

Ruth L. Griffin Bridge Dedication

At the Newington Town Hall, on Thursday, June 28, 2018, Governor Chris Sununu signed the Senate bill naming the bridge connecting Newington and Dover after Ruth L. Griffin. Ruth served for over four decades in public service as a state representative, a senator and later on the Executive Council.

Several hundred people attended the Governor's bill signing and reception that followed. Governor Sununu stated, "she exemplifies everything New Hampshire's about, including serving your community, supporting your family and helping your neighbors".





Our Thanks to John Lamson

We extend our sincere thanks to a life-long resident who has made a true impact on Newington. John Lamson has often been described as a “statesman” – a wise, skillful and respected leader – with good reason; he worked for the State Department of Foreign Service in Administration for twenty years! His experience as a diplomat in places such as Nigeria, Belgium, Latvia, Niger, and Paris, France, but also as a teacher for the Foreign Service Institute in Washington, D. C., more than qualifies him to handle his many interests and duties here in Newington!

After retiring, John and his wife, Lelia returned to Newington and have shared their many skills on boards and committees here in town, but also throughout the seacoast area. John serves as a UNH Marine Docent, educating the community about our coastal resources and also serves on the Board of Directors of the Gundalow Company, whose mission is to protect the Piscataqua Region’s maritime heritage and environment through education and action. John’s talent and love of teaching has also benefited our children at the Newington School when he has shared his many life experiences with them on occasion.

John’s skills, talent and interests may well be the result of the company he keeps. He comes from a long line of family members who have donated their time and efforts to education but also to supporting their friends and neighbors in town. The Newington Historic Society welcomed John and Lee’s hard working support and their wealth of local history. John has also been a long-time member of the Newington Historic District Commission, as well as Trustee of the Trust Funds. However, his service as Chairman of the Budget Committee for over a decade encapsulates the very talents that made John such an amazing diplomat: He insures that all have a chance to be heard, but also, always takes the high road while working with all members of any committee, helping all to arrive at a solution everyone can accept.

An altogether great man resides here among us! Please thank John the next time your paths cross!



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TOWN DIRECTORY

Town Offices:

Phone: 603-436-7640 Fax: 603-436-7188

Town Administrator-Martha Roy	Ext. 210	mroy@townofnewingtonnh.com
Building Inspector/Health Officer-Kevin Kelley	Ext. 213	building@townofnewingtonnh.com
Secretary-Eleanor Boy	Ext. 216	eboy@townofnewingtonnh.com
Town Clerk/Tax Collector-Laura Coleman	Ext. 214	lcoleman@townofnewingtonnh.com
Town Planner-Gerald Coogan	Ext. 217	gcoogan@townofnewingtonnh.com

Police Department: Chief Mike Bilodeau

Phone: 603-431-5461 Fax: 603-431-3998

Website: www.newingtonnhpd.com

Email: mbilodeau@newingtonnhpd.com

Fire Department: Chief Darin Sabine

Phone: 603-436-9441 Fax: 603-430-2007

Website: www.newingtonfire.org

Email: ahead@newingtonfire.org

Newington Public School: Peter Latchaw

Phone: 603-436-1482 Fax: 603-427-0692

Website: www.sau50.org

Langdon Library: Lara Croft

Phone: 603-436-5154

Website: www.langdonlibrary.org

Email: director@langdonlibrary.org

Wastewater Treatment Plant: Denis Messier

Phone: 603-431-4111

Town of Newington Website:

www.newington.nh.us



Will Gilbert's retirement mini cows: Boo, Fordson, Herry, and Buddy

As of December 31, 2018

OFFICERS, BOARDS, COMMITTEES

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
BOARD OF SELECTMEN			BUDGET COMMITTEE		
<i>Ted Connors, Chair</i>	3 Yrs	2020	<i>John Lamson, Chair</i>	3 Yrs	2021
<i>Mike Marconi</i>	3 Yrs	2019	<i>Brandon Arsenault, Vice-Chair</i>	3 Yrs	2020
<i>Ken Latchaw</i>	3 Yrs	2021	<i>William Wright</i>	3 Yrs	2021
TREASURER			<i>Sandra Sweeney</i>	3 Yrs	2021
<i>Susan Philbrick</i>	3 Yrs	2019	<i>Jennifer Kent Weiner</i>	3 Yrs	2019
<i>Luanne O'Reilly, Deputy</i>	1 Yr	2019	<i>Alan Wilson</i>	3 Yrs	2020
TOWN CLERK/TAX COLLECTOR			<i>Katherine Latchaw</i>	3 Yrs	2019
<i>Laura Coleman</i>	3 Yrs	2021	<i>Open</i>	3 Yrs	2019
<i>Vacant, Deputy Town Clerk</i>			<i>James Belanger</i>	3 Yrs	2020
BOARD OF FIRE ENGINEERS			<i>Jack O'Reilly, School Bd. Rep.</i>		
<i>James Fabrizio, Chair</i>	3 Yrs	2021	<i>Mike Marconi, Selectmen's Rep.</i>		
<i>Ruth Fletcher</i>	3 Yrs	2020			
<i>John Klanchesser, Appointed</i>	1 Yr	2019	CONSERVATION COMMISSION		
POLICE COMMISSION			<i>Jane Hislop, Co-Chair</i>	3 Yrs	2019
<i>Steve Prefontaine, Chair</i>	3 yrs	2021	<i>James Weiner, Co-Chair</i>	3 Yrs	2021
<i>F. Jackson Hoyt</i>	3 Yrs	2019	<i>Ann Morton</i>	3 Yrs	2020
<i>Brenda Blonigen</i>	1 Yr	2019	<i>Bill Murray, Alternate</i>	3 Yrs	2021
SEWER COMMISSION			<i>Sandra Devins, Alternate</i>	3 Yrs	2021
<i>T. Dean "Skip" Cole</i>	3 Yrs	2019	<i>Elizabeth Durfee</i>	3 Yrs	2021
<i>Tom Hazelton, Appointed</i>	1 Yr	2019	<i>Jim Tucker</i>	3 Yrs	2021
<i>Rick Stern</i>	3 Yrs	2021	<i>Jane Kendall, Alternate</i>	3 Yrs	2019
HISTORIC DISTRICT COMMISSION			LIBRARY TRUSTEES		
<i>Maxine Mintz Pottier</i>	3 Yrs	2020	<i>Jack O'Reilly, Chair</i>	3 Yrs	2021
<i>Edna Mosher</i>	3 Yrs	2021	<i>David Turbide, Vice Chair</i>	2 Yrs	2019
<i>Open</i>	3 Yrs	2022	<i>Lillian Wilson</i>	3 Yrs	2021
<i>John Lamson</i>	3 Yrs	2022	<i>Catherine Hazelton</i>	3 Yrs	2019
<i>Lulu Pickering</i>	3 Yrs	2020	<i>Peter Welch</i>	3 Yrs	2020
<i>Christopher Cross</i>	3 Yrs	2020	<i>Steve Bush, Alternate</i>	1 Yr	2019
<i>Nellann Hiatt, Alternate</i>	3 Yrs	2020	<i>Lelia Lamson, Alternate</i>	1 Yr	2019
TRUSTEES OF THE TRUST FUND			MODERATOR		
<i>Mark Phillips, Chair</i>	3 Yrs	2019	<i>Jack O'Reilly</i>	2 Yrs	2020
<i>Jennifer Mulstay</i>	3 Yrs	2020	HIGHWAY SAFETY COMMITTEE		
<i>John Lamson</i>	3 Yrs	2021	<i>Mike Bilodeau, Police Chief</i>		
			<i>Darin Sabine, Fire Chief</i>		
			<i>Len Thomas, Road Agent</i>		

