

**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, 2023

WITH THE

**VITAL STATISTICS
FOR 2023**

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DEDICATION

REBECCA MITCHELL



The Stratham Heritage Commission has become a leader in protecting our Town's historic and cultural assets. The driving force behind so many of the Commission's successful projects was its longtime tireless leader, Rebecca Mitchell. As Becky recently moved to Exeter with her husband Ben Harris, we would like to publicly recognize her numerous contributions to our town.

Becky and Ben came to Stratham from the Midwest 22 years ago. As Becky identified many older homes in town, along with iconic landscapes and other cultural features, she set out to promote and advocate for these resources. She early on joined the Heritage Commission, a body she later chaired for ten years.

In addition to her longtime service on the Heritage Commission, Becky was an active participant in many important municipal planning efforts. She recognized the impact that planning for the future would have on our historical resources. Among other things, she was a visionary leader on the Stratham Gateway Committee, and participated in the re-writing of the Town's Master Plan.

But Becky's greatest achievement was unquestionably working collaboratively to raise the profile of the Heritage Commission. Her steadfast efforts increased public awareness of the town's historical resources. Her leadership helped to identify and take specific, actionable steps to protect our historical resources. She gained the trust of Stratham voters, who have consistently funded Commission proposals, as well as the support of Stratham Select Boards of various iterations.

Becky successfully articulated the need for a Heritage Preservation Capital Reserve Fund to voters. She was instrumental in the approval of a Demolition Review ordinance. Most recently the Commission gained approval from Stratham voters for New Hampshire's first Neighborhood Heritage District along the easterly portion of Portsmouth Avenue.

Other examples of Becky's advocacy and collaborative work efforts include saving and protecting the Old Town Hall, the Lane Homestead, and the Bartlett-Cushman House. She has helped secure National Register of Historic Places designation for several of Stratham's best known and recognized old properties, including the Scamman Farm, Bartlett-Cushman House, Emery Farm, and most recently the Richard Scammon Farm National Historic District.

Appreciation of her work has also been recognized at the state level, as evidenced by her recent receipt of the 2023 Elizabeth Durfee Hengen Award for outstanding leadership in preservation planning, advocacy, and education from the New Hampshire Preservation Alliance.

All of us in Stratham live in a better place because Becky was here. Thank you, Becky, and best wishes for the future!

IN MEMORIAM

JOYCE A. ROWE

November 16, 1934 - October 15, 2023



Joyce Ann (Barker) Rowe passed away peacefully on October 15, 2023 surrounded by her family.

Joyce was a lifelong Stratham resident who began her life on the Chase Farm on Portsmouth Avenue and later the Barker Farm on Winnicutt (now Winnicut River Farm). She attended the Plains School and the Ridge School in Stratham and then in 7th grade the Robinson Female Seminary in Exeter.

She was devoted to her husband, six children and to her hometown. She was a pioneering woman and in December 1967 Joyce was solicited by the town Selectmen to become the Town Clerk and Tax Collector. In 1968, she was elected to that office until her retirement in 1998 having served the Town for 31 years. She held numerous leadership roles in her profession an indication of the esteem she enjoyed outside of Stratham as well as in.

The 1987 Town Report Dedication to Joyce summarized her contributions as an elected Town official which “resulted in an efficient, service-oriented and financial responsible office due in large measure to her sincere interest, dedication and determination”. Above all of Joyce’s contributions in her formal role, she is remembered for her gentle manner, integrity and service to others as well as her devotion to family and her beloved Stratham.

SELECT BOARD

The year 2023 was another successful year of service delivery to the residents of Stratham through the dedication and hard work of Town employees and civic volunteers working side-by-side.

Perhaps the best example of this was the special Town Meeting held in October that led to the authorization of Stratham Community Power. Approximately 145 residents participated in the meeting and voted unanimously to adopt Community Power for Stratham. About the time this Town Report is published, Stratham households on average will be saving \$17 a month on electrical supply costs as a result of this effort. Our Energy Commission brought this proposal forward, ensured meaningful public outreach at each step of consideration, and helped many residents understand the program through one-on-one conversation.

From an organizational perspective, there were a few important changes to contracted services that represent a significant improvement in operations as well as increased long-term value to the residents. We introduced a new managed-service provider for our information technology function, which has increased responsiveness and follow-through, added skill sets, and increased tightening of our cybersecurity defenses. In addition, we secured a new contractor to perform our general assessing function and 2024 town-wide revaluation. This new arrangement makes more expertise available to the town to manage the valuations our large commercial properties and guide us through the appeal process. Our contracting model continues to help the Town realize significant savings, with 2024 assessing costs projected to be less than those expended in 2019. Past investments in enhanced skill sets and work hours on the Town staff have resulted in ongoing efficiencies and significant savings in the areas of financial monitoring and reporting, revised health insurance offerings, and newly established banking arrangements which have resulted in a significant increase in interest earnings on operating account balances.

Our employees and volunteers had a successful year in attracting outside funding through grants and donations, which help tax dollars go further. The Stratham Police Department (SPD) secured over \$80,000 from four grants (bullet-proof vests, Mobile Data Terminals replacements and dashboard cams); the Town received another NH DES engineering grant for long-term PFAS solutions; the Fire Association volunteers donated over \$87,000 for the benefit of Stratham Volunteer Fire Department and SPD for training and equipment. Our Conservation Commission, with assistance from our Planning & Community Development Department and Southeast Land Trust, secured two grants totaling over \$107,000 for a conservation purchase benefiting Stratham Hill Park and the Stratham Memorial School.

In 2024, we look forward to advancing additional Town priorities identified in the Town's Master Plan, including:

- meeting the needs of traditionally underserved populations in our recreation offerings including teens and adults;
- adopting and beginning implementation of the Open Space & Connectivity Plan to advance a framework for future investments in open spaces, community connections, and recreational opportunities;
- continuing the work of the Trail Management Advisory Committee in Stratham Hill Park;

- responding to the Town Center contamination and continue to work towards future solutions; and
- completing the town-wide revaluation of properties, in conjunction with proactive outreach and communications through the process.

We remain grateful to the community for the support and encouragement of so many residents, volunteers and dedicated elected officials and employees.

Michael Houghton, Chair

Allison Knab, Vice Chair

Joseph Anderson

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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 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

Instagram: WigginsLib

Twitter: WigginsMemorial

PARKS & RECREATION



Program Registration: Stratham.recdesk.com

Facebook: [Stratham Hill Park](#)

Facebook: [Stratham Recreation](#)

Instagram: [StrathamParksRecreation](#)

Twitter: [StrathamRec](#)

2023 TOWN OFFICERS

ELECTED POSITIONS

SELECT BOARD

Mike Houghton, Chair	term expires 2026
Allison Knab, Vice Chair	term expires 2024
Joe Anderson	term expires 2025

MODERATOR

David Emanuel	term expires 2024
Beth Dupell (appointed assistant)	

TOWN CLERK/TAX COLLECTOR

Deborah Bakie, Town Clerk / Tax Collector	term expires 2026
James Joseph, Deputy (appointed)	
Lisa Dudek, Office Assistant (appointed)	

SUPERVISORS OF THE CHECKLIST

Cathy Warner	term expires 2026
Melanie McGrail	term expires 2028
Connie Aubin-Adams	term expires 2024

TRUSTEES OF THE TRUST FUNDS

Mikki Deschaine, Chair	term expires 2026
Patricia Lovejoy	term expires 2024
Donna Marsh	term expires 2025

LIBRARY TRUSTEES

Susan Wilbur, Chair	term expires 2024
Adrianne Sherry	term expires 2024
Connie Gilman	term expires 2025
Ana Makabali	term expires 2025
Veronique Ludington	term expires 2026
Kathy Bower, Alternate	term expires 2024
Michele McMann-Corti, Alternate	term expires 2024
Gale Lyon, Alternate	term expires 2024
Kerry Cronin, Director (appointed)	

CEMETERY TRUSTEES

Jessica Kliskey, Chair	term expires 2024
Lucy Cushman	term expires 2025
Melanie McGrail	term expires 2026

APPOINTED POSITIONS

TOWN ADMINISTRATION

David S. Moore, Town Administrator
Rebecca Tremblay, Treasurer
Tracy Abbott, Deputy Treasurer
Christiane McAllister, Finance Administrator
Shandy Supit, Finance Assistant (Jan. – Sept.)
Karen Richard, Executive Assistant/Welfare Administrator

ASSESSING DEPARTMENT

Chris Murdough, Town Assessor
James Joseph, Assessing Assistant

CODE ENFORCEMENT/BUILDING INSPECTION

James Marchese, Code Enforcement Officer/Building Inspector
Peter Rowell, Interim Code Enforcement Officer/Building Inspector
Tara Madden, Building/CEO Coordinator (Jan. – Oct.)

FIRE DEPARTMENT

Chief Jeffrey Denton	
Assistant Chief - Vacant	
Deputy Chief Josh Crow	Fire Lt. John Dardani
Captain Bryan Crosby	Fire Lt. Chris Heal
Captain Tim Slager	Fire Lt. Ben Hochschwender
Fire Inspector – Jeff DiBartolomeo	Fire Lt. - Vacant
EMS – Captain Peggy Crosby	
EMS – Lt. Michael Sitar	
EMS – Vacant Lt.	

HEALTH OFFICER

Jim Marchese, CEO/BI
Jeffrey Denton, Fire Chief

PARKS & RECREATION

Seth Hickey, Parks & Recreation Director
Zach Cherry, Program Coordinator
Diane Smith, Program Assistant

PLANNING

Mark Connors, Town Planner
Susan Connors, Planning Project Assistant

POLICE DEPARTMENT

Chief Anthony King		
Lt. David Pierce	Off. Amanda Bibeau	Off. Charles Law
Det. Sgt. Steven Janvrin	Off. Brian Holbrook	Off. John Emerson
Sgt. Kenneth Gauthier	Off. Corey Wynn	Off. Christopher Call
Sgt. Michael Doucette	Off. Jonathan Wood	Chelsea Flynn, Prosecutor
	Off. Matthew Poole	
Animal Control Officer: Vacant		
Support Staff: Jessica Harrington, Admin. Asst.		

DEPARTMENT OF PUBLIC WORKS

Nathaniel Mears, Public Works Director (Jan.- Oct.)	Robert Jackson
Charles Perkins	Trevor Batchelder
Jason Pond, Maintenance Supervisor	Garrett Pietz
Doreen Coughlin, Assistant Custodian	Jason Warren

BOARD OF ADJUSTMENT

Drew Pierce, Chair	term expires 2026
Brent Eastwood, Vice Chair	term expires 2024
Jameson Paine	term expires 2025
Francis MacMillan Jr.	term expires 2023
Bruno Federico	term expires 2024
Nicholas Garcia, Alternate	term expires 2026
Vacant, Alternate	term expires 2025

BUDGET ADVISORY COMMITTEE 2023

Connie Aubin-Adams	Tedd Tramaloni
Jennifer Scrafford, School Board Rep.	Wayne Young
June Sawyer	

CONSERVATION COMMISSION

William Kenny, Chair	term expires 2025
Kyle Saltonstall, Alternate, Vice Chair	term expires 2025
Allison Knab, Select Board	
Brad Jones	term expires 2026
Robert Keating	term expires 2026
Dan McAuliffe	term expires 2026
Tim Copeland, Alternate	term expires 2025
William McCarthy	term expires 2024
Chris West	term expires 2026

OFFICE OF EMERGENCY MANAGEMENT

David Barr, Director
David Emanuel, Deputy Director

ENERGY COMMISSION

Matt O’Keefe, Chair	term expires 2026
Michael Welty	term expires 2024
Charles Case	term expires 2024
Joe Van Gombos	term expires 2025
Paul Deschaine	term expires 2026
Vacant, Alternate	term expires 2025
Joe Anderson, Select Board Rep	

EXETER-SQUAMSCOTT RIVER LOCAL ADVISORY COMMITTEE

Eric Bahr
Nathan Merrill

HERITAGE COMMISSION

Nathan Merrill, Chair	term expires 2026
Forrest Barker, Secretary/Treasurer	term expires 2026
Jeffrey Hyland	term expires 2025
David Canada, Planning Board Rep	term expires 2026
Mike Houghton, Select Board Rep	
Rebecca Mitchell (until Oct.)	term expires 2025
Lucy Cushman, Alternate	term expires 2025
Drew Bedard, Alternate	term expires 2024
Vacant, Alternate	term expires 2024

LAMPREY REGIONAL COOPERATIVE

Paul R. Deschaine

PLANNING BOARD

Tom House, Chair	term expires 2025
David Canada, Vice Chair	term expires 2026
Michael Houghton, Select Board Rep	
Chris Zaremba	term expires 2023
John Kunowski	term expires 2025
Nathan Allison, Alternate	term expires 2026
Mark Connors, Town Planner	

RECREATION COMMISSION

Kate Dardinski, Co-chair	term expires 2024
Rebecca Waltz	term expires 2024
Jessie Hook	term expires 2024
Ryan Guerette, Treasurer	term expires 2023
Brent Scott, Co-chair	term expires 2025
Allison Knab, Select Board Rep	
Vacant	term expires 2025

ROCKINGHAM PLANNING COMMISSION

Lucy Cushman
Joseph Johnson

STRATHAM SUMMERFEST COMMITTEE

Dan Crow
John Cushing
June Sawyer

TRAIL MANAGEMENT ADVISORY COMMITTEE

Kate Dardinski, Chair
Edie Barker
Gregg Blood
William McCarthy
Jock Dyer
Patricia (Trish) Weideman
John Singleton
Seth Hickey, Parks & Recreation Director

MARCH 14, 2023 ELECTION AND TOWN MEETING MINUTES

All Ballot Clerks and Election Workers were sworn in at 6:45 am and 12:45 pm accordingly. Present were Moderator David Emanuel, Assistant Moderator Beth Dupell, Town Clerk/Tax Collector Deborah Bakie, Deputy Town Clerk/Deputy Tax Collector Jim Joseph, Assistant to the Town Clerk Lisa Dudek and Select Board Members Joe Lovejoy (Pro Tem), Allison Knab and Joe Anderson. Supervisors of the Checklist present were Connie Aubin-Adams, Cathy Warner, and Melanie McGrail. Ballot Clerks for the day were: Susan Canada, Nancy Hunter, Michael Hunter, Christina Tischler, Gale Lyon, Johanna Greenlaw, Liz Chisholm, Patricia Hughes, Karen Cushing, Joan Gough, June Sawyer, Karen Richard and Lia Joseph, Tara Madden, Susan Connors and Kendall Marks were also present assisting with voter assistance when arriving at the Polls. A winter weather warning welcomed in the Town Election which caused for a low attended election with 535 official Election Day ballots cast, with 137 of those being absentee ballots. There were 4 new voters registered on Election Day, making the total number of voters on the Checklist 6,132. This made it an 8% turnout for this election.

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

Cooperative School Board, for East Kington for three years: *Melissa Lyons 299. Cooperative School Board, for Exeter for three years: *Dawn Bullens 194; Aunksika Ann Slayton 184. Cooperative School Board, for Stratham for three years: *Erin Garcia de Paredes 331. Exeter Cooperative School District Moderator for one year: *Katherine B. Miller 308. Cooperative School District Budget Committee, for Brentwood for three years: *Melissa Litchfield 201; *Erin Steckler 198. Cooperative School District Budget Committee, for Exeter for three years: *Roy ME. Morrisette 312. Cooperative School District Budget Committee, for Kensington for three years: *Sarah Fetras (write-in).

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

Article 1: ERCSD Operating Budget
Yes: 319 No: 127

Article 2: ERCSD Capital Reserve Fund
Yes: 352 No: 95

Article 3: CRF For Synthetic Turf Replacement
Yes: 303 No: 114

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

School Board Member for three years, vote for two: *Erik Herring 331; Elizabeth Ellis Ohr 208; *Sophie Saltonstall 248. School District Clerk for one year, vote for one: Sophie Saltonstall 4; *Mikki Deschaine 3 (write-in); Saralyn Doran 2; James Scamman 2. School District Treasurer: write-in, *James Scamman 105 (write-in).

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

Select Board for three years, vote for one: Denise Lemire 140; *Michael Houghton 362. Town Clerk for three year, vote for one: *Deborah Bakie 456. Cemetery Trustee for three years, vote for one: *Melanie McGrail 423. Trustee of the Trust Funds for three years: *Mikki Deschaine 399. Library Trustee for three years, vote for one: *Veronique F. Ludington 418.

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 3.8.8 *Gateway Commercial Business District*, Table 2 to increase the minimum front setback for developments in the Gateway Commercial Business District and to clarify how building height is measured in the District. The purpose of this amendment is to require greater front setbacks along Portsmouth Avenue to ensure the provision of landscaping and pedestrian facilities and to clarify that building height is measured to the highest point of the roofline.

The Planning Board recommends this article by unanimous vote.

Yes: 434 No: 56

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 4.2 *Table of Dimensional Requirements* to reduce the front setback for properties in the Professional/Residential District that abut residential uses from 100-feet to 20-feet. The purpose of this amendment is to make the front setback more consistent with other zones in Stratham and to allow for the redevelopment of uses on small properties where the existing setback requirement makes redevelopment unfeasible.

The Planning Board recommends this article by unanimous vote.

Yes: 338 No: 149

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 3.8.8 *Gateway Commercial Business District*, Table 4 to establish minimum standards for sidewalks, driveways, and electric vehicle charging stations in the Gateway Commercial Business District. The purpose of this amendment is to add minimum standards for driveways and sidewalks to reduce conflict points between pedestrians and motorists and to add provisions for electric vehicle charging facilities.

The Planning Board recommends this article by unanimous vote.

Yes: 385 No: 103

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 3.8.6 *Gateway Commercial Business District Conditional Use Permit* and Section 3.8.8.a *Gateway Commercial Business District Permitted Uses by Zone*. This is a housekeeping amendment to correct clerical errors and ensure consistency of terms and uses between this Section and Table 3.6, Table of Uses.

The Planning Board recommends this article by unanimous vote.

Yes: 438 No: 45

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.

The Planning Board recommends this article by unanimous vote.

Yes: 380 No: 87

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.

The Planning Board recommends this article by unanimous vote.

Yes: 376 No: 92

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 by deleting Section VII *Signs* in its entirety and replacing with a revised Section VII *Signs* in order to incorporate legal amendments to the Town's Sign Ordinance necessitated by decisions of the United States Supreme Court which impact how municipalities may regulate sign content.

The Planning Board recommends this article by unanimous vote.

Yes: 389 No: 74

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 VII *Signs* in order to both incorporate legal amendments to the Ordinance and to amend regulations on signage, limiting the size, height, and illumination of signage in order to control visual clutter along roadways, reduce distractions caused by signage to motorists, and to improve the aesthetics of commercial corridors in Stratham.

The Planning Board recommends this article by unanimous vote.

Yes: 407 No: 66

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, Sub-section 5.13 *Solar Energy Systems* to clarify the requirements associated with the removal of medium- and large-scale ground-mounted solar energy systems after they are de-activated. This amendment would require landowners with solar energy systems to provide a plan for restoring a site to pre-development conditions if a solar facility is abandoned and to record a declaration committing to removing the array while eliminating a requirement to provide a financial security for the life of the solar project.

The Planning Board recommends this article by unanimous vote.

Yes: 427 No: 49

The remaining Town of Stratham articles will be voted on March 18, 2023 at the Stratham Memorial School at 9:00 am.

Town Moderator David Emanuel declared the meeting come to order at 9:07. Boy Scouts Pack and Troop 185 presented colors with Pledge of Allegiance. Mr. Emanuel introduced the panel: Dave Emanuel, Town Moderator; David Moore, Town Administrator; Michael Houghton, Select Board Chair; Select Board Vice Chair, Allison Knab and Joe Anderson, Select Board. Mr. Emanuel also invited other officials and department heads to introduce themselves, they included Assistant Moderator, Beth Dupell; Cordell Johnston, Town Counsel; Nate Mears, Director of Public Works; Mark Connors, Town Planner; Kerry Cronin; Library Director, Christiane McAllister; Finance Administrator, Tony King; Chief of Police, Deborah Bakie; Town Clerk and Jim Joseph; Deputy Town Clerk and Supervisor of the Checklist Melanie McGrail, Connie Aubin-Adams and Cathy Warner. 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 pandemic. Mr. Emanuel then invited Jeff Denton and Jerri Denton to read the Town Report dedication. This year the report was dedicated to June Scamman Sawyer. Bruce Kerr, President of the Stratham Historical Society then read the Memorial Page dedicated to Barbara Mann and Lucy Cushman read the Memorial Page dedicated to Kenneth Lanzillo. Mr. Emanuel read the results from the Town Election held on Tuesday, March 14, 2023 and reviewed the Rules of Procedure for Town Meeting.

ARTICLE 11: 2023 Operating Budget

To see if the Town will vote to raise and appropriate the sum of Eight million two hundred eleven thousand one hundred eighty eight dollars (\$8,211,188) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. Select Board Chair moved to accept the article as read, Select Board Member Knab seconded it. Select Board Chair Houghton, spoke to the Article. Seeing there were no other questions or comments from the floor, Moderator Emanuel read the Article, the vote was taken in the affirmative, and Article 11 passed.

Jeremy Riecks of 18 Doe Run motioned to restrict reconsideration of Article 11, seconded by Debra Altschiller of 15 Apple Way. Motion to restrict reconsideration voted on and passed.

ARTICLE 12: Capital Improvements Program

To see if the Town will vote to raise and appropriate the sum of Six hundred sixty three thousand dollars (\$663,000) to implement the Capital Improvements Program for 2023 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 December 31, 2028 per NH RSA 32:7 (VI). Select Board Member moved to accept the article as read, Select Board Chair Houghton seconded it. Select Board Member Allison Knab spoke to the Article. Jane McGinn of 5 Haywick Drive asked why the voting booths were being

replaced. Deb Bakie Town Clerk explained that the current election booths are no longer supporting the shelves and are no longer serviceable and are needing to be replaced prior to the (4) 2024 elections which include the Presidential Election. Seeing there were no other questions or comments from the floor, Moderator Emanuel read the Article, the vote was taken in the affirmative, and Article 12 passed. Jeremy Riecks motioned to restrict reconsideration of Article 12, seconded by Debra Altschiller. Motion to restrict reconsideration voted on and passed.

ARTICLE 13: Appropriate Funds to Capital Reserve Funds

To see if the Town will vote to raise and appropriate the sum of Two hundred and eighty five thousand dollars (\$285,000) 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 and thirty five thousand dollars (\$135,000) to be raised through general taxation. Select Board Member Allison Knab moved to accept the article as read, Select Board Member Joe Anderson seconded it. Select Board Member Allison Knab spoke to the Article.

Fire Department Capital Reserve Fund	\$110,000
Heritage Preservation Capital Reserve Fund	\$50,000
Highway Vehicle/Equipment Capital Reserve Fund	\$125,000
Total	\$285,000

Pat Abrami of 9 Tall Pines Drive asked about the unassigned fund balance. Town Administrator David Moore explained that the capital projects are for a one time capital investments. Mr. Abrami went on to ask for further explanation of the unassigned fund balance being the surplus fund from prior years which Mr. Moore confirmed. Select Board Member Knab asked for Mr. Moore to explain the acronyms used due to prior year’s confusion. Mr., Moore then stated that the DRA in the Department of Revenue Administration and the GFOA is the Government Finance Officers Association. Seeing there were no other questions or comments from the floor, Moderator Emanuel read the Article, the vote was taken in the affirmative, and Article 13 passed. Jeremy Riecks motioned to restrict reconsideration of Article 13, seconded by Debra Altschiller. Motion to restrict reconsideration voted on and passed.

ARTICLE 14: First Responder Training & ALS Service Contract

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

2023 EMS/EMT/First Responder Training	\$10,000
2023 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. Select Board Member Anderson moved to accept the article as read. Select Board Chair seconded it. Select Board Member Anderson spoke to the Article. Seeing there were no other questions or comments from the floor, Moderator Emanuel read the Article, the vote was taken in the affirmative, and Article 14 passed. Jeremy Riecks motioned to restrict reconsideration of Article 14, seconded by Zoe Manos of 71 Peninsula Drive. Motion to restrict reconsideration voted on and passed.

ARTICLE 15: Fire Engine #1 Replacement

To see if the Town will vote to raise and appropriate the sum not to exceed Nine hundred and fifty thousand dollars (\$950,000) for the replacement of Fire Engine #1 and to further authorize the withdrawal of Two hundred and fifty thousand (\$250,000) from the Stratham Fire Department EMS Special Revenue Fund, created March 17, 2000 and amended March 11, 2005 to include the purpose of purchasing Fire Department vehicles and equipment. The balance will be raised from the SVFD Fair Trust Fund (\$80,000) and the remaining balance not to exceed (\$620,000) from the Fire Department Capital Reserve Fund. This special warrant article will be non-lapsing per RSA 32:7, VI and will not lapse until the purchase has been completed, or December 31 2028, whichever is sooner. No additional funds from general taxation are to be used. Select board member moved to accept the article as read, Select Board Member Knab seconded it. Select Board Member Joe Anderson spoke to the Article. Seeing there were no other questions or comments from the floor, Moderator Emanuel read the Article, the vote was taken in the affirmative, and Article 15 passed. Jeremy Riecks motioned to restrict reconsideration of Article 15, seconded by Debra Altschiller. Motion to restrict reconsideration voted on and passed.

ARTICLE 16: Optional Veterans' Tax Credit (72:28, II)

To see if the Town will readopt the optional Veterans' Tax Credit in accordance with RSA 72:28, II for an annual tax credit on residential property of \$600. Select Board Member Knab moved to accept the article as read. Select Board Chair Houghton seconded it. Select Board Member Allison Knab spoke to the Article. Frank De Peters of 5 Haywick Drive asked why is it only \$600 for Veterans Credit and wanted to know how it is determined. Select Board Member Allison Knab stated that the State RSA allows up to \$750. Mr. De Peters asked how to go about the increase to \$750? Select Board Member Knab went on to say an increase would need to be officially requested and it's definitely an option for the next year. Seeing there were no other questions or comments from the floor, Moderator Emanuel read the question, the vote was taken in the affirmative, and Article 12 passed. Jeremy Riecks motioned to restrict reconsideration of Article 16, seconded by Debra Altschiller. Motion to restrict reconsideration voted on and passed.

ARTICLE 17: All Veterans' Tax Credit (72:28-b)

To see if the Town will readopt the All Veterans' Tax Credit in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28. Select Board Member Knab moved to accept the article as read. Select Board Chair Houghton seconded it.

Select Board Member Knab spoke to the Article. Seeing there were no other questions or comments from the floor, Moderator Emanuel read the Article, the vote was taken in the affirmative, and Article 17 passed. Jeremy Riecks motioned to restrict reconsideration of Article 17, seconded by Debra Altschiller. Motion to restrict reconsideration voted on and passed.

ARTICLE 18: Motor Vehicle Registration Fee and Capital Reserve

To see if the Town will vote to collect an additional motor vehicle registration fee of \$5.00 per vehicle for the purpose of supporting a Municipal Transportation Improvement Fund as set forth in RSA 261:153 VI, and further, to vote to establish said fund as a capital reserve fund governed by RSA 35 and to appoint the Select Board as agents to expend from this capital reserve fund for the purposes for which it was established. Proceeds from the Municipal Transportation Improvement Fund are to be used to support eligible local transportation projects as permitted under RSA 261:153 such as public transportation, roadway improvements, signal upgrades, and development of new bicycle and pedestrian paths. The additional fee shall be collected from all vehicles, both passenger and commercial, with the exception of all-terrain vehicles as defined in RSA 215-A:1, I-b and antique motor vehicles or motorcycles as defined in RSA 259:4. Select Board Chair Houghton moved to accept the article as read, Select Board Member Knab seconded it. Select Board Chair Mr. Houghton spoke to the Article. Nancy Hunter of 2 Brown Ave asked why this isn't going through the DPW's budget and increasing their budget. The Town Administrator Mr. Moore replied with the state law it requires this mode of adoption. Mr. Moore went on to further explain that the funds are held in a capital reserve fund which saves and accumulates year after year. Pat Abrami of 9 Tall Pines drive asked for confirmation of 10,000 registered vehicle in the town which Mr. Moore confirmed. Mr. Abrami went on to say that this was an aggressive tax, stating that there are several different means already for improvement. Mr. Abrami further asked if Stratham allocates funds to COAST transportation which Mr. Moore stated Stratham does not. Mr. Abrami further asked if it has to go back to vote for expending. Mr. Moore stated that the funds are an asset to the town and are a capital reserve fund not a special revenue fund. Mr. Abrami went on to state that he would rather see it come out of general fund money or CIP rather than additional fees on Motor Vehicle registrations. Lucy Cushman of 159 Winnicutt Road sees it as a user fee for vehicle use and that she rather see it here than an increase on property taxes. She further went on to say that any way we can support roadway infrastructure is an asset. Nancy Hunter asked if the residents had a say for the use of the money. The Town moderator explained that this is the way the Town has decided to use the money. Select Board Member Knab explained that these fees would also be used for senior transportation which is highly supported by the local seniors. Philip Caparso of 40 River Road stated that he was concerned about local control over spending. Jane McGinn asked if the money was being planned to use this year for something specific. Select Board Chair Houghton stated nothing was planned as of yet. She further went on to state if it was voted down would it have an adverse effect. Deborah Bakie 28 Pheasant Run stated concerns about pedestrian traffic on Portsmouth Ave and was hopeful that these fees would be used for crosswalks and other means of pedestrian safety. James Cushman asked if trailers would be exempt from the \$5.00 fee, Mr. Moore stated that trailers are exempt. Philip Carparso asked what the process is to amend a Town Warrant Article. The moderator stated that he would be consulting with the Towns attorney. Lester Cuff stated that he supports the \$5.00 fee. Debra Altschiller spoke with regards to State grants requiring towns to "pony up" funds, and further went on to explain the

verbiage of the Article and the many ways the funds could be used for. Maria Emanuel of 18R Scamman Rd stated her support and that bringing it back to town meeting would restrict the availability. Lucy Cushman asked if there would be a public meeting when deciding the expenditures of the collected fees. Mr. Moore stated that the meetings would be open to the public and posted per usual. Seeing there were no other questions or comments from the floor, Moderator Emanuel moved Article 18 to a required paper vote.

YES- 67 NO- 23

Moderator Emanuel read the results of the paper vote count, and Article 18 passed. Jeremy Riecks motioned to restrict reconsideration of Article 18, seconded by Debra Altschiller. Motion to restrict reconsideration voted on and passed.

ARTICLE 19: Establishment of Fees

To see if the Town will vote to adopt RSA 41:9-a, to allow the Select Board to establish or amend fees following a public hearing process. Fees authorized under the section include fees related to regulatory programs adopted by the Town and fees for the use of revenue producing facilities. Select Board Member Joe Anderson moved to accept the article as read, Select Board Member Knab seconded it. Select Board Member Joe Anderson spoke to the Article.

Seeing there were no other questions or comments from the floor, Moderator Emanuel read the Article, the vote was taken in the affirmative, and Article 19 passed. Jeremy Riecks motioned to restrict reconsideration of Article 19, seconded by Debra Altschiller. Motion to restrict reconsideration voted on and passed.

ARTICLE 20: Other Business

Select Chair Houghton thanked all whom were in attendance and the importance at Town Meeting. Mr. Houghton further went on to thank Karen Richards, the Select Board's administrative assistant for all that she continues to do on a daily basis. Mr. Houghton also thanked Deb Bakie, the Town Clerk and her staff for the guidance in the election process, he also thanked the many election workers for their hard work and dedication. Select Chair Houghton also asked that those newly elected officials remain behind for oath administration.

Moderator Emanuel asked if there was any further business to discuss. Moderator Emanuel reminded everyone of the pancake breakfast being held the next morning to support the 9/11 Eagle Scout project. Seeing no other business before the floor, a motion was made to adjourn the meeting. Moderator Emanuel adjourned the meeting at 10:42 a.m.

