive Administration Subtotal</b>			<b>\$2,052,937</b>	<b>\$5,196,878</b>	<b>\$5,362,908</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$323,118	\$276,219	\$330,213	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$323,118</b>	<b>\$276,219</b>	<b>\$330,213</b>	<b>\$0</b>



### Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and 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		\$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	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$13,158,061</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	03	\$100,000	\$0
<i>Purpose: School Building Maintenance Capital Reserve</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>\$100,000</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
1100-1199	Regular Programs	02	\$111,973	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
1200-1299	Special Programs	02	\$26,910	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
2000-2199	Student Support Services	02	\$25,693	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
2200-2299	Instructional Staff Services	02	\$2,422	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
2800-2999	Support Service, Central and Other	02	\$38,225	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
Total Proposed Individual Articles			\$205,223	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
<b>Local Sources</b>					
1300-1349	Tuition	01	\$0	\$8,000	\$8,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$3,780	\$4,000	\$4,000
1600-1699	Food Service Sales		\$0	\$0	\$0
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$76,274	\$0	\$0
<b>Local Sources Subtotal</b>			<b>\$80,054</b>	<b>\$12,000</b>	<b>\$12,000</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$17,954	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$3,615	\$2,352	\$2,352
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$21,569</b>	<b>\$2,352</b>	<b>\$2,352</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$122,529	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$161,263	\$203,869	\$203,869
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$10,945	\$13,724	\$13,724
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$294,737</b>	<b>\$217,593</b>	<b>\$217,593</b>



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
<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	03	\$0	\$0	\$100,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$396,360</b>	<b>\$231,945</b>	<b>\$331,945</b>



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**Budget Summary**

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<b>Item</b>	<b>Period ending 6/30/2023</b>
Operating Budget Appropriations	\$13,158,061
Special Warrant Articles	\$100,000
Individual Warrant Articles	\$205,223
Total Appropriations	\$13,463,284
Less Amount of Estimated Revenues & Credits	\$331,945
Less Amount of State Education Tax/Grant	\$2,181,204
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$10,950,135</b>

**STRATHAM SCHOOL DISTRICT**

**SPECIAL EDUCATION PROGRAMS**

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

<b><u>SPECIAL EDUCATION EXPENSES</u></b>		<b>2019-2020</b>	<b>2020-2021</b>
1210	Special Programs	1,755,038	1,710,086
1430	Summer School	2,650	0
2140	Psychological Services	106,105	142,933
2140	Vision / Hearing Svs	0	0
2150	Speech and Audiology	258,527	284,082
2159	Speech-Summer School	0	0
2160	OT/PT Services	217,165	248,299
2722	Special Transportation	75,566	67,430
2729	Summer School Transportation	0	0
<b>Total Expenses</b>		<b>2,415,051</b>	<b>2,452,830</b>

**SPECIAL EDUCATION REVENUE**

1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	143,877	157,622
3110	Foundation Aid	0	0
3111	Catastrophic Aid	46,134	17,954
3190	Medicaid	25,835	10,945
<b>Total Revenues</b>		<b>215,846</b>	<b>186,521</b>

<b><u>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</u></b>		<b>2,199,205</b>	<b>2,266,309</b>
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**TABLE I**  
**STRATHAM PUPILS**  
**TOTAL ENROLLMENT JANUARY 1, 2022**

YEAR	PRE	K	1	2	3	4	5	TOTAL
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
2019-20	19	80	102	92	85	80	95	553
2020-21	23	79	73	82	99	95	81	532

<b>Professional</b>	<b>Fiscal Year 2020-2021 Wages</b>	<b>Professional</b>	<b>Fiscal Year 2020-2021 Wages</b>
Atherton, Diane			
Audet, Rebecca	\$87,489.00	Millora, Selina	\$106,080.00
Batchelder, Laura	\$87,489.00	Moreno, Laurie (80%)	\$97,240.00
Beauchesne, Amy	\$94,240.00	Morrison, Linda	\$96,740.00
Belanger, Katelyn	\$106,080.00	Murphy, Megan	\$77,306.00
Bucklin, Katherine	\$94,240.00	Neal, Jennifer	\$70,945.00
Caldwell, Jessica	\$94,240.00	O'Connor, Marylou	\$94,240.00
Craig, Debra	\$96,215.00	Ortolf, Jessica	\$73,497.00
Curry, Julie	\$94,240.00	Page, Ashley	\$94,240.00
DeLello, Shannon	\$94,240.00	Pinsonnault, Karen	\$96,240.00
Denslow, Colleen	\$74,213.00	Rowley, Lindsay	\$60,838.00
Donlon, Sara	\$65,658.00	Saltus, Edgar	\$94,240.00
Dow, Katelynn	\$81,329.00	Silvester, Kerry	\$94,240.00
Durant, Karen	\$94,240.00	Snow, Jennifer	\$94,240.00
Fitzgerald, Cynthia	\$87,489.00	Spencer, Frank (60%)	\$57,429.00
Gagnon, Stephen	\$96,740.00	Sterritt, Gerald	\$65,658.00
Ganier, Caroline	\$87,489.00	Sullivan, Kristen	\$96,240.00
Gaynor, Christina	\$87,489.00	Weeden, Kellie	\$76,981.00
Gleason, Eleanor	\$73,901.00	Wentworth, Jessica	\$94,240.00
Green, Tiffany	\$87,489.00		
Griffith, Diane (40%)	\$35,795.00	<b>Full-Time Support Staff</b>	
Hackett, Jennifer	\$94,240.00		
Harrison, Gary	\$94,240.00	Cummings, Kenneth	\$33,945.00
Hazeltine, Mary Ann	\$90,755.00	Gebo, Patricia	\$57,844.80
Healey, Ashley	\$83,529.00	Harrington, Tim	\$77,771.20
Lacasse, Elizabeth	\$73,497.00	Horan, Justin	
Lewald-Ratta, Cindy (60%)	\$87,489.00	Kopecky, Susan	\$41,769.00
Locke, Tiffany	\$83,529.00	Phinney, Christian	\$41,121.00
Loh, Samantha	\$76,981.00	Ryan, Marlo	\$66,747.20
Lucas, Katherine	\$121,558.00	Walsh, Ann	\$55,653.00
Maclean-Smith, Cheryl	\$87,489.00		
Mastin, Melissa	\$94,240.00		
McIver, Bethany	\$87,489.00		
Metz, Melanie	\$94,240.00		