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
PLANNING BOARD			BOARD OF ADJUSTMENT		
<i>Denis Hebert, Chair</i>	3 Yrs	2021	<i>Matthew Morton, Chair</i>	3 Yrs	2021
<i>Christopher Cross, Vice-Chair</i>	3 Yrs	2020	<i>John Frink</i>	3 Yrs	2021
<i>Open</i>	3 Yrs	2019	<i>Edna Mosher</i>	3 Yrs	2020
<i>Peter Welch</i>	3 Yrs	2021	<i>Ralph Estes, Vice-Chair</i>	3 yrs	2020
<i>Open</i>	1 Yr	2019	<i>Meredith Hoyt</i>	3 Yrs	2021
<i>James Weiner</i>	3 Yrs	2019	<i>Brandon Arsenault, Alternate</i>	3 Yrs	2019
<i>Open</i>	3 Yrs	2021	<i>Katherine Latchaw, Alternate</i>	3 Yrs	2020
<i>Open, Alternate</i>	3 Yrs	2020	EMERGENCY MANAGEMENT		
<i>Open, Alternate</i>	3 Yrs	2020	<i>Mike Bilodeau, Police Chief</i>		
<i>Ken Latchaw, Selectmen's Rep.</i>			<i>EJ Hoyt, Assistant Fire Chief</i>		
RECREATION COMMITTEE			<i>Ted Connors, Selectmen's Rep</i>		
<i>Bob Dell Isola</i>	1 Yr	2019	SUPERVISOR OF THE CHECKLIST		
<i>Open</i>	1 Yr	2019	<i>Sue Philbrick</i>	4 Yrs	2021
<i>Darryl Brown</i>	1 Yr	2019	<i>Victoria Eversman</i>	1 yr	2019
<i>Martin Callahan</i>	1 Yr	2019	<i>Suzanne Vietas</i>	6 Yrs	2024
<i>Jeff Philbrick</i>	1 Yr	2019			
<i>Rebecca Navelski Co-Chair</i>	1 Yr	2019			
<i>Jarrad Savinelli</i>	1 Yr	2019			
<i>Bill Blatt</i>	1 Yr	2019	BALLOT CLERKS		
<i>Laura Stone Co-Chair</i>	1 Yr	2019	<i>Ken Ernstoff</i>	1 Yr	2019
HEALTH OFFICER			<i>Nellann Hiatt</i>	1 Yr	2019
<i>Kevin Kelley</i>	3 Yrs	2021	<i>Robert Raymond</i>	1 Yr	2019
DEPUTY HEALTH OFFICER			<i>Sandra Sweeney</i>	1 Yr	2019
<i>Darin Sabine</i>	3 Yrs	2020	<i>Doreen Caradonna</i>	1 Yr	2019
CEMETERY TRUSTEES			<i>Alex Jacuch</i>	1 Yr	2019
<i>Alan Wilson, Chair</i>	3 Yrs	2021	<i>Mark Devins</i>	1 Yr	2019
<i>Margaret Lamson</i>	3 Yrs	2019	<i>Lynn Bullock</i>	1 Yr	2019
<i>Cosmas Iocovozzi</i>	3 Yrs	2020	<i>Luanne O'Reilly</i>	1 Yr	2019
DOCKMASTER			<i>Deidra Link</i>	1 Yr	2019
<i>Vincent "Chip" Taccetta</i>	3 Yrs	2020			
FIRE WARDEN			ELECTION OFFICIALS		
<i>Timothy Field</i>	3 Yrs	2020	<i>Elisabeth Connors</i>	1 Yr	2019
PDA REPRESENTATIVE			<i>Mary Wahl</i>	1 Yr	2019
<i>Margaret Lamson</i>	3 Yrs	2021			

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
ECONOMIC DEVELOPMENT COMM					
<i>Jeff Hiatt, Vice-Chair</i>	1 Yr	2021			
<i>Jill Boynton</i>	1 Yr	2020			
<i>Jennifer Kent Weiner</i>	1 Yr	2019			
<i>Brandon Arsenaunt, Chair</i>	1 Yr	2020			
<i>Michael Donahue</i>	1 Yr	2021			
<i>Alicia Busconi</i>	1 Yr	2021			
<i>Jim Teetzel</i>	1 yr	2020			
<i>Bob Raymond</i>	1 Yr	2019			
<i>Ted Connors, Selectmen's Rep</i>					