Respectfully submitted,



Deborah L. Bakie

Stratham Town Clerk

OCTOBER 26, 2023 SPECIAL TOWN MEETING MINUTES

A special town meeting was held on October 26, 2023 at 7:00 PM at the Stratham Memorial School to see if the town would adopt the Stratham Community Power. The Town Moderator David Emanuel opened the meeting at 7:10 to allow for more check in time for residents. Troop 185 presented colors with Pledge of Allegiance. Present were Moderator David Emanuel, Assistant Moderator Beth Dupell, Town Clerk/Tax Collector Deborah Bakie, Deputy Town Clerk/Deputy Tax Collector Jim Joseph, Assistant to the Town Clerk Lisa Dudek and Select Board Members Mike Houghton, Allison Knab and Joe Anderson. Supervisors of the Checklist present were Connie Aubin-Adams, Cathy Warner, and Melanie McGrail. 145 registered voters participated in the special town meeting

Article 1: ADOPTION OF STRATHAM COMMUNITY POWER PLAN

To see if the Town will vote to adopt the Stratham Community Power Plan dated July 31, 2023, to authorize the Select Board to implement the plan, and to take all action in furtherance thereof, pursuant to RSA 53-E. The Stratham Community Power Plan is an opt-out program that offers more flexible electricity procurement. The plan will initially provide lower electricity rates for residents, or it will not launch. Initial participation in the plan can be declined, after which enrollment becomes voluntary.

The Select Board recommends this Article by unanimous vote.

Charlie Case of the Energy Commission spoke to what community power is further explaining that it would go “live” in February of 2024.

The Town Moderator, David Emanuel opened the floor to a question and answer period. At the conclusion of the question and answer period, a hand vote was taken and Article 1 passed without any objections.

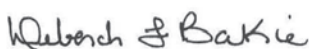
Article 1: OTHER BUSINESS

Mike Houghton Select Board Chair, introduced and thanked members of the Energy Commission to include:

Matt O’Keefe, Chair
Joe Anderson, Select Board Representative
Michael Welty
Charlie Case
Joe Van Gombos
Paul Deschaine

Moderator Emanuel asked if there was any further business to discuss. Seeing no other business before the floor, a motion was made to adjourn the meeting. Moderator Emanuel adjourned the meeting at 7:48 PM.

Respectfully submitted,



Deborah L. Bakie
Stratham Town Clerk

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 twelfth day of March 2024, 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, Section II *Definitions*, Section III Table 3.6 *Table of Uses*, and *Footnotes to Table 3.6* to include new definitions and property uses that are not currently defined. This is a housekeeping amendment to better define terms, building uses and associated requirements.

2.1 DEFINITIONS

Half Story: A building story in which the area of habitable square-footage is less than the areas of habitable rooms on the first floor with at least two opposite exterior walls meeting the sloping roof not more than three feet above that floor level.

Mixed-Use Development: A complementary combination of permitted residential uses and commercial land uses, occupying the same site or building.

2.1.81 **Structure:** Anything constructed or erected with a fixed location on or in the ground, or attached to something having a fixed location on or in the ground. Structures include but are not limited to buildings, mobile home, bridges, trestles, towers, ~~frameworks~~, hoop houses, tanks or group of tanks exceeding a total of 500 gallons (~~excluding septic tanks~~), tunnels, stadiums, platforms, shelters, piers, wharfs, ~~signs~~, fences **over six-feet in height**, and retaining walls over **four-feet (4') six feet (6')** in height, swimming pools, or the like. **This definition shall exclude burial vaults, septic tanks and associated infrastructure, and pre-fabricated children's playsets.** Where the Stratham Zoning Ordinance is silent, then the most current edition of the State Building Code shall be assumed to apply. (Rev. 3/90, 3/11, 3/20).

ADDITION TO TABLE 3.6, TABLE OF USES:

Use	R/A	MAH	PRE	TC	G CBD	SC	CLIO	IND	33HD
Mixed-Use Development	X	X	C ¹⁸	C ¹⁸	C ¹⁸	C ¹⁸	X	X	C

ADDITION TO FOOTNOTES TO TABLE 3.6:

18- A minimum of 25 percent of the gross interior habitable space of the development must be allocated to non-residential uses.

The Planning Board recommends this article by unanimous vote.

Article 3: 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 III *Permits* to clarify the circumstances in which the Building Inspector may require that a plan prepared and stamped by a licensed land surveyor or certified wetland scientist is required. This amendment provides the Building Inspector discretion to require a plan prepared and stamped by a certified professional where there is a reasonable basis to question if a building permit application meets the requirements of the Zoning and Building Ordinances and/or the State Building and Fire Codes.

ARTICLE III: PERMITS

3.5 No building permit shall be issued until the Building Inspector has certified that the proposed building or structure and its intended use comply with the provisions of ~~this the~~ Stratham Zoning and Building Ordinances.

~~3.10 Before issuance of a Building Permit, the Building Inspector may require that property lines be properly established when not readily apparent, in accordance with the Town's Subdivision Regulations, by a registered surveyor. (Rev. 3/90)~~

3.10 Prior to the issuance of a building permit, the Building Inspector may require, at his or her discretion and where there is a reasonable basis to question whether the plan meets the requirements of the Zoning and Building Ordinances, that a plan be prepared and stamped by a licensed surveyor to confirm that the application meets the requirements of the Stratham Zoning and Building Ordinances, including all relevant dimensional requirements (4.2 Table of Dimensional Requirements). The Building Inspector may also require that a plan be prepared and stamped by a licensed wetland scientist, where there is a reasonable basis to question whether an application conforms to the requirements of the Zoning and Building Ordinances, to confirm that the application meets the requirements of the Stratham Wetlands Conservation District and Shoreland Protection Districts.

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 *Supplementary Regulations*, Sub-section 5.12 *Home*

Occupation to clarify the requirements associated with home occupations. This amendment would limit the aggregate size of home occupations and clarify requirements associated with inspections and renewals of home occupations.

5.12 HOME OCCUPATION (Only sections of the Ordinance proposed for revision are shown)

5.12.2 (excerpt)

- a. The total area occupied, including storage in accordance with “F” below, by a home occupation shall utilize an area of no more than twenty five percent (25%) of the total floor area of finished floor space of the dwelling, including the basement if finished as habitable space, **or no more than 1,000 square-feet (whichever is less)**, and does not change the residential character of the premises thereof. (Rev. 3/19)

5.12.3 (excerpt)

- b. Before a public hearing is held for a special exception under this section, the ~~special exception is granted considered, mandatory building inspections~~ a building inspection shall be conducted ~~made~~ by the Code Enforcement Officer of the portions of the property to be utilized for the home occupation. ~~if the public is to be served at the proposed location or if hazardous materials are to be stored there. At~~ **or within five days of the inspection, the Code Enforcement Officer will make the applicant aware of any life safety/building code improvements necessary to operate the home occupation.** In addition, a formal site plan review by the Planning Board may be required if deemed necessary by the Zoning Board of Adjustment and/or Code Enforcement Officer.
- c. Upon the granting of the special exception, **the applicant shall be required to address any conditions of the special exception and other necessary improvements required by the Code Enforcement Officer. Prior to the start of operation, the applicant shall schedule a final inspection with the Town. If the proposed use meets all requirements of the special exception and those required under life safety/building codes, the Code Enforcement Officer shall issue a Certificate of Occupancy for the home occupation. Only home occupations with a valid Certificate of Occupancy may operate in Stratham.** ~~an application for a home occupation permit shall be made to the Building Department on a form provided by the Building Department.~~
- d. All home occupation permits shall be issued for a period of three (3) years and may be renewed provided there is no violation of the provisions of Section 5.12. Requests for renewals shall be submitted to the Building Department **within three years of the date of the**

original Certificate of Occupancy accompanied by the renewal fee as approved by the Select Board. The Code Enforcement Officer shall conduct an inspection of the home occupation prior to the approval of a renewal to ensure the use is operating in conformance with its Town approvals. **The Town will mail one notice alerting the applicant of the need to renew the permit. The applicant shall be provided a 90-day grace period to file a renewal application. If no renewal application is filed within this period, the Certificate of Occupancy shall expire, and the home occupation must cease operation.**

5.12.4 Exemptions from Special Exception Application Requirements:

- a. ~~Home occupations in which neither customers nor vehicles, apart from periodic business deliveries, come to the location where the business activity takes place and at which no sign is displayed and no outside person is to be employed and there is no outward appearance of business activity.~~
- a. **Home occupations which meet all of the following criteria shall be considered exempt from these requirements and may operate without a special exception:**
 - 1. **The business activity does not generate any additional traffic, including no customer and/or supplier traffic, apart from periodic business deliveries. Periodic business deliveries shall be defined as not more than five deliveries a week by vehicles weighing less than 26,000 pounds.**
 - 2. **The business activity does not employ anyone who does not have a primary residence at the property.**
 - 3. **No sign associated with the business activity is displayed at the property.**
 - 4. **There is no outward appearance of a business activity on the property nor any noxious odors or noises produced by the home occupation.**
 - 5. **No hazardous materials directly associated with the home occupation are maintained at the property.**
- b. Agricultural activity, including farming and forestry in which products are sold on or off premises.

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 III *Footnotes to Table 3.6* to consolidate the number of criteria the Planning Board considers in Conditional Use Permit applications. The purpose of this amendment is to expedite reviews of Conditional Use Permit applications while maintaining the core permit review criteria.

FOOTNOTES TO TABLE 3.6 ADDITIONAL NOTES:

3. Approval and Granting a Permit:

- b. Criteria Required for Consideration of a Conditional Use Permit. A conditional use permit shall be granted only if the Planning Board determines that the proposal conforms to all of the following conditional use permit criteria:
 - i. Spirit & Intent of the Zoning Ordinance and Master Plan: The proposed development **is located on a site in which there are no existing violations of the Stratham Zoning Ordinance** and will be constructed in a manner compatible with the spirit and intent of the Stratham Master Plan and Zoning Ordinance.
 - ~~ii. Conformity to Zoning Ordinance: That there are no existing violations of the Stratham Zoning Ordinance on the subject property.~~
 - ii. Site suitability: The site is suitable for the proposed use which includes the following:
 - 1. Adequate vehicular and pedestrian access for the intended use.
 - 2. The availability of adequate public services to serve the intended use including emergency services, pedestrian facilities, schools, and other municipal services.
 - 3. The absence of environmental constraints (floodplain, steep slope, etc.).
 - 4. The availability of appropriate utilities to serve the intended use including water, sewage disposal, storm water disposal, electricity, and similar utilities.
 - iii. External impacts: The external impacts of the proposed use on abutting properties and the neighborhood shall be no greater than the impacts of **adjacent surrounding** existing uses or other uses permitted in the zone. This shall include, but not be limited to, traffic, noise, odors, vibrations, dust, fumes, hours of operation, and exterior lighting and glare. ~~In addition, the location, nature, design, and height of the structure and its appurtenances, its scale with reference to its surroundings, and the nature and intensity of the use, shall not have an adverse effect on the surrounding environment nor discourage the appropriate and orderly development and use of land and buildings in the neighborhood.~~
 - iv. **Character of development and impact on natural, cultural, historic, and scenic resources: The proposed layout and design of the site and**

new buildings or structures on the site shall not be incompatible with the established character of the neighborhood. This shall include, but not be limited to, the relationship of the development to the street, the scale, height, and massing of the building, architectural design, buffering from adjacent properties, and provisions for pedestrian and vehicular access. The proposed use and development of the site shall preserve identified natural, cultural, historic, and scenic resources on the site and shall not degrade such identified resources on abutting properties

- ~~v. Character of the site development: The proposed layout and design of the site shall not be incompatible with the established character of the neighborhood and shall mitigate any external impacts of the use on the neighborhood. This shall include, but not be limited to, the relationship of the building to the street, the amount, location, and screening of off-street parking, the treatment of yards and setbacks, the buffering of adjacent properties, and provisions for vehicular and pedestrian access to and within the site.~~
- ~~vi. Character of the buildings and structures: The design of any new buildings or structures and the modification of existing buildings or structures on the site shall not be incompatible with the established character of the neighborhood. This shall include, but not be limited to, the scale, height, and massing of the building or structure, the roof line, the architectural treatment of the front or street elevation, the location of the principal entrance, and the material and colors proposed to be used.~~
- ~~vii. Preservation of natural, cultural, historic, and scenic resources: The proposed use of the site, including all related development activities, shall preserve identified natural, cultural, historic, and scenic resources on the site and shall not degrade such identified resources on abutting properties. This shall include, but not be limited to, identified wetlands, floodplains, shore land buffers, significant wildlife habitat, stonewalls, mature tree lines, cemeteries, graveyards, designated historic buildings or sites/landscapes, scenic views, view sheds, and the establishment, protection, and promotion of agricultural uses of the site.~~
- v. Impact on property values: There will be no greater diminution of neighboring property values than would be created under any other use or development permitted in the underlying zone;
- ~~vi. Availability of Public Services & Facilities: Adequate and lawful facilities or arrangements for sewage disposal, solid waste disposal, water supply, utilities, drainage, and other necessary public or private services, are approved or assured, to the end that the use will be capable of proper operation. In addition, it must be determined that these services will not cause excessive demand on municipal services, including, but not limited to, water, sewer, waste disposal, police protection, fire protection, and schools.~~

- vi. Fiscal impacts: The proposed use will not have a negative fiscal impact on the Town unless the Planning Board determines that there are other positive community impacts that off-set the negative fiscal aspects of the proposed use. Adequate facilities and public services are in The Planning Board's decision shall be based upon an analysis of the fiscal impact of the project on the town. The Planning Board may commission, at the applicant's expense, an independent analysis of the fiscal impact of the project on the town.
- vii. Public Interest: The permit is in the public interest.

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 VIII *Residential Open Space Cluster Development* to amend the requirements associated with residential cluster developments. This amendment would establish minimum lot sizes for individual lots, require that open space parcels meet additional minimum requirements, and to require that historical resources be preserved and incorporated into cluster developments whenever practicable.

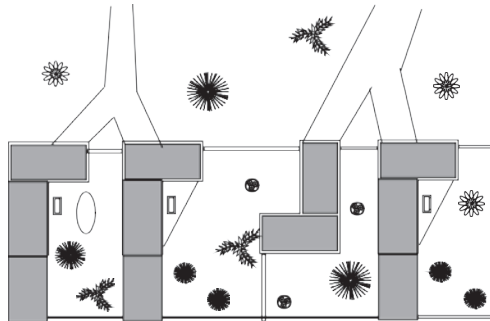
SECTION VIII: RESIDENTIAL OPEN SPACE CLUSTER DEVELOPMENT (Rev. 3/04, 3/10, 3/13)

(Only sub-sections of the Ordinance proposed for revision are shown)

8.8 USES

- a. Only residential uses shall be permitted in the Residential Open Space Cluster Developments.
- b. Single-family detached homes are permitted.
- c. Multi-family Units: Shall be permitted up to a unit count of four (4) per building or structure. For the purpose of elderly affordable and workforce housing developments, multi-family means a building or structure containing five (5) or more dwelling units, each designed for occupancy by an individual household. These are units that are structural joined and share walls with no yard between units. (Rev. 3/10)
- d. Joined-Array Units: Single-family units that are attached by and share a common yard and/or fence as part of a tightly-constructed joined-array, not to exceed four joined units, shall be considered single family units for setbacks to other arrays or detached units but shall not require setbacks from each other provided that yard space at least twenty (20)

feet wide is available for individual use between units. In no case shall structures be less than ten (10) feet apart (example below).



- e. Home occupations are not permitted in Residential Open Space Cluster Developments.
- f. **If a parcel proposed for a Cluster Open Space Cluster Development includes a historic structure(s) regulated under Section 16.5 *Historic Demolition Review* or a historic landscape or feature, or a scenic vista, the structure(s) and/or feature shall be preserved and incorporated into the development whenever feasible. In cases where there is disagreement regarding the feasibility of the preservation of a historic resource, the Demolition Review Committee shall provide an advisory opinion, and the Planning Board shall make a final determination. The Planning Board may also seek an advisory opinion by a historic preservation expert, the costs of which shall be borne by the applicant, before making such a determination.**

8.9 DIMENSIONAL REQUIREMENTS & SETBACKS

- i. Buffer Area: (Rev. 3/13, 3/17)
 - 1. A vegetated buffer strip of at least fifty (50) feet shall be maintained along the external perimeter or property line of the Residential Open Space Cluster Development to minimize potential impacts on abutting properties. The natural vegetation shall be retained or, if required, vegetation of a type and amount as deemed appropriate by the Planning Board shall be planted and maintained. No dwelling, accessory structure, street or parking area shall be permitted within the designated buffer area. **The vegetated buffer strip shall be located solely on open space parcels, including on common land, conservation land, and/or public open land, and shall not encumber individual residential parcels.** Streets that serve as access to the development, walls, underground utilities, and drainage structures may be located within this buffer. Said buffer strip shall not be included in the calculation of open space for the development.

b. Residential Open Space Cluster Lot or Unit:

- i. Frontage and **Minimum Lot Size** Requirements:
 1. Each single-family lot or unit shall have a minimum of fifty (50) feet of frontage on interior roadways. **Each single-family lot with both on-site well and septic facilities shall be sited on a minimum of one-acre. Single-family lots with on-site wells but no on-site septic facilities shall be a minimum of 35,000 square-feet. Single-family lots with on-site septic facilities but no on-site wells shall be a minimum of 25,000 square-feet. Single-family lots with no on-site well and septic facilities shall be a minimum of 15,000 square-feet. All single-family lots shall include a minimum of 12,500 square-feet of contiguous upland buildable area.**
 2. Joined-Array single family units, as described in Section 8.8 shall have one hundred twenty-five (125) feet of frontage. **For joined array single family units sited on individual lots, the minimum lot areas prescribed under Section 8.9.b.i.1 shall apply at a 0.75 ratio for each housing unit.**
 3. Duplex and Multi-family units, sharing a common wall shall have seventy-five (75) feet of frontage. **For joined array single family units sited on individual lots, the minimum lot areas prescribed under Section 8.9.b.i.1 shall apply at a 0.75 ratio for each housing unit.**

8.10 MINIMUM OPEN SPACE REQUIREMENTS

In addition to the requirements of this section, the Planning Board shall adopt regulations that prescribe additional criteria for open space parcels.

- g. The parcel must contain a minimum of 35% of the total land in the parcel dedicated as open space. The fifty foot (50') vegetated buffer as described in Section 8.9.a.iii, shall not be used in the calculation of said minimum.
- h. For purpose of this Section, the minimum open space requirements shall be established in accordance with Section 4.6.6 of the Subdivision Regulations.
- i. **No less than 75% of the dedicated usable open space shall be contiguous. No more than 20% of the open space shall be made up of wetlands.**
- j. Such land shall be preserved in perpetuity through deed restriction or conservation easement, and designated on the approved and recorded plat. Such restriction shall be approved by the Planning Board and Town Counsel.
- k. The minimum required open space is land unbuilt upon, which must be permanently kept in that condition, and cannot be subjected to current use taxation or discretionary easements. However, actively

operated farmland, classified as "prime" or "unique" by the Rockingham County Conservation District will be entitled to current use taxation or discretionary easements.

- l. The open space and/or common area within a cluster development shall be owned by and bound by one or more of the following:
 - i. Mandatory Homeowners Association: Which may use it for common recreational facilities or may designate it as Open Space, or may grant a public body an Open Space Easement.
 - ii. A Public Body: Which shall use it as Conservation Land or Public Open Land.
 - iii. Such Designation must be made prior to approval of the subdivision application by the Planning Board; such lands shall be held in such type of legal entity as the Planning Board deems appropriate.

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 V *Supplementary Regulations*, to create a new Sub-section 5.14 for *Small Accessory Structures*. The purpose of this amendment is to provide for reduced setbacks for small sheds or accessory structures under 120 square-feet in size provided that the structure meets a number of minimum criteria.

5.14 SMALL ACCESSORY STRUCTURES

Small accessory structures or sheds less than or equal to 120 square-feet in area may be constructed no less than five (5) feet of a side and/or rear property boundary and no less than 15 (fifteen) feet of a wetland boundary and shall not require the issuance of a building permit, if all criteria in 5.14.ii are met.

5.14.1 Criteria

- a. The structure shall not contain a poured concrete foundation or slab.
- b. The height of the shed shall not exceed 12 feet as measured to the roof peak.
- c. A maximum of one shed per parcel shall be allowed under this section.
- d. The shed shall not be constructed within the 50-foot vegetated buffer strip that is required to be maintained along the external perimeter or property line of a Residential Open Space Cluster Development.
- e. This section shall not apply to parcels that are subject to site plan review by the Planning Board.

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 IV *Dimensional Regulations*, Sub-section 4.1.4 *Maximum Residential Density* to clarify that non-buildable areas cannot be incorporated into maximum residential density calculations. This amendment would also reduce the maximum residential density in the Route 33 Heritage District from three units per acre to two units per acre.

4.1.1 Maximum Residential Density

For commercially-zoned properties serviced by on-site septic facilities, the maximum residential density of a parcel shall be determined by computing the maximum septic capacity of the parcel as determined by the NH Department of Environmental Services. However in no case shall the maximum allowable residential density exceed the following:

Gateway Commercial Business District: 5 units per acre

Town Center District: 4 units per acre

Flexible Mixed Use District: 4 units per acre

Professional/Residential District: 3 units per acre

Route 33 Legacy Highway Heritage District: ~~3~~ 2 units per acre

Special Commercial Districts: 3 units per acre

In all Districts, non-buildable areas, including wetlands, lands protected under conservation/agricultural easements, and steep slopes shall not be counted toward the maximum residential density and shall be subtracted from the total land area before computing the maximum residential density calculation.

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 V *Supplementary Regulations*, Sub-section 5.13 *Solar Energy Systems* to allow small-scale ground-mount solar energy systems by right if the proposal meets a number of minimum criteria.

5.13.3 Use Regulations (Table 1):

	Residential Zones (R/A, MH, RPC,	Commercial Zones (GCBD, CLIO, PRE,	Industrial Zone (IND)
--	-------------------------------------	---------------------------------------	--------------------------

	FMU)	TC)	
PRINCIPAL USE			
Medium-Scale Ground-Mounted Solar Energy System	C	P	P
Large-Scale Ground-Mounted Solar Energy System	X	C	C
ACCESSORY USE			
Roof-Mounted Solar Energy System	P	P	P
Small-Scale Ground-Mounted Solar Energy System	P/C ¹	P/C ¹	P/C ¹
Medium-Scale Ground-Mounted Solar Energy System	C	C	C

P = Permitted

C = Conditional Use Permit

¹ - Small-Scale Ground Mounted Solar Energy Systems shall be permitted by right if the application conforms to all of the following requirements:

- 1. The solar energy system is sited in the rear yard only and the application shall not include the clear-cutting of vegetation or the removal of mature trees located within 20-feet of any lot boundary.**
- 2. The solar energy system is sited a minimum of 50-feet from the front property boundary (or any lot boundary that directly borders a road frontage) and a minimum of 35-feet from all property boundaries.**
- 3. The solar energy system complies with the minimum setback requirements of the Wetland Conservation and Shoreland Protection Districts.**
- 4. The solar energy system does not exceed a maximum height (tallest point of structure) of 12-feet above natural grade.**
- 5. Small-scale solar energy systems on commercial, industrial, mixed-use, or multi-family residential properties shall be subject to the Stratham Site Plan Regulations.**

Small-Scale Ground Mounted Solar Energy Systems that do not conform to all of the criteria above shall be permitted by Conditional Use Permit only.

The Planning Board recommends this article by unanimous vote.

Article 10: 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 *Supplementary Regulations* and Section II *Definitions* to enact additional regulations, including screening requirements, on storage containers, semi trailers, and associated structures.

5.5 ACCESSORY OUTSIDE STORAGE, STORAGE CONTAINERS, TRAILERS, DUMPSTERS

Accessory storage materials used in conjunction with a permitted use within any district shall be permitted on the same property as the permitted use **except for uses regulated under Section 5.5.1.** ~~However~~ All goods and materials must be stored in accordance with minimum yard dimensions specified in Table 4.2, Table of Dimensional Requirements. The Planning Board may require screening of said storage areas through the Site Plan Review Process.

5.5.1 Storage containers, semi trailers, dumpsters larger than 6 cubic yards, recreational vehicles or travel trailers/campers more than 20-feet in length, and other similar structures shall be prohibited on parcels in Stratham if they are maintained on a site for more than 30 consecutive days unless any of the following criteria are met:

- a.) An active building permit is open for a building renovation or remediation, or for the construction of new structures or building additions on the property. All such structures must be removed at the conclusion of construction activity.
- b.) The structure is located in the rear-yard only of the property.
- c.) The use is maintained fully within a garage or existing structure or is maintained in the rear yard of the property only a minimum of 30-feet from any property boundary.
- d.) The primary land use of the property is commercial or industrial or the structure, and its location on the property, is associated with a land use application reviewed and approved by the Planning Board or Zoning Board of Adjustment.
- e.) The structure is utilized for agricultural purposes or is directly associated with an active agricultural land use provided that the parcel is at least 4-acres in size.
- f.) Recreational vehicles or travel trailers/campers shall be exempt from these requirements so long as the vehicle is road worthy in its current condition and maintains a current New Hampshire state registration and passed state inspection within the preceding 15 months.

5.5.2 Storage containers larger than 20-feet in length or 1,320 cubic feet in size or semi trailers more than 20-feet in length shall be prohibited on parcels in Stratham unless the use meets the criteria described in Section 5.5.1.c and 5.5.1.e.

2.1 DEFINITIONS

Semi Trailer: A vehicle of the trailer type so designed and used in conjunction with a motor vehicle that some part of its own weight and that of its own load rests upon or is carried by another vehicle, but does not include a mobile home. This definition shall not apply to horse trailers or trailers/vehicles used for agricultural purposes.

Storage Container: A prefabricated structure designed for the storage of materials.

The Planning Board recommends this article by unanimous vote.



Article 11 2024 Operating Budget

To see if the Town will vote to raise and appropriate the sum of Eight million four hundred eighty two thousand one hundred sixty dollars (\$8,482,160) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

Majority vote required.

The Select Board recommends this Article by unanimous vote.

Article 12 Capital Improvements Program

To see if the Town will vote to raise and appropriate the sum of Six hundred seventy eight thousand dollars (\$678,000) to implement the Capital Improvements Program for 2024 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 December 31, 2029 per NH RSA 32:7 (VI).

Majority vote required.

The Select Board recommends this Article by unanimous vote.

Article 13 Appropriate Funds to Capital Reserve Funds

To see if the Town will vote to raise and appropriate the sum of Two hundred and fifty thousand dollars (\$250,000) 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 thousand dollars (\$100,000) to be raised through general taxation.

Fire Department Capital Reserve Fund	\$125,000
Highway Vehicle/Equipment Capital Reserve Fund	\$125,000
Total	\$250,000

Majority vote required.

The Select Board recommends this Article by unanimous vote.



Article 14 Raise and appropriate from EMS Special Revenue Fund

To see if the Town will vote to raise and appropriate the sum of Thirty six thousand five hundred dollars (\$36,500) for the following purposes:

2024 EMS Supplies	\$16,500
2024 EMS/EMT/First Responder Training	\$10,000
2024 ALS Services Contract	\$10,000

and to further authorize the withdrawal of Thirty six thousand five hundred dollars (\$36,500) 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.

Majority vote required.

The Select Board recommends this Article by unanimous vote.

Article 15 Shall votes be counted by paper ballot and hand counted only?

Shall the following provisions pertaining to elections be adopted? All voting shall be by paper ballot and all ballots shall be hand counted only, rather than by use of optical scanning or any other types of programmable electronic counting devices. This shall constitute a return to hand counting ballots and the immediate discontinuance of all electronic voting machines and electronic devices authorized for use by trial in RSA 656:40. Should this article be passed, it should be enacted by the Town of Stratham immediately.

Submitted by petition. Non-monetary.