January 2022

We eagerly entered 2021 imagining a year in which things would settle into a new norm. Our days would be predictable and spent face-to-face with our students. It didn't happen right away, but in April we gratefully found ourselves back to every day in-person teaching and learning. The energy, enthusiasm and joy was palpable. There was singing and dancing during morning student drop off. There were continuous reminders to remain socially distanced as kids celebrated being together again. We utilized our beautiful school grounds - studying ecosystems and the life cycle of plants and animals and, of course, playing every cooperative game imaginable. It was an intense time, but one filled with connection, the utilization of newly acquired skills, and deep gratitude.

Undoubtedly, our students returned having experienced the last fifteen months in myriad ways. For some, the impacts of COVID-19 were minimal, for others it will remain deeply impactful. And, while we were immeasurably glad to be back in-person, spending our days learning together, we had not settled into a new norm. Establishing new routines, daily schedules, and health and safety protocols was challenging, not because every member of our learning community wasn't demonstrating their flexibility and resilience, but because factors changed with certain regularity. While at times this was frustrating, it never proved an unsolvable obstacle. Instead, we quickly realized the strength of our ingenuity. Students, staff, families and the community came together to remove the obstacles and create powerful opportunities for learning and growing.

In our efforts to keep students connected, learning and growing throughout the summer, we offered a sixweek summer learning academy to all our students who received IEP based services and those who received tiered interventions throughout the school year. The program offered academic tutoring, social skill development, cooperative games, ecowellness, and more. Given the success of the program and the continued needs the pandemic has created for our students, the program will be offered again in the summer of 2022.

The '21-22 school year has brought with it an equal number of celebrations and challenges. Students and staff are happy, focused, and working hard. A renewed sense of community and our collective efforts to grow and nurture the children of Stratham has inspired new schedules, academic programs, before and after school tutoring, and increased school counseling and guidance services. Students, staff, and families are working collaboratively to ensure our students are engaging in personalized, high leverage learning. The growth of our students since their return in September has been remarkable. In late October our students highlighted their growth, reflected on their progress, shared their learning, and set

goals for themselves during their student-led conferences, a first for all our students. Our students seized this opportunity to take ownership of their learning and showcase their talents.

While COVID has changed the landscape of education and impacted nearly every facet of our work, we remain grateful to spend our days with the children of Stratham. Every member of our learning community has evolved, responded with kindness and remained flexible as we modify and tweak our practice to support our students and each other. The attitude, “how can I help - where can I pitch in?” permeates nearly every discussion. We share our roles and responsibilities with each other, freely doing whatever it takes to make it work. We are confident that the experiences our students are having, day in and day out, are engaging, joyful, and growing them as learners and humans.

## STRATHAM SCHOOL DISTRICT MEETING

March 5, 2021

Board Members Present: Eric von der Linden, Chair; Sarah Galligher, Vice Chair; Cheryl Eveleigh; Erin Garcia de Paredes; Carissa Magri.

Moderator David Emanuel called the meeting to order at 6:10 p.m. and asked that everyone stand and join him in reciting the Pledge of Allegiance. The Moderator called for a moment of silence, and afterword explained the Rules of Procedure for the Stratham School District Meeting.

The Moderator asked the Board members, Stratham Memorial School Principal, and School District Clerk on stage to introduce themselves. Mr. Emanuel then acknowledged the Assistant Moderator and the SAU #16 and SMS administrators in attendance.