NEWINGTON STAFF and EMPLOYEES

TOWN HALL STAFF	FIRE DEPARTMENT
Martha Roy, Town Administrator	Darin Sabine, Chief
Cynthia Saklad, Finance Director	EJ Hoyt, Assistant Chief
Eleanor Boy, Secretary	Laurie Mu, Secretary
TOWN PLANNER	Peter Wahl, EMS
Gerald Coogan	Lt. Patrick Moynihan
LANGDON LIBRARY	Lt. Mark Merrill
Lara Croft, Director	Lt. Chris Gallant
Theresa Tomlinson, Administrative Coordinator and Interlibrary Loan Librarian	Lt. John McCooley
Amanda Plante, Programming Assistant	FF Jonathan March
Debra Kohlhase, Library Assistant	FF Brandon Lisowski
Paula Knox, Substitute	FF Jonathan Connors
Pat Day-Lollini, Substitute	FF Brian Berghorn
Kiska Alexandropoulos, Substitute	Call FF Andrew Belair
Chance Allen, Substitute	Call FF Matthew Brillard
POLICE DEPARTMENT	Call FF Michael Carey
Michael Bilodeau, Chief	Call FF Cooper Carifio
Diana St. Laurent, Executive Secretary	Call FF Kevin Craft
Captain Mike Sullivan	Call FF Tyler Dodds
Detective Sergeant Tony Harland	Call FF Alexandria Gorski
Patrol Sergeant Brandon Smart	Call FF Colin Hickman
Patrolman Sean O'Reilly	Call FF Joseph Isabel
Patrolman Jessica Gregor	Call FF Eric Johnson
Patrolman James Meyers	Call FF Jesse Kelley
Patrolman Andrew Wood	Call FF Peter LaBreck
Patrolman Adin Sobel	Call FF Jared Graham
Patrolman Patrick Costin	Call FF Jacob Digiovanni
Prosecutor Brian S. Newcomer	Call FF Zachary Lessard
Patrolman Tim McClare (part time)	Call FF Zach Marcoux
Patrolman Scott Blaisdell (part time)	Call FF Devin Martin
Patrolman Douglas Lorenz (part time)	Call FF Everette Mitchell
BLDG INSPECTOR/CODE ENFORCEMENT	Call FF Jeremy Nicol
Kevin Kelley	Call FF Kayla Reno
INSPECTORS	Call FF Michael Rose
Mike Regan, Electrical	TRANSFER STATION
Robert Hart, Jr., Plumbing	Craig Daigle, Superintendent
HIGHWAY	Frank Reinhold, Assistant
Len Thomas, Road Agent	PLOW DRIVERS
John Frink	William Behrmann
Victor McLean	Matt Coleman
Frank Reinhold	Ben Johnson
Rick St. Laurent	Erik Anderson

**STATE OF NEW HAMPSHIRE
2019 TOWN WARRANT**

*To the inhabitants of the Town of Newington in the County of Rockingham and said State
qualified to vote in Town affairs:*

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 12, 2019 to act on Articles 1-8. The polls will open at 11:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 9-27 will resume at the Newington Town Hall on Saturday, March 16, 2018 at 10:30am.

ARTICLE 1: To select by non-partisan ballot: One (1) Selectman for 3 years; One (1) Treasurer for 3 years; One (1) Police Commissioner for 3 years; One (1) Police Commissioner for one year; One (1) Fire Engineer for 3 years; Two (2) Planning Board members for 3 years; One (1) Planning Board member for 1 year; One (1) Sewer Commissioner for 3 years; One (1) Sewer Commissioner for 1 year; Two (2) Library Trustees for 3 years; One (1) Cemetery Trustee for 3 years; One (1) Trustee of the Trust Funds for 3 years; One (1) Supervisor of the Checklist for 1 year; Three (3) Budget Committee members for 3 years.

ARTICLE 2: Zoning Amendment # 1:

Are you in favor of adoption of Amendment No. 1, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article II Definitions -Add the following new definition:

Warehouse – “An enclosed structure or room for the storage of merchandise or commodities or other items related to a principal use in the zoning district. This does not include a self-storage facility or the like.”

Recommended by the Planning Board

ARTICLE 3: Zoning Amendment # 2:

Are you in favor of adoption of Amendment No. 2, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article II Definitions -Add the following new definition:

Self-storage – “Buildings that are used for storage. Typically, a single self- storage facility will contain a variety of individual units that are rented out for storing of personal belongings.”

Recommended by the Planning Board

ARTICLE 4: Zoning Amendment # 3:

Are you in favor of adoption of Amendment No. 3, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Delete Article VIII – Air Pollution Mitigation – The US EPA has determined that the ozone quality in the Seacoast region has improved to an attainment level and the provision is no longer justified.

Recommended by the Planning Board

ARTICLE 5: Zoning Amendment # 4:

Are you in favor of adoption of Amendment No. 4, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article III, Section 1 – Residential “R” A – Description and Purpose – Change the last sentence to: Any future development which does not perform a neighborhood function is not allowed. ~~may require additional conditions of approval imposed by the Planning Board on a case by case basis.~~

Recommended by the Planning Board

ARTICLE 6: Zoning Amendment # 5:

Are you in favor of adoption of Amendment No. 5, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article III, Section 6, Waterfront Industry and Commerce District “W”, B Uses Permitted: **Delete** all of 9) Residential uses for watchman, caretaker or janitor. The industry or business shall annually certify by April 1st that the resident is a bona fide employee serving as a watchman, caretaker or janitor. Failure to do so shall make the use Not Permitted.