Article 16 Other business

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



Proposed Budget

Stratham

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 22, 2024

GOVERNING BODY 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
MICHAEL HUGHTON	SELECT BOARD CHAIR	Michael Houghton
Joseph Anderson	Select Board	Joe Anderson
ANLSON KNAB	SELECT BOARD VICE CHAIR	allson

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

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Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 12/31/2023	for period ending 12/31/2023	ending 12/31/2024	
(Recommended) (Not Recommended)						
General Government						
4130	Executive	11	\$241,023	\$242,210	\$249,240	\$0
4140	Election, Registration, and Vital Statistics	11	\$9,364	\$9,725	\$27,950	\$0
4150	Financial Administration	11	\$510,949	\$553,531	\$592,865	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0
4153	Legal Expense	11	\$47,696	\$40,000	\$40,000	\$0
4155	Personnel Administration	11	\$1,204,440	\$1,282,200	\$1,417,560	\$0
4191	Planning and Zoning	11	\$219,570	\$299,018	\$294,735	\$0
4194	General Government Buildings	11	\$181,543	\$183,020	\$185,100	\$0
4195	Cemeteries	11	\$29,207	\$45,485	\$40,260	\$0
4196	Insurance Not Otherwise Allocated	11	\$115,200	\$124,554	\$136,273	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government	11	\$32,366	\$12,000	\$6,000	\$0
General Government Subtotal			\$2,591,358	\$2,791,743	\$2,989,983	\$0
Public Safety						
4210	Police	11	\$1,345,228	\$1,388,051	\$1,385,700	\$0
4215	Ambulances		\$14,284	\$20,000	\$0	\$0
4220	Fire	11	\$530,398	\$533,032	\$563,665	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0
4290	Emergency Management	11	\$192	\$9,500	\$9,500	\$0
4299	Other Public Safety	11	\$978	\$1,000	\$1,000	\$0
Public Safety Subtotal			\$1,891,080	\$1,951,583	\$1,959,865	\$0
Airport/Aviation Center						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Highway Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	11	\$650,271	\$748,478	\$760,111	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	11	\$8,787	\$10,750	\$9,000	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$659,058	\$759,228	\$769,111	\$0



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Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 12/31/2023	for period ending 12/31/2023	ending 12/31/2024	
(Recommended) (Not Recommended)						
Sanitation						
4321	Sanitation Administration	11	\$45,625	\$45,623	\$48,000	\$0
4323	Solid Waste Collection	11	\$1,026,682	\$1,026,682	\$1,013,200	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$1,072,307	\$1,072,305	\$1,061,200	\$0
Water Distribution and Treatment						
4331	Water Administration	11	\$0	\$1	\$1	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$1	\$1	\$0
Electric						
4351	Electric Administration		\$0	\$0	\$0	\$0
4352	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
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Health Administration	11	\$749	\$600	\$600	\$0
4414	Pest Control	11	\$47,475	\$54,144	\$50,000	\$0
4415	Health Agencies and Hospitals	11	\$38,700	\$38,700	\$38,700	\$0
4419	Other Health		\$0	\$0	\$0	\$0
Health Subtotal			\$86,924	\$93,444	\$89,300	\$0
Welfare						
4441	Welfare Administration	11	\$3,630	\$11,375	\$10,000	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0
Welfare Subtotal			\$3,630	\$11,375	\$10,000	\$0



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Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2024	
			12/31/2023	12/31/2023	(Recommended)	(Not Recommended)
Culture and Recreation						
4520	Parks and Recreation	11	\$343,308	\$309,742	\$350,410	\$0
4550	Library	11	\$532,140	\$560,842	\$584,130	\$0
4583	Patriotic Purposes	11	\$2,768	\$1,700	\$1,750	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$878,216	\$872,284	\$936,290	\$0
Conservation and Development						
4611	Conservation Administration	11	\$624	\$5,000	\$5,000	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	11	\$1,928	\$5,700	\$5,700	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0
4659	Other Economic Development	11	\$0	\$1,200	\$1,200	\$0
Conservation and Development Subtotal			\$2,552	\$11,900	\$11,900	\$0
Debt Service						
4711	Principal - Long Term Bonds, Notes, and Other Debt	11	\$570,000	\$570,000	\$570,000	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	11	\$109,055	\$97,325	\$84,510	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$679,055	\$667,325	\$654,510	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$997,000	\$997,000	\$0	\$0
4903	Buildings		\$35,000	\$35,000	\$0	\$0
4909	Improvements Other than Buildings		\$581,000	\$581,000	\$0	\$0
Capital Outlay Subtotal			\$1,613,000	\$1,613,000	\$0	\$0



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Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2024	
			12/31/2023	12/31/2023	(Recommended)	(Not Recommended)
Operating Transfers Out						
4911	To Revolving Funds		\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$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					\$8,482,160	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2024	
			(Recommended)	(Not Recommended)
4215	Ambulances	14	\$36,500	\$0
Purpose: First Responder, Supplies, Training & ALS Service				
4902	Machinery, Vehicles, and Equipment	12	\$42,000	\$0
Purpose: Capital Improvements Program				
4903	Buildings	12	\$286,000	\$0
Purpose: Capital Improvements Program				
4909	Improvements Other than Buildings	12	\$350,000	\$0
Purpose: Capital Improvements Program				
4915	To Capital Reserve Funds	13	\$250,000	\$0
Purpose: Appropriate Funds to Capital Reserve Funds				
Total Proposed Special Articles			\$964,500	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2024	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	11	\$0	\$500	\$500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	11	\$126	\$150	\$150
3190	Interest and Penalties on Delinquent Taxes	11	\$26,330	\$30,500	\$28,000
Taxes Subtotal			\$26,456	\$31,150	\$28,650
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	11	\$45,948	\$48,202	\$46,002
3220	Motor Vehicle Permit Fees	11	\$2,137,448	\$2,162,258	\$2,104,074
3230	Building Permits	11	\$263,138	\$175,000	\$170,000
3290	Other Licenses, Permits, and Fees	11	\$8,409	\$8,850	\$8,350
Licenses, Permits, and Fees Subtotal			\$2,454,943	\$2,394,310	\$2,328,426
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	11	\$735,211	\$735,211	\$735,211
3353	Highway Block Grant	11	\$229,290	\$178,818	\$178,795
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	Railroad Tax Distribution	11	\$8,500	\$9,126	\$9,000
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$60,789	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$1,033,790	\$923,155	\$923,006



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024
Charges for Services					
3401	Income from Departments	11	\$126,197	\$156,335	\$180,175
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges	11	\$166,337	\$173,000	\$165,000
Charges for Services Subtotal			\$292,534	\$329,335	\$345,175
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	11	\$2,386	\$7,450	\$7,500
3502	Interest on Investments	11	\$245,253	\$275,000	\$260,000
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$169,881	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	11	\$59,821	\$64,800	\$62,100
Miscellaneous Revenues Subtotal			\$477,341	\$347,250	\$329,600
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds	14	\$270,000	\$270,000	\$36,500
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$620,000	\$620,000	\$0
3916	From Trust and Fiduciary Funds		\$80,000	\$80,000	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$970,000	\$970,000	\$36,500
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	13	\$150,000	\$150,000	\$150,000
9999	Fund Balance to Reduce Taxes	11	\$500,000	\$500,000	\$600,000
Other Financing Sources Subtotal			\$650,000	\$650,000	\$750,000
Total Estimated Revenues and Credits			\$5,905,064	\$5,645,200	\$4,741,357



Budget Summary

Item	Period ending 12/31/2024
Operating Budget Appropriations	\$8,482,160
Special Warrant Articles	\$964,500
Individual Warrant Articles	\$0
Total Appropriations	\$9,446,660
Less Amount of Estimated Revenues & Credits	\$4,741,357
Estimated Amount of Taxes to be Raised	\$4,705,303

2024 Town Meeting
Capital Improvement Plan (Art. 12)
Capital Reserve Funds (Art. 13)

PROJECT CATEGORY & TITLE	2023	2024 CIP	2024 ARPA*	2024 Net Appro- priations	2025	2026	2027	2028	2029	Balance (2020-2023) est. as of 12-31-23	Balance + Proposed 2024
EQUIPMENT & VEHICLES											
Town-wide Workstation Replacements	5	12	0	12	10	7	7	7	7	6	18
Town-wide Technology	7	45	45	0	7	7	7	7	7	0	0
Online permitting software & electronic storage	0	0	0	0	0	0	0	0	0	10	10
Ballot Machine Replacements	0	14	0	14	0	0	0	0	0	0	14
Police Station Solar Array Buyout	5	5	0	5	5	5	0	0	0	15	20
Traffic Control Program	5	5	0	5	5	5	5	5	5	7	12
Shared Town Vehicle Replacement	0	0	0	0	0	0	0	0	0	0	0
Police Cruiser Replacement Program	25	25	0	25	45	47	49	51	53	0	25
Total Equipment & Vehicles	47	106	45	61	72	71	68	70	72	38	99
BUILDINGS											
Library Improvements	20	15	0	15	0	0	0	0	0	23	38
Municipal Center HVAC Replacements	0	75	75	0	0	0	0	0	0	0	0
Election Booths Replacements	15	0	0	0	0	0	0	0	0	0	0
Police Station HVAC Replacements	0	70	70	0	0	0	0	0	0	0	0
Total Buildings	35	160	145	15	0	0	0	0	0	23	38
OTHER INFRASTRUCTURE											
Cemetery Improvements	0	0	0	0	7	0	7	0	7	7	7
Town-wide Parks & Recreation Improvements (non-SHP)	7	0	0	0	7	0	7	7	7	28	28
Public Safety Buildings Improvements	0	0	0	0	0	0	0	0	0	0	0
Stevens Park Pavilion & Facility Improvements	10	125	0	125	0	0	0	0	0	10	135
Parks Parking Lot & Roadway Imps. (non-SHP)	0	0	0	0	0	40	0	0	0	7	7
Open Space & Connectivity Plan Implementation	5	10	0	10	5	10	5	10	10	0	10
Total Other Infrastructure	22	135	0	135	19	50	19	17	24	52	187
STRATHAM HILL PARK											
Gifford Barn Stabilization Project	10	0	0	0	0	0	0	0	0	10	10
SHP Park-wide Facilities & Playing Field Improvements (SHP)	7	7	0	7	7	7	7	7	7	21	28
Firetower Painting (SHP)	0	10	10	0	0	0	0	0	0	15	15
Stratham Hill Park Area Plan	25	0	0	0	50	50	50	50	50	50	50
Total Stratham Hill Park	42	17	10	7	57	57	57	57	57	96	103
TRANSPORTATION/ROADWAYS											
Fire Station Parking Lot Paving	0	75	75	0	0	0	0	0	0	5	5
Police Station Parking Lot Paving	0	0	0	0	0	0	0	0	0	0	0
Road Reconstruction Program	370	350	0	350	370	370	370	370	370	63	413
Bike and Pedestrian Transportation System	0	0	0	0	5	5	5	5	5	10	10
State Roadway/Intersection Capital Projects Participation	0	0	0	0	50	50	50	50	50	75	75
Total Transportation/Roadways	370	425	75	350	425	425	425	425	425	153	503

2024 Town Meeting
Capital Improvement Plan (Art. 12)
Capital Reserve Funds (Art. 13)

PROJECT CATEGORY & TITLE	2023	2024 CIP	2024 ARPA*	2024 Net Appro- priations	Balance					Balance + Proposed 2024
					2025	2026	2027	2028	2029	(2020-2023) est. as of 12-31-23
ENVIRONMENTAL & PLANNING Stormwater Planning & Grant Match PFAS Response and Remediation Property Revaluation Expenses Master Plan Update & Related Studies	8	10	0	10	8	8	8	8	8	14
	105	175	75	100	75	75	75	75	75	2
	24	0	0	0	20	20	20	20	20	82
	10	0	0	0	10	5	10	5	5	10
	147	185	75	110	113	108	113	108	108	108
Total Environmental & Planning					686	711	682	677	686	1,148
Total CIP Projects					663	1,028	350	678	470	1,148
CAPITAL FUND TRANSFERS Land Conservation Fund Heritage Preservation Fund Fire Department Capital Reserve Fund Radio Communications Capital Reserve Fund Highway Department Capital Reserve Fund Town Buildings & Grounds Maint. Exp. Trust Fund	0	0	0	0	0	0	0	0	0	976
	50	0	0	0	0	0	0	0	0	263
	110	125	0	125	125	125	125	125	125	59
	0	0	0	0	15	15	15	15	15	53
	125	125	0	125	125	125	125	125	125	388
Total Capital Fund Transfers					285	250	0	250	365	2,066
GRAND TOTAL CIP & CFR					948	1,278	350	928	1,051	2,536
										3,464

* American Rescue Plan Act

TOWN CLERK'S REPORT
Year Ending December 31, 2023

Beginning Cash Balance	\$450.00
Motor Vehicle Fees - Town	\$2,129,268.33
Municipal Agent Fees - Motor Vehicle	\$29,826.00
Boat Fees - Town	\$6,661.83
Municipal Agent Fees - Boats	\$1,625.00
Municipal Agent Fees - Fish & Game	\$276.00
Title Fees	\$3,404.00
U.C.C. and Other Filing Fees	\$2,544.00
Vital Records - Town	\$2,090.00
Dog License Fees - Town	\$7,647.50
Dog Fines	\$268.00
On-line Mailing Fees	\$2,128.00
Transportation Improvement Fund	\$28,655.00
MISC Town Clerk Fee	\$200.00
<u>Total Town Clerk Funds Collected:</u>	<u>\$2,214,593.66</u>
Collected For Other Departments	+ \$85,102.00
Total Remitted to Treasurer	<u>\$2,299,695.66</u>
Ending Cash Balance	\$450.00

Respectfully Submitted,
Deborah Bakie, Town Clerk
James Joseph, Deputy Town Clerk

TAX COLLECTOR'S REPORT
For the Fiscal Year Ended December 31, 2023

<i>DEBITS</i>		
Uncollected Taxes - Beginning of Year	2023 Levy	2022 Levy
Property Taxes	\$0.00	\$467,042.07
Taxes Committed this year		
Property Taxes	33,321,210.00	0.00
Land Use Change Taxes	500.00	0.00
Yield Taxes	0.00	0.00
Excavation Tax	0.00	
Overpayments		
Overpayments/Credits Refunded	69,991.52	0.00
Interest Collected on Delinquent Taxes	5,254.89	10,529.59
Total Debits	\$33,396,956.41	\$477,571.66

<i>CREDITS</i>		
Remitted to Treasurer	2023 Levy	2022 Levy
Property Taxes	\$32,692,764.46	\$393,086.45
Land Use Change Taxes	500.00	1,500.00
Yield Taxes		0.00
Interest	5,254.89	9,834.59
Penalties	0.00	695.00
Converted to liens (principal only)	0.00	72,455.72
Excavation Tax	0.00	
Abatements Made		
Property Taxes	0.00	0.00
Land Use Change Taxes	0.00	0.00
Uncollected Taxes - End of Year	698,437.06	0.00
Total Credits	\$33,396,956.41	\$477,571.76

SUMMARY OF TAX LIEN ACCOUNTS
For the Fiscal Year Ended December 31, 2023

<i>DEBITS</i>			
Balance of Unredeemed Liens	2022	2021	2020
Unredeemed Liens - Beginning of Year	\$0.00	\$48,715.30	\$26,703.40
Liens Executed During Fiscal Year	76,022.30	0.00	0.00
Interest & Costs Collected (After lien execution)	260.23	2,939.77	7,359.96
Total Debits	<u>\$76,282.53</u>	<u>\$51,655.07</u>	<u>\$34,063.36</u>

<i>CREDITS</i>			
Remitted to the Treasurer	2022	2021	2020
Redemptions	\$10,012.96	\$14,593.67	\$26,703.40
Interest & Costs Collected (After lien execution)	260.23	2,939.77	7,359.96
Abatements of Unredeemed Liens			
Unredeemed Liens - End of Year	66,009.34	34,121.63	0.00
Total Credits	<u>\$76,282.53</u>	<u>\$51,655.07</u>	<u>\$34,063.36</u>

TOWN TREASURER'S REPORT 2023

RECEIVED FROM TAX COLLECTOR

2023 Property Tax & Interest	\$32,698,019.35
2022 Property Tax & Interest	\$402,921.04
Prior Year Tax Redemptions & Interest	\$10,273.19
Current Use Land Change & Interest	\$500.00
Railroad Tax	\$126.44
Yield Tax & Interest (Timber Cutting)	\$0.00

Subtotal	\$33,111,840.02
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RECEIVED FROM TOWN CLERK

Motor Vehicle Permits	\$2,130,786.90
Municipal Agent Fees	\$29,808.20
Boat Fees	\$8,292.83
Titles	\$3,406.00
Vital Records	\$2,105.00
UCC Filings & Certificates	\$2,544.00
Dog Licenses & Fines	\$7,973.94
Mailing Fees	\$2,264.00

Subtotal	\$2,187,180.87
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RECEIVED FROM INTERGOVERNMENTAL SOURCES

NH Shared Revenues	\$0.00
NH Highway Block Grant	\$229,289.64
NH Rooms & Meals Tax	\$735,211.10
OEM Drill Reimbursement	\$8,500.00
Misc. Revenue	\$60,788.52

Subtotal	\$1,033,789.26
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RECEIVED FROM OTHER SOURCES

Interest Income	\$271,457.53
Fines & Forfeitures	\$0.00
Fire Department	\$3,667.50
Building Permits	\$263,138.30
Transfer Station Revenue	\$72,517.00
Planning Board Fees	\$8,280.00
Zoning Board of Adjustment Fees	\$2,075.00
Police Department Revenue	\$5,483.50
School Resource Officer	\$35,692.50
Recreation Summer Program	\$74,152.00
Grave Excavation Fees	\$5,972.00
Sale Town Property	\$803.75
Sale of Cemetery & Cremation Lots	\$1,582.00
Rent of Town Property	\$59,821.00
Cable TV Franchise	\$164,447.34

RECEIVED FROM OTHER SOURCES, continued

Recycling Program	\$1,508.42
Insurance Reimbursements	\$1,889.63
Reimbursement for Plan Review	\$0.00
Other Misc. Revenue/Reimbursements	\$169,781.00
Subtotal	\$1,142,268.47

RECEIVED FROM SPECIAL REVENUE FUNDS

Transfer from Trustees of the Trust Funds	\$620,000.00
Subtotal	\$620,000.00

TOTAL RECEIPTS FOR 2023**\$38,095,078.62****FISCAL YEAR 2023 TRANSACTIONS**

Cash on Hand January 1, 2023	\$15,170,831.78
Total Receipts for 2023	\$38,095,078.62
Safety Complex Bond Principal & Interest	\$265,937.50
Conservation Easement Principal & Interest	\$150,897.50
Fire House & Conservation Bond Principal & Interest	\$262,220.00
Paid on Selectmen's Orders	-\$36,048,509.05
Trustees of the Trust Funds	-\$285,000.00

BALANCE ON HAND DEC. 31, 2023**\$17,611,456.35****OTHER ASSETS IN HANDS OF TREASURER**

Cash (Town Clerk Drawers/Finance Petty Cash)	\$650.00
Cemetery Land Fund	\$10,473.17
Cistern	\$36,033.28
Fire Department E.M.S. Fund	\$781,205.43
Fire Protection Fund	\$49,042.72
Foss Property Security Deposit	\$3,794.57
Gifford House Security Deposit	\$2,191.65
Heritage Fund	\$7,287.64
Park Cottage Security Deposit	\$1,003.54
Police Detail Account	\$72,497.65
Recreation Revolving Fund	\$153,525.39
Road & Other Bonds	\$240,698.10
Stratham DARE	\$3,562.73
Stratham Hill Park Revolving Fund	\$54,671.39
Town of Stratham Public Deposit Investment Pool	\$55,078.86

TOTAL ALL OTHER ASSETS**\$1,471,716.12**

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

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

SUMMARY OF FIRE HOUSE/CONSERVATION BONDED DEBT 18B**Fire House/Conservation General Obligation Bond: \$2,000,000.00**

<u>Fiscal Year</u>			<u>Outstanding Debt</u>
<u>Ending</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Balance</u>
<u>Dec. 31st</u>			
2019		\$68,566.67	\$2,000,000.00
2019	\$180,000.00	\$51,000.00	\$1,820,000.00
2020	\$200,000.00	\$92,820.00	\$1,620,000.00
2021	\$200,000.00	\$82,620.00	\$1,420,000.00
2022	\$200,000.00	\$72,420.00	\$1,220,000.00
2023	\$200,000.00	\$62,220.00	\$1,020,000.00
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 12D

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

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

Respectfully submitted,

Rebecca Tremblay
Town Treasurer

**2023 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.

Valuation of Land	Acres	Valuation
Current Use RSA 79-A	2,344.01	\$305,708
Conservation	47.53	1,129
Discretionary Preservation Easements	1.41	3,400
Residential Land	5,475.72	420,492,700
Commercial/Industrial Land	552.52	82,141,200
Total of Taxable Land	8,421.19	\$502,944,137
Tax Exempt and Non-Taxable Land	882.11	\$11,784,800
Buildings Value Only		Valuation
Residential		\$945,390,173
Manufactured Housing		3,886,800
Commercial/Industrial		135,633,100
Discretionary Preservation Easements		155,827
Total of Taxable Buildings		\$1,085,065,900
Tax Exempt and Non-Taxable Buildings		\$53,762,200
Public Utilities		Valuation
Gas		\$8,366,200
Electric		18,289,700
Other (water)		668,700
Total Utilities		\$27,324,600
Valuation before Exemption		\$1,615,334,637
Exemptions		Valuation
Blind Exemption (count = 3)		\$15,000
Elderly Exemption (count = 41)		6,466,800
Total Dollar Amount of Exemptions		\$6,481,800
Net Valuation on which the Tax Rate is computed		\$1,608,852,837

**2023 Summary Inventory of Valuation
Town of Stratham**

Modified Assessed Value of All Properties	\$1,608,852,837
Less Utilities	<u>(27,324,600)</u>
Net Valuation without Utilities (used for State Education tax computation)	\$1,581,528,237

Tax Credits	Number	Amount
Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty (\$4,000.00):	16	\$64,000
Other war service credits (\$600.00):	<u>354</u>	<u>\$212,100</u>
	370	\$276,100

STATEMENT OF APPROPRIATIONS & REVENUES

Taxes Assessed for the Tax Year 2023

MS-232

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

Michael Houghton, Allison Knab, Joseph Anderson, Select Board

General Government

4130-4139	Executive	\$242,210
4140-4149	Election, Registration, and Vital Statistics	9,725
4150-4151	Financial Administration	553,531
4153	Legal Expense	40,000
4155-4159	Personnel Administration	1,282,200
4191-4193	Planning and Zoning	299,018
4194	General Government Buildings	183,020
4195	Cemeteries	45,485
4196	Insurance	124,554
4199	Other General Government	12,000

Public Safety

4210-4214	Police	1,388,051
4215-4219	Ambulance	20,000
4220-4229	Fire	533,032
4290-4298	Emergency Management	9,500
4299	Other (Including Communications)	1,000

Highways and Streets

4312	Highways and Streets	748,478
4316	Street Lighting	10,750

Sanitation

4321	Administration	45,623
4323	Solid Waste Disposal	1,026,682
4339	Public Works Other	1

Health

4411	Administration	600
4414	Pest Control	54,144
4415-4419	Health Agencies & Hospitals	38,700

Welfare

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

4520-4529	Parks and Recreation	309,742
4550-4559	Library	560,842
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	97,325

Capital Outlay

4908	Machinery, Vehicles, and Equipment	997,000
4903	Buildings	35,000
4909	Improvements Other than Buildings	581,000

Operating Transfers Out

4915	To Capital Reserve Fund	285,000
4916	To Expendable Trusts/Fiduciary Funds	0

Total Voted Appropriations

\$10,129,188
REVISED ESTIMATED REVENUES MS-434-R**Taxes**

3185	Yield Tax	\$500
3190	Interest and Penalties on Delinquent Taxes	30,500

Licenses, Permits, and Fees

3210	Business Licenses and Permits	48,202
3220	Motor Vehicle Permit Fees	2,162,258
3230	Building Permits	175,000
3290	Other Licenses, Permits, and Fees	8,850

State Sources

3351	Shared Revenues	0
3352	Meals and Rooms Tax Distribution	735,211
3353	Highway Block Grant	178,818
3359	Other (Including Railroad Tax)	9,126

Charges for Services

3401-3406	Income from Departments	329,335
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Miscellaneous Revenues

3501	Sale of Municipal Property	7,450
3502	Interest on Investments	275,000
3503-3509	Other	64,800

Interfund Operating Transfers In

3912	From Special Revenue Funds	270,000
3916	From Trust and Fiduciary Funds	700,000

Subtotal Revenues

4,995,050

Other Financing Sources

Fund Balance to Reduce Taxes	750,000
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Total Estimated Revenues and Credits

\$5,745,050

Total Appropriations	\$10,129,188
Less: Total Revenue and Credits	(5,745,050)
War Service Credits	276,100
Overlay	403,368
Net Local Tax Effort	<hr/> <hr/> \$5,063,606

DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
2023 Tax Rate

Jurisdiction	Amount	Tax Rate
Municipal		
Total Appropriation	\$10,129,188	
Net Revenues (Not Including Fund Balance)	(4,995,050)	
Fund Balance Voted Surplus	(150,000)	
Fund Balance to Reduce Taxes	(600,000)	
War Service Credits	276,100	
Special Adjustment	0	
Actual Overlay Used	403,368	
Net Required Local Tax Effort	\$5,063,606	\$3.15
County		
Net County Apportionment	1,384,020	
Net Required County Tax Effort	\$1,384,020	\$0.86
Local & State Education		
Net Local School Appropriations	\$14,174,424	
Net Cooperative School Appropriations	15,114,073	
Net Education Grant	(2,143,376)	
Locally Retained State Education Tax	(2,798,784)	
Net Required Local Education Tax Effort	\$24,346,337	\$15.13
State Education Tax	\$2,798,784	
State Education Tax Not Retained	0	
Net Required State Education Tax Effort	\$2,798,784	\$1.77
Total Combined Tax Rate	\$33,592,747	\$20.91

Tax Commitment Calculation

Total Municipal Tax Effort	\$33,592,747
War Service Credits	(276,100)
Village District Tax Effort	0
Total Property Tax Commitment	\$33,316,647

Proof of Rate	Valuation	Rate	Assessment
State Education Tax (no utilities)	1,581,528,237	1.77	2,798,784
All other Taxes	1,608,852,837	19.14	30,793,963
		20.91	33,592,747

Employee	Base Compensation	Other ** Comp	Gross Earnings
Abbott, Tracy-Lynn	5,145.00	-	5,145.00
Agnello, Devin M	2,917.50	-	2,917.50
Agri, Autumn	4,827.13	-	4,827.13
Almon, Dustin	2,493.95	-	2,493.95
Alther, Susannah	2,203.63	-	2,203.63
Anderson, Joseph H	4,000.00	-	4,000.00
Bakie, Deborah L.	69,111.53	5,326.64	74,438.17
Bartel, Matthew	35,497.64	2,243.88	37,741.52
Batchelder, Trevor	55,502.41	6,797.83	62,300.24
Bedingfield, Sarah S	4,201.63	-	4,201.63
Bibeau, Amanda M.	75,900.83	18,038.40	93,939.23
Blake, Michael	4,137.76	-	4,137.76
Blood, Greg M	48.00	-	48.00
Blood, Tyler G	1,185.94	-	1,185.94
Bourgeault, Gabriel	2,935.63	-	2,935.63
Burroughs, Heather	54,644.00	5,936.84	60,580.84
Butzel, Steven	720.00	-	720.00
Call, James C.	69,999.42	16,383.56	86,382.98
Cammarata, Ava J	2,079.00	-	2,079.00
Campbell, David	58,693.97	-	58,693.97
Carey, Deborah J	2,117.00	-	2,117.00
Cherry, Zachary	28,150.08	5,750.63	33,900.71
Chirichiello, Renee	6,024.00	58.87	6,082.87
Choinere, Alan	24,759.10	1,683.81	26,442.91
Connors, Mark	87,673.14	-	87,673.14
Connors, Susan	25,676.67	-	25,676.67
Coughlin, Doreen	18,220.00	-	18,220.00
Cromer, Lucas P	2,484.30	-	2,484.30
Cronin, Kerry E	84,461.53	5,184.30	89,645.83
Crosby, Bryan	5,804.68	79.75	5,884.43
Crosby, Margaret	25,514.58	299.75	25,814.33
Crow, Joshua	794.50	-	794.50
Cunha, Rhonda J	24,665.39	-	24,665.39
Daley, Breanne	24.00	-	24.00
Darcy, Jason	6,560.00	164.00	6,724.00
Dardani, John	24,337.76	286.38	24,624.14

Employee	Base Compensation	Other ** Comp	Gross Earnings
Delorie, Torie Ann	794.25	456.75	1,251.00
Denton, Jeffrey M.	3,645.76	-	3,645.76
Denton, Nicholas J	6,718.75	-	6,718.75
Dezotell, Taylor S	28,561.14	1,558.08	30,119.22
DiBartolomeo, Jeffrey	9,116.35	-	9,116.35
Dinsmore, William	3,173.08	-	3,173.08
Dodge, John	2,357.76	-	2,357.76
Doucette, Michael E	76,962.03	30,992.39	107,954.42
Drago, Katelyn	31,161.93	2,678.34	33,840.27
Dudek, Lisa	25,490.32	27.00	25,517.32
Emerson, John	14,108.50	8,414.00	22,522.50
Fingerlow, Judith A.	20,963.84	-	20,963.84
Gahr, Seth L	668.00	-	668.00
Gauthier, Kenneth	76,962.03	19,166.75	96,128.78
Guerette, Ryan D	2,635.88	-	2,635.88
Hancock, Emma	5,500.00	-	5,500.00
Harrington, Jessica L	21,677.00	119.25	21,796.25
Hart, William	19,419.27	-	19,419.27
Hayden, Christopher	464.00	-	464.00
Heal, Christopher	6,185.07	174.00	6,359.07
Hickey, Seth	84,466.85	-	84,466.85
Hoag, Jacob RJ	2,025.00	-	2,025.00
Hochschwender, Ben	28,441.00	-	28,441.00
Holbrook, Brian B	74,304.04	20,871.61	95,175.65
Houghton, Michael	4,000.00	-	4,000.00
Hutton, Fred A	76.00	-	76.00
Ireland, Caroline	2,973.75	-	2,973.75
Jackson, Robert	8,867.04	-	8,867.04
Jaeger, Phoenix	2,942.50	-	2,942.50
Jamieson, Harold A.	64.00	-	64.00
Janvrin, Steven J.	85,644.80	18,135.49	103,780.29
Joseph, James	54,843.94	2,091.95	56,935.89
Joseph, Thalia	2,752.63	-	2,752.63
Kelley, Daniel	240.00	-	240.00
King, Anthony J.	115,937.74	4,171.40	120,109.14
Knab, Allison M	4,000.00	-	4,000.00
Lamb, Michael	3,000.00	635.99	3,635.99

Employee	Base Compensation	Other ** Comp	Gross Earnings
Laquer, Matthew Tyler	1,058.88	-	1,058.88
Larrabee, Matthew	114.00	-	114.00
Law, Charles	5,191.00	1,485.00	6,676.00
Lee, Penelope	3,655.00	-	3,655.00
Lisbon, Crystal	33,921.13	-	33,921.13
Madden, Anna	3,043.00	-	3,043.00
Madden, Isabelle K	2,747.50	-	2,747.50
Madden, Tara	39,893.13	222.95	40,116.08
Marchese, James	52,708.00	1,129.35	53,837.35
Matthews, Olivia	161.50	-	161.50
McAllister, Christiane S	91,590.63	2,000.00	93,590.63
McCartney, Conlan J	2,676.38	-	2,676.38
McDonald, Jackson S	1,911.00	-	1,911.00
McGrath, Robert	1,950.00	-	1,950.00
McKenzie, Jake P	5,977.40	336.23	6,313.63
McLaughlin, MaryEllen	23,650.44	-	23,650.44
Mears, Nathaniel	65,122.05	6,097.02	71,219.07
Moore, David	121,496.74	2,500.00	123,996.74
Morgan, Brendan	32.00	-	32.00
Murcin, Nathaniel A	2,415.00	-	2,415.00
Nadeau, Sophia C	2,932.50	-	2,932.50
Nisbet, Jocelyn J	1,170.00	-	1,170.00
Nisbet, Madison R	1,500.00	-	1,500.00
Nudd, Greta A	4,862.50	65.25	4,927.75
O'Brien, Neila A	2,706.88	-	2,706.88
O'Keefe, Owen	2,615.38	-	2,615.38
O'Keefe, Ryan	2,722.13	-	2,722.13
Ostrowski, Jason P	916.50	-	916.50
Pande, Chelsea	7,999.94	-	7,999.94
Perkins, Charles D	57,940.71	11,924.91	69,865.62
Pierce, David	108,682.69	65,477.98	174,160.67
Pietz, Garrett K.	30,600.88	7,511.35	38,112.23
Pirger, Ryan James	2,760.00	-	2,760.00
Poisson, Collette	716.00	-	716.00
Pond, Jason M	43,963.04	2,988.14	46,951.18
Poole, Matthew	55,975.25	13,960.97	69,936.22
Pvirre, Keith	247.00	-	247.00

Employee	Base Compensation	Other ** Comp	Gross Earnings
Richard, Karen A	55,867.36	8,788.04	64,655.40
Richard, Leah	27,712.50	-	27,712.50
Rivais, James	24,286.39	476.08	24,762.47
Rivers, Cindy	26,074.54	500.00	26,574.54
Rothfuss, Alyssa B	2,268.00	-	2,268.00
Ryan, Karen	29,992.61	323.84	30,316.45
Ryden, Patricia	31,887.89	1,000.00	32,887.89
Saltonstall, K Kyle	2,441.07	391.50	2,832.57
Salvatore, Kirk	8,676.72	1,354.89	10,031.61
Sawyer, June	3,933.00	-	3,933.00
Schaaf, James E	21,880.37	1,343.72	23,224.09
Schaaff, Jennifer E	23,385.34	-	23,385.34
Simeone, Maya J	2,243.50	-	2,243.50
Sitar III, Michael W	12,597.00	-	12,597.00
Slager, Timothy	20,571.47	2,377.17	22,948.64
Smith, Diane	3,691.50	-	3,691.50
Smith, Trevor	16,220.50	224.16	16,444.66
Supit, Shandy	26,251.28	-	26,251.28
Tremblay, Rebecca	1,875.00	-	1,875.00
Vanderslice, Andrew	16,616.07	775.75	17,391.82
Verhelle, Kenneth J	1,395.00	-	1,395.00
Walker, Patricia L.	2,713.20	-	2,713.20
Wason, Courtney	16,548.45	3,013.68	19,562.13
Wish, Nathaniel	6,962.25	-	6,962.25
Wood, Jonathan Andrew	57,808.01	18,255.20	76,063.21
Wynn, Corey	67,139.20	13,121.13	80,260.33
Yang, Matthew	3,050.00	-	3,050.00
Zmijewski, Nathan J	2,177.00	-	2,177.00

** Other compensation includes: OT, detail pay, PD Holiday pay, health insurance buyout, misc.

**FINANCIAL REPORT
GENERAL FUND**

Revenues and expenditures for the period January 1, 2023 to December 31, 2023

GENERAL FUND EXPENDITURES

	Voted Appropriation	Unaudited Actual Expenditures
General Government		
Executive	\$242,210	\$241,023
Election, Reg. & Vital Statistics	\$9,725	\$9,364
Financial Administration	\$553,531	\$510,949
Legal Expense	\$40,000	\$47,696
Personnel Administration	\$1,282,200	\$1,204,440
Planning & Zoning	\$299,018	\$219,570
General Government Buildings	\$183,020	\$181,543
Cemeteries	\$45,485	\$29,207
Insurance	\$124,554	\$115,200
Other General Government Expense	\$12,000	\$32,366
General Government Subtotal	\$2,791,743	\$2,591,358
Public Safety		
Police	\$1,388,051	\$1,345,228
Ambulance (Special Revenue Fund)	\$20,000	\$14,284
Fire	\$533,032	\$530,398
Emergency Management	\$9,500	\$192
Other (Communications)	\$1,000	\$978
Public Safety Subtotal	\$1,951,583	\$1,891,080
Highways and Streets		
Highway & Streets	\$748,478	\$650,271
Street Lighting	\$10,750	\$8,787
Highways and Streets Subtotal	\$759,228	\$659,058
Sanitation		
Administration	\$45,623	\$36,042
Solid Waste Disposal	\$1,026,682	\$978,619
Sanitation Subtotal	\$1,072,305	\$1,014,661
Water Distribution and Treatment		
Administration	\$1	\$0
Water Distribution and Treatment subtotal	\$1	\$0