The following articles were then discussed and voted upon:

**ARTICLE 1 - Operating Budget:** *To see if the School District will vote to raise and appropriate the sum of \$12,877,872 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 appropriates voted in other warrant articles. The School Board recommends this appropriation. (Majority Vote Required)*

The Moderator read the article, and Eric von der Linden moved to accept Article 1 as read, with a second by Cheryl Eveleigh. The Moderator asked Mr. von der Linden if he'd like to speak to his motion, and he 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 gave an overview of the school year thus far amid the pandemic, with anecdotes reflecting the learning and resilience of students. She then noted that the goal of the FY22 budget presented to the taxpayers was to be fiscally responsible but also responsive to unknown needs. She stated that the proposed budget reflected a 3% increase from the FY21 budget due to increasing the school psychologist and social worker positions from 0.5 to 1.0 FTE to meet increased needs, and two state-mandated increases pertaining to retirement and health insurance line items.

The Moderator asked if there were any questions on Article 1. There being none, he again read the article and called for a vote. Article 1 passed by a voice vote.

**Article 2 - Reports of Agents:** *To hear reports of Agents, Auditors, Committees, or Officers heretofore chosen and pass any vote relating thereto.*

The Moderator read the article and asked if there were any reports under Article 2. There being none, Mr. Emanuel moved on to Article 3.

**Article 3 - Transact Business:** *To transact any other business which may legally come before this meeting.*

The Moderator read the article and asked if there was any further business. Ms. Eveleigh and Principal Lucas recognized and thanked Mr. von der Linden for his eight years of service on the Stratham School Board and presented him with a retirement gift. Mr. von der Linden thanked the past and present board members and SMS staff.

The Moderator then recognized Phil Jackson of 8 Quail Hollow, who made a brief statement and then moved to adjourn. Sarah Galligher seconded the motion.

After stating that voting on Election Day on Tuesday, March 9 would be from 7:00 a.m. to 7:00 p.m. at the Stratham Municipal Center, the Moderator adjourned the meeting at 6:34 p.m.

Respectfully submitted,



Mikki Deschaine

Stratham School District Clerk

#### 2021 STRATHAM SCHOOL DISTRICT ELECTION RESULTS

School Board Member for Three Years (two positions):

David M. Zippin - 283

Kate Davis – 403\*

Sarah Galligher – 359\*

Kenneth J. Otto - 330

School District Clerk for Three Years:

Jennifer Scrafford (write-in) – 2\*

\* indicates winners

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2021  
For the Proposed 2022-2023 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

(603) 775-8655

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

**Christopher Andriski, Ed.S.**

Assistant Superintendent of Schools

(603) 775-8679

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

**Heather Murray, MPA**

Director of Human Resources

(603) 775-8664

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

**Renee Beauregard-Bennett, Ed.D**

Director of Student Services

(603) 775-8646

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

**Mollie O'Keefe**

Executive Director of Finance and Operations

(603) 775-8669

[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	2024 TOWN
Bill Gauthier	2024	Exeter
Paul Bauer	2024	Newfields
Bob Hall	2022	Kensington
Ted Lloyd	2022	East Kingston
Helen Joyce	2024	Stratham
Melissa Litchfield	2022	Brentwood
Kimberly Meyer	2022	Exeter
David Slifka	2023	Exeter
Travis Thompson	2023	Stratham

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

Moderator: Kate Miller - 2022

School District Clerk: Susan EH Bendroth - 2022

School District Treasurer: Michael Schwotzer – 2022

### **BUDGET ADVISORY COMMITTEE MEMBERS**

Chair of the Budget Advisory Committee: Rob Delorie

NAME	TERM EXPIRES	2022 TOWN
Jennifer Scrafford	2024	Stratham
Lucy Cushman	2022	Stratham
Rob Delorie	2022	Exeter
Jenny Ramsay	2023	Kensington
Morgan Lois DeYoung	2023	Brentwood
Roy Morrisette	2023	Exeter
Ami Faria	2024	Exeter
Terrence Waldron	2024	East Kingston
Susan Shanelaris	2022	Newfields



2022  
WARRANT

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

Date: February 6, 2022

Time: 2pm

Location: Exeter High School

**Details:**

Date: 3/8/2022

Time: Various

**Location:** Various

**Details:** Voting locations and times for Brentwood, East Kingston, Exeter, Kensington, Newfields & Stratham

We certify and attest that on or before 1/31/22, a true and attested copy of this document was posted at the place of meeting and at SAU Office and that an original was delivered to the clerk.

Page 1 of 3



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**Article 01    Operating Budget**

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$65,154,643? Should this article be defeated, the operating budget shall be \$64,957,700 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The School Board recommends \$65,154,643 as set forth on said budget. The Budget Advisory Committee does not recommend. (Majority vote required)

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**Article 02    Collective Bargaining Agreement - Administrator**

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

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

and further to raise and appropriate \$50,564 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The school board and budget advisory committee recommend \$50,564. (Majority vote required)

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**Article 03    Collective Bargaining Agreement – Paraprofessional**

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

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

and further to raise and appropriate \$205,169 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The school board and budget advisory committee recommend \$205,169. (Majority vote required)



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**Article 04     Collective Bargaining Agreement – Teacher**

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

Fiscal Year	Estimated Increase
2023	\$975,011
2024	\$1,197,238
2025	\$1,107,225

and further to raise and appropriate \$975,011 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The school board and budget advisory committee recommend \$975,011. (Majority vote required)