Health		
Administration	\$600	\$749
Pest Control	\$54,144	\$47,475
Health Agencies, Hospice & Other	\$38,700	\$38,700
Health Subtotal	\$93,444	\$86,924
Welfare		
Administration & Direct Assistance	\$11,375	\$4,572
Welfare Subtotal	\$11,375	\$3,630
Culture & Recreation		
Parks & Recreation	\$309,742	\$343,308
Library	\$560,842	\$532,140
Patriotic Purposes	\$1,700	\$2,768
Other Culture & Recreation	\$0	\$0
Culture & Recreation Subtotal	\$872,284	\$878,216
Conservation and Development		
Admin. & Purchase of Natural Resources	\$5,000	\$624
Other Conservation	\$5,700	\$1,928
Energy Commission	\$1,200	\$0
Conservation and Development Subtotal	\$11,900	\$2,552
Debt Service		
Debt Principal & Interest	\$667,325	\$705,400
Interest on Tax Anticipation Notes	\$0	\$0
Debt Service Subtotal	\$667,325	\$679,055
Capital Outlay		
Ambulance (Special Revenue Fund)	\$250,000	\$0
Buildings	\$35,000	\$24,793
Improvements Other than Buildings	\$581,000	\$655,919
Machinery, Vehicles, & Equipment	\$47,000	\$60,588
Capital Outlay Subtotal	\$913,000	\$741,300
Operating Transfers Out		
To Capital Reserve Fund	\$285,000	\$285,000
To Expendable Trust Fund	\$0	\$0
Operating Transfers Out Subtotal	\$285,000	\$285,000
Total General Fund Expenditures	\$9,429,188	\$8,832,834

GENERAL FUND REVENUES

		Unaudited Actual
Taxes	Estimated Revenues	Revenues
Yield Taxes	\$500	\$0
Excavation Tax	\$0	\$0
Railroad Tax	\$150	\$126
Interest & Penalties on Delinquent Taxes	\$33,500	\$26,204
Taxes Subtotal	\$34,150	\$26,330
Licenses, Permits and Fees	Estimated Revenues	Unaudited Actual Revenues
Business Licenses & Permits	\$47,802	\$45,948
Motor Vehicle Permit Fees	\$2,162,258	\$2,137,448
Building Permits	\$150,000	\$263,138
Other Licenses, Permits, and Fees	\$8,750	\$8,409
Licenses, Permits and Fees Subtotal	\$2,368,810	\$2,454,943
Revenue from State of New Hampshire		
Shared Revenue	\$0	\$0
Meals and Rooms Tax Distribution	\$735,211	\$735,211
Highway Block Grant	\$178,795	\$229,290
Other	\$9,000	\$69,289
State of NH Revenue Subtotal	\$923,006	\$1,033,790
Charges for Services		
Income from Departments	\$320,935	\$290,644
Other Charges	\$0	\$1,890
Charges for Services Subtotal	\$320,935	\$292,534
Miscellaneous Revenues		
Sale of Municipal Property	\$3,350	\$2,386
Interest on Investments	\$40,000	\$245,253
Other	\$64,300	\$232,294
Miscellaneous Revenues Subtotal	\$107,650	\$479,933
Interfund Operating Transfers In		
From Trust & Fiduciary Funds	\$700,000	\$700,000
From Special Revenue Funds	\$270,000	\$14,284
Interfund Operating Transfers In Subtotal	\$970,000	\$714,284
TOTAL GENERAL FUND REVENUES	\$4,724,551	\$5,001,814

Town of Stratham
Report of Trustees of the Trust Funds
For the Calendar Year Ending December 31, 2023

Date of Creation	Name of Fund	Purpose of Fund	How Invested	Balance Beginning of Year	PRINCIPAL Additions- Withdrawals Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	INCOME Expended During Year	Balance End of Year	TOTAL Principal & Income	Ending Market Value
CEMETERY FUNDS:												
1913-2022	Cemetery Funds	Cemetery/Perpetual Care	Common Investment	500,373.14	4,273.61	504,646.75	112,572.09	18,655.24	-	131,227.33	635,874.08	
2023	Catherine E. Mills			-	650.00	650.00	-	-	-	-	650.00	
2023	Donna Maher			-	650.00	650.00	-	-	-	-	650.00	
2023	Donna Jones			-	500.00	500.00	-	-	-	-	500.00	
2023	Tim & Andra Copeland			-	500.00	500.00	-	-	-	-	500.00	
2023	John Mark Blawen			-	1,300.00	1,300.00	-	-	-	-	1,300.00	
2023	Eric Anderson			-	250.00	250.00	-	-	-	-	250.00	
2023	Beverly Smith			-	250.00	250.00	-	-	-	-	250.00	
2023	Martha E. Myers			-	250.00	250.00	-	-	-	-	250.00	
TOTAL CEMETERY FUNDS				\$ 500,373.14	\$ 8,623.61	\$ 508,996.75	\$ 112,572.09	\$ 18,655.24	-	\$ 131,227.33	\$ 640,224.08	\$ 742,333.02
TRUST FUNDS:												
1987	Barker 4-H Scholarship	Scholarship	Common Investment	4,930.94	41.98	4,972.92	2,119.92	183.66	-	2,303.58	7,276.50	8,274.11
1924-1967	Library Funds	Library	Common Investment	116,802.49	994.68	117,797.17	2,566.49	4,349.31	(2,566.49)	4,349.31	122,146.48	145,777.57
2018	Mary & Walter Smyk Park Trust	Parks/Recreation	Common Investment	311,357.02	2,651.48	314,008.50	25,416.91	11,593.78	-	37,010.69	351,019.19	414,011.89
1989	Scamman/Park Trust	Parks/Recreation	Common Investment	1,011.00	8.60	1,019.60	443.93	37.66	-	481.59	1,501.19	1,705.73
1989	Scamman Scholarship	Scholarship	Common Investment	3,800.62	32.37	3,832.99	2,366.23	141.57	-	2,507.80	6,340.79	7,109.72
1932-1977	Stratham Hill Park	Parks/Recreation	Common Investment	41,827.16	356.20	42,183.36	33,317.02	1,557.49	-	34,874.51	77,057.87	85,520.20
1966	Stratham Hill Park Association	Parks/Recreation	Common Investment	87,254.38	743.05	87,997.43	43,566.13	3,249.04	(230.33)	46,584.84	134,582.27	152,235.28
1997	Winnicutt Grange Education Fund	Educational Purposes	Common Investment	7,354.74	62.63	7,417.37	570.62	273.86	-	844.48	8,261.85	9,749.84
TOTAL TRUST FUNDS				\$ 1,074,711.49	\$ 13,514.60	\$ 1,088,226.09	\$ 222,939.34	\$ 40,041.61	\$ (2,796.82)	\$ 260,184.13	\$ 1,348,410.22	\$ 1,566,717.36
CAPITAL RESERVES & OTHER FUNDS:												
2017	350th Anniversary Trust	Celebration/Old Home Day	Common Investment	3,709.38	(12.47)	3,696.91	-	94.63	-	94.63	3,791.54	3,748.33
2003	Debbie Greenburg Trust	Educational Purposes	Common Investment	4,322.80	(14.56)	4,308.24	-	110.26	-	110.26	4,418.50	4,368.15
2010	Employee Termination Trust	Capital Reserve (Other)	Common Investment	103,285.64	(226.92)	103,058.72	-	1,733.08	(39,271.50)	(37,538.42)	65,520.30	64,773.68
2014	Heritage Preservation Trust	Discretionary/Benefit to the Town	Common Investment	207,992.80	49,204.55	257,197.35	-	6,088.68	-	6,088.68	263,286.03	260,285.84
2015	Highway Vehicle Capital Reserve	Maintenance & Repair	Common Investment	486,338.92	124,481.17	610,820.09	-	11,250.68	(233,833.00)	(222,582.32)	388,237.77	383,813.73
1988	Land Conservation Fund	Environmental Purposes	Common Investment	985,823.51	(3,306.39)	982,517.12	-	25,092.05	(31,115.35)	(6,023.30)	976,493.82	965,366.49
2023	Mun. Transportation Improvement	Transportation Improvements	Common Investment	-	24,756.68	24,756.68	-	120.38	(15,000.00)	(14,879.62)	9,877.06	9,764.51
2001	Radio Communications Equipment	Maintenance & Repair	Common Investment	51,957.70	(174.83)	51,782.87	-	1,325.23	-	1,325.23	53,108.10	52,502.92
2009	SMS Maintenance Trust	Maintenance & Repair	Common Investment	273,633.21	(755.40)	272,877.81	-	5,743.63	(75,193.73)	(69,450.10)	203,427.71	201,109.61
2009	SMS Special Education Trust	Special Education	Common Investment	484,140.51	(1,629.07)	482,511.44	-	12,348.45	-	12,348.45	494,859.89	489,220.87
2012	Stratham Fair Capital Improvements	Fire Department Donation	Common Investment	20,625.68	(61.11)	20,564.57	-	453.81	(5,425.28)	(4,971.47)	15,593.10	15,415.41
2012	Stratham Fair Operating	Fire Department Donation	Common Investment	62,593.16	(210.62)	62,382.54	-	1,596.49	-	1,596.49	63,979.03	63,249.98
2012	Stratham Fair Rainy Day Fund	Fire Department Donation	Common Investment	15,378.69	(51.75)	15,326.94	-	392.26	-	392.26	15,719.20	15,540.08
1998	SVFD Capital Reserve	Fire Department Donation	Common Investment	616,422.13	108,135.47	724,557.60	-	14,868.60	(680,118.58)	(665,249.98)	59,307.62	58,631.80
2012	SVFD Fair Trust	Fire Department Donation	Common Investment	108,633.66	(166.35)	108,467.31	-	1,284.21	(80,000.00)	(78,715.79)	29,751.52	29,412.50
2012	SVFD J Hutton Fund	Fire Department Donation	Common Investment	10,538.79	(35.45)	10,503.34	-	268.80	-	268.80	10,772.14	10,649.39
2012	SVFD R Wiggin Fund	Fire Department Donation	Common Investment	11,870.68	(39.93)	11,830.75	-	302.78	-	302.78	12,133.53	11,995.27
2012	SVFD C Scamman Fund	Fire Department Donation	Common Investment	6,414.00	(21.59)	6,392.41	-	163.59	-	163.59	6,556.00	6,481.29
2012	Town Buildings & Grounds	Maintenance & Repair	Common Investment	325,909.82	(1,094.46)	324,815.36	-	8,302.11	(6,250.00)	2,052.11	326,867.47	323,142.75
TOTAL CAPITAL RESERVES & OTHER FUNDS				\$ 3,779,591.08	\$ 298,776.97	\$ 4,078,368.05	\$ -	\$ 91,539.72	\$ (1,166,207.44)	\$ (1,074,667.72)	\$ 3,003,700.33	\$ 2,969,472.60
GRAND TOTAL				\$ 4,854,302.57	\$ 312,291.57	\$ 5,166,594.14	\$ 222,939.34	\$ 131,581.33	\$ (1,169,004.26)	\$ (814,483.59)	\$ 4,352,110.55	\$ 4,536,189.96

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

TOWN OF STRATHAM, NEW HAMPSHIRE
Financial Statements
December 31, 2022
and
Independent Auditor's Report

**TOWN OF STRATHAM, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2022**

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FINANCIAL STATEMENTS
December 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Stratham, New Hampshire

Adverse and Unmodified Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the Town of Stratham, New Hampshire's basic financial statements as listed in the table of contents.

Summary of Opinions:

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Permanent Funds	Unmodified
Recreation Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, 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, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

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, 2022, 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.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Stratham, New Hampshire, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town's single employer other post-employment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other 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, 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.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Stratham, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Stratham, New Hampshire's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Stratham, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Vashon Clukay & Company PC

Manchester, New Hampshire
February 7, 2024

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

Presented here is the Management Discussion & Analysis Report for the Town of Stratham, NH, for the year ending December 31, 2022. 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, 2022**

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, Permanent Funds and Recreation Fund. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund with an adopted budget for the year ending December 31, 2022 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, 2022**

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of Stratham as of December 31, 2022 and 2021, is as follows:

	<u>2022</u>	<u>2021</u>
Capital assets, net	\$ 28,011,114	\$ 28,667,325
Other assets	11,012,004	10,399,301
Total Assets	<u>39,023,118</u>	<u>39,066,626</u>
 Total Deferred Outflows of Resources	 <u>1,188,948</u>	 <u>857,825</u>
 Long-term liabilities	 8,965,916	 8,070,687
Other liabilities	813,334	581,216
Total Liabilities	<u>9,779,250</u>	<u>8,651,903</u>
 Total Deferred Inflows of Resources	 <u>182,738</u>	 <u>1,324,623</u>
 Net Position:		
Net investment in capital assets	24,799,665	24,817,333
Restricted	1,782,181	1,874,310
Unrestricted	3,668,232	3,256,282
Total Net Position	<u>\$ 30,250,078</u>	<u>\$ 29,947,925</u>

Statement of Activities

Changes in net position for the years ending December 31, 2022 and 2021, are as follows:

	<u>2022</u>	<u>2021</u>
Revenues		
Program Revenues:		
Charges for services	\$ 752,795	\$ 685,286
Operating grants and contributions	569,441	577,296
Capital grants and contributions	145,520	268,646
General Revenues:		
Property and other taxes	4,564,314	5,146,471
Licenses and permits	2,240,172	2,341,454
Grants and contributions	683,285	562,974
Interest and investment earnings (losses)	(116,475)	180,921
Miscellaneous	349,541	328,195
Total Revenues	<u>9,188,593</u>	<u>10,091,243</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

Expenses		
General government	2,711,628	2,335,419
Public safety	2,241,614	2,385,648
Highways and streets	1,368,352	1,375,871
Sanitation	1,220,961	1,128,205
Health and welfare	90,683	91,622
Culture and recreation	1,164,567	912,578
Economic development		197,280
Conservation	12,657	7,364
Interest and fiscal charges	84,578	105,835
Total Expenses	<u>8,895,040</u>	<u>8,539,822</u>
Increase in Net Position before Contributions to Permanent Fund Principal	293,553	1,551,421
Contributions to Permanent Fund Principal	<u>8,600</u>	<u>17,200</u>
Change in Net Position	302,153	1,568,621
Net Position - beginning of year	<u>29,947,925</u>	<u>28,379,304</u>
Net Position - end of year	<u>\$ 30,250,078</u>	<u>\$ 29,947,925</u>

Town of Stratham Activities

As shown in the above statement, there was an increase in the Town's total net position of \$302,153. 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 \$3,992,537 or 45% 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 \$5,503 from the prior year.

The fund balance of the Permanent Funds decreased by a total of \$102,750 from the prior year, primarily as a result of unfavorable market conditions in the current year.

The fund balance of the Recreation Fund increased by a total of \$48,156 from the prior year.

The fund balances of the Nonmajor Governmental Funds increased by a total of \$235,804 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.

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

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

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 2022 appropriations budget by \$735,754 due to conservative spending across departments and the Town electing to not carry forward certain portions of prior CIP plans. Actual revenues and other financing sources exceeded the budget by \$6,581, 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 29 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, 2022, consist of the following:

<u>Purpose</u>	<u>Balance</u>
Town-wide Technology Improvements & Replacements	\$ 15,990
Permitting software	10,000
Police Station Solary Array	10,000
Traffic Control	2,518
Municipal Center Vehicle	15,000
Police Cruiser Replacement	7,460
Library Interior Improvements	13,166
Cemetery Improvements	14,773
Parks Facilities Improvements	24,359
Parks Roads / Parking Lot Improvements	9,000
Parks Open Space Connectivity Plan	45,000
Stratham Hill Park Facilities & Fields Improvements	62,572
Stratham Hill Park Roads / Parking Lot Improvements	28,000
Stratham Hill Park Area Plan	25,000
Town-wide Parking Lots Paving	81,000
Bike & Pedestrian Transportation Improvements	15,000
State Roadway / Intersection Project	75,000
Stormwater Planning	28,000
Revaluation Expenses	60,207
PFAS Response & Remediation	85,505
Master Plan Update	20,000
Total Carryforward Appropriations	<u>\$ 647,550</u>

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

Capital Assets

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

The total investment in capital assets for governmental activities at year end amounted to \$28,011,114 (net of accumulated depreciation), a decrease of (\$656,211) from the previous year. This investment in capital assets includes land, intangible assets, construction in progress, buildings and improvements, land improvements, vehicles and equipment, and infrastructure.

Significant capital assets acquired during the current fiscal year included the purchase of a public safety vehicle and replacement of the salt shed roof.

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 \$609,383 as a result of scheduled payments made on existing obligations and amortization of the related bond premium. The Town's financed purchase obligations decreased by \$29,160 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 decrease in liability of \$4,715 for the year ended December 31, 2022.

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, 2022 is \$5,298,552.

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, 2022 is \$365,010.

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 2026. 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.

**TOWN OF STRATHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2022**

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, 2022

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 6,050,367
Investments	4,440,618
Taxes receivable	173,959
Accounts receivable, net	150,456
Due from other governments	196,604
Total Current Assets	<u>11,012,004</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	12,511,190
Depreciable capital assets, net	15,499,924
Total Noncurrent Assets	<u>28,011,114</u>
Total Assets	<u>39,023,118</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	22,799
Deferred outflows of resources related to pension	1,166,149
Total Deferred Outflows of Resources	<u>1,188,948</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	279,392
Accrued liabilities	124,867
Advances from grantors	409,075
Current portion of bonds payable	570,000
Current portion of financed purchase obligation payable	30,323
Current portion of compensated absences payable	7,239
Current portion of pollution remediation obligation	4,553
Total Current Liabilities	<u>1,425,449</u>
Noncurrent Liabilities:	
Bonds payable	2,579,593
Financed purchase obligation payable	31,533
Compensated absences payable	79,113
OPEB liability	365,010
Net pension liability	5,298,552
Total Noncurrent Liabilities	<u>8,353,801</u>
Total Liabilities	<u>9,779,250</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pension	182,738
Total Deferred Inflows of Resources	<u>182,738</u>
NET POSITION	
Net investment in capital assets	24,799,665
Restricted	1,782,181
Unrestricted	3,668,232
Total Net Position	<u>\$ 30,250,078</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, 2022

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 2,711,628	\$ 2,155	\$ 3,455	\$ 26,285	\$ (2,679,733)
Public safety	2,241,614	429,261	52,262	38,035	(1,722,056)
Highways and streets	1,368,352		327,598	81,200	(959,554)
Sanitation	1,220,961	67,333	184,841		(968,787)
Health and welfare	90,683				(90,683)
Culture and recreation	1,164,567	254,046	1,285		(909,236)
Conservation	12,657				(12,657)
Interest and fiscal charges	84,578				(84,578)
Total governmental activities	<u>\$ 8,895,040</u>	<u>\$ 752,795</u>	<u>\$ 569,441</u>	<u>\$ 145,520</u>	<u>(7,427,284)</u>
General revenues:					
Property and other taxes					4,564,314
Licenses and permits					2,240,172
Grants and contributions:					
Rooms and meals tax distribution					683,285
Interest and investment earnings (losses)					(116,475)
Miscellaneous					349,541
Contributions to permanent fund principal					8,600
Total general revenues and contributions					<u>7,729,437</u>
to permanent fund principal					302,153
Change in net position					<u>29,947,925</u>
Net Position at beginning of year					<u>\$ 30,250,078</u>
Net Position at end of year					

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF STRATHAM, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2022

	General <u>Fund</u>	Permanent <u>Funds</u>	Recreation <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS					
Cash and cash equivalents	\$ 4,955,722		\$ 296,866	\$ 797,779	\$ 6,050,367
Investments	1,779,545	\$ 1,408,158	4,259	1,248,656	4,440,618
Taxes receivable	173,959				173,959
Accounts receivable, net	48,006			102,450	150,456
Due from other governments	196,604				196,604
Due from other funds	154,681			59,091	213,772
Total Assets	<u>7,308,517</u>	<u>1,408,158</u>	<u>301,125</u>	<u>2,207,976</u>	<u>11,225,776</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,308,517</u>	<u>\$ 1,408,158</u>	<u>\$ 301,125</u>	<u>\$ 2,207,976</u>	<u>\$ 11,225,776</u>
LIABILITIES					
Accounts payable	\$ 277,583		\$ 797	\$ 1,012	\$ 279,392
Accrued liabilities	76,844			999	77,843
Due to other funds	59,091		109,721	44,960	213,772
Advances from grantors	409,075				409,075
Total Liabilities	<u>822,593</u>	<u>\$ -</u>	<u>110,518</u>	<u>46,971</u>	<u>980,082</u>
DEFERRED INFLOWS OF RESOURCES					
Uncollected property taxes	97,230				97,230
Total Deferred Inflows of Resources	<u>97,230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,230</u>
FUND BALANCES					
Nonspendable		1,190,275			1,190,275
Restricted	137,330	217,883		236,693	591,906
Committed	2,306,212		190,607	1,924,312	4,421,131
Assigned	199,845				199,845
Unassigned	3,745,307				3,745,307
Total Fund Balances	<u>6,388,694</u>	<u>1,408,158</u>	<u>190,607</u>	<u>2,161,005</u>	<u>10,148,464</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,308,517</u>	<u>\$ 1,408,158</u>	<u>\$ 301,125</u>	<u>\$ 2,207,976</u>	<u>\$ 11,225,776</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, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 10,148,464
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	28,011,114
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	97,230
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	22,799
Deferred outflows of resources related to net pension liability	1,166,149
Deferred inflows of resources related to net pension liability	(182,738)
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	(3,149,593)
Financed purchase obligation payable	(61,856)
Accrued interest on long-term obligations	(47,024)
Compensated absences payable	(86,352)
Pollution remediation obligation	(4,553)
OPEB liability	(365,010)
Net pension liability	<u>(5,298,552)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 30,250,078</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, 2022

	General Fund	Permanent Funds	Recreation Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 4,532,224			\$ 58,840	\$ 4,591,064
Licenses and permits	2,240,172				2,240,172
Intergovernmental	1,379,761		\$ 1,285		1,381,046
Charges for services	142,565		245,048	365,182	752,795
Interest and investment income (loss)	(11,323)	\$ (90,215)	163	(15,100)	(116,475)
Miscellaneous	323,712	8,600	23,100	2,729	358,141
Total Revenues	<u>8,607,111</u>	<u>(81,615)</u>	<u>269,596</u>	<u>411,651</u>	<u>9,206,743</u>
Expenditures:					
Current operations:					
General government	2,595,829	5,573			2,601,402
Public safety	1,847,564			162,453	2,010,017
Highways and streets	812,713				812,713
Sanitation	1,170,217				1,170,217
Health and welfare	90,683				90,683
Culture and recreation	856,327	7,850	226,640	2,315	1,093,132
Conservation	1,578			11,079	12,657
Capital outlay	314,626				314,626
Debt service:					
Principal retirement	570,000				570,000
Interest and fiscal charges	135,400				135,400
Total Expenditures	<u>8,394,937</u>	<u>13,423</u>	<u>226,640</u>	<u>175,847</u>	<u>8,810,847</u>
Excess revenues over (under) expenditures	<u>212,174</u>	<u>(95,038)</u>	<u>42,956</u>	<u>235,804</u>	<u>395,896</u>
Other financing sources (uses):					
Transfers in	2,512		5,200		7,712
Transfers out		(7,712)			(7,712)
Total Other financing sources (uses)	<u>2,512</u>	<u>(7,712)</u>	<u>5,200</u>	<u>-</u>	<u>-</u>
Net change in fund balances	214,686	(102,750)	48,156	235,804	395,896
Fund Balances at beginning of year	<u>6,174,008</u>	<u>1,510,908</u>	<u>142,451</u>	<u>1,925,201</u>	<u>9,752,568</u>
Fund Balances at end of year	<u>\$ 6,388,694</u>	<u>\$ 1,408,158</u>	<u>\$ 190,607</u>	<u>\$ 2,161,005</u>	<u>\$ 10,148,464</u>

See accompanying notes to the basic financial statements

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

For the Year Ended December 31, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 395,896
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. Depreciation expense and capital outlays in the current period are as follows:	
Capital outlays	192,094
Depreciation expense	(865,505)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes	(26,750)
Donated capital assets	17,200
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments are as follows:	
Bond principal paid	570,000
Financed purchase obligation principal paid	29,160
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	
Amortization of premiums	39,383
In the statement of activities, interest is accrued on long-term obligations, whereas in governmental funds, an interest expenditure is reported when due.	
	11,439
Some expenses reported in the statement of activities, such as compensated absences and the pollution remediation obligation, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	4,715
Pollution remediation	(4,553)
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	(25,445)
Net changes in pension	(35,481)
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 302,153</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, 2022

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 11,209,759
Investments	\$ 23,323	746,154
Taxes receivable		<u>368,502</u>
Total Assets	<u>23,323</u>	<u>12,324,415</u>
LIABILITIES		
Accounts payable		47,599
Due to other governments		<u>11,256,531</u>
Total Liabilities	<u>-</u>	<u>11,304,130</u>
NET POSITION		
Restricted for:		
Individuals, organizations and other governments	<u>23,323</u>	<u>1,020,285</u>
Total Net Position	<u>\$ 23,323</u>	<u>\$ 1,020,285</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, 2022

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 107,023
Total Contributions	\$ -	107,023
Investment earnings:		
Investment income (loss)	(1,225)	(7,696)
Total Investment earnings (losses)	(1,225)	(7,696)
Property tax collections for other governments		25,304,684
Motor vehicle fee collections for other governments		541,306
Total Additions	(1,225)	25,945,317
DEDUCTIONS:		
Beneficiary payments to others	433	107,775
Payments of property tax to other governments		25,304,684
Payments of motor vehicle fees to other governments		541,306
Total Deductions	433	25,953,765
Change in net position	(1,658)	(8,448)
Net Position at the beginning of year	24,981	1,028,733
Net Position at the end of year	\$ 23,323	\$ 1,020,285

See accompanying notes to the basic financial statements

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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, 2022

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, 2022

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, 2022

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, 2022, the Town applied \$600,000 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, 2022 are recorded as receivables net of reserves for estimated uncollectibles of \$15,000 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, 2022

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 to mitigate the total compensated absences liability.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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 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, 2022

Fund Balance Policy

As of December 31, 2022, 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, 2022

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 single employer 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, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 6,050,367
Investments	4,440,618
Statement of Fiduciary Net Position:	
Cash and cash equivalents	11,209,759
Investments	<u>769,477</u>
	<u>\$ 22,470,221</u>

Deposits and investments at December 31, 2022 consist of the following:

Cash on hand	\$ 13,577
Deposits with financial institutions	17,246,549
Investments	<u>5,210,095</u>
	<u>\$ 22,470,221</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, 2022

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	\$ 359,602		\$ 311,912	\$ 47,690
Brokered certificates of deposit	1,896,487	\$ 733,185	1,163,302	
Bond mutual funds	17,943		3,473	14,470
Corporate bonds	195,754	24,991	124,753	46,010
	<u>\$ 2,469,786</u>	<u>\$ 758,176</u>	<u>\$ 1,603,440</u>	<u>\$ 108,170</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, 2022, for each investment type:

<u>Investment Type</u>	<u>Rating as of Year End</u>			<u>Fair Value</u>
	<u>Aaa</u>	<u>A</u>	<u>Not Rated</u>	
State investment pool	\$ 78,092			\$ 78,092
Corporate bonds	83,928	\$ 86,835	\$ 24,991	195,754
Brokered certificates of deposit			1,896,487	1,896,487
Bond mutual funds			17,943	17,943
Money market mutual funds			1,853,700	1,853,700
	<u>\$ 162,020</u>	<u>\$ 86,835</u>	<u>\$ 3,793,121</u>	<u>\$ 4,041,976</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, 2022

Of the Town’s deposits with financial institutions at year end, \$17,024,468 were 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, 2022, 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	\$ 359,602
Corporate bonds	195,754
Brokered certificates of deposit	1,896,487
Equity securities	808,517
Bond mutual funds	17,943
	<u>\$ 3,278,303</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.

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

Fair Value Measurement of Investments

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

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

As of December 31, 2022, the Town’s investments measured at fair value, by type, were as follows:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

<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		\$ 359,602		\$ 359,602
Corporate bonds		195,754		195,754
Brokered certificates of deposit		1,896,487		1,896,487
Equity securities	\$ 808,517			808,517
Bond mutual funds	17,943			17,943
	<u>\$ 826,460</u>	<u>\$ 2,451,843</u>	<u>\$ -</u>	<u>\$ 3,278,303</u>

Equity securities and bond mutual funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities. US Treasury notes, corporate bonds, 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>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2022</u>
Governmental activities:				
Capital assets not depreciated:				
Land and easements	\$ 12,439,465	\$ 17,200		\$ 12,456,665
Other intangibles	54,525			54,525
Total capital assets not being depreciated	<u>12,493,990</u>	<u>17,200</u>	<u>\$ -</u>	<u>12,511,190</u>
Other capital assets:				
Buildings and improvements	11,284,703	81,100		11,365,803
Infrastructure	10,849,649			10,849,649
Land improvements	618,929			618,929
Vehicles and equipment	3,468,413	110,994		3,579,407
Total other capital assets at historical cost	<u>26,221,694</u>	<u>192,094</u>	<u>-</u>	<u>26,413,788</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,273,903)	(318,178)		(4,592,081)
Infrastructure	(3,087,853)	(265,910)		(3,353,763)
Land improvements	(282,887)	(35,119)		(318,006)
Vehicles and equipment	(2,403,716)	(246,298)		(2,650,014)
Total accumulated depreciation	<u>(10,048,359)</u>	<u>(865,505)</u>	<u>-</u>	<u>(10,913,864)</u>
Total other capital assets, net	<u>16,173,335</u>	<u>(673,411)</u>	<u>-</u>	<u>15,499,924</u>
Total capital assets, net	<u>\$ 28,667,325</u>	<u>\$ (656,211)</u>	<u>\$ -</u>	<u>\$ 28,011,114</u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Depreciation expense was charged to governmental functions as follows:

General government	\$ 99,688
Public safety	277,869
Highways and streets	405,665
Sanitation	40,762
Culture and recreation	<u>41,521</u>
Total governmental activities depreciation expense	<u>\$ 865,505</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, 2022 are as follows:

	<u>Balance</u> <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2022</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 3,585,000		\$ (570,000)	\$ 3,015,000	\$ 570,000
Unamortized bond premiums	<u>173,976</u>		<u>(39,383)</u>	<u>134,593</u>	<u>-</u>
Total Bonds payable	3,758,976	\$ -	(609,383)	3,149,593	570,000
Financed purchase obligation payable	91,016		(29,160)	61,856	30,323
Compensated absences payable	<u>91,067</u>	<u>20,576</u>	<u>(25,291)</u>	<u>86,352</u>	<u>7,239</u>
Total governmental activities	<u>\$ 3,941,059</u>	<u>\$ 20,576</u>	<u>\$ (663,834)</u>	<u>\$ 3,297,801</u>	<u>\$ 607,562</u>

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

General Obligation Bonds

Bonds payable at December 31, 2022 is comprised of the following individual issues:

	<u>Interest</u> <u>Rate</u>	<u>Final</u> <u>Maturity</u> <u>Date</u>	<u>Balance at</u> <u>12/31/2022</u>
2018 Series B Refunding Bond	2.74%	August 2028	\$ 1,220,000
2003 Municipal Safety Complex Bond	2.50-4.25%	January 2024	500,000
2012 Conservation Bond	2.38%	February 2033	<u>1,295,000</u>
		Sub-total Bonds payable	3,015,000
		Add: <i>Unamortized bond premiums</i>	<u>134,593</u>
		Total Bonds payable	<u>\$ 3,149,593</u>

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Debt service requirements to retire general obligation bonds outstanding for governmental activities at December 31, 2022 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 570,000	\$ 109,055	\$ 679,055
2024	570,000	84,510	654,510
2025	325,000	66,478	391,478
2026	325,000	53,428	378,428
2027	325,000	40,303	365,303
2028-2032	785,000	65,149	850,149
2032-2033	115,000	1,783	116,783
Sub-total Bonds payable	3,015,000	420,706	3,435,706
Add: <i>Unamortized bond premiums</i>	134,593	-	134,593
Total Bonds payable	<u>\$ 3,149,593</u>	<u>\$ 420,706</u>	<u>\$ 3,570,299</u>

Financed Purchase Obligations

The Town's financed purchase obligations represent 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 financed purchase obligation outstanding at December 31, 2022:

	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Balance at 12/31/2022</u>
Highway Truck	3.99%	November 2024	<u>\$ 61,856</u>

Debt service requirements to retire the financed purchase obligation outstanding for governmental activities at December 31, 2022 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 30,323	\$ 2,468	\$ 32,791
2024	31,533	1,258	32,791
	<u>\$ 61,856</u>	<u>\$ 3,726</u>	<u>\$ 65,582</u>

NOTE 6—OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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.