New Hampshire  
Department of  
Revenue Administration

2022  
MS-26

Proposed Budget  
Exeter Coop

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2022 to June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 11/24/2022  
Debnich & Batiw

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
DAVID SUPA	CHAIRPERSON	David Supa
Trevin Thompson	Exeter	Trevin Thompson
Paul Bauer	Stratham	Paul Bauer
Melissa A. Litchfield	Vice Chair/Newfield	Melissa A. Litchfield
Kimberly Meyer	Brentwood	Kimberly Meyer
	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

**2022**  
**MS-26**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	01	\$15,311,810	\$15,437,055	\$15,404,233	\$0
1200-1299	Special Programs	01	\$7,256,203	\$8,709,686	\$8,987,249	\$0
1300-1399	Vocational Programs	01	\$2,007,513	\$2,034,791	\$2,094,930	\$0
1400-1499	Other Programs	01	\$744,769	\$914,698	\$920,220	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$164,048	\$203,979	\$199,564	\$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>\$25,484,343</b>	<b>\$27,300,209</b>	<b>\$27,606,196</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	01	\$3,014,666	\$3,116,236	\$3,011,806	\$0
2200-2299	Instructional Staff Services	01	\$1,955,771	\$1,759,815	\$2,435,820	\$0
<b>Support Services Subtotal</b>			<b>\$4,970,437</b>	<b>\$4,876,051</b>	<b>\$5,447,626</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	\$88,462	\$165,550	\$116,550	\$0
<b>General Administration Subtotal</b>			<b>\$88,462</b>	<b>\$165,550</b>	<b>\$116,550</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	01	\$1,475,539	\$1,462,099	\$1,556,275	\$0
2320-2399	All Other Administration	01	\$0	\$141,830	\$55,953	\$0
2400-2499	School Administration Service	01	\$1,775,889	\$1,898,684	\$1,937,246	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,697,453	\$4,982,146	\$4,680,614	\$0
2700-2799	Student Transportation	01	\$1,985,221	\$2,892,508	\$2,973,894	\$0
2800-2999	Support Service, Central and Other	01	\$13,525,656	\$15,318,532	\$14,952,699	\$0
<b>Executive Administration Subtotal</b>			<b>\$23,459,758</b>	<b>\$26,695,799</b>	<b>\$26,156,681</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	01	\$749,008	\$1,155,000	\$1,200,000	\$0
3200	Enterprise Operations		\$0	\$400,000	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$749,008</b>	<b>\$1,555,000</b>	<b>\$1,200,000</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-26**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and 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	01	\$2,307,235	\$2,246,927	\$2,170,840	\$0
5120	Debt Service - Interest	01	\$2,293,816	\$2,291,714	\$2,375,500	\$0
<b>Other Outlays Subtotal</b>			<b>\$4,601,051</b>	<b>\$4,538,641</b>	<b>\$4,546,340</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	\$162,500	\$81,250	\$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>\$162,500</b>	<b>\$81,250</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$65,154,643</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$0	\$0



**Individual Warrant Articles**

			Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
Account	Purpose	Article		
1100-1199	Regular Programs	03	\$11,704	\$0
	Purpose: Collective Bargaining Agreement – Paraprofessional			
1100-1199	Regular Programs	04	\$539,027	\$0
	Purpose: Collective Bargaining Agreement – Teacher			
1200-1299	Special Programs	03	\$102,801	\$0
	Purpose: Collective Bargaining Agreement – Paraprofessional			
1200-1299	Special Programs	04	\$98,684	\$0
	Purpose: Collective Bargaining Agreement – Teacher			
1200-1299	Special Programs	02	\$8,328	\$0
	Purpose: Collective Bargaining Agreement - Administrator			
1300-1399	Vocational Programs	03	\$6,153	\$0
	Purpose: Collective Bargaining Agreement – Paraprofessional			
1300-1399	Vocational Programs	04	\$51,965	\$0
	Purpose: Collective Bargaining Agreement – Teacher			
1300-1399	Vocational Programs	02	\$2,104	\$0
	Purpose: Collective Bargaining Agreement - Administrator			
1400-1499	Other Programs	02	\$2,298	\$0
	Purpose: Collective Bargaining Agreement - Administrator			
2000-2199	Student Support Services	04	\$121,195	\$0
	Purpose: Collective Bargaining Agreement – Teacher			
2200-2299	Instructional Staff Services	04	\$7,972	\$0
	Purpose: Collective Bargaining Agreement – Teacher			
2200-2299	Instructional Staff Services	02	\$4,437	\$0
	Purpose: Collective Bargaining Agreement - Administrator			
2400-2499	School Administration Service	02	\$16,800	\$0
	Purpose: Collective Bargaining Agreement - Administrator			
2800-2999	Support Service, Central and Other	03	\$84,511	\$0
	Purpose: Collective Bargaining Agreement – Paraprofessional			
2800-2999	Support Service, Central and Other	04	\$156,168	\$0
	Purpose: Collective Bargaining Agreement – Teacher			
2800-2999	Support Service, Central and Other	02	\$16,597	\$0
	Purpose: Collective Bargaining Agreement - Administrator			
Total Proposed Individual Articles			\$1,230,744	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-26**

**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
<b>Local Sources</b>					
1300-1349	Tuition	01	\$1,045,364	\$950,000	\$950,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$14,858	\$12,000	\$12,000
1600-1699	Food Service Sales	01	\$0	\$0	\$0
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$576,835	\$150,000	\$150,000
<b>Local Sources Subtotal</b>			<b>\$1,637,057</b>	<b>\$1,112,000</b>	<b>\$1,112,000</b>
<b>State Sources</b>					
3210	School Building Aid	01	\$1,025,645	\$987,834	\$942,747
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$653,937	\$400,000	\$400,000
3240-3249	Vocational Aid	01	\$1,122,601	\$1,000,000	\$1,000,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$8,558	\$9,800	\$9,800
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$58,493	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$2,869,234</b>	<b>\$2,397,634</b>	<b>\$2,352,547</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	01	\$58,838	\$50,000	\$50,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$277,177	\$350,000	\$400,000
4560	Child Nutrition	01	\$305,083	\$1,050,000	\$1,050,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$181,029	\$123,185	\$123,185
4590-4999	Other Federal Sources (non-4810)		\$675,228	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$1,497,355</b>	<b>\$1,573,185</b>	<b>\$1,623,185</b>



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

**2022**  
**MS-26**

**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
<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		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	01	\$0	\$0	\$3,000,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$6,003,646</b>	<b>\$5,082,819</b>	<b>\$8,087,732</b>



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**Budget Summary**

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<b>Item</b>	<b>Period ending 6/30/2023</b>
Operating Budget Appropriations	\$65,154,643
Special Warrant Articles	\$0
Individual Warrant Articles	\$1,230,744
Total Appropriations	\$66,385,387
Less Amount of Estimated Revenues & Credits	\$8,087,732
Less Amount of State Education Tax/Grant	\$10,546,477
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$47,751,179</b>

**2022**  
**MS-DSB**

### Default Budget of the Regional School

## Exeter Coop

For the period beginning July 1, 2022 and ending June 30, 2023

*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:

1/24/2022  
Debnich & Behr

**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
KELLY JOYCE	CHAIRPERSON ERC SB	[Signature]
DAVID SLIPKIN	EXETER	[Signature]
EATED Lloyd	East Kingston	[Signature]
Travis Thompson	Stratham	[Signature]
Robert C. Hall	Newburyport	[Signature]
Paul Bauer	Vice Chair Newfells	[Signature]
Melissa A. Litchfield	Brentwood	[Signature]
Kimberly meyer	Exeter	Kimberly A Meyer

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

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



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$15,437,055	(\$288,932)	\$0	\$15,148,123
1200-1299	Special Programs	\$8,709,686	\$268,914	\$0	\$8,978,600
1300-1399	Vocational Programs	\$2,034,791	\$0	\$0	\$2,034,791
1400-1499	Other Programs	\$914,698	\$0	\$0	\$914,698
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$203,979	\$0	\$0	\$203,979
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>\$27,300,209</b>	<b>(\$20,018)</b>	<b>\$0</b>	<b>\$27,280,191</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$3,116,236	(\$106,220)	\$0	\$3,010,016
2200-2299	Instructional Staff Services	\$1,759,815	\$0	\$0	\$1,759,815
<b>Support Services Subtotal</b>		<b>\$4,876,051</b>	<b>(\$106,220)</b>	<b>\$0</b>	<b>\$4,769,831</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	\$165,550	\$0	\$0	\$165,550
<b>General Administration Subtotal</b>		<b>\$165,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,550</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$1,462,099	\$94,176	\$0	\$1,556,275
2320-2399	All Other Administration	\$141,830	(\$86,000)	\$0	\$55,830
2400-2499	School Administration Service	\$1,898,684	\$0	\$0	\$1,898,684
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$4,982,146	\$0	\$0	\$4,982,146
2700-2799	Student Transportation	\$2,892,508	\$31,668	\$0	\$2,924,176
2800-2999	Support Service, Central and Other	\$15,318,532	(\$257,355)	\$0	\$15,061,177
<b>Executive Administration Subtotal</b>		<b>\$26,695,799</b>	<b>(\$217,511)</b>	<b>\$0</b>	<b>\$26,478,288</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$1,155,000	\$0	\$0	\$1,155,000
3200	Enterprise Operations	\$400,000	\$0	\$0	\$400,000
<b>Non-Instructional Services Subtotal</b>		<b>\$1,555,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,555,000</b>



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**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	\$2,246,927	\$0	\$0	\$2,246,927
5120	Debt Service - Interest	\$2,291,714	\$7,699	\$0	\$2,299,413
<b>Other Outlays Subtotal</b>		<b>\$4,538,641</b>	<b>\$7,699</b>	<b>\$0</b>	<b>\$4,546,340</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	\$162,500	\$0	\$0	\$162,500
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$162,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,500</b>
<b>Total Operating Budget Appropriations</b>		<b>\$65,293,750</b>	<b>(\$336,050)</b>	<b>\$0</b>	<b>\$64,957,700</b>