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

Benefits Provided

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

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

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and police officers were 0.31% and 3.21%, respectively, for the year ended December 31, 2022. Contributions to the OPEB plan for the Town were \$40,498 for the year ended December 31, 2022. 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, 2022, the Town reported a liability of \$365,010 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, 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, 2021. 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, 2022, the Town's proportion was approximately 0.0966 percent, which was an increase of approximately 0.0131 percentage points from its proportion measured as of June 30, 2021.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

For the year ended December 31, 2022, the Town recognized OPEB expense of \$65,957. At December 31, 2022, 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>
Net difference between projected and actual earnings on OPEB plan investments	\$ 998	
Town contributions subsequent to the measurement date	21,801	
Totals	<u>\$ 22,799</u>	<u>\$ -</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 \$22,799. The Town reported \$21,801 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2023	\$ 166
2024	43
2025	(392)
2026	1,181
	<u>\$ 998</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, 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	5.40%, 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, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	6.60-8.85%
Private Debt	5%	7.25%
Fixed Income	25%	3.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine this single 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:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability	\$ 396,280	\$ 365,010	\$ 337,776

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.

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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

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

Benefits Provided

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

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

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

Years of Creditable Service as of January 1, 2012	<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%

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 30.67% and 13.75%, respectively, for the year ended December 31, 2022. 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, 2022 were \$534,866.

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

At December 31, 2022, the Town reported a liability of \$5,298,552 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021. The Town's proportion of the net pension liability was based on actual

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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, 2022, the Town’s proportion was approximately 0.0924 percent, which was an increase of approximately 0.0067 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized pension expense of \$570,831. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 99,444	\$ 20,340
Change in assumptions	281,841	
Net difference between projected and actual investment earnings on pension plan investments	200,808	
Changes in proportion and differences between Town contributions and proportionate share of contributions	298,072	162,398
Town contributions subsequent to the measurement date	285,984	
Totals	<u>\$ 1,166,149</u>	<u>\$ 182,738</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 \$983,411. The Town reported \$285,984 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, 2023. 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>	
2023	\$ 228,652
2024	204,139
2025	(72,339)
2026	336,975
	<u>\$ 697,427</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, 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, 2021 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 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>
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	7.60-7.90%
Private Debt	5%	7.25%
Fixed Income	<u>25%</u>	3.60%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2022 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:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net pension liability	\$ 7,109,321	\$ 5,298,552	\$ 3,793,065

NOTE 8—INTERFUND BALANCES AND TRANSFERS

The Town maintains separate cash accounts for its governmental funds; however, most cash transactions flow through the General Fund. For accounting and reporting purposes, the portion of cash applicable to a particular fund is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2022 are as follows:

		Due from			
		General	Recreation	Nonmajor	
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Due to	General Fund		\$ 109,721	\$ 44,960	\$ 154,681
	Nonmajor Governmental Funds	\$ 59,091			59,091
		<u>\$ 59,091</u>	<u>\$ 109,721</u>	<u>\$ 44,960</u>	<u>\$ 213,772</u>

During the year, interfund transactions occurred between funds. The Permanent Funds transferred \$2,512 and \$5,200 to the General Fund and Recreation Fund, respectively, to distribute income earned on investments to support the Town’s programs.

NOTE 9—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2022 as follows:

Permanent Funds - Principal	\$ 1,190,275
Permanent Funds - Income	217,883
Library	137,330
DARE	4,309
Lindt Offsite Improvements	1,268
Volunteer Fire Department Trusts	134,581
Stratham Fair Trusts	96,535
	<u>\$ 1,782,181</u>

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town’s fund balance for its governmental funds at December 31, 2022 are as follows:

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Recreation Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Nonspendable:</i>					
Permanent Funds - Principal		\$ 1,190,275			\$ 1,190,275
<i>Restricted for:</i>					
Library Funds	\$ 137,330				137,330
Permanent Funds - Income		217,883			217,883
DARE				\$ 4,309	4,309
Lindt Offsite Improvements				1,268	1,268
Volunteer Fire Department Trusts				134,581	134,581
Stratham Fair Trusts				96,535	96,535
<i>Committed for:</i>					
Expendable Trust Funds	1,658,662				1,658,662
Carryforward appropriations	647,550				647,550
Recreation Fund			\$ 190,607		190,607
Police Details Fund				70,670	70,670
Heritage Commission Fund				7,037	7,037
Land Conservation Fund				965,200	965,200
Cemetery Land Fund				9,225	9,225
Fire Protection Fund				47,599	47,599
Stratham Hill Park Revolving Fund				62,259	62,259
Stratham Fair Fund				8,946	8,946
EMS Ambulance Fund				753,376	753,376
<i>Assigned for:</i>					
Subsequent year appropriation	150,000				150,000
Police donations	49,845				49,845
<i>Unassigned:</i>					
Unassigned - General operations	3,745,307				3,745,307
	<u>\$ 6,388,694</u>	<u>\$ 1,408,158</u>	<u>\$ 190,607</u>	<u>\$ 2,161,005</u>	<u>\$ 10,148,464</u>

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1st (\$1,620,725,595 as of April 1, 2022) and are due in two installments on July 1, 2022 and December 21, 2022. 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 \$11,210,522, \$12,748,290, and \$1,345,872 for the Stratham School District, Exeter Region Cooperative

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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

As of December 31, 2022, the Town has provided one tax abatement through this program. For the year ending December 31, 2022, there was no effect on the prior year April 1st 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, 2022, 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, 2022.

Property and Liability Insurance

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

TOWN OF STRATHAM, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Worker's Compensation

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

NOTE 14—CONTINGENCIES

Litigation

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

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.

NOTE 15—POLLUTION REMEDIATION OBLIGATION

The Town was named by the State of New Hampshire as the party responsible for remediation of per-and polyfluoroalkyl substances (PFAS) in ground and drinking water in the area of the Stratham Fire Department. The remedial action plan approved by the State of New Hampshire requires the Town to install point-of-entry systems at 20 private drinking water supply wells located on 18 properties. In addition, the Town is required to perform semi-annual monitoring on 8 monitoring wells, quarterly monitoring on 4 public water system wells, and monitoring 3 times a year on 24 private wells and 2 irrigation wells. The Town has substantially completed and paid for the point-of-entry systems. At December 31, 2022, the Town has recognized a liability of \$4,553 for payment of the sole remaining point-of-entry system.

As noted above, the Town is required to perform annual well sampling and maintenance of the point-of-entry systems. Management estimates the annual costs to be between \$156,000 and \$165,000. The estimate has the potential to change due to factors such as price increases, changes in technology, or changes in applicable laws or regulations. Town management is unable to reasonably estimate the length of time for which the Town must perform the sampling and maintenance of the point-of-entry systems.

NOTE 16—CHANGE IN ACCOUNTING PRINCIPLE

During the year ended December 31, 2022, the Town implemented GASB Statement No. 87, *Leases*. Under Statement No. 87, a lease liability and an intangible right to use asset is recognized for leasing arrangements where the Town is the lessee. The Town has entered into rental agreements as a lessee for equipment. Management has determined that the effect of implementing GASB Statement No. 87 related to these leases is immaterial to its financial statements.

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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 4,690,678	\$ 4,690,678	\$ 4,505,474	\$ (185,204)
Licenses and permits	2,083,455	2,083,455	2,240,172	156,717
Intergovernmental	886,408	1,336,913	1,379,761	42,848
Charges for services	141,044	141,044	142,565	1,521
Interest income	5,000	5,000	11,395	6,395
Miscellaneous	256,600	286,065	270,369	(15,696)
Total Revenues	<u>8,063,185</u>	<u>8,543,155</u>	<u>8,549,736</u>	<u>6,581</u>
Expenditures:				
Current operations:				
General government	2,809,305	2,884,817	2,583,420	301,397
Public safety	1,856,312	1,922,280	1,793,287	128,993
Highways and streets	710,816	862,244	802,887	59,357
Sanitation	1,083,628	1,255,917	1,170,217	85,700
Health and welfare	105,739	105,739	90,683	15,056
Culture and recreation	718,605	718,605	694,935	23,670
Conservation	11,900	11,900	1,578	10,322
Capital outlay	1,051,662	418,885	307,626	111,259
Debt service:				
Principal retirement	570,000	570,000	570,000	-
Interest and fiscal charges	135,400	135,400	135,400	-
Total Expenditures	<u>9,053,367</u>	<u>8,885,787</u>	<u>8,150,033</u>	<u>735,754</u>
Excess revenues over (under) expenditures	<u>(990,182)</u>	<u>(342,632)</u>	<u>399,703</u>	<u>742,335</u>
Other financing sources (uses):				
Transfers out	<u>(394,200)</u>	<u>(394,200)</u>	<u>(394,200)</u>	<u>-</u>
Total Other financing sources (uses)	<u>(394,200)</u>	<u>(394,200)</u>	<u>(394,200)</u>	<u>-</u>
Net change in fund balance	(1,384,382)	(736,832)	5,503	742,335
Fund Balance at beginning of year				
- Budgetary Basis	<u>4,684,429</u>	<u>4,684,429</u>	<u>4,684,429</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 3,300,047</u>	<u>\$ 3,947,597</u>	<u>\$ 4,689,932</u>	<u>\$ 742,335</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, 2022

Measurement <u>Period Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB <u>Liability</u>	Town's Proportionate Share of the Net OPEB <u>Liability</u>	Town's Covered <u>Payroll</u>	Town's Proportionate Share of the Net OPEB Liability as a Percentage of <u>Covered Payroll</u>	Plan Fiduciary Net Position as a Percentage of the Total <u>OPEB Liability</u>
June 30, 2022	0.09659215%	\$ 365,010	\$ 2,489,813	14.66%	10.64%
June 30, 2021	0.08350203%	\$ 334,390	\$ 2,354,598	14.20%	11.06%
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%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions					
Measurement <u>Periods</u>	<u>Inflation</u>	Salary <u>Increases</u>	Investment Rate of <u>Return</u>	Mortality <u>Table</u>	Mortality <u>Scale</u>
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

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, 2022

Cost-Sharing Multiple Employer Plan Information Only					
<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, 2022	\$ 40,498	\$ (40,498)	\$ -	\$ 2,500,316	1.62%
December 31, 2021	\$ 41,438	\$ (41,438)	\$ -	\$ 2,452,973	1.69%
December 31, 2020	\$ 39,846	\$ (39,846)	\$ -	\$ 2,444,079	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%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

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, 2022

<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, 2022	0.09237152%	\$ 5,298,552	\$ 2,489,813	212.81%	65.12%
June 30, 2021	0.08563419%	\$ 3,795,238	\$ 2,354,598	161.18%	72.22%
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, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	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, 2022

<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, 2022	\$ 534,866	\$ (534,866)	\$ -	\$ 2,500,316	21.39%
December 31, 2021	\$ 475,706	\$ (475,706)	\$ -	\$ 2,452,973	19.39%
December 31, 2020	\$ 400,932	\$ (400,932)	\$ -	\$ 2,444,079	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, 2022

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	\$ 8,609,623	\$ 8,394,937
Difference in property taxes meeting susceptible to accrual criteria	(26,750)	
Encumbrances - December 31, 2021		(20,314)
Non-budgetary revenues and expenditures	(30,625)	(224,590)
Non-budgetary transfers in	(2,512)	
Budgetary transfers out		394,200
Per Schedule 1	<u>\$ 8,549,736</u>	<u>\$ 8,544,233</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.

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2022

	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
ASSETS							
Cash and cash equivalents	\$ 101,084	\$ 7,037	\$ 965,200		\$ 9,225		\$ 50,767
Investments							
Accounts receivable, net	9,198						
Due from other funds						\$ 47,599	11,492
Total Assets	<u>110,282</u>	<u>7,037</u>	<u>965,200</u>	<u>\$ -</u>	<u>9,225</u>	<u>47,599</u>	<u>62,259</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>\$ 110,282</u>	<u>\$ 7,037</u>	<u>\$ 965,200</u>	<u>\$ -</u>	<u>\$ 9,225</u>	<u>\$ 47,599</u>	<u>\$ 62,259</u>
LIABILITIES							
Accounts payable	\$ 874						
Accrued liabilities	999						
Due to other funds	37,739						
Total Liabilities	<u>39,612</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							
Committed							
Total Fund Balances	<u>70,670</u>	<u>7,037</u>	<u>965,200</u>	<u>-</u>	<u>9,225</u>	<u>47,599</u>	<u>62,259</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 110,282</u>	<u>\$ 7,037</u>	<u>\$ 965,200</u>	<u>\$ -</u>	<u>\$ 9,225</u>	<u>\$ 47,599</u>	<u>\$ 62,259</u>

SCHEDULE A
TOWN OF STRATHAM, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds (Continued)
December 31, 2022

	Special Revenue Funds						
	Lindt Offsite Improvement Fund	Stratham Fair Fund	Stratham Volunteer Fire Department Trust Funds	Stratham Fair Trust Fund	DARE Fund	EMS Ambulance Fund	Total Special Revenue Funds
ASSETS							
Cash and cash equivalents	\$ 1,268	\$ 7,011			\$ 6,294	\$ 615,093	\$ 797,779
Investments			\$ 134,581	\$ 96,535		52,340	1,248,656
Accounts receivable, net		1,935				91,317	102,450
Due from other funds							59,091
Total Assets	<u>1,268</u>	<u>8,946</u>	<u>134,581</u>	<u>96,535</u>	<u>6,294</u>	<u>758,750</u>	<u>2,207,976</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>\$ 1,268</u>	<u>\$ 8,946</u>	<u>\$ 134,581</u>	<u>\$ 96,535</u>	<u>\$ 6,294</u>	<u>\$ 758,750</u>	<u>\$ 2,207,976</u>
LIABILITIES							
Accounts payable						\$ 138	\$ 1,012
Accrued liabilities							999
Due to other funds					\$ 1,985	5,236	44,960
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,985</u>	<u>5,374</u>	<u>46,971</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	1,268		134,581	96,535	4,309		236,693
Committed		8,946				753,376	1,924,312
Total Fund Balances	<u>1,268</u>	<u>8,946</u>	<u>134,581</u>	<u>96,535</u>	<u>4,309</u>	<u>753,376</u>	<u>2,161,005</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,268</u>	<u>\$ 8,946</u>	<u>\$ 134,581</u>	<u>\$ 96,535</u>	<u>\$ 6,294</u>	<u>\$ 758,750</u>	<u>\$ 2,207,976</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, 2022

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	\$ 185,286		\$ 58,840				\$ 8,531		
Charges for services	893	\$ 37	(14,794)		\$ 41	\$ 253	268		
Interest and investment income (loss)		41			1,672				
Miscellaneous		78			1,713				
Total Revenues	<u>186,179</u>	<u>78</u>	<u>44,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>253</u>	<u>8,799</u>		
Expenditures:									
Current operations:									
Public safety	154,599			33					25
Culture and recreation			11,079						
Conservation	<u>154,599</u>	<u>-</u>	<u>11,079</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>25</u>		
Total Expenditures									
Net change in fund balances	31,580	78	32,967	(33)	1,713	253	8,774		
Fund Balances at beginning of year	<u>39,090</u>	<u>6,959</u>	<u>932,233</u>	<u>33</u>	<u>7,512</u>	<u>47,346</u>	<u>53,485</u>		
Fund Balances at end of year	<u>\$ 70,670</u>	<u>\$ 7,037</u>	<u>\$ 965,200</u>	<u>\$ -</u>	<u>\$ 9,225</u>	<u>\$ 47,599</u>	<u>\$ 62,259</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, 2022

	Special Revenue Funds						Total 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	
Revenues:							
Taxes		\$ 467				\$ 170,898	\$ 58,840
Charges for services							365,182
Interest and investment income (loss)	\$ 6		\$ (1,733)	\$ (1,243)	\$ 67	1,105	(15,100)
Miscellaneous				1,016			2,729
Total Revenues	<u>6</u>	<u>467</u>	<u>(1,733)</u>	<u>(227)</u>	<u>67</u>	<u>172,003</u>	<u>411,651</u>
Expenditures:							
Current operations:							
Public safety		939	468	1,351		7,353	162,453
Culture and recreation							2,315
Conservation							11,079
Total Expenditures	<u>-</u>	<u>939</u>	<u>468</u>	<u>1,351</u>	<u>-</u>	<u>7,353</u>	<u>175,847</u>
Net change in fund balances	6	(472)	(2,201)	(1,578)	67	164,650	235,804
Fund Balances at beginning of year	<u>1,262</u>	<u>9,418</u>	<u>136,782</u>	<u>98,113</u>	<u>4,242</u>	<u>588,726</u>	<u>1,925,201</u>
Fund Balances at end of year	<u>\$ 1,268</u>	<u>\$ 8,946</u>	<u>\$ 134,581</u>	<u>\$ 96,535</u>	<u>\$ 4,309</u>	<u>\$ 753,376</u>	<u>\$ 2,161,005</u>

February 7, 2024

To the Select Board
Town of Stratham, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Stratham, New Hampshire for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 13, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Stratham, New Hampshire are described in Note 1 to the financial statements. During the year ended December 31, 2022, the Town adopted and implemented GASB Statement No. 87 – *Leases* (see Note 16 to the financial statements). There was no effect on beginning of the year balances as a result of adoption of the new standard. We noted no transactions entered into by the Town of Stratham, New Hampshire during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

As discussed in Note 2 to the basic financial statements, the Town has not implemented all provisions of GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The single employer plan provisions of GASB Statement 75 were required to be implemented by the Town during the year ended December 31, 2018.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 7, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

As noted in the above, the Town did not adopt all provisions of GASB Statement 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* during the current year which resulted in an ‘Adverse’ opinion on the Governmental Activities.

Other Matters

We applied certain limited procedures to 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, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Restriction on Use

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

Very truly yours,

Vashon Clukay & Company PC

Town of Stratham, New Hampshire
Material Audit Adjustments
For the Year Ended December 31, 2022

The following is a listing of the material audit adjustments made for the year ended December 31, 2022 and have been corrected by management:

General Fund:

- To adjust for ARPA funds received and not spent from revenue to advances from grantor liability in the amount of \$301,673.

Permanent Funds:

- To restore prior year audited fund balance in the amount of \$290,443.
- To adjust investments to fair value in the amount of \$131,650.

Aggregate Remaining Fund Information:

- To restore prior year audited fund balance and remove prior year land-use change tax revenues within the Land Conservation Fund in the amount of \$325,000.



VITAL STATISTICS

BIRTHS REGISTERED IN STRATHAM FOR YEAR ENDING DECEMBER 31, 2023

CHILD'S NAME	BIRTH		BIRTH PLACE (NH)	PARENT'S NAME		PARENT'S NAME
	DATE					
PERKINS, ROSCOE VAUGHN	1/16/2023		DOVER, NH	PERKINS, DAVID GLENN		PERKINS, KARA JEANETTE
VAN GOMBOS, ALVIN ALEXANDER	1/20/2023		DOVER, NH	VAN GOMBOS, JOSEPH EARL		VAN GOMBOS, MICHELLE ALEXANDRA
ANDERSON, ROWAN THOMAS	1/23/2023		DOVER, NH	ANDERSON, WHITNEY NORD		ANDERSON, LAURA MENKE
MADERIOS, ELLIE CLARA	1/28/2023		DOVER, NH	MADERIOS, ANDREW BARTON		MADERIOS, EILEEN SULLIVAN
SCALES, AUDREY ROSALYN	1/29/2023		EXETER, NH	SCALES JR., LARRY WAYNE		SCALES, TANYA
VONA, CREW MICHAEL	3/2/2023		DOVER, NH	VONA, JEFFREY MICHAEL		MCGREEVY VONA, CAITLIN ELIZABETH
ZABEL, MAX PAISON	3/9/2023		EXETER, NH	ZABEL, ANDREW DAVID		PAISON, MICHELLE LEAH
MCNAMARA, WILLIAM MICHAEL	4/3/2023		PORTSMOUTH, NH	MCNAMARA, WILLIAM GERALD		MCNAMARA, CATHERINE KEARNS
HALES, GREYSON DANIEL TRAPPER	4/3/2023		DOVER, NH	HALES, TRAPPER GEORGE BURTON		ST, JEAN, ALLISON CASEY
GAUVIN, SLOANE ELIZABETH	4/6/2023		EXETER, NH	GAUVIN, JORDAN PAUL		GAUVIN, COLLEEN ELIZABETH
YOUNG, OWEN LOUIS	4/21/2023		DOVER, NH	YOUNG, MATTHEW COLL		YOUNG, KATELYN ELIZABETH
PAQUETTE, LENNON ANNE	4/26/2023		PORTSMOUTH, NH	PAQUETTE, COREY SCOTT		PAQUETTE, KACIE ANNE
HARDY, DAVIA WREN	5/9/2023		PORTSMOUTH, NH	HARDY, BENJAMIN DAVIS		HARDY, CARRIE ELAINE
OSBORN, OWEN PATRICK	6/10/2023		EXETER, NH	OSBORN, KEITH DAVID		OSBORN, ABIGAIL ROSE
GILBERT, AVERY WATKINS	6/23/2023		EXETER, NH	GILBERT, ANDREW JOSEPH		GILBERT, JESSICA LONG
SHEEHAN, PARKER JAMES	6/27/2023		DOVER, NH	SHEEHAN, TIMOTHY JAMES		SAENZ TOVAR, BRENDA
SANTY, MICHAELA LINDSEY	6/29/2023		DOVER, NH	SANTY, STEVEN BRENT		SANTY, HANNAH LINDSEY
JARVIS, CHARLOTTE LEIGH	7/4/2023		PORTSMOUTH, NH	GRIFFIN, LINDA MARIE		JARVIS, TAYLORE LEIGH
MACNAUGHTON, ARTHUR WELLS	7/30/2023		MANCHESTER, NH			CHARBONNEAU, KRISTEN EILEEN
COTTER, EOGHAN WINSLOW	8/1/2023		EXETER, NH	COTTER, CHRISTOPHER RONALD		COTTER, JORDAN ASHLEY
COLLA, CARTER TYSON	8/4/2023		EXETER, NH	COLLA, DOMINICK ANTHONY		COLLA, COURTNEY KANE
FORD, WESLEY JAMES	8/22/2023		EXETER, NH	FORD, MATTISON RYAN		FORD, REBECCA ANN
GARCIA, VIVIAN LOUISE	8/30/2023		DOVER, NH	GARCIA, NICHOLAS EDWARD		GARCIA, KIMBERLY MARIE
ORR, LOGAN RAE	9/9/2023		EXETER, NH	ORR, ROBERT MICHAEL		HAUSMANN, KELSEY RAE
WOOD, ISABELLA ELISE	9/24/2023		DOVER, NH	WOOD, MICHAEL LINCOLN		WOOD, SARAH LENNON
DILL, EMERSYN DIANA	9/26/2023		EXETER, NH	DILL, BRANDON PAUL		DILL, SARAH POLNY
BORIA, ARI JANET	9/28/2023		EXETER, NH	BORIA, LUKE TIMOTHY		BORIA, CALLA VICTORIA
LONSINGER, COLE BECKETT	10/1/2023		EXETER, NH	LOSINGER, ERIC MATTHEW		LONSINGER, JACQUELINE FRANCIS

BIRTHS REGISTERED IN STRATHAM FOR YEAR ENDING DECEMBER 31, 2023

CHILD'S NAME	BIRTH DATE	BIRTH PLACE (NH)	PARENT'S NAME	PARENT'S NAME
WEINREBE, ASHER ROBERT	10/8/2023	DOVER, NH	WEINREBE, RICHARD DAVID	BOLSTER, ELISE MARIE
HOUGHTON, JUDY FAYE	10/17/2023	PORTSMOUTH, NH	HOUGHTON, RYAN MICHAEL	JAMES, KATHRYN ANN
MORGAN, ANNA FAYE	10/18/2023	EXETER, NH	MORGAN, THOMAS SYLVESTER	MORGAN, OLIVIA MARY
ROBERTS, ALLISON IVY	10/25/2023	EXETER, NH	ROBERTS, ALEXANDER ERIC	ROBERTS, HANNAH MORGAN
DICICCO, PHOEBE JANE	11/1/2023	PORTSMOUTH, NH	DICICCO, ANTHONY PAUL	DICICCO, TAHLOR MARCHI
BEAN, CAMERON PARKER	11/6/2023	DOVER, NH	BEAN, JASON RICHARD	BEAN, KRISTINA JULIA
ELLWOOD, NORA JANE	11/9/2023	DOVER, NH	ELLWOOD, LACHLAN THOMAS	ELLWOOD, EMILY ANNA
ROBERTSON, DEAN CHARLES	11/11/2023	DOVER, NH	ROBERTSON, STEPHEN RICHARD	ROBERTSON, CLIVE EDNA
CLOUTHIER, SAWYER CAYDEN	12/1/2023	PORTSMOUTH, NH	CLOUTHIER, JAMISON RAYMOND	CLOUTHIER, CORINNE IRENE
BARTLETT, ELI KAHANE	12/5/2023	EXETER, NH	KAHANE, JOSHUA FREDERICK	BARTLETT, MACKENZIE JOY
HAUSAMMANN, LAINEY MAE	12/9/2023	DOVER, NH	HAUSAMMANN, CHARLES JAY	CHANDLER, BRITTANY MARIE
SULLIVAN, LYRA ELIZABETH	12/29/2023	EXETER, NH	SULLIVAN, ANDREW JOSEPH	SULLIVAN, ELIZABETH MARIE

DEATH REPORT FOR THE YEAR ENDING DECEMBER 31, 2023

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
LANZILLO, KENNETH FRANK	1/2/23	EXETER	LANZILLO, HARRY	ROSSICONI, CAROLYN	Y
KELLY, SABINA LOUISE	1/2/23	PORTSMOUTH	KELLEY, JOHN	LOUGHRAN, SABINA	N
LURVEY, ALLAN M.	1/22/23	STRATHAM	LURVEY, HAROLD	WHITE, ALICE	N
BRODERICK, BARBARA BALDRIDGE	1/27/23	STRATHAM	BALDRIDGE, CLARENCE	BUCK, ADA	N
APICELLA, JOSEPH ROBERT	1/28/23	STRATHAM	APICELLA, LOUIS	ITRATO, ANTOINETTE	N
CLARKE, JAMES RUSSELL	1/29/23	STRATHAM	CLARKE, BUELL	WATSON, ANNE	N
ROBERTS, WILLIAM HAROLD	2/3/23	DOVER	ROBERTS, SYLVESTER	PORTER, MARGERY	Y
MARSTON, RALPH W.	2/4/23	STRATHAM	MARSTON, CLARENCE	WOODBURN, DORIS	Y
JACKSON, LYNN MARIE	2/6/23	DOVER	WOODS, LEO	LOSIER, MARY	N
PATENAUDE, ROBERT ERNEST	2/17/23	EXETER	PATENAUDE, WILFRED	CIPOLLOSO, JENNIE	N
KARDOOSE, NICHOLAS	2/26/23	EXETER	KARDOOSE, ANTHONY	MALOOF, JOSEPHINE	N
O'NEILL, RICHARD JOSEPH	3/10/23	PORTSMOUTH	O'NEILL, RICHARD	DOHERTY, ELEANOR	Y
FERRELLI, ANTHONY	3/21/23	PORTSMOUTH	FERRELLI, ANTHONY	KING, GRACE	Y
FICARA JR., MICHAEL A.	3/25/23	STRATHAM	FICARA SR., MICHAEL	MACATEE, MARIANNE	N
MORRIS, MARY L.	4/3/23	EXETER	CORCORAN, WILLIAM	COTE, LOUISE	N
MULVANEY, MARK J.	4/9/23	DOVER	MULVANEY SR., JOHN	OWENS, SHIRLEY	N
BROW, RICHARD EDWARD	4/17/23	PORTSMOUTH	BROW, RAYMOND	CHARD, KATHLEEN	Y
CHASE, HENRY CLINTON	4/19/23	STRATHAM	CHASE, CHARLES	COOK, LAURA	Y
MAHER, PHILIP L.	4/20/23	STRATHAM	MAHER, EDWARD	UNKNOWN, MARY	Y
WOLFE, MARILYN A.	4/25/23	PORTSMOUTH	GUNDERSEN, NORMAN	FITZPATRICK, ANNA	N
AHERN JR., ROBERT JOSEPH	5/28/23	PORTSMOUTH	AHERN SR., ROBERT	NEWHOUSE, ELAINE	U
HATCH, DONALD ASTON	6/10/23	PORTSMOUTH	HATCH, JOHN	LEWIS, ELEANOR	N
SOMBRIC, ROBERT JOSEPH	6/17/23	STRATHAM	SOMBRIC, JOSEPH	ZOOK, LEDA	N
ROBERTS, ROBERTA FERNE	6/19/23	DOVER	PRESCOTT, RONALD	NICKERSON, MARION	N
TEDERS, SHIRLEY ANN	7/9/23	STRATHAM	KOLLER, JOSEPH	NEE GOSCHEY, MARIE	N
ESPOSITO, ROSE B.	7/10/23	STRATHAM	LEO, IGNATIUS	CAVALLRO, CARMELLA	N
WOOL, SALLY ELIZABETH	7/27/23	STRATHAM	GOODMAN, EDWARD	CLARK, NATALIE	N
LEONE JR., DANIEL J.	8/6/23	PORTSMOUTH	LEONE SR., DANIEL	ROSS, ADA	Y
DANSREAU, CAROL A.	8/11/23	STRATHAM	JOLY, ERNEST	PREDKI, SOPHIE	N
DORAN, GEORGE R.	8/26/23	STRATHAM	DORAN SR., ARTHUR	MINEHAN, CATHERINE	N
HANLON, NANCY MARIE	9/1/23	STRATHAM	HANLON, HARRY	O'BRIEN, CATHERINE	N
HICKS, LORRAINE EVELYN	9/9/23	PORTSMOUTH	ROAF, EUGENE	BROWN, SYLVIA	N
FAULKNER, EILEEN F.	9/19/23	STRATHAM	FAULKNER, CLAYTON	SEVIGNY, BERTHA	N
TAGART, BARBARA J.	9/30/23	HAMPTON	BICE, VERNON	BJORNSON, BETTY	N
HARDY, WILLIAM H.	10/2/23	EXETER	HARDY, DUDLEY	CROMPTON, HARRIETT	N
ROWE, JOYCE A.	10/15/23	STRATHAM	BARKER, LEVI	CHASE, MARY	N
HATCH, SHEILA B	10/23/23	PORTSMOUTH	BENEDICT, WALTER	GAVIN, PATRICIA	N
GALLANT, HELEN JUNE	10/27/23	STRATHAM	ESTWING, ERNEST	SVENSON, HULDA	N
STERRY, RICHARD ANTHONY	11/5/23	STRATHAM	STERRY, ROBERT	LANE, DORIS	N
LAW, GEORGIANA M.	11/20/23	DOVER	CHASE, OLIVER	MCINTYRE, NATALIE	N
PLACY, BYRON CM	12/7/23	STRATHAM	PLACY, CHRIS	GOODREAU, PAULA	N
MAGNUSON, WILLIAM MARTIN	12/15/23	DOVER	MAGNUSON, LLOYD	BLASINGIM, LOIS	N
GOODRICH, IRMA C.	12/19/23	BRENTWOOD	HURWITZ, MAX	PARKER, MURIEL	N
HUNT, EDWARD L.	12/26/23	PORTSMOUTH	HUNT, THAYLON	JOHNSON, ALICE	Y

MARRIAGES REPORTED FOR YEAR ENDING DECEMBER 31, 2023

PERSON A'S NAME	PERSON A'S RESIDENCE	PERSON B'S NAME	PERSON B'S RESIDENCE	TOWN OF ISSUANCE	PLACE OF MARRIAGE	DATE OF MARRIAGE
HARTNETT	DEAN TYLER	WITHEE	MORGAN CLAIRE	STRATHAM	STRATHAM	3/20/2023
LING	MICHAEL ALLEN	AUGER	DEBORAH ELAINE	STRATHAM	NEW CASTLE	4/1/2023
NEKTON	TYLER RYAN	MCCALLION	KAREN ANN	STRATHAM	STRATHAM	4/18/2023
HARRIS	ANDREW JAMES	COLLINS	NICHOLE ANN	EPING	STRATHAM	5/20/2023
JOYCE	MATTHEW ROBERT	DOYLE	ERIN BETH	STRATHAM	PORTSMOUTH	5/25/2023
SESTITO	CAROL ANN	BOWER	KATHLEEN ANNE	STRATHAM	STRATHAM	7/1/2023
PALMER	BENJAMIN JOHN	JESMER	DESIRAE ANNE	STRATHAM	STRATHAM	7/15/2023
BLOWEN	JOHN MARK	WOOL	SALLY ELIZABETH	STRATHAM	NORTH HAMPTON	7/22/2023
NADEAU	NOAH FRANCIS KOLBE	MAZZOCHI	MORIAH PAIGE	STRATHAM	STRATHAM	8/5/2023
MALASKY	TIMOTHY RICHARD	MCWHINNIE	MEGAN LEE	STRATHAM	ROCHESTER	8/26/2023
ROCHE	STEPHEN EDWARD	HARMON	CARRIE ANNE	STRATHAM	LOUDON	9/9/2023
KELLOGG	JESSIE FOX	PARSONS	DAVID BRYAN	HAMPTON	HAMPTON	9/23/2023
KOZMA	NICHOLAS AMBROSE	KEENAN	BRIANNA FITTS	STRATHAM	WARREN	10/14/2023
DEL MONACO	ANTHONY PHILIP	KABAT	DELANEY ELIZABETH	STRATHAM	LEE	10/21/2023
PIKUL	KATIE MARIE	REYES	RACQUEL VALMORIDA	STRATHAM	STRATHAM	11/27/2023
LESLIE	CORY KINGSTON	BEATRICE	JACQUELINE PISANO	STRATHAM	THORNTON	12/1/2023
BROWN	STEVEN MICHAEL	LEIN	AMY LYNN	EXETER	EXETER	12/21/2023
MCDERMOTT	MACKENZIE JUDGE	SCHERNECK	WILLIAM LOUIS	EXETER	EXETER	12/28/2023
SCOTT	BRENT JAY	JEFFERSON	RACHEL L.	STRATHAM	STRATHAM	12/29/2023

ASSESSING DEPARTMENT

2023 was another outstanding year for Stratham's home sales with over 90 arm's length sales taking place. 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.