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

<b>Account</b>	<b>Explanation</b>
2320-2399	Position moved to SAU budget
5120	Bond Payments
1100-1199	Staff reduction
2320 (310)	SAU Assessment
1200-1299	special ed - mandatory
2000-2199	Staff reduction
2700-2799	Special Ed - Mandatory

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

<b><u>SPECIAL EDUCATION EXPENSES</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>
1200/1230 Special Programs	6,607,085	6,569,632
1430 Summer School	124,001	143,419
2140 Psychological Services	382,092	316,157
2150 Speech and Audiology	457,924	466,575
2162 Physical Therapy	70,090	100,091
2163 Occupational Therapy	80,166	149,553
2332 Administration Costs	539,100	543,152
2722 Special Transportation	634,106	540,587
<b>TOTAL EXPENSES</b>	<b>8,894,564</b>	<b>8,829,165</b>
<b><u>SPECIAL EDUCATION REVENUES</u></b>		
3110 Special Ed Portion Adequacy Funds	837,095	787,070
3240 Catastrophic Aid	689,289	653,937
4580 Medicaid	192,032	181,029
<b>TOTAL REVENUES</b>	<b>1,718,416</b>	<b>1,622,036</b>
<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>	<b><u>7,176,148</u></b>	<b><u>7,207,129</u></b>

Minutes of Exeter Region Cooperative School District  
First Session of the 2021 Annual Meeting  
Deliberative Session – Saturday, January 30, 2021 2:00 PM  
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham

David Slifka – Exeter

Paul Bauer – Newfields

Melissa Litchfield – Brentwood

Kimberly Meyer – Exeter

Travis Thompson, Vice Chair – Stratham

Bob Hall – Kensington

Kathy O'Neill – East Kingston

Maggie Bishop – Exeter

Administration: David Ryan, Superintendent

Mollie O'Keefe, Executive Director for Finances and Operations

Others: Katherine Miller, Moderator

Gordon Graham, Counsel for the School District

David Pendell, Chair of District's Budget Advisory Committee

Susan Bendroth, ERCSD Clerk

Moderator Miller called the meeting to order at 2:04 PM and asked everyone join her in the Pledge of Allegiance. She thanked everyone for coming out in the midst of the COVID-19 pandemic. She encouraged everyone to practice social distancing and if at all possible to wear a mask. She explained the two locations for voters with masks: the auditorium and outside in the Senior Parking Lot and also the two locations for voters who cannot wear masks: inside Door B-5 on the left side of the building, in the small gym and on the far-left side of the Senior Parking Lot. Each location was equipped with at least one mic, a video monitor and a sound system and a Moderator or Assistant Moderator who was designated to manage the venue and make sure voters who wanted to speak got a chance.

Travis Thompson, Vice Chair of the Coop School Board, thanked the many people that came together to make this meeting a possibility during this unique time. He recognized both Maggie Bishop for her time on the Board and David Pendell for his time on the Budget Advisory Committee as neither one will be running for re-election. He referenced the process and time that went into generating the budget.

Moderator Miller presented an explanation of the meeting which is to debate, discuss and amend the warrant articles as the law allows. She reviewed the rules and the procedure for the meeting. She requested permission to allow David Ryan, Superintendent, who does not live in the District, to speak to the article if necessary. Permission was granted.

A brief recess was taken at 2:18 to address connection to the other locations.  
Meeting reconvened at 2:25.

Moderator Miller went on to announce that voting on this warrant article would take place at the polling place for your town on Tuesday, March 9, 2021. She encouraged everyone registered to vote to come to vote on that day.

**Warrant 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 \$65,293,750? Should this article be defeated, the default budget shall be \$65,337,663 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 \$65,293,750 as set forth on said budget. (Majority vote required)**

Travis Thompson made a motion to take up the Article.

Kimberly Meyer seconded.

Mollie O'Keefe presented an explanation of the budget and tax impact highlighting the drivers, savings and proposed changes.

Discussion and questions between voters, administration and Board members followed addressing retirement, unreserved fund balance, transportation fees, GBCS tuition and legal fees.

Liz Faria, Brentwood, made a motion to reduce the proposed operating budget to \$63,250,000.

Bob Montegari, Brentwood, seconded the motion.

Discussion followed with some participants expressing support for the amendment and others expressing opposition for the amendment.

Vote was taken with 29 in favor of the amendment and 140 opposed. The amendment did not pass.

Debra Altschiller, Stratham, moved to restrict reconsideration and Paul Royal, Exeter, seconded.

Vote to restrict passed.

Moderator Miller declared the Article would appear on the ballot as proposed.

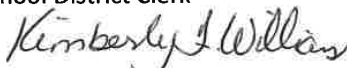
Motion to adjourn the meeting at 4:03 was made by Travis Thompson, Stratham, and seconded by Lucy Cushman, Stratham with 163 registered voters in attendance.

Respectfully submitted,



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

January 30, 2021

  
2-9-2021

**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 2021 Annual Meeting  
Voting Session – March 9, 2021

The polls were open at the polling place at the hours below to choose the following District Officers: Cooperative School Board Member (Exeter – 3 year), Cooperative School Board Member (Newfields – 3 year), Cooperative School Board Member (Stratham – 3 year), Cooperative District Moderator (1 year), Cooperative Budget Committee Member (East Kingston – 3 year), Cooperative Budget Committee Member (Exeter - 3 year), Cooperative Budget Committee Member (Stratham - 3 year) and vote on ballot on Article listed as 1.

Voters in Town of	Polling Place	Polling Hours
Brentwood	Brentwood Recreation Center	7:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gymnasium Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington 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 the Exeter Region Cooperative School District Officers:  
Exeter Cooperative School Board Member, term ending 2024 election:

**William "Will" Gauthier** **3087**

Newfields Cooperative School Board Member, term ending 2024 election:

**Paul Bauer** **2820**

Stratham Cooperative School Board Member, term ending 2024 election:

Philip Jackson 1319

**Helen Joyce** **2188**

Cooperative School District Moderator, term ending 2022 election:

**Katherine B. Miller** **2956**

East Kingston Cooperative Budget Committee Member, term ending 2024 election:

**Terence Waldron** **2646**

Exeter Cooperative Budget Committee Member, term ending 2024 election:

Write-In: **Ami Faria** **171**

Stratham Cooperative Budget Committee Member, term ending 2024 election:

**Jennifer Scrafford** **2796**

Article #1: ERCSD Operating Budget

**Yes** **2936**

**No** **744**

Susan E.H. Bendroth, ERCSD Clerk

March 10, 2021 *Susan E.H. Bendroth*

*Kimberly F. Williams* 3 - 11 - 2021  
**KIMBERLY F. WILLIAMS**  
NOTARY PUBLIC  
State of New Hampshire  
My Commission Expires  
September 5, 2023



## Annual Report of SAU 16

For the Year Ending June 30, 2021

For the Proposed 2022-2023 Budget



## SAU16 ANNUAL REPORT FOR THE YEAR ENDING 2021

### 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 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.

Last year, we saw a return to in-person learning for all schools and since that time have not returned to any form of remote instruction. Given the impact of the pandemic on school operations all around the nation, we have been very fortunate in being able to remain in person every day. As such, we have turned our primary attention back to advancing our organizational



mission of improving instruction for students and engaging stakeholders in advancing student learning.

We have many highlights to share and to maximize efficiency, we encourage all community members to visit our website ([www.sau16.org](http://www.sau16.org)) where up-to-date announcements, celebrations, newsletters, and activities are being reported frequently. Each school website has archived their information for easy access and readers can catch up on all that has happened and is happening in classrooms and on campuses in general.

In this space we do want to welcome new principal **Tonja Neve** (Main Street School in Exeter) and interim principal **Eris Hersey** (Cooperative Middle School) who began their school year on July 1, 2021 at their respective schools. We also want to wish the following SAU 16 members the very best in their retirement as they took that next step at the end of the 2021 academic year. We are so blessed to have had so many years of talent and wisdom, and we are fortunate to have such amazing professionals in our SAU. We will continue to work hard to seek out and hire only the very best educators for our children.

**Cooperative Middle School**

Renie Carpenter, Susan Garneau, Patricia Glennon, and Catherine Hammond

**East Kingston Elementary School**

Marne Dohrmann

**Exeter High School**

Sybille Goldberg-Holzer, Bill Gum, Debra Kimball, Kevin McQueen, and Karlyn Supple

**Kensington Elementary School**

Lili Spinosa

**Lincoln Street School**

Cyndy Smith

**Main Street School**

Lisa Peters

**Swasey Central School**

Kathy Carson, Mary Johnson, Joanna McBride, Robert Schroeder, and Lisa Swasey

**Stratham Memorial School**

Diane Griffith, Linda Morrison, Frank Spencer, and Carol Stringham

**Maintenance and Facilities**

Stephen Pelletier



Finally, we are ever so grateful for the cooperation and collaboration with our towns' mental health and wellness professionals, public health officials, town managers and elected officials, school district employees, and families. We look forward to a banner year in which we celebrate and share more examples of the excellence in our schools.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David Ryan", is positioned above the printed name.

David Ryan, Ed.D.  
Superintendent of Schools

SAU 16

SUPERINTENDENT SALARIES  
2021-2022

SUPERINTENDENT PRORATED SALARY

Brentwood	\$8,907.45
East Kingston	\$4,431.93
Exeter	\$30,149.44
Exeter Region Cooperative	\$97,957.72
Kensington	\$3,887.09
Newfields	\$4,218.67
Stratham	<u>\$18,763.70</u>
	<b>\$168,316.00</b>

ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES  
(Total 2 Positions: \$151,497.00, \$133,588.00)

Brentwood	\$15,080.99
East Kingston	\$7,497.73
Exeter	\$51,058.72
Exeter Region Cooperative	\$165,919.47
Kensington	\$6,585.46
Newfields	\$7,155.63
Stratham	<u>\$31,787.00</u>
	<b>\$285,085.00</b>

SCHOOL ADMINISTRATIVE UNIT #16  
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS, STRATHAM  
2022-2023 APPROVED BUDGET