2023 was again successful with our current Assessing Department structure as certified NH Assessor Christina Murdough continued in her role as Town Assessor on a contract basis. Currently Christina is in the office one day a week and is available by phone and email when necessary. Longtime Assessing Assistant Jim Joseph is still in the Town Clerk's office 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 3,412 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, 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.

FIRE DEPARTMENT

In 2022 the Stratham Volunteer Fire Department responded to **787** emergency and service calls, **190** of which were for Fire services and **597** for Emergency Medical Services. 118 or 16% of these calls overlapped with both Fire and EMS crews responding. 12 of these calls were for mutual aid to assist surrounding towns with fire and EMS services during high call volume situations or for structure fire incidents. Stratham's emergency response continues to grow and support the needs of the town.

We would also like to thank the residents of the town, the Stratham Volunteer Fire Department Association, and Golf Tournament Committee for funding/fundraising efforts to help improve the Fire Department's capital equipment. In December 2023 the Fire Department purchased a new forcible entry door training device with the assistance of the SVFD Association. We expect to receive it in February 2024. The purchase of this training aid will enhance our ability to gain entry during critical incidents to rapidly effect rescue and fire suppression. Additionally, fundraising efforts by our Association, FD Auxiliary and private donations helped to fund 12 second sets of fire gear for our firefighters.

This year is the 10th annual "Lights 4 Lives" charity event sponsored and run by the L4L committee and the SVFD Association. We continued with the tradition of the "Santa Parade" around town to spread holiday cheer and topped it off with a fireworks display and bonfire at Stratham Hill Park on Jan 6th 2024. This year we celebrated the town with fireworks for the over \$80,000 we have raised over 10 years for Lights 4 Lives. Thank you to the Lights 4 Lives committee for their continued support.

The Ladies Aux has officially changed its name to the Stratham Fire Department Auxiliary as of 2023 and is continuing to expand their mission to support the Fire Department through fundraising and emergency response support at large incidents. This year, the FD Aux donated 3 Hoze Dolly devices to help operations members move and repack heavy hose lines with greater safety and ease.

The Summerfest committee put on our 2nd annual Summerfest with great success. The one day event continues to expand and become a fun one day event for our citizens. Thank you to the Summerfest Directors and all the volunteers who help.

In addition, the Directors also worked with our PD to put on the 3rd annual First Responder Fall Classic golf tournament at the Golf Club of New England to help fund important projects for our PD and Fire first responders.

I would like to send a special thanks 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/night to emergencies. A volunteer fire department is truly a family affair and the sacrifices of our families do not go unnoticed. Thanks to all our family members who continue to support our responders.

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. Not all require you to be an active responder. Association meetings are held on the third Tuesday of the month at 7:00pm at the Fire Station, A1C Peter Morgera memorial meeting room. Please come and check it out. We would love to show you what it's all about.

Respectfully,

Jeff Denton

Fire Chief

STRATHAM PARKS AND RECREATION

The Parks and Recreation Department had a very successful year, working our way through several of our long term goals. The Department experienced a few changes in staff structure and had to be flexible due to unexpected growth in certain programs. The Department continues to be responsive to the needs of the Stratham community, ensuring that it is meeting the needs of the residents.

Registration for summer camp was managed through our software company, RecDesk, as we have for the last several years. Due to the volume of repeated attempts by Stratham families to register for the summer programs, the software system was not able to effectively communicate with the payment processing system. This unprecedented volume of attempts to register, forced the system to accept funds for the programs but was not able to place the participants in their desired programs. This glitch in the registration caused months of reconciliation work for the Department. In the end, the summer camp at SMS was expanded to accommodate everyone that desired to participate in the program. Over the last few months the Department has been working with RecDesk to ensure a smoother registration process for future programs with anticipated high volume response.

In early spring, contracted work was undertaken to renovate the existing pump track at Stratham Hill Park. Both donated funds and those generated through the 2022 Food Truck Festival were utilized to support this three week renovation. The Town worked closely with Powderhorn LLC throughout the entire process. The renovated space has two distinct tracks for usage, providing a safer experience for the variety of users that enjoy the pump track. On average the pump track had 130 visitors per day; proving to be one of the most popular destinations in Stratham.

The Department joined up once again with several community partners to host several fun community events at Stratham Hill Park. In early May, the Exeter Chamber of Commerce co-hosted the annual Food Truck Festival. The 2023 event proved to be the biggest one fundraising event for the Department. The Great Bay Food Truck Festival generated over \$50,000. The proceeds were split between the Department and the Chamber. In mid-July the Department hosted Summerfest in partnership with Stratham Fire and Police. This was a family fun day at the Park that has quickly become a new tradition in Stratham. Staying true to our agricultural, small town feel, Summerfest was another great success this past summer.

Food Trucks on Thursday Nights rolled in early June and stayed a bit longer this year through mid-October. This popular, family friendly events have been excellent way to enjoy the warmer months here in New England. Each week we had a variety of trucks providing fresh fun food to park visitors. New this year, we had a rotating list of musicians that performed each week, adding to the festive environment of these events. The Department also hosted its tenth year of Thursday night races at the Park. This year's mountain bike races sold out with 100 racers every week!

In early June, Zach Cherry, joined the team as the new program coordinator. Zach will be providing program support to all of the programs offered by the Department. As the program coordinator, Zach will be working closely with the youth sports offered through the Department.

In November, after months of searching, the Town hired Diane Smith in a part time role to better support the programming of older adults in Stratham. Diane has hit the ground running and has

quickly expanded our programs for older adults. While the focus remains on retirees, all adults are welcome to join in on this fun and enriching activities. A monthly calendar will be posted on the Town website, so check back often to see what we are offering. Most of these activities require advance registration. Please contact the Department if you would like to be added to our bi weekly newsletters.

With this additional part time staff member, 50% of the program coordinator wage will be reimbursed through the Recreation Revolving Account, as this position directly supports many of the programs that contribute to this fund. No additional taxation will be required to fund the expansion of staffing within the Department.

At the conclusion of 2023, the Department was granted permission from the Select Board to move forward with a purchase of 15 passenger van. The purchase of the van was funded through proceeds from the Food Truck Festival, fees collected through the Municipal Transportation Improvement Fund and through the Recreation Revolving Fund. This van will be utilized to provide programming to all residents of Stratham.

The Stratham Parks and Recreation Department is looking forward to another great year in 2024.



The Recreation staff with the Departments new van for small group trips! Contact us to learn more about our offerings!

Another goal for the Department is the addition of programming for teens in our community. The Department is planning on gradually adding summer and vacation programming for this age group. Having a van to support this type of programming is essential. We are looking forward to getting more of this type of programming offered to the residents of Stratham.

The Department will continue to support the work of the Trail Management Advisory Committee (TMAC) and the Recreation Commission. The Recreation Commission will be focusing a portion of each of their monthly meetings in 2024 to financial sustainability of the Department. This will be in effort to better evaluate the offerings of the Department and gain a better understanding of the value the Department provides to the community. The work of TMAC is recorded in their Town Report offering.

Please reach out to us if you would like to learn more about our program offerings!

PLANNING & COMMUNITY DEVELOPMENT

Planning Board / Zoning Board of Adjustment

In 2023, the Planning and Building Departments formally merged into the Department of Planning & Community Development. As these departments have always occupied the same general office areas and shared administrative functions, this merger was a logical one but we also hope that it provides for increased efficiencies, collaboration, and an enhanced level of service to applicants and members of the public.

In addition to staffing the Town's land use boards and administering the building, fire, and life safety codes, the Department undertook a number of projects and activities in 2023. A few highlights include:

- The Department worked with the NH Department of Environmental Services to implement the Seacoast Private Well Initiative which provided free well water testing to Stratham households served by private on-site wells. A total of 276 Stratham households participated in the program, which required attendance at an informational forum at the Cooperative Middle School in February. Awareness of drinking water quality issues remains a critical issue in Stratham as the vast majority of residents rely on private wells for their water needs. Wells in the Seacoast Region are vulnerable to both naturally occurring contaminants, including arsenic, radon, and uranium, and those generated from human activities, such as PFAS.
- The Department initiated and oversaw development of the Town's first ever Open Space and Connectivity Plan. A recommendation of the Town's 2019 Master Plan Update, the Open Space and Connectivity Plan will guide the Town's efforts related to land conservation and stewardship, trail systems and facilitating connections for trails, the encouragement of non-motorized forms of transportation and recreation, and to effectively guide the ongoing management of open space resources and public education and promotion of these resources. The plan is slated for completion in early 2024 and efforts will then shift to implementation of the plan.
- The Department also took over the Town's compliance efforts with the EPA's Municipal S (MS4) Permit, which requires the Town to make substantive efforts toward reducing stormwater pollution. Approximately 90 percent of water quality defects in New Hampshire are directly attributable to stormwater runoff. A third party consultant, FB Environmental, has been brought on to assist the Town in these efforts in 2024. In addition to the Town's efforts, there are many common-sense approaches residents can take to reduce their own stormwater impacts, including picking up pet waste, limiting lawn fertilization, pesticide use, and salt applications (or utilizing greener alternatives to salt) in winter months, planting trees and other vegetation that can soak up stormwater, and ensuring that household chemicals, cleaners, and fuels are always securely stored indoors.
- The Department assisted the Conservation Commission in several land conservation efforts in 2023, including the purchase of two parcels and the successful application of a grant to

the NH Source Water Protection Program for drinking water protection and land conservation efforts in the immediate vicinity of Stratham Memorial School.

The Department was deeply impacted by the tragic loss of James Marchese, Stratham’s Building Inspector/Code Enforcement Officer/Health Officer from 2021 to 2023, who passed away in December after a lengthy battle with cancer. Jim was a dedicated public servant who served the residents of Stratham with dignity and distinction. He will be sorely missed by all those who worked with him.

The Department also bade farewell to its Office Coordinator Tara Madden, who made several important contributions to the position and to the operation of the Department, when she stepped down in September after more than two years of service to the Town. We are indebted to the efforts of Susan Connors, the Planning Project Assistant, who filled in gaps in office coverage and temporarily took over many administrative functions to ensure a high level of service for applicants.

The Department is delighted to welcome two new staff members, including Michael Lamb, who took over the Office Coordinator position, and Will Dinsmore, who took over the Building Inspector/Code Enforcement Officer/Health Officer position, who will be serving residents in 2024. Both Michael and Will joined the Department in December 2023.

Building Permits

The number of building permits issued in 2023 was remarkably similar to levels seen in 2022, with 976 building permits issued compared to 984 permits issued in 2022. Five new single-family homes and one new duplex were constructed in 2023.

Permitting Report	2022	2023
Residential Building	288	332
Commercial Building	19	35
Electrical	243	262
Plumbing	69	68
Mechanical/HVAC	117	101
Other	248	178
Total	984	976

Major building projects in 2023 included the completion of the Optima Dermatology facility at 23 Portsmouth Avenue, the renovation of the Ginger Fox Bakery (formerly Sweet Dreams Bakery) at 100 Portsmouth Avenue, the construction of a new office building at the Mill Brook Office Park, and expansion of the Lindt USA facilities in the Industrial Park. Construction costs associated with building permits issued in 2023 is estimated at approximately \$54.4 million. The Department also worked with several property owners to address code violations and to bring properties back into compliance with zoning and building/life safety codes.

The Department serves as a resource for all Stratham residents and business owners not just in the review of building permits but in all inquiries related to building and fire code compliance. The office is open 8:30 am to 4 pm. Inquiries are always welcome and inspections may be scheduled by appointment.

Planning Board

The Stratham Planning Board serves an important role in the community, overseeing long-term planning efforts, including continued updates and implementation of the town's Master Plan, and individual land development projects, including site plans, conditional use permits, and subdivisions. As part of its responsibilities, the Board drafts and enforces land development regulations and proposes amendments for voters' consideration at Town Election. The Planning Board met 21 times and reviewed 24 applications in 2023, including seven Preliminary Consultation applications, five Conditional Use Permit applications, three site plans, three Route 33 Heritage District applications, three Expedited Review Applications, one condominium subdivision, one site plan amendment, and one application that was remanded back to the Planning Board for additional review by an order of the Rockingham Superior Court. The largest land use applications approved in 2023 included an expansion of a commercial site at 94 Portsmouth Avenue to include additional residential units, an expansion of the Lindt Chocolate US Headquarters in the Stratham Industrial Park, and a new Chase Bank branch at the Parkman Brook Shopping Center at 20 Portsmouth Avenue.

All proposed 2023 zoning amendments submitted by the Planning Board were approved by voters at the March 2023 Town Election. The most extensive changes to the Ordinance involved the passage of Article 9, which involved a re-write to the Town's Sign Ordinance and additional restrictions on the height, size, placement, and illumination of signage. This marked the first comprehensive overhaul of the Town Sign Ordinance in many years and the first since several important cases on the subject have been handed down by federal appeals courts.

Several large new developments are on tap for review in 2024, including a large subdivision proposed for 80 Winnicutt Road, a mixed-use development at 89 and 91 Portsmouth Avenue, and a residential subdivision off of Bunker Hill Avenue. Additional projects and long-term planning efforts on the horizon in 2024 include the completion and early implementation of the Open Space and Connectivity Plan.

For the first time in several years, there were no changes to the makeup of the Planning Board, which currently includes a dedicated group of six residents. There is one vacancy for an alternate member position on the Board and any interested Stratham residents are strongly encouraged to apply. We would like to thank members of the Planning Board for their dedication to the community and for their many hours of voluntarism serving as representatives of the Board.

Zoning Board of Adjustment

The Zoning Board of Adjustment (ZBA) reviews applications for zoning variances, special exceptions, equitable waivers of dimensional requirements, and hears appeals to administrative decisions issued by officials acting on behalf of the Town in areas concerning interpretation of zoning/land use requirements and building and fire codes. The Board met ten times in 2023 and

reviewed eight applications, including four variance applications, two special exceptions for home occupations, one equitable waiver, and one special exception to expand a non-conforming structure. The Board also held a joint-training program with the Planning Board and adopted several amendments to the Board of Adjustment Rules of Procedure.

Beginning in February 2024, the Board will transition to a monthly meeting schedule with meetings held on the first Tuesday of the month. There is one vacancy for an alternate member position on the Board and any interested residents are encouraged to apply to serve on the Board which serves an integral role in our community.

Mark Connors	Thomas House	Drew Pierce
Planning & Community Development Director	Planning Board Chair	ZBA Chair

STRATHAM POLICE DEPARTMENT

To the Honorable Stratham Select Board and Citizens of Stratham:

As your chief of Police, I am pleased to offer you this annual report highlighting the activities and accomplishments of your Police Department during the calendar year of 2023.



This year was an extremely difficult year when speaking to employee retention and the associated challenges of recruitment and retention. In the wake of the COVID-19 pandemic, sweeping police reform movements, heightened frustration with the policing profession on a national level, and concerns about officer safety, well-being and the stress of the profession, law enforcement agencies in New Hampshire, as well as across the country are facing a historic crisis when speaking to recruiting and retaining qualified candidates. In years past, individuals who sought to enter this profession were countless and now, we are experiencing how these numbers have reduced to all-time lows. The biggest challenges with this crisis are first, retaining quality employees and second, attracting and finding well-qualified candidates who can successfully function within this stressful and often dangerous field.

Despite these challenges, the men and women of the Stratham Police Department have pulled together in order to overcome these pitfalls. From working additional hours to revising the current shift schedules, we have been able to continually provide this community with the most professional, compassionate and community oriented service to not only our residents, but to our law enforcement partners, businesses and those who work in and visit the Town of Stratham.

2023 Highlights:

- In order to increase accountability and transparency within the community, the PD purchased and implemented body-worn cameras in January of 2023.
- Your Stratham PD received the First Place Community Policing Award (populations under 15,000) presented by the New England Chiefs of Police Association for establishing vital community policing initiatives.
- Following his long and distinguished career with the Stratham PD, Lieutenant Chris Call retired from full-time service. We congratulate him and his family on his retirement, and it is good to know that he will remain with the department in part-time capacities.
- Throughout 2023 we continued to provide and were involved with many community outreach programs which included our 5th annual Community Christmas Toy Drive; Stratham Summerfest; End 68 Hours of Hunger Food Drive; Coffee With Our Seniors;

National Drug Take Back; Halloween Patrols; Cub Scouts Tour; Stratham First Responder Golf Classic; Bike to School & SMS Wellness Walk; and the Santa Parade/Lights 4 Lives.

- The PD successfully passed the Year-2 CALEA accreditation compliance review. This is a four year process towards achieving national re-accreditation status.
- In 2023, the PD was awarded over \$120,000 in funding related to various needs such as equipment and additional overtime specific grant requirements.
- Officers for the PD received training in the following: Firearms, Defensive Tactics, Legal Updates, De-escalation/Simulator Training through Primex, Use of Force, Taser, Ethics, Dealing With Mental Illness, Implicit Bias/Fair and Impartial Policing and All-Hazards.

Statistically in 2023, the Stratham Police Department responded to and recorded over (12,550) calls for service. Included in those calls, we recorded (116) arrests, (2,530) vehicle stops, (222) citations, (2,073) warnings, (470) reportable incidents, (150) vehicle crashes, (489) medical emergencies, (235) animal control calls, (42) mutual aid calls, (1,010) traffic monitoring, (102) well-being checks, and (8,485) 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 remain 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.

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 2024.

Yours truly,

A handwritten signature in dark ink, appearing to read 'Anthony King', with a stylized, cursive script.

Anthony King
Chief of Police

DEPARTMENT OF PUBLIC WORKS

Despite challenges in staffing retention and recruitment experienced across the public works operations in the region, and by employers generally, the public works crew provided another strong year of dedicated service to the community. Tim Slager retired from the town of Stratham with 20 years of service. We wish Tim years of relaxation and happiness in his retirement and are pleased that he will continue to serve the community in the Fire Department.

In addition, the Department was without a Director for the remaining months of the year, when Nate Mears resigned in October. Operations and response to snow storms continued thanks to the commitment of our DPW Crew Lead Trevor Batchelder and department veterans Chuck Perkins and Jim Rivaïs, John Dodge as well as new seasonal staff Mike Blake. Our Administrative Coordinator Jenn Schaaff ensured key functions continued in the absence of a director and our Building Maintenance Supervisor Jason Pond and Doreen Coughlin continued to work to ensure a high level of cleanliness and operation of our facilities. Once again, Jason's work of setting up and accommodating our various new and expanded adult programming received high praise and appreciation from staff and residents.

In the summer of 2023 our department welcomed on board a part time new hire Ryan Pirger. Ryan was part of our mowing team and did a wonderful job in the role.

This year we utilized a private contractor who provided our mowing of the municipal center recreation area (including Binette Field), Stratham Hill Park lawns and fields and Stevens Park. This model worked well to manage our staffing constraints and this arrangement will be evaluated for 2024.

Also, in the summer of 2023 our department collaborated with local paving company, Bell & Flynn for roadway construction of Berry Hill Road, Chestnut Way, Gifford Farm Road, Long Hill Road, Marin Way, Oak Lane and Easton Hill Lane. Once the paving was completed we collaborated with Industrial Traffic Lines to complete the long line striping.

The fall of 2023 we collaborated with Bell & Flynn again for the paving of the Police Department parking lot. Again, once the parking lot was paved we brought in Industrial Traffic Lines to do the striping of the parking lot.

The Town's Year 5 MS-4 report was filed in 2023 with NHDES and the EPA by the Building Department, DPW assisted with gathering the data necessary for the report. All annual inspections and reporting for the Town's closed landfill and Transfer Station and Municipal Fueling Station were completed and submitted to receiving agencies.

DPW staff cared for Town facilities, parks, transfer station and cemeteries tirelessly while short staffed and working through leadership changes. We are grateful for all of their hard work and efforts made each day.

TOWN CLERK / TAX COLLECTOR

2023 was a successful but very busy year in the Town Clerk/Tax Collector's Office as we began preparations for the 2024 elections. Our office purchased new quad voting booths that will allow more movement at the polls and we are very excited and eager to introduce these to the Stratham voters for the 2024 elections.

In May of 2023 we began collecting an additional \$5.00 in motor vehicle registration fees for Municipal Transportation Improvement. This fee is deposited in the Municipal Transportation Improvement Fund to be used for local transportation projects as recommended and approved by the Select Board.

Sadly, we mourned the loss of former Town Clerk Joyce Rowe. Joyce was a staple to the Stratham Community and served as the Town Clerk from 1967 - 1998. She will be missed.

We continue to register snowmobiles, dirt bikes, ATV's and boats here at the Town Clerk's 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 or jjoseph@strathamnh.gov

We look forward to continue serving you, our residents, with the utmost professional and courteous service!

Respectfully Submitted,

Deborah L. Bakie
Town Clerk/Tax Collector

WIGGIN MEMORIAL LIBRARY

During the past year the Wiggin Memorial Library has succeeded at fulfilling its mission of inspiring readers, enriching lives, and creating community. Collaboration and community engagement were among this year's most notable accomplishments. Among the highlights included: participation in the Martin Luther King, Jr. 7-Day Celebration; launch of monthly Taste of Stratham Cookbook Club and Ahead of the Curve Book chats; and implementation of a new seed lending library, and raised bed garden with gardening related programming. The annual voter information night was enhanced by participation by the Town Moderator, Exeter High School government students, volunteers from the Exeter Area General Federation of Women's Clubs, and Exeter-TV, who lived streamed the event for remote audiences. Also noteworthy was our first volunteer fair, which paired interested volunteers with the needs of approximately twenty non-profit agencies. Program attendance increased 57% overall and 65% for programs geared to adults over FY2022 totals.

Youth Services continues to thrive with the addition of a dynamic new Head of Youth Services, Rhonda Cunha, who joined the library in July. The All Together Now Summer Reading Program launched with a fun indoor mini golf course and ended with a celebration featuring cake and games. Over the course of the summer 247 children and 49 teens read for a total of 194,400 minutes. The department has expanded early literacy programming with three story times a week and play space with the addition of developmentally appropriate toys to support school and reading readiness. The library has hosted special events afterschool and during vacation breaks including concerts, Talk like a Pirate Day activities, a Halloween party, and holiday gift making, among others. Crafts, escape rooms, and the babysitter training program remain the most popular programs for teens.

Library circulation remained steady at 60,670 items, 68.5% of which were physical items. Downloadable and streaming services through Libby and Hoopla continue to be popular options accounting for 19,107 items of the circulation total. Our non-traditional "library of things" continue to surprise and delight patrons who unexpectedly learn that we have a needed item, such as a Blu-ray player or wireless hotspot.

As I complete my first full year as library director, I would like to express my appreciation to all who contribute to the Wiggin Memorial Library's success. Thanks to the Public Works Department for their excellent maintenance of the library facility and grounds and for building a container garden for growing vegetables. We are very grateful to the Friends of the Wiggin Memorial Library for their support for library programs, museum passes, and a new art-hanging system for community exhibitions, and to the Stratham Historical Society for their co-sponsorship of many popular programs. A special thanks to the dedicated and friendly staff, trustees, and volunteers for their thoughtful service throughout the year.

Library Statistics

- New Borrowers: 293
- Circulation: 60,670
- Items Added: 3,279
- Items Deleted: 1,073
- Items Count: 39,906

Respectfully submitted,
Kerry Cronin, Library Director

CEMETERY TRUSTEES

In 2023, the Cemetery Trustees collaborated with Town Administrator David Moore, DPW Administrative Coordinator Jenn Schaaff, and Town Clerk Deborah Bakie to play catchup and discuss old and new issues, concerns, and updates that would involve all departments. The DPW finished the task of setting corner markers for easier location of sites.

The Cemetery Trustees discussed several changes to the governance of public cemeteries in Stratham. There was a vote to approve changing the burial fee from \$750 to \$900 due to increased costs over the years. There was a finder's fee added as well.

Cemetery Trustees changed the task of "perpetual care" to "care and maintenance" of all public cemeteries. Discussion of the transfer of plots and the creation of a form for the town clerk and inversion burials will continue to be studied and discussed.

Maintenance of tree limbs that are on private property lines will be inspected for any risk of breakage. An annual plan will be looked into and the DPW will respond to calls. The opening and closing of the cemeteries will be from April 1st through December 1st. The budget will remain the same for 2024.

Respectfully Submitted,

Cemetery Trustees,

Jessica Kliskey, Chair
Melanie McGrail
Lucy Cushman

CONSERVATION COMMISSION

The Conservation Commission enjoyed an active year in 2023 and looks forward to continuing many long-term planning efforts into 2024. In addition to hosting several annual projects, including another successful Town Clean-Up Day in May, the Commission advanced several significant land conservation projects in 2023, including:

- **Ross Parcel** - The Ross Parcel (Tax Map 18, Lot 41) is a privately-owned lot that abuts the Stratham Memorial School and Stratham Hill Park to the west and town-owned land to the south. This 17.6-acre parcel includes a significant portion of the greater Stratham Hill Park recreational trail network. For its recreational value and its proximity to parks, conservation land, and the elementary school, the acquisition of this parcel has long represented a goal of the Commission. In 2023, the property owner agreed to sell the parcel to the Town for its appraised fair market value of \$150,000. The Town worked with the Southeast Land Trust (SELT) to submit state grant applications that will fund more than 55 percent of the acquisition costs. The Commission recently learned that both grants were approved for a total grant award of \$108,900.

The Town has signed a purchase and sales agreement with the property owners and the final sale of the property is anticipated in Spring of 2024.

- **Stuart Farm** - Stuart Farm is the largest active farm remaining in Stratham and one of the few remaining active dairy farms remaining in the state. This parcel includes approximately one-mile of shoreline along the Squamscott River and includes high value wildlife habitat and agricultural lands. In 2023, the Town and property owner agreed to jointly fund an appraisal of the property and the Conservation Commission committed up to \$500,000 from the Conservation Land Fund to help support the permanent protection of the land and its continued use for agricultural purposes. The Town's financial commitment is a relatively small share of the total costs to preserve the parcel and the Commission is working with SELT to secure grant funds to help secure the remaining funds necessary.
- **Off Stratham Heights Road Parcel** - In 2023, the Commission acquired an 8.4 acre parcel (Tax Map 3, Lot 12) located off of Stratham Heights Road owned by the Pace Revocable Trust. The parcel, which includes a large expanse of wetlands, abuts town-owned land and is in close proximity to a large expanse of conserved land and wetlands across Stratham and North Hampton known as the Chen Sau land that extends to Interstate 95 in North Hampton. The Commission appreciates the efforts of Albert Pace Jr. who worked with the Commission to sell the property. The Town acquired the parcel at a cost of \$27,200.

On a personal note, the year 2023 marked my final full year as a member of the Conservation Commission. It has been a great pleasure and honor to serve the community in this way for the past eleven years where I have forged many friendships and seen the value of voluntarism in Stratham first-hand. I am indebted to my fellow Commission members and other volunteers for their many contributions to advancing conservation and sustainability efforts in Stratham.

Bill Kenny, Chairman

OFFICE OF EMERGENCY MANAGEMENT

2023 was a quiet and successful year for Stratham's Office of Emergency Management (OEM). Throughout the winter of 2023 and during the hurricane season later in the year, the EMD received regular weather and readiness briefings from New Hampshire Homeland Security and Emergency Management (HSEM) prior to large predicted storms. Had a major storm event occurred, Stratham would have been ready to respond and coordinate with HSEM.

Later in the year, the primary focus of the OEM was the training and preparation for the upcoming FEMA-evaluated exercise of the Seabrook Station radiological emergency plan. The exercise will be held on Wednesday, April 3, 2024. The OEM staff will respond for the day to the Emergency Operations Center (EOC) at the Stratham Fire House. Prior to the evaluated exercise, the staff will have participated in two practice drills.

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

During 2023, the State and Town responses to the COVID pandemic were significantly less than the previous three years. The EMD participated in periodic conference calls with State safety and public health officials. The State of New Hampshire web site at nh.gov/covid19 provides the latest pandemic information for all citizens of the state.

The OEM suggests that Stratham residents prepare themselves by keeping adequate emergency supplies at home and by reviewing the annual Seabrook Station 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. In addition FEMA maintains a web site at 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.

Respectfully Submitted,
David P. Barr
Emergency Management Director

ENERGY COMMISSION

MISSION STATEMENT

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 and energy procurement practices and possible future actions. Some of the commission's objectives include:

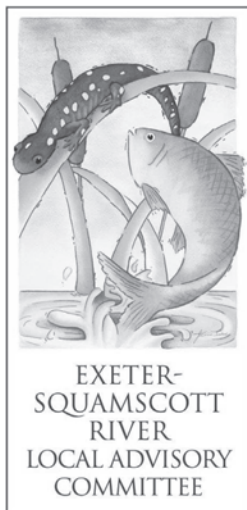
- Increase public awareness and encourage participation in the reduction of energy consumption and carbon emissions; opportunities relating to sustainability and renewable energy sources
- Research energy related issues and actions taken by other Local Energy Commissions in New Hampshire
- Gather educational and informational resources for the use of residents, businesses and the Town
- 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
- Research grant and rebate opportunities through the local utility company and other sources
- Develop recommendations to the Board of Selectmen to improve efficiencies in energy and fuel use and purchases town wide

OPERATING HIGHLIGHTS

This past year, major highlights of the commission's efforts include continuing with the Rockingham Planning Commission on its electricity supply fixed pricing contract that is substantially below the price as offered through the local default supply rate for town facilities and successful passage of a Community Power program for the residents and businesses of Stratham.

LOOKING AHEAD AND RECOMMENDATIONS

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 regular updated in the Select Board's Newsletter emails. 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.