	FY2022 BUDGET	FY2023 APPROVED	CHANGE \$	CHANGE %
Executive Administrative Services	\$1,270,760.40	\$1,389,786.11	\$119,025.71	9.37%
Business Office Services	\$553,261.17	\$563,593.42	\$10,332.25	1.87%
Technology	\$56,500.00	\$32,000.00	-\$24,500.00	-43.36%
Support Services	\$672,069.47	\$771,562.28	\$99,492.81	14.80%
Total Expenditures	\$2,552,591.04	\$2,756,941.81	\$204,350.77	8.01%

**SAU 16**  
**FY 2022-2023**  
**BUDGET ALLOCATION**

Town	Assessment for FY22	EV	EV%	ADM	ADM%	Weighted %	Assessment for FY23	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$133,547	\$275,851,571	4.75%	302	6.16%	5.45%	\$150,382	\$16,835	12.61%
East Kingston	\$65,942	\$155,837,770	2.68%	134	2.73%	2.71%	\$74,648	\$8,706	13.20%
Exeter	\$481,171	\$1,080,001,392	18.59%	927	18.89%	18.74%	\$516,649	\$35,478	7.37%
Kensington	\$65,941	\$186,016,163	3.20%	135	2.74%	2.97%	\$81,967	\$16,026	24.30%
Newfields	\$55,160	\$124,927,607	2.15%	103	2.10%	2.13%	\$58,641	\$3,480	6.31%
Stratham	\$288,732	\$689,454,796	11.87%	551	11.23%	11.55%	\$318,391	\$29,659	10.27%
Coop	\$1,462,099	\$3,297,156,510	56.76%	2755	56.14%	56.45%	\$1,556,265	\$94,166	6.44%
Total	\$2,552,591	\$5,809,245,809	100.00%	4,908	100.00%	100.00%	\$2,756,942	\$204,351	8.01%

\* EV numbers are from DOE Equalized Valuation report published 12/20/20  
<https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/equal-pupil19-20.pdf>

\* ADM numbers are from the most recent published DOE ADM Report  
<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/attendance-and-enrollment-reports>



# SAU 16 2022-2023 ACADEMIC CALENDAR

## August 2022

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Student	3
Teacher	5

## September 2022

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Student	20
Teacher	20

## October 2022

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Student	20
Teacher	20

## November 2022

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Student	17
Teacher	18

## December 2022

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Student	17
Teacher	17

## January 2023

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Student	20
Teacher	20

## February 2023

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

Student	18
Teacher	18

## March 2023

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Student	19
Teacher	20

## April 2023

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Student	15
Teacher	15

## May 2023

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Student	22
Teacher	22





## June 2023

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Student	9
Teacher	10

## Important Dates

- Aug 24 In-Service Day (scs&exe)
- Aug 25-26 In-Service Day (All)
- Aug 29 First Day of School
- Sep 2-5 Labor Day Weekend
- Oct 10 Indigineous Peoples Day
- Nov 8 In-Service Day
- Nov 11 Veterans Day
- Nov 23-25 Thanksgiving Break
- Dec 26-Jan 2 Holiday Break
- Jan 16 Martin Luther King Day
- Feb 27-Mar 3 Holiday Break
- Mar 14 In-Service Day
- Apr 24-28 Spring Break
- May 29 Memorial Day
- June 10 Graduation (Pending Approval)
- June 13 Last Day of School
- June 14 Teachers Last Day of School

-  School Closed
-  Teacher In-Service Day (No School)
-  Early Release
-  First and Last Day of School

## Total Days

Student	180
Teacher	185

## MEETINGS/SCHEDULES

Board of Adjustment:	2 <sup>nd</sup> & 4 <sup>th</sup> Tuesdays of the month at 7:00 pm (as needed)
Conservation Commission:	4 <sup>th</sup> Wednesdays of the month at 7:00 pm
Energy Commission:	2 <sup>nd</sup> Tuesday of the month at 7:00 pm
Fire Department:	1 <sup>st</sup> & 3 <sup>rd</sup> Tuesdays 7:30 pm Business Meeting 2 <sup>nd</sup> (firefighter) & 4 <sup>th</sup> (EMS) Tuesdays Training 7:00 pm
Heritage Commission:	2 <sup>nd</sup> Wednesday of the month at 7:00 pm
Library Trustees:	3 <sup>rd</sup> Monday of the month at 6:30 pm at the Library
Planning Board:	1 <sup>st</sup> & 3 <sup>rd</sup> Wednesdays of the month at 7:00 pm
Recreation Commission:	2 <sup>nd</sup> Tuesday of the month at 7:00 pm
Select Board Meetings:	1 <sup>st</sup> & 3 <sup>rd</sup> Mondays 7:00 pm (except legal holidays)
Stratham Fair Committee:	Saturday mornings (as needed)
Stratham Hill Park Association:	Last Tuesday of the odd months at 6:00 pm
Trustees of the Trust Funds:	Quarterly at 5:00 pm on the first Monday of February, May, August and November

*Note: Unless noted otherwise, all meetings are in the Municipal Center at 10 Bunker Hill Ave.*