2023 marked ESRLAC's 27th year of acting "for the good of the river". Committee members met throughout the year to review and comment on proposals for land development along the river corridor. These comments are shared with state regulatory agencies, developers, and municipal officials, and focus on mitigating the impacts of development on the river by improving stormwater management and maintaining naturally vegetated buffers along the river and tributary streams. ESRLAC meetings also provide members with an opportunity to discuss river-related concerns and share resources. ESRLAC's work is guided by the 2022 Exeter-Squamscott River Watershed Management Plan Update, available on the Committee's website, www.exetteriver.org.

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:	Jessica Balukas Eric Turer
Chester:	Vacant
Danville:	Vacant
East Kingston:	Vacant
Exeter:	Donald Clement
Fremont:	Alexa Brown Ellen Douglas John Roderick
Kensington:	Vacant
Kingston:	Elizabeth Mello
Newfields:	William Meserve
Raymond:	Vacant
Sandown:	Donald Picard
Stratham:	Eric Bahr Nathan Merrill

www.exetteriver.org

**Follow Exeter-Squamscott River Local Advisory Committee
on Facebook**

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.”

The Commission is pleased to hear from our friends at the Stratham Historical Society that our recently-completed townwide inventory of historic resources is used by many people for a myriad of purposes nearly every week. The full document is available on the Town’s website: go to the Heritage Commission’s page, and click on “Townwide Inventory of Historical Resources.” We are presently working with the Planning department staff to create publicly accessible online maps incorporating information from the inventory.

In 2023 the Commission’s efforts to recognize the Richard Scammon Farm as a National Historic District were successful. The four-parcel site at 21-25 River Road was recently listed by the National Park Service on the National Register of Historic Places. We are currently working on developing appropriate signage, as well as bringing attention to needed repairs at the on-site Scammon family cemetery. The Historic District includes 103 acres of farmland and forestland (89 acres of which are permanently conserved), the c. 1812 James Scammon house, c. 1910 farm manager’s house, large c. 1860 dairy barn, and other outbuildings all in their original setting.

In related positive news, the c. 1724 Joshua Hill house at 200 Portsmouth Avenue was listed on the N.H. State Register of Historic Places. Formerly the home of a succession of prominent farmers, the house is a well-preserved Georgian-period structure, with Federal and Colonial Revival period renovations. In the 1940s-1950s the property was owned by Portsmouth mayor Mary Dondero, who operated a small rest home here.

We recently applied to the N.H. Division of Historical Resources for a State Highway Historical Marker for the Lane Homestead at 132 Portsmouth Avenue. If successful, this will be the first of these green and white cast metal signs to be installed in Stratham.

Attendance was outstanding at our February 2023 program, “Stratham Then and Now” which featured photographs of numerous Stratham properties from 1899, juxtaposed with present-day images of the same sites. For those who could not attend, the program was recorded and is available online at the Heritage Commission’s page on the Town website.

We will continue our tradition of a February educational program for the public in 2024, featuring the history of the Richard Scammon Farm National Historic District, presented by Commission members Nathan Merrill and Jeffrey Hyland (a Scammon family descendant). The Town of Stratham’s innovative “Route 33 Neighborhood Heritage District” will also be featured in a January 2024 webinar hosted by the New Hampshire Preservation Alliance.

Longtime former Commission member and 10-year chair Rebecca Mitchell was honored last summer with a statewide award from the N.H. Preservation Alliance. A ceremony was held at our Municipal Center to present the award and recognize Becky’s many achievements, too numerous to recount here. Her passion for preserving Stratham’s history, and her expertise on the Commission, are already sorely missed, since she moved to Exeter in October. She left an indelible legacy upon this Town, despite only living here for 22 years. We deeply appreciate her service to our community.

Respectfully submitted,
Nathan Merrill, Chair

STRATHAM HISTORICAL SOCIETY

2023 was an active year for the Historical Society starting in January with a Zoom presentation by Professor Robert Goodby of Franklin Pierce University, "Digging into Native American History in New Hampshire and followed in March with New Hampshire Humanities presenter Jeremy D'Entremont on "New England Lighthouses and the People Who Kept Them". In April, we hosted our 32nd Annual Spring Appraisal Day, our local version of the "Antiques Roadshow". This always fun event brought back appraisers Dan Olmstead, Greg Pruitt and Lionel Loveless and guests from around the Seacoast wanting to learn more about personal artifacts and collectibles. September saw John Wingate Seavey recount the career of his great grand uncle Joseph Charles Augustus Wingate of Stratham; farmer, lawyer, diplomat and twice Ambassador to China during the late 1800's. In addition to this fascinating story, Mr. Seavey exhibited family heirlooms from J. C. A. Wingate that he generously donated to the Stratham Historical Society during his program. These items are now on permanent display at the Society. We brought back our Fall Appraisal Day in October. In conjunction with Veteran's Day in November, Portsmouth Naval Shipyard Historian John Glukert, spoke about the "Yard" from its founding to the present.

Phase 1 of a three-year restoration and preservation plan for the Stratham Historical Society building commenced and was completed in the fall. Stakeholders supporting improvements to our building that proudly sits on the National Register of Historic Places include the Town of Stratham and the Wiggin Memorial Library Board of Trustees. Phase 1 was partly funded by a \$7,500 grant from the New Hampshire Preservation Alliance in conjunction with The 1772 Foundation. Stratham's Drew Bedard of Hall & Parlor Historic Preservation is leading the effort to bring our building up to date with historic accuracy and historic code compliance.

We again had successful fundraising partnerships with The Fabulous Find in Kittery and Oceanfront Gaming, the casino at Hampton Beach. 2022-2023 investments for our Winfield Foote Endowment enabled 2023 scholarship awards totaling \$9,000 to nine Stratham high school seniors and SAU 16 students. Since inception, our scholarship program has awarded over \$130,000.

Donations included a Wingate Genealogy and numerous items, including a beautiful "Tazza" awarded to Joseph Charles Augustus Wingate and donated by John Seavey are displayed in a new showcase. Research papers related to numerous other Stratham ancestors of John Seavey and research relating to the Pottle family history from B. Craig Stinson now reside in our collections boxes. Original cornices from the old Town Hall were given to the Historical Society by the Stratham Heritage Commission.

We are looking forward to a bright 2024 for all!

Submitted by Bruce Kerr, President

MOSQUITO CONTROL

As expected, the rainy summer led to an increase in disease activity in New Hampshire. All three mosquito borne viruses were detected throughout the state. There were two human cases of Jamestown Canyon Virus detected in Bedford and Belmont and one human case of West Nile Virus in Pembroke. In Stratham, mosquitoes tested positive for West Nile Virus in September and October. Eastern Equine Encephalitis (EEE) was found in a wild turkey from Farmington and in mosquitoes from Exeter and Fremont. Fourteen samples of mosquitoes tested positive for Jamestown Canyon Virus in eight communities. There were also two human cases of the tick borne disease, Powassan Virus. Diseases spread by mosquitoes and ticks will remain a public health concern for the predictable future. Find out more about ticks and tick prevention at <https://tickfreeNH.org>.

Adult mosquitoes were monitored weekly throughout Stratham. Mosquitoes collected in traps were identified to species and sent to the State Lab in Concord where they were tested for EEE, West Nile Virus and Jamestown Canyon Virus. West Nile Virus was detected in Stratham mosquitoes prompting emergency spraying at five town-owned properties this season.

The recommended Mosquito Control plan for Stratham includes trapping and identifying mosquitoes for disease testing, monitoring wetlands for larval mosquito activity, larviciding where mosquito larvae are found, spraying for Summerfest, emergency spraying when disease carrying mosquitoes are found and continuing the greenhead fly trap program in the salt marshes. Fieldwork begins in April when mosquito larvae are found in stagnant water such as red maple and cedar swamps, salt marshes, woodland pools and other wet areas. Dragon uses a naturally occurring biological product called Bti to control mosquito larvae in wetlands. Bti will not harm people, pets and other animals, aquatic life, bees or other insects. Dragon also used Natular, an organic biological product, to control disease carrying mosquitoes in catch basins.

Stratham residents who do not want mosquito treatment to occur in wetlands on their property may use our No-Spray Registry online at www.dragonmosquito.com/no-spray-registry or write to Dragon Mosquito Control, PO Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, color of your house and acreage you own. If you've submitted a request in prior years, please contact us to reaffirm your request. To keep our records current, we need to hear from you each year. Inquiries may be emailed to help@dragonmosquito.com or you may call the office with questions at 603-734-4144.

Respectfully submitted,
Sarah MacGregor
Dragon Mosquito Control, Inc.
www.dragonmosquito.com

STRATHAM HILL PARK ASSOCIATION

The Park Association reports Stratham Hill Park had another year of enjoyment and lots of 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 a slow season of grooming with the snowmobile and drag operated by the Park Ranger. The SHPA purchased and maintains the trail groomer. We hope for more snow in 2024!

The Association maintains the natural ice 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 Dept., Trail Management Advisory Committee, and Conservation Commission to participate in the trail management study group. A second Eco-counter was partially funded by SHPA to assess the volume of pedestrians and bikers using the trails. This information is vital to the future of the park. Members also participated in a trail maintenance work day with Parks and Recreation.

Members supported the Food Truck Festival hosted by the Recreation Dept. by organizing the parking area.

A major event was held at the Park by the townsfolk known as “SUMMERFEST”. This one day event was co-chaired by the Fire Dept. Association, Parks and Recreation, and the Police Dept. SHPA supported the cost of the tents for the 4-H and was a huge success!!!

At the May monthly meeting the Board put on a chicken BBQ and served almost 50 members of the Association and other invited board members.

We look forward to another exciting year for the Park in 2024.

The Association always welcomes members of the community to be involved as we continue our role as stewards of this wonderful area. We meet on the last Monday of the odd months at 6PM in the Hutton room of the Town Offices.

Respectfully Submitted,

Greg Blood, President
Alex Dardinski, VP
Dan Crow, Secretary
Seth Hickey, Treasurer

SUMMERFEST COMMITTEE

The 2nd Annual Stratham Summerfest was held on Saturday, July 15 from 9:00 AM to 4:00 pm.

Stratham Volunteer Fire Department Association, Stratham Police, and Stratham Parks & Recreation joined together to once again present a family fun day experience at Stratham Hill Park. Stratham Summerfest is a single-day town event to showcase both the Rockingham and Strafford County 4H Organizations, while celebrating our great community. All proceeds benefit the sponsoring town organizations.

Free Gate Admission & Parking were offered to all. The weather transformed into a beautiful summer day.

Opening Ceremony was held at 9:00 am, led by event organizers, BSA Troop 185, and 4H representatives. A formal dedication of the Big Red Barn at the park was made to long-time 4H organizer Lynn Garland, who was present for the award. Additionally, the Livestock Barns at the park were dedicated in memory of Stratham 4H advocates Jim & Lorraine Stuart. Relatives from the Stuart family were in attendance to receive the award.

Rockingham County 4H and the Strafford County 4H organizations hosted live animal barns, animal events, craft exhibits, and several other 4H activities like they had previously presented at the former Stratham Fair.

Antique Tractors were on display, and The Country Stage was active with rolling entertainment sets from The Fretbenders folk music band, and interactive magic shows presented by B.J. Hickman.

Blueberry Pie-Eating Contests were facilitated by the Stratham 76rs organization. The Perry Family & Friends operated the Food Shack while the Sawyer Family ran the ice cream trailer.

Stratham Fire operated their popular hands-on educational obstacle course for children. Several large commercial vehicles including a massive crane from Pace's Tree Service were on display for a Touch-a- Truck display for kids.

Wildlife Heritage Foundation of NH brought in their famous Forever Locked moose display exhibit.

Two helicopter landings were coordinated with NH Army and Air National Guard, and LifeFlight of Maine. After landing, a display of both aircrafts was open to the public.

Special thanks to Hodgies Too Ice Cream and Dunkin' for their generous product donations.

The day concluded with the 2nd Annual Stratham First Responders Softball Game at 4:00 pm. Stratham Police won the game with a score of 16 to 7, retaining possession of the Stratham First Responders Cup trophy.

A fun day was had by all!

John Cushing, Event Chair
Stratham Summerfest Committee

TRAIL MANAGEMENT ADVISORY COMMITTEE

The Trail Management Advisory Committee continued their work of moving forward the recommendations approved by the Select Board in 2022. In January the committee held a 3rd public forum to invite the community to share their opinions and give feedback to the committee on the work that is taking place on the trails at Stratham Hill Park. The committee also held another public information session at SHP during one of the peak use times, Sunday morning, in order to give the community a chance to share their input.

The permanent resident-only parking changes at Jack Rabbit Lane went into effect this year and was fairly well-received by the community. The town also hired an Animal Control Officer which helped with the enforcement of this change.

The committee worked on another top priority recommendation around signage and the enforcement of leashed areas within the trail network. There were medallion sized signs installed at the boundaries of private land to indicate where dogs needed to be leashed. A second measure was taken and sandwich board sized signs were installed at the private land boundaries. These signs seem to be helping the general public understand the rules based on ownership.

A second Eco-Counter was purchased and installed at the newly renovated pump track. The two Eco-Counters continue to contribute to the TMAC's better understanding of the use of the trails within Stratham Hill Park and surrounding parcels.

One of the highlights of the year was the finalization of the protection of the Ross Property near the Long Hill Trail. This parcel was a big piece of the conservation puzzle that was missing and with the protection of that parcel, many key trails and intersections will be permanently protected.

The committee also continued to pursue high-priority trail maintenance, including improvements on the Barker trail, Kitty Rock and Soggy Dollar.

The committee is looking forward to 2024 to continue to move ahead with more work to help enhance the overall experience at SHP and the surrounding trails.

ANNUAL REPORTS

For the school year ending June 30, 2024
With the Proposed 2024-2025 Budgets

OF

STRATHAM SCHOOL DISTRICT
STRATHAM, NEW HAMPSHIRE

COOPERATIVE SCHOOL DISTRICT
(EXETER REGION / ERCSD)

AND

SCHOOL ADMINISTRATIVE UNIT #16
(SAU 16)

JANUARY 2024

STRATHAM MEMORIAL SCHOOL

Pre-K through Grade 5

STRATHAM MEMORIAL SCHOOL

Katherine Lucas	Principal
Katelyn Belanger	Assistant Principal
Raymond Pillsbury	Director of Special Education
Elizabeth LaCasse	Nurse
Plodziak & Sanderson	Auditor

STRATHAM SCHOOL BOARD MEMBERS

<u>NAME</u>	<u>POSITION</u>	<u>TERM EXPIRATION</u>
Kate Davis	Chair	2024
Jennifer Scrafford	Vice Chair	2024
Ken Otto		2025
Erik Herring		2026
Sophie Saltonstall		2026
James Scamman	Treasurer	2025
David Emanuel	Moderator	2025
Open	Clerk	2024

EXETER REGION COOPERATIVE SCHOOL BOARD MEMBERS

GRADES 6-12

BRENTWOOD, EAST KINGSTON, EXETER, KENSINGTON, NEWFIELDS, STRATHAM

<u>NAME</u>	<u>POSITION</u>	<u>TERM EXPIRATION</u>
Bill Gauthier – Exeter	Chair	2024
Paul Bauer – Newfields	Vice Chair	2024
Travis Thompson – Stratham		2024
Erin Garcia de Paredes – Stratham		2026
Dawn Bullens – Exeter		2026
Kimberly Masucci – Exeter		2025
Bob Hall – Kensington		2025
Scott Dennehy – Brentwood		2025
Melissa Lyons – East Kingston		2026
Kate Miller	Moderator	2024
Sue Bendroth	Clerk	Appointed
Mike Schwotzer	Treasurer	Appointed

SCHOOL ADMINISTRATIVE UNIT SIXTEEN (SAU 16)

SUPERINTENDENT SERVICES FOR THE SCHOOL DISTRICTS OF:

BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS AND STRATHAM

Esther Asbell, Ed.D.	Superintendent of Schools
Christopher Andriski, Ed.D.	Associate Superintendent of Schools
Renee Beauregard-Bennett, Ed.D.	Assistant Superintendent/Director of Student Services
Heather Murray, MPA, SHRM-CP	Director of Human Resources
Mollie O'Keefe	Executive Director of Finance & Operations



Article 01 Operating Budget

Shall the Stratham School District vote to raise and appropriate the amount of \$15,385,249 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 Stratham School Board recommends this appropriation. (Majority vote required)

Article 02 Maintenance Capital Reserve Fund

Shall the Stratham School District vote to raise and appropriate the sum of \$20,000 to be added to the Maintenance Capital Reserve Fund previously established in 2009. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The School Board recommends this appropriation. (Majority vote required)

Article 03 Special Education Expendable Trust Fund

Shall the Stratham School District vote to raise and appropriate the sum of \$10,000 to be added to the Special Education Expendable Trust Fund previously established in 2009. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. (Majority vote required)

Article 04 Technology Trust Fund

Shall the Stratham School District vote to establish a Technology Capital Reserve Fund under the provisions of RSA 35:1 for unanticipated technology expenses and to raise and appropriate up to \$10,000 to be placed in this fund. This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. Further, to name the Stratham School Board as agents to expend from the fund. The Stratham School Board recommends approval. (Majority vote required)

Article 05 Reports of Agents

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

Article 06 Transact business

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

STRATHAM SCHOOL DISTRICT WARRANT

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

You are hereby notified to meet at the Stratham Memorial School, 39 Gifford Farm Road, in said District on TUESDAY, THE TWELFTH DAY OF MARCH, 2024, from 7:00 AM to 7:00 PM, to act upon the following subject:

1. To choose one (1) School Board member for the ensuing three (3) years.
2. To choose one (1) School Board member for the ensuing three (3) years.
3. To choose one (1) School District Clerk for the ensuing one (3) years.

Given under our hands this __25__ day of January 2024.

POSTED ON JANUARY __26__, 2024.

State of New Hampshire
True Copy of Warrant - Attest

STRATHAM SCHOOL BOARD



Kate Davis, Chairperson



Jennifer Scrafford

Erik Herring

Ken Otto



Sophie Saltonstall



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	\$4,228,959	\$4,461,776	\$4,870,978	\$0
1200-1299	Special Programs	01	\$2,012,690	\$2,217,501	\$2,134,880	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$7,186	\$8,491	\$10,000	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$6,248,835	\$6,687,768	\$7,015,858	\$0
Support Services						
2000-2199	Student Support Services	01	\$1,020,735	\$1,181,391	\$1,149,991	\$0
2200-2299	Instructional Staff Services	01	\$280,068	\$645,092	\$560,649	\$0
Support Services Subtotal			\$1,300,803	\$1,826,483	\$1,710,640	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$42,676	\$51,700	\$51,700	\$0
General Administration Subtotal			\$42,676	\$51,700	\$51,700	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$318,391	\$329,488	\$382,965	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$464,074	\$502,551	\$536,935	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$656,669	\$723,017	\$758,110	\$0
2700-2799	Student Transportation	01	\$437,756	\$486,911	\$471,911	\$0
2800-2999	Support Service, Central and Other	01	\$0	\$3,801,020	\$4,062,044	\$0
Executive Administration Subtotal			\$1,876,890	\$5,842,987	\$6,211,965	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$319,576	\$369,381	\$395,086	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$319,576	\$369,381	\$395,086	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Appropriations for	
			period ending	for period ending	period ending	period ending
			6/30/2023	6/30/2024	6/30/2025	6/30/2025
					(Recommended)	(Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$15,385,249	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2025 (Recommended)	period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund	02	\$20,000	\$0
	<i>Purpose: Maintenance Capital Reserve Fund</i>			
5251	To Capital Reserve Fund	04	\$10,000	\$0
	<i>Purpose: Technology Trust Fund</i>			
5252	To Expendable Trusts/Fiduciary Funds	03	\$10,000	\$0
	<i>Purpose: Special Education Expendable Trust Fund</i>			
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$40,000	\$0



Individual Warrant Articles

			Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
Account	Purpose	Article		
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Local Sources					
1300-1349	Tuition	01	\$0	\$10,000	\$8,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$0	\$15,000	\$4,000
1600-1699	Food Service Sales	01	\$0	\$206,676	\$226,676
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$0	\$0	\$0
Local Sources Subtotal			\$0	\$231,676	\$238,676
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$0	\$40,000	\$14,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$0	\$2,352	\$2,352
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$947	\$0
State Sources Subtotal			\$0	\$43,299	\$16,352
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$0	\$91,185	\$91,185
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$0	\$0	\$5,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$0	\$91,185	\$96,185



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	03, 04, 02	\$0	\$0	\$40,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$40,000
Total Estimated Revenues and Credits			\$0	\$366,160	\$391,213



Budget Summary

Item	Period ending 6/30/2025
Operating Budget Appropriations	\$15,385,249
Special Warrant Articles	\$40,000
Individual Warrant Articles	\$0
Total Appropriations	\$15,425,249
Less Amount of Estimated Revenues & Credits	\$391,213
Less Amount of State Education Tax/Grant	\$2,345,211
Estimated Amount of Taxes to be Raised	\$12,688,826

STRATHAM SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

<u>SPECIAL EDUCATION EXPENSES</u>		2021-2022	2022-2023
1210	Special Programs	1,806,049	2,012,690
1430	Summer School	0	0
2140	Psychological Services	146,390	123,528
2140	Vision / Hearing Svs	0	0
2150	Speech and Audiology	258,921	314,541
2159	Speech-Summer School	0	0
2160	OT/PT Services	240,529	213,130
2722	Special Transportation	44,849	124,826
2729	Summer School Transportation	0	0
Total Expenses		2,496,738	2,788,714

SPECIAL EDUCATION REVENUE

1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	157,622	161,724
3110	Foundation Aid	0	32,153
3111	Catastrophic Aid	37,056	0
3190	Medicaid	6,082	0
Total Revenues		200,760	193,877

<u>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</u>	2,295,978	2,594,837
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STRATHAM PUPILS
TOTAL ENROLLMENT JANUARY 1, 2024

YEAR	PRE	K	1	2	3	4	5	TOTAL
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
2021-22	23	79	73	82	99	95	81	532
2022-23	27	81	87	73	77	92	91	528
2023-24	22	79	89	86	79	75	96	526

Professional	Wages	Professional	Wages
Ascani, Alexandra	\$45,367	Locke-Barrett, Tiffany	\$95,460
Batchelder, Laura	\$99,098	Loh, Samantha	\$86,808
Beauchesne, Amy	\$98,246	Lucas, Katherine	\$128,961
Belanger, Katelyn	\$114,040	Lyster, Philip A.	\$81,808
Bennion, Maggierose	\$81,436	Maclean-Smith, Cheryl	\$95,455
Caldwell, Jessica	\$100,778	Martin, Brianna	\$87,078
Cordy (Bucklin), Katherine	\$100,672	Mastin, Melissa	\$101,672
Craig, Deborah	\$105,668	McGowan, Hana	\$92,547
Curry, Julie	\$100,795	McIver, Bethany	\$90,791
Curtis, Kathryn	\$63,925	Metz, Melanie	\$104,353
Delello, Shannon	\$100,153	Millora, Salina	\$112,540
Denslow (Cassidy), Colleen	\$2,163	Mitchell, Amy (Riley)	\$80,673
Dow, Katelyn	\$87,041	Mitchell, Melissa	\$92,670
Duclos, Kyle	\$77,187	Murphy, Megan	\$97,983
Durant, Karen	\$101,114	Neal, Jennifer	\$80,562
Fitzgerald, Cynthia	\$93,134	O'Connor, Marylou	\$15,987
Forbes, Whitney	\$82,190	O'Kane, Isabelle	\$70,061
Gagnon, J Stephen	\$113,641	Ortolf, Jessica	\$65,971
Ganier, Caroline	\$93,134	Page, Ashley	\$102,464
Gaynor, Christina	\$82,795	Pinsonnault, Karen	\$99,228
Gleason, Eleanor	\$84,672	Plante (Donlon), Sara	\$75,063
Green, Matthew	\$64,374	Ricciardi, Katherine	\$79,397
Green, Tiffany	\$94,728	Rowley-Geddes, Lindsay	\$75,582
Hackett, Jennifer	\$98,353	Saltus, Edgar	\$107,578
Harper, Melissa	\$95,967	Silvester, Kerry	\$102,671
Harrigan, Meredith	\$77,795	Spence (Snow,) Jennifer	\$102,532
Harrison, Gary	\$109,472	Sterritt, Gerald	\$79,180
Hazeltine, Mary Ann	\$95,670	Sullivan, Kristen	\$102,672
Healey, Ashley	\$99,835	VanDenBerg, Rebecca	\$67,238
Keiser, Meghan	\$51,869	Weeden, Kellie	\$89,860
Lacasse, Elizabeth	\$89,157	Wentworth, Jessica	\$107,168
Lewald-Ratta, Cindy	\$100,653	Yanakopulos, Kayla	\$80,177
		Young, Katie-Jean	\$100,727

Full-Time Support Staff

Butkiewicz, Mary Ellen	\$30,136
Cummings Jr., Kenneth	\$37,440
Gebo, Patricia	\$67,795
Harrington, Tim	\$87,997
Hersey, Wayne	\$42,016
Kopecky, Susan	\$42,224
Mawson, Ryan	\$35,360
McAlpine, Amanda	\$26,319
Peucker, Kristin	\$46,005
Ryan, Marlo	\$78,686
Walsh, Anne	\$71,138

Stratham Memorial School Town Report - January 2024

Welcome to the annual report for Stratham Memorial School (SMS). We are a vibrant, inclusive, and joyful student-centered learning community. Our commitment to equity, creating critical learning opportunities through a universal design for learning lens, and fostering partnerships with our families and broader community remain at the forefront of our work.

Over the last eighteen months, the educators at SMS, have engaged in the complex task of building a Multi-Tiered System of Supports Framework that consistently examines student data in order to:

- Screen for students who may need additional and/or different instruction in order to find success;
- Be responsive to students' continuously evolving profiles;
- Design tailored instruction to provide gradient supports for students;
- Monitor student progress and adjust services based on growth;
- Inform classroom instruction;
- Capture the strengths and challenges of each student in order that we can celebrate the whole child;
- Build a comprehensive student profile that follows a child through school;
- Determine the needs of professional learning experiences for educators;
- Provide evidence for possible system changes; and
- Ensure SMS fosters a culture of continuous improvement.

These efforts are demonstrated, every day, in the various learning experiences the students engage in. Our curricula are designed to stimulate critical thinking, creativity, and problem solving. We prioritize student-centered learning, empowering students to take ownership of their education. They make intentional choices about the content, process, and how they demonstrate their learning, encouraging a sense of agency and autonomy. SMS acknowledges and celebrates our students' accomplishments hosting student-led conferences and showcases in which students share their achievements, struggles, reflections, and goals for the future with their families and the community.

SMS's unwavering commitment to academic excellence is matched only by its dedication to nurturing and developing healthy, engaged, and collaborative community members. SMS utilizes our core SMS Essentials to guide our monthly social emotional learning. In partnership with Purposeful People, students and staff engage in monthly explorations of our various essentials: empathy, respect, responsibility, gratitude, perseverance, creativity, courage, cooperation, and honesty. The monthly

school wide focus allows for collective learning, whole school assemblies, and intentional skill building. Similarly, these efforts are supported with opportunities for student leadership whether serving as a student council member or as a mentor to another student.

At the heart of SMS, we believe that every child is unique and it is our responsibility to acknowledge and celebrate their whole being. We work and learn alongside each of them as they identify their strengths and address their challenges ensuring an environment of inclusivity where every student feels seen, valued, and adored.

As we reflect on the achievements and progress of SMS, we are incredibly grateful to our exemplary staff, supportive families, and engaged community members. Together, we continue to build a learning environment that prioritizes all students. Thank you for being an essential part of the SMS community.

STRATHAM SCHOOL DISTRICT MEETING

WEDNESDAY March 6, 2023

6:00 PM SCHOOL CAFETERIA

SCHOOL DISTRICT MEETING

SCHOOL BOARD MEMBERS PRESENT: Kate Davis, Jennifer Scrafford, Erin Garcia de Paredes, Ken Otto, Erik Herring

Call to order- Dave Emmanuel, Town Moderator, called the meeting to order at 6:05

1. Pledge of Allegiance

David Emmanuel, moderator, discusses rules of the evening and how business will be conducted.

Dave Emmanuel reads ARTICLE 1: OPERATING BUDGET

Shall the Stratham School District vote to rise and appropriate the amount of \$14,548,969 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 Stratham School Board recommends this appropriation. (Majority vote required).

1. Kate Davis makes motion to first, Erin Garcia de Paredes to second the motion. Principal Kate Lucas starts the conversation by explaining that there has been a tremendous shift since the pandemic. Students had lagging skills coming out of COVID so the focus of last year's budget was to add additional programming in phonics and writing. New math program is already showing improvements. Extended the day this year by 25 minutes so over a year that adds up to a lot of hours. Biggest driving factors behind the budget: length in school day, special education needs that are currently at SMS, technology needs to be updated, curriculum and programming, inflation of facilities needs, health insurance increase (max rate of 15.24%). Enrollment is steady aside from 2020.
2. Kate Davis adds that we're locked into a largely contractual budget so there isn't a lot of room outside of that.
3. Lester Cuff, FAC supports the budget as it stands.
4. Dave Emmanuel calls to approve the article. Rereads the article. Article 2 passes unanimously.

Dave Emmanuel reads ARTICLE 2: COLLECTIVE BARGAINING BUDGET

Shall the town of Stratham School District vote to approve the cost items included in the collective bargaining agreement reached between the Stratham School Board and the Stratham Educational Support Professionals which calls for the following increases in salaries and benefits at the current staffing level over the amount paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2024	\$229,350
2025	\$72,116
2026	\$71,917
2027	\$78,789

And further to raise and appropriate \$229,350 for the current 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)

1. Ken Otto motions to support, Erik Herring makes the second motion. Mr. Otto gave further details about the increased costs for the current year.
2. Bruce Scamman asks what the percentage change is from the first year. Average salary currently vs future years.

Kate Lucas explains that the basic salary is about \$24,000.
3. Dave Emmanuel calls to approve the article. Rereads the article. Article 2 passes unanimously.

ARTICLES 3-5 no other business.

Dave Emmanuel reminded the audience of Voter Information Night on March 7th, Elections 14th, Town Meeting on March 18th.

Kate Lucas wants to thank Erik for his past year of running. Thanks Erin for her service on the board and that she is such an awesome mom. Thank you for serving Stratham. Kate board thanks Erin and has a card and flowers for her service. Thanks Erik for his time and wishes him the best of luck in elections.

Dave Emmanuel closes the meeting at 6:33.

Minutes taken by Sophie Saltonstall

Sophie Saltonstall

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2023
For the Proposed 2024-2025 Budget

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

Esther Asbell, Ed.D.

Superintendent of Schools

(603) 775-8653

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

Christopher Andriski, Ed.D.

Associate Superintendent of Schools

(603) 775-8679

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

Renee Beauregard-Bennett, Ed.D.

Assistant Superintendent/Director of Student Services

(603) 775-8646

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

Heather Murray, MPA, SHRM

Director of Human Resources

(603) 775-8664

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

Mollie O'Keefe, MPA, MSF

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: Bill Gauthier
TERM 2024

NAME	EXPIRES	TOWN
Bill Gauthier	2024	Exeter
Paul Bauer	2024	Newfields
Bob Hall	2025	Kensington
Melissa Lyons	2026	East Kingston
Travis Thompson	2024	Stratham
Scott Dennehy	2025	Brentwood
Kimberly Masucci	2025	Exeter
Dawn Bullens	2026	Exeter
Erin Garcia de Paredes	2026	Stratham

School District Website: www.sau16.org

Moderator: Kate Miller – 2024

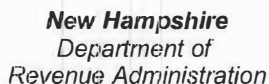
School District Clerk: Susan EH Bendroth – Appointed

School District Treasurer: Michael Schwotzer – Appointed

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: Ami Faria
TERM 2024

NAME	EXPIRES	TOWN
Margaret Batemen	2025	Exeter
Jennifer Scrafford	2024	Stratham
Heidi Hanson	2025	Stratham
Patricia Cox	2025	Newfields
Erin Steckler	2026	Brentwood
Roy Morrisette	2026	Exeter
Ami Faria	2024	Exeter
Terrence Waldron	2024	East Kingston
Sarah Fetras	2026	Kensington



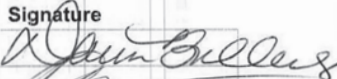
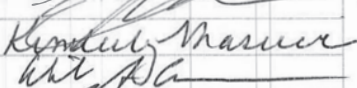
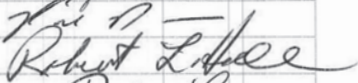
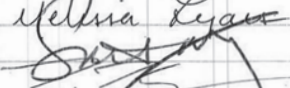

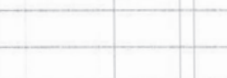
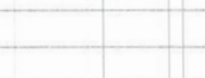
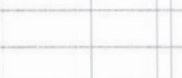
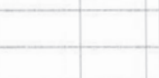
2024
WARRANT

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: Thursday, February 8
Time: 7:00 pm – 8:30pm
Location: Exeter High School
Details: 1 Blue Hawk Dr, Exeter, NH 03833

Date: _____
Time: various - see attached
Location: _____
Details: _____

We certify and attest that on or before 1/22/24, a true and attested copy of this document was posted at the place of meeting and at the SAU 16 Office, and that an original was delivered to the clerk.

Name	Position	Signature
Dawn Brulcas	Board Member	
Francisco de Paula	Board Member	
Kimberly Mazucci	Board Member	
WILLIAM GAUTIER	CHAIR	
Paul Bauer	Board member	
Robert L. Hall	Board member	
Melissa Lyons	Board Member	
Scott Denney	Board Member	
Trevi Thompson	Board Member	

SAU 16 OFFICIAL BALLOT VOTING DETAILS**TUESDAY, MARCH 12, 2024**

District	Election Location	Address	Election Times
Brentwood	Swasey Central School	355 Middle Road, Brentwood, NH	7:00 am - 7:00 pm
East Kingston	East Kingston Elementary School	5 Andrews Lane, East Kingston, NH	8:00 am - 7:00 pm
Exeter	Talbot Gymnasium	Tuck Learning Campus, 30 Linden Street, Exeter, NH	7:00 am - 8:00 pm
Kensington	Kensington Elementary School	122 Amesbury Road, Kensington, NH	8:00 am - 7:30 pm
Newfields	Newfields Town Hall	65 Main Street, Newfields, NH	8:00 am - 7:00 pm
Stratham	Stratham Memorial School	39 Gifford Farm Road, Stratham, NH	7:00 am - 7:00 pm



Article 01 Operating Budget

Shall the Exeter Regional Cooperative School 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 \$68,530,556? Should this article be defeated, the operating budget shall be \$67,321,190 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 Exeter Regional Cooperative School Board and Budget Advisory Committee recommend \$68,530,556 as set forth on said budget. (Majority vote required)

Article 02 Capital Reserve Fund

Shall the Exeter Regional Cooperative School District vote to raise and appropriate the sum of up to \$200,000 to be placed in the Capital Reserve Fund previously established in 1998 for the purpose of construction, reconstruction, or acquisition of school buildings and/or school ground site improvements including associated engineering and architectural fees, and further to name the school board as agents to expend this fund? This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Exeter Regional Cooperative School Board recommends this appropriation. (Majority vote required)

Article 03 CRF for Synthetic Turf Replacement

Shall the Exeter Regional Cooperative School District vote to raise and appropriate the sum of up to \$50,000 to be added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School? This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The Exeter Regional Cooperative School Board recommends this appropriation. (Majority vote required)

Article 04 Investment Management of Trust Funds

Shall the Exeter Regional Cooperative School District vote, pursuant to RSA 35:9-a,III, to authorize the Trustees of the Trust Funds to pay for Capital reserve fund investment services, and any other expenses incurred, from capital reserve funds income? Such authority shall remain in effect until rescinded by vote of the region cooperative district meeting. No vote to rescind the authority shall occur within 5 years of the original adoption of this article. (Estimated Tax Impact: None. No amount to be raised by taxation). (Majority vote required) The Exeter Regional Cooperative School Board recommends approval of this warrant article.

Article 05 Articles of Agreement of the Exeter Regional Coop

To see if the Exeter Regional Cooperative School District will vote to amend the Articles of Agreement of the Exeter Regional Cooperative School District by deleting the following lines from Article 3, "All Board members shall be elected by the voters "at large." "After the initial term, voting for Cooperative School Board members, who shall continue to be elected at large, shall be by the voters of each town at the elections held for town officers." These lines in Article 3, would be replaced as follows, "Each new or re-elected member of the Exeter Regional Cooperative School Board shall be elected at the conclusion of each existing member's term, by the voters from the corresponding district he/she represents and must be a resident of that corresponding district.



Articles as Amended at the Deliberative Session

Article 01 Operating Budget

Shall the Exeter Regional Cooperative School 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 \$68,530,556? Should this article be defeated, the operating budget shall be \$67,321,190 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 Exeter Regional Cooperative School Board and Budget Advisory Committee recommend \$68,530,556 as set forth on said budget. (Majority vote required)

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Article 05 Articles of Agreement of the Exeter Regional Coop

Shall the voters of the Cooperative School District express an advisory opinion that the District would like to preserve the current method of electing School Board members 'at large', as outlined in Article 3 of the school district's Articles of Agreement.

EXETER REGION COOPERATIVE SCHOOL DISTRICT WARRANT

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

You are hereby notified to meet at the Talbot Gymnasium, 30 Linden Street, in said District on TUESDAY, THE TWELFTH DAY OF MARCH, 2024, from 7:00 AM to 8:00 PM, to act upon the following subject:

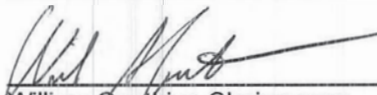
1. To choose one (1) School Board member from Exeter for the ensuing three (3) years.
2. To choose one (1) School Board member from Newfields for the ensuing three (3) years.
3. To choose one (1) School Board member from Stratham for the ensuing three (3) years.
4. To Choose one (1) Budget Advisory Committee Member from East Kingston for the ensuing three (3) years.
5. To Choose one (1) Budget Advisory Committee Member from Exeter for the ensuing three (3) years.
6. To Choose one (1) Budget Advisory Committee Member from Stratham for the ensuing three (3) years.

Given under our hands this 11 day of January 2024.

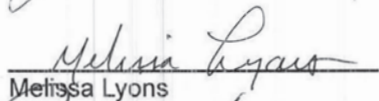
POSTED WITH THE WARRANT ON JANUARY 24, 2024.

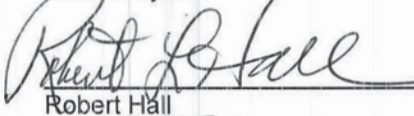
State of New Hampshire
True Copy of Warrant - Attest

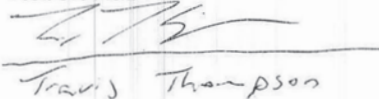
EXETER REGION COOPERATIVE SCHOOL BOARD

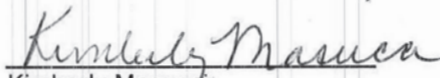

William Gauthier, Chairperson

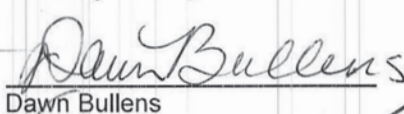

Erin Garcia de Paredes

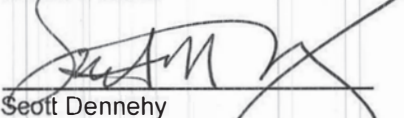

Melissa Lyons

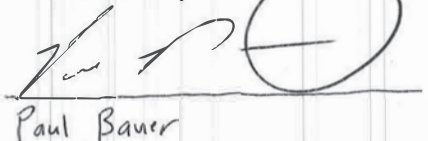

Robert Hall


Travis Thompson


Kimberly Masucci


Dawn Bullens


Scott Dennehy


Paul Bauer



Proposed Budget
Exeter Coop

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2024 to June 30, 2025

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

This form was posted with the warrant on: 1/24/24

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
Dawn Bullens	Board Member	
Fernandez de Perales	Board Member	
Kimberly Masucci	Board Member	
Paul Bauer	Board member	
WILLIAM GAUTHIER	CHAIR	
Robert L. Hall	Board member	
Melissa Lyons	Board Member	
Scott Dennehy	Board Member	
Travis Thompson	Board Member	

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

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



New Hampshire
Department of
Revenue Administration

2024
MS-26

Appropriations

			Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
Account	Purpose	Article				
Instruction						
1100-1199	Regular Programs	01	\$15,260,670	\$15,998,302	\$16,445,078	\$0
1200-1299	Special Programs	01	\$8,325,186	\$9,766,551	\$10,266,398	\$0
1300-1399	Vocational Programs	01	\$2,086,483	\$2,248,656	\$2,303,353	\$0
1400-1499	Other Programs	01	\$960,761	\$973,919	\$1,074,500	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$185,412	\$203,420	\$246,904	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
	Instruction Subtotal		\$26,818,512	\$29,190,848	\$30,336,233	\$0
Support Services						
2000-2199	Student Support Services	01	\$3,234,209	\$3,338,842	\$3,419,487	\$0
2200-2299	Instructional Staff Services	01	\$2,630,236	\$2,248,558	\$2,528,898	\$0
	Support Services Subtotal		\$5,864,445	\$5,587,400	\$5,948,385	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$68,345	\$118,550	\$119,456	\$0
	General Administration Subtotal		\$68,345	\$118,550	\$119,456	\$0
Executive Administration						
2320 (310)	SAU Management Services	01	\$1,556,265	\$1,639,066	\$1,763,276	\$0
2320-2399	All Other Administration	01	\$10,618	\$50,506	\$400	\$0
2400-2499	School Administration Service	01	\$1,920,285	\$1,979,198	\$2,014,075	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$4,523,073	\$4,937,822	\$5,151,450	\$0
2700-2799	Student Transportation	01	\$3,113,992	\$3,162,872	\$3,448,135	\$0
2800-2999	Support Service, Central and Other	01	\$14,623,443	\$16,315,580	\$16,741,316	\$0
	Executive Administration Subtotal		\$25,747,676	\$28,085,044	\$29,118,652	\$0
Non-Instructional Services						
3100	Food Service Operations	01	\$1,250,000	\$1,250,000	\$1,250,000	\$0
3200	Enterprise Operations	01	\$400,000	\$400,000	\$400,000	\$0
	Non-Instructional Services Subtotal		\$1,650,000	\$1,650,000	\$1,650,000	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	01	\$2,110,652	\$2,110,652	\$805,000	\$0
5120	Debt Service - Interest	01	\$2,394,036	\$2,394,036	\$465,330	\$0
Other Outlays Subtotal			\$4,504,688	\$4,504,688	\$1,270,330	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools	01	\$0	\$87,500	\$87,500	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$87,500	\$87,500	\$0
Total Operating Budget Appropriations					\$68,530,556	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-26

Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2025 (Recommended)	period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund	02	\$200,000	\$0
	<i>Purpose: Capital Reserve Fund</i>			
5251	To Capital Reserve Fund	03	\$50,000	\$0
	<i>Purpose: CRF for Synthetic Turf Replacement</i>			
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$250,000	\$0



Individual Warrant Articles

		Appropriations for		Appropriations for	
		period ending		period ending	
		6/30/2025		6/30/2025	
Account	Purpose	Article	(Recommended)	(Not Recommended)	
Total Proposed Individual Articles			\$0		\$0



New Hampshire
Department of
Revenue Administration

2024
MS-26

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Local Sources					
1300-1349	Tuition	01	\$0	\$850,000	\$950,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$0	\$50,000	\$12,000
1600-1699	Food Service Sales	01	\$0	\$900,000	\$850,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$0	\$150,000	\$150,000
Local Sources Subtotal			\$0	\$1,950,000	\$1,962,000
State Sources					
3210	School Building Aid		\$0	\$907,081	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$0	\$450,000	\$400,000
3240-3249	Vocational Aid	01	\$0	\$900,000	\$1,000,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$0	\$9,800	\$9,800
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$0	\$2,266,881	\$1,409,800
Federal Sources					
4100-4539	Federal Program Grants	01	\$0	\$50,000	\$50,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education	01	\$0	\$350,000	\$350,000
4560	Child Nutrition	01	\$0	\$340,200	\$340,200
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$0	\$75,000	\$75,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$0	\$815,200	\$815,200



New Hampshire
Department of
Revenue Administration

2024
MS-26

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	03, 02	\$0	\$0	\$250,000
9999	Fund Balance to Reduce Taxes	01	\$0	\$0	\$2,500,000
Other Financing Sources Subtotal			\$0	\$0	\$2,750,000
Total Estimated Revenues and Credits			\$0	\$5,032,081	\$6,937,000



New Hampshire
Department of
Revenue Administration

2024
MS-26

Budget Summary

Item	Period ending 6/30/2025
Operating Budget Appropriations	\$68,530,556
Special Warrant Articles	\$250,000
Individual Warrant Articles	\$0
Total Appropriations	\$68,780,556
Less Amount of Estimated Revenues & Credits	\$6,937,000
Less Amount of State Education Tax/Grant	\$11,172,676
Estimated Amount of Taxes to be Raised	\$50,670,880



Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2024 and ending June 30, 2025

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: 1/24/24

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
Dawn Bullens	Board Member	Dawn Bullens
Eni Garcia de Vasquez	Board Member	
Kimberly Masucci	Board Member	Kimberly Masucci
WILLIAM GAUTHIER	CHAIR	Will Gauthier
Paul Baur	Board member	
Robert L. Hall	Board Member	Robert L. Hall
Melissa Lyons	Board Member	Melissa Lyons
Scott Dennehy	Board Member	
Travis Thompson	Board Member	

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

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



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$15,998,302	\$112,692	\$0	\$16,110,994
1200-1299	Special Programs	\$9,766,551	\$499,848	\$0	\$10,266,399
1300-1399	Vocational Programs	\$2,248,656	\$41,187	\$0	\$2,289,843
1400-1499	Other Programs	\$973,919	\$18,536	\$0	\$992,455
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$203,420	\$0	\$0	\$203,420
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$29,190,848	\$672,263	\$0	\$29,863,111
Support Services					
2000-2199	Student Support Services	\$3,338,842	(\$7,029)	\$0	\$3,331,813
2200-2299	Instructional Staff Services	\$2,248,558	\$52,910	\$0	\$2,301,468
Support Services Subtotal		\$5,587,400	\$45,881	\$0	\$5,633,281
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$118,550	\$0	\$0	\$118,550
General Administration Subtotal		\$118,550	\$0	\$0	\$118,550
Executive Administration					
2320 (310)	SAU Management Services	\$1,639,066	\$124,210	\$0	\$1,763,276
2320-2399	All Other Administration	\$50,506	\$0	\$0	\$50,506
2400-2499	School Administration Service	\$1,979,198	\$24,379	\$0	\$2,003,577
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$4,937,822	\$45,000	\$0	\$4,982,822
2700-2799	Student Transportation	\$3,162,872	\$230,111	\$0	\$3,392,983
2800-2999	Support Service, Central and Other	\$16,315,580	\$189,674	\$0	\$16,505,254
Executive Administration Subtotal		\$28,085,044	\$613,374	\$0	\$28,698,418
Non-Instructional Services					
3100	Food Service Operations	\$1,250,000	\$0	\$0	\$1,250,000
3200	Enterprise Operations	\$400,000	\$0	\$0	\$400,000
Non-Instructional Services Subtotal		\$1,650,000	\$0	\$0	\$1,650,000



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$2,110,652	(\$1,305,652)	\$0	\$805,000
5120	Debt Service - Interest	\$2,394,036	(\$1,928,706)	\$0	\$465,330
Other Outlays Subtotal		\$4,504,688	(\$3,234,358)	\$0	\$1,270,330
Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
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	\$87,500	\$0	\$0	\$87,500
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$87,500	\$0	\$0	\$87,500
Total Operating Budget Appropriations		\$69,224,030	(\$1,902,840)	\$0	\$67,321,190



**New Hampshire
Department of
Revenue Administration**

**2024
MS-DSB**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2200-2299	Active CBA & Change in services to meet IEP
2600-2699	ADA Requirement – wheelchair lift replacement
1100-1199	Active CBA
2320 (310)	SAU Assessment
2400-2499	Active CBA
1200-1299	Active CBA & Change in services to meet IEP
2000-2199	Active CBA & Change in services to meet IEP
2700-2799	Special Education / Homeless Required Expense
2800-2999	Health/Dental change for employees covered by a CBA
1300-1399	Active CBA

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

<u>SPECIAL EDUCATION EXPENSES</u>	<u>2021-2022</u>	<u>2022-2023</u>
1200/1230 Special Programs	7,006,800	7,579,660
1430 Summer School	179,264	171,001
2140 Psychological Services	318,929	336,165
2150 Speech and Audiology	461,543	490,744
2162 Physical Therapy	71,992	74,152
2163 Occupational Therapy	137,265	171,052
2332 Administration Costs	535,870	574,526
2722 Special Transportation	1,108,147	1,429,115
TOTAL EXPENSES	9,819,810	10,826,414
<u>SPECIAL EDUCATION REVENUES</u>		
3110 Special Ed Portion Adequacy Funds	826,078	846,954
3240 Special Education Aid (CAT Aid)	514,667	729,360
4580 Medicaid	155,548	94,521
TOTAL REVENUES	1,496,292	1,670,836
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION	<u>8,323,518</u>	<u>9,155,578</u>

Minutes of the Exeter Region Cooperative School District
First Session of the 2023 Annual Meeting
Deliberative Session – Sunday, February 5, 2023 2:00PM
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:

Helen Joyce, Chair – Stratham
Kim Casey, East Kingston
Bill Gauthier, Exeter
Kimberly Meyer, Exeter

Paul Bauer, Vice Chair – Newfields
Scott Dennehy, Brentwood
Robert Hall, Kensington
Travis Thompson, Stratham

Absent: David Slifka, Exeter

Administration: David Ryan, Superintendent

Mollie O’Keefe, Executive Director of Finances and Operations

Others: Katherine Miller, Moderator

Gordon Graham, Counsel for the School District

Amy Faria, Chair of the District Budget Committee

Susan Bendroth, ERCSD Clerk

Moderator Miller called the meeting to order at 2:00 PM.

Sawyer Camlin, student representative to the school board, led everyone in the Pledge of Allegiance.

Helen Joyce, Chair of the ERCSD School Board, thanked all voters for coming out. She extended her appreciation to all board members, administration, budget advisory committee members and support staff for their time in putting together the warrant articles. She acknowledged retiring budget committee members and retiring faculty at the end of the school year. She also recognized two retiring school board members, Kim Casey and Travis Thompson.

Moderator Miller reviewed the rules and procedures of the meeting and requested permission for David Ryan and Mollie O’Keefe to speak at the meeting. Permission was granted.

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 \$69,224,030? Should this article be defeated, the operating budget shall be \$68,913,899 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 recommend \$69,224,030 as set forth on said budget. (Majority vote required)

Travis Thompson, Stratham, moved to take up the Article and Kimberly Meyer, Exeter seconded.

Travis Thompson, Stratham, explained the process of how the budget is developed.

A presentation via video was presented outlining and highlighting the changes addressing the increases (predominantly due to the increases in health insurance and contractual obligations) and decreases (one time expenses and snow removal).

James Berlo, Brentwood offered an amendment to decrease the budget to \$66,000,000.

Michelle Siudut, Brentwood seconded the amendment.

Elizabeth Faria, Brentwood offered a friendly amendment to James Berlo's amendment to decrease the budget to \$67,224,030.

The friendly amendment was denied.

Discussion supporting the amendment followed highlighting the decreased ranking, lower enrollment, the surplus at the end of the year and the increases in the budget are not sustainable.

Discussion not supporting the amendment was also offered. Test scores are on the rise, cutting the budget is short sighted, education of our students is an investment in our community and program cuts would be devastating.

The amendment was defeated with 16 voting in support of the amendment and the majority voting not to support the amendment.

Elizabeth Faria, Brentwood offered an amendment to Article 01 to decrease the operating budget to \$67,224,030.

Ted Lloyd, East Kingston seconded the amendment.

This amendment was also defeated with 19 voting in support and the majority voting not to support.

Moderator Miller declared the article would appear on ballot on March 14th as written.

Bill Gauthier, Exeter moved to restrict reconsideration of the article and Jason Faria, Exeter seconded.

Article 02 Capital Reserve Fund

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sum of up to \$150,000 to be placed in the Capital Reserve Fund previously established in 1998 for the purpose of construction, reconstruction, or acquisition of school buildings and/or school ground site improvements including associated engineering and architectural fees, and further to name the school board as agents to expend this fund? This sum to come from June 30 fund balance available for transfer on July 1. No additional amount to be raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation. (Majority vote required)

Paul Bauer, Newfields motioned to take up the article and Bob Hall, Kensington seconded.

Paul Bauer, Newfields talked about the fiscal responsibility of planning ahead for projects such as reroofing the high school which was installed in 2005 with a 15 year warranty.

No further discussion.

Scott Dennehy, Brentwood moved to restrict reconsideration of the article and Kim Casey, East Kingston seconded.

Article 03 CRF for Synthetic Turf Replacement

Shall the Exeter Region Cooperative School District vote to raise and appropriate the sum of up to \$50,000 to be added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School? This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The Exeter Region Cooperative School Board recommends this appropriation. (Majority vote required)

Bob Hall, Kensington explained the turf was replaced in 2022 but there is a need to start to plan for the future.

Discussion followed about whether this money would need to be dedicated to synthetic replacement if in the future something better was to be recommended. A question was also raised about whether there is information about carcinogens.

The synthetic turf is a combination of rubber and sand. It is well maintained and the amount of injuries is tracked.

The article is specific to synthetic replacement. The article cannot be eliminated but the dollar amount can be changed. It will take a 2/3rds vote to change the purpose of this fund in the future.

Lois DeYoung, Brentwood offered an amendment to decrease the amount on this article to 0 and Elizabeth Faria, Brentwood seconded.

The amendment was defeated with 4 voting in support and the majority voting not to support.

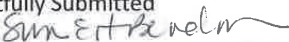
Paul Bauer, Newfields moved to restrict reconsideration of the article and Kim Casey, East Kingston seconded.

Travis Thompson, Stratham motioned to adjourn the meeting and Mr. Kane of Exeter seconded the motion.

There were 33 out of 3,281 voters from Brentwood, 6 out of 1,752 voters from East Kingston, 41 out of 11,894 voters from Exeter, 6 out of 1,702 voters from Kensington, 3 out of 1,328 voters from Newfields and 14 out of 6,162 voters from Stratham present at the ERCSD Deliberative Session.

The total being 103 voters out of 26,119 registered voters in the ERCSD were present.

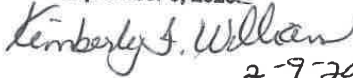
Respectfully Submitted



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

February 5, 2023

KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
September 5, 2023



2-9-2023

Minutes of the Exeter Region Cooperative School District
Second Session of the 2023 Annual Meeting
Voting Session – March 14, 2023

The polls were open at the polling place at the hours below to choose the following District Officers: Cooperative School Board Member (East Kingston – 3year), Cooperative School Board Member (Exeter – 3 year), Cooperative School Board Member (Stratham – 3 year), Cooperative District Moderator (1 year), Cooperative Budget Committee Member (Brentwood – 3 year), Cooperative Budget Committee Member (Exeter - 3 year), Cooperative Budget Committee Member (Kensington - 3 year) and vote on ballot on Articles listed as 1, 2 and 3.

Voters in Town of	Polling Place	Polling Hours
Brentwood	Swasey School	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 Elementary School	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Memorial School	7:00 AM to 7:00 PM

Results of the election of the Exeter Region Cooperative School District Officers:
East Kingston Cooperative School Board Member, term ending 2026 election:

Melissa Lyons	2,648
Ted Lloyd (write-in)	23

Exeter Cooperative School Board Member, term ending 2026 election:

Dawn Bullens	1,824
Aunksika Ann Slayton	908

Stratham Cooperative School Board Member, term ending 2026 election:

Erin Garcia de Paredes	2,470
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Cooperative School District Moderator, term ending 2024 election:

Katherine B. Miller	2,630
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Brentwood Cooperative Budget Committee Member, term ending 2026 election:

Melissa Litchfield	1,390
Erin Steckler	1,766

Exeter Cooperative Budget Committee Member, term ending 2026 election:

Roy E. Morrisette	2,744
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Kensington Cooperative Budget Committee Member, term ending 2026 election:

Sarah Fetras (write-in)	68
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Article #1: Operating Budget

Yes	2,480
No	1,343

Article #2: Capital Reserve Fund

Yes

2,668

No

1,160

Article #3: CRF for Synthetic Turk Replacement

Yes

2,286

No

1,353

Respectfully Submitted,

Susan E. Bendroth

Susan E.H. Bendroth, ERCSD Clerk

March 14, 2023

Kimberly F. Williams
3-14-2023
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, 2023

For the Proposed 2024-2025 Budget

SAU 16 ANNUAL REPORT FOR THE YEAR ENDING 2023

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.

SAU 16 represents the towns of Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham. Each town has an individual school board that governs their elementary schools. All students in grades six through twelve come together forming the Exeter Region Cooperative School District, which is governed by the Exeter Region Cooperative School Board. The SAU 16 Joint School Board is composed of all members of each one of the seven individual school boards to govern the office of the Superintendent.

During the 2022-2023 school year the Joint Board was tasked with hiring a new Superintendent. This board worked hard to create a process that provided multiple opportunities for feedback to guide members in hiring a person that met the needs of the SAU 16 community. In December 2023, the Joint Board named Dr. Esther Asbell as the incoming Superintendent effective July 1, 2023. I am humbled and honored to have this role in SAU 16.

Throughout the 2022-2023 school year, educators at all levels continued to develop and implement multi-tiered support systems (MTSS) to meet the academic and social needs of our students. Academically all elementary schools as well as the middle school continued to implement interventions by providing individualized specific skill building opportunities for students. Exeter High School developed an intervention process to be implemented in the 2023-2024 school year. All schools have MTSS plans in meeting the social needs of our students.

Educators continued to grow, with many pursuing ongoing degrees and by participating in professional development that is highlighted in their individual digital portfolios. This learning was shared with each other at the March 2023 in-service day by having peers present to peers allowing for all districts to learn from our internal experts.

Also during the 2022-2023 school year, we continued to create a sense of belonging for all families, students, staff, and board members. Learning opportunities throughout the year resulted in conversations about curriculum, discipline processes, and access to all for an equitable education.

As I reflect upon my many years in SAU 16, I want to take this opportunity to thank each community in supporting our efforts in providing our students with learning environments that enact the SAU 16 Vision of a Graduate.

Respectfully,

Esther Asbell, Ed.D.
Superintendent of Schools

**SAU 16
SUPERINTENDENT SALARIES
2023-2024**

SUPERINTENDENT PRORATED SALARY

Brentwood	\$10,242.00
East Kingston	\$5,022.00
Exeter	\$32,670.00
Exeter Region Cooperative	\$101,736.00
Kensington	\$5,580.00
Newfields	\$4,302.00
Stratham	\$20,448.00
	\$180,000.00

**ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES
(Total 2 positions: \$160,000.00, \$136,000.00)**

Brentwood	\$16,842.40	5.69%
East Kingston	\$8,258.40	2.79%
Exeter	\$53,724.00	18.15%
Exeter Region Cooperative	\$167,299.20	56.52%
Kensington	\$9,176.00	3.10%
Newfields	\$7,074.40	2.39%
Stratham	\$33,625.60	11.36%
	\$296,000.00	100.00%

\$296,000

SCHOOL ADMINISTRATIVE UNIT #16
BRENTWOOD, EAST KINGSTON, EXETER, EXETER REGION COOPERATIVE, KENSINGTON, NEWFIELDS, STRATHAM
2024-2025 APPROVED BUDGET

	FY2024	FY2025	CHANGE	CHANGE
	BUDGET	APPROVED	\$	%
EXECUTIVE ADMINISTRATIVE SALARIES	\$ 1,488,200.00	\$ 1,613,797.00	\$ 125,597.00	8.44%
BUSINESS OFFICE SERVICES	\$ 578,527.00	\$ 629,837.00	\$ 51,310.00	8.87%
TECHNOLOGY	\$ 202,136.00	\$ 36,601.00	\$ (165,535.00)	-81.89%
SUPPORT SERVICES	\$ 914,537.54	\$ 997,359.55	\$ 82,822.01	9.06%
TOTAL EXPENDITURES	\$ 3,183,400.54	\$ 3,277,594.55	\$ 94,194.01	2.96%

Proposed FY25 SAU 16 Assessments

District	Assessment for FY24	FY24 Weighted %	EV	ADM	Weighted %	Assessment for FY25	Assessment Change (\$)	Assessment Change (%)
Brentwood	\$164,988	5.69%	\$403,950,752	298	6.02%	\$191,713	\$26,725	16.20%
East Kingston	\$80,848	2.79%	\$210,489,143	137	2.94%	\$93,477	\$12,629	15.62%
Exeter	\$526,394	18.15%	\$1,260,213,335	848	17.91%	\$570,161	\$43,767	8.31%
Kensington	\$89,967	3.10%	\$254,826,332	128	3.15%	\$100,304	\$10,337	11.49%
Newfields	\$69,214	2.39%	\$183,839,877	118	2.55%	\$81,185	\$11,971	17.30%
Stratham	\$329,488	11.36%	\$907,543,984	531	12.03%	\$382,965	\$53,477	16.23%
Coop	\$1,639,066	56.52%	\$3,988,725,687	2,565	55.40%	\$1,763,276	\$124,210	7.58%
Total	\$2,899,966	100.00%	\$7,209,589,110	4,624	100.00%	\$3,183,082	\$283,116	9.76%

*ADM & EV numbers obtained directly from NH Department of Education

SAU 16 2024-2025 ACADEMIC CALENDAR

August 2024

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	4
Teacher	6

September 2024

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 2024

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	21
Teacher	22

November 2024

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	16
Teacher	17

December 2024

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	15
Teacher	15

January 2025

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	19

February 2025

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	15
Teacher	15

March 2025

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	21

April 2025

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	19
Teacher	19

May 2025

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	19





June 2025

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	8
Teacher	9

Important Dates

- Aug. 21 In-Service Day (SCS & EXE)
- Aug. 22-23 In-Service Day (All)
- Aug 26 First Day of School
- Aug. 30 - Sept. 2 Labor Day Weekend
- Oct. 11 In-Service Day (All Schools)
- Oct. 14 Columbus Day/Indigenous Peoples Day
- Nov. 5 In-Service Day (All Schools)
- Nov.11 Veterans Day
- Nov. 27-28 Thanksgiving Break
- Dec. 23-Jan. 3 Holiday Break
- Jan. 17 In-service Day
- Jan. 20 Martin Luther King Jr. Day/Civil Rights Day
- Feb. 24-28 Winter Break
- Mar 11 In-Service Day (All Schools)
- Apr. 28-May 2 Spring Break
- May 26 Memorial Day
- June 7 Graduation (Pending Approval)
- June 11 Student's Last Day of School
- June 12 Teacher's Last Day of School

	School Closed
	Teacher In-Service Day (No School)
	Early Release
	First and Last Day of School

Total Days	
Student	176
Teacher	182

MEETINGS/SCHEDULES

Board of Adjustment:	1 st Tuesday of the month at 7:00 pm (as needed)
Conservation Commission:	4 th Wednesdays of the month at 7:00 pm
Energy Commission:	2 nd Tuesday of the month at 6:00 pm
Fire Department:	3 rd Tuesday 7:00 pm Business Meeting 2 nd (firefighter) & 4 th (EMS) Tues. Training 7:00 pm *
Heritage Commission:	2 nd Tuesday of the month at 7:00 pm
Library Trustees:	3 rd Monday of the month at 6:30 pm at the Library
Planning Board:	1 st & 3 rd Wed. of the month at 7:00 pm
Recreation Commission:	1 st Tuesday of the month at 7:00 pm
Select Board Meetings:	1 st & 3 rd Mondays 7:00 pm (except legal holidays)
Stratham Hill Park Association:	Last Tuesday of the odd months at 6:00 pm
Trail Management Advisory Committee	3 rd Wed. of the month at 7:00 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.

**Fire Dept. meetings/trainings held in the Morgera Room at the Fire Station at 4 Winnicutt Rd*