Recommended by the Planning Board

ARTICLE 7: Zoning Amendment # 6:

Are you in favor of adoption of Amendment No. 6, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Add a new provision to **Article IV General Provisions:**

Article IV Section 13 – Existing Employee residences: For existing residences established in nonresidential districts as a caretaker, watchperson or manager for a particular business, the industry or business shall annually certify by April 1st using certified payroll presented to the Town Clerk that the resident is a bona fide employee of the business or industry and works as a

caretaker, watchperson or manager. If the resident is no longer an employee of the business, the building shall no longer be used as their residence.

Recommended by the Planning Board

ARTICLE 8: Zoning Amendment # 7:

Are you in favor of adoption of Amendment No. 7, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article XVI – Small Wind Energy Systems: In Section 2 Procedure: A – Location: Add the following new language – “except in the Residential District “R” zone.” Now reads: Small wind energy systems and MET towers are an accessory use that is permitted in all zoning districts, *except in the Residential District “R” zone.*

Recommended by the Planning Board

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of One Million Dollars (\$1,000,000.00) for the completion of the Paul Brook PS Forcemain Replacement Phase II Project, and to authorize the issuance of not more than One Million Dollars (\$1,000,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State, or other available funds, including the State of New Hampshire's Clean Water State Revolving Fund Loan Program, toward the project that may be available, and to further authorize the Selectmen to offset any amount of this appropriation, if possible, with the receipt of Federal or State grant monies, or Clean Water State Revolving Fund Loans. (2/3rd ballot vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) for the development of a Wastewater Asset Management Plan, and to authorize the issuance of not more than Thirty Thousand Dollars (\$30,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State, or other available funds, including the State of New Hampshire's Clean Water State Revolving Fund Loan Program, toward the plan that may be available, and to further authorize the Selectmen to offset any amount of this appropriation, if possible, with the receipt of Federal or State grant monies, or Clean Water State Revolving Fund Loans. (2/3rd ballot vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

ARTICLE 11: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of *Seven Million, Eight Hundred Ninety Three Thousand, Four Hundred Fifty Three Dollars* (\$7,893,453) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *One Hundred Thousand and Six Dollars* (\$106,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1998; added \$10,000 last year. As of December 31, 2018 this fund had a balance of 46,449.10

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *One Hundred Thousand Dollars* (\$100,000) to be placed in the Major Road Work Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (4-4)

Est. in 2001; added \$50,000 last year. As of December 31, 2018 this fund had a balance of \$242,616.76

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Seventy Thousand Dollars* (\$70,000) to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands and other land management acquisitions.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8 -0)

Est. in 2001; added \$30,000 last year. As of December 31, 2018 this fund had a balance of \$259,395.90

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of *Thirty Thousand Dollars* (\$30,000) to be placed in the Severance to Town Employees Expendable Trust Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2004; added \$30,000 last year. As of December 31, 2018 this fund had a balance of \$361.72

ARTICLE 16: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Fire Department Communications Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2015; As of December 31, 2018 this fund had a balance of \$4,515.43

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Town Generators Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2016, added \$10,000 last year. As of December 31, 2018 this fund had a balance of \$30,270.60

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Police Department Radio/Electronics Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1998; As of December 31, 2018 this fund had a balance of \$11.02

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Two Thousand Five Hundred Dollars* (\$2,500) to be added to the Town Recreational Facilities and Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2005; added \$2,500 last year. As of December 31, 2018 this fund had a balance of \$34,652.83

ARTICLE 20: To see if the town will vote to authorize the selectmen to enter into a three year lease purchase agreement in the amount of \$80,144.46 for the purpose of leasing and purchasing two defibrillators, one auto pulse system and rebuild the existing stretcher, and to raise and appropriate the sum of \$28,194. for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

ARTICLE 21: To see if the town will vote to authorize the selectmen to enter into a seven year lease purchase agreement in the amount of \$185,195. for the purpose of leasing and purchasing twenty-four self-contained breathing apparatus, and to raise and appropriate the sum of \$20,000. for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

ARTICLE 22: To see if the Town will vote to modify the Veteran's Tax Credit in accordance with RSA 72:28, II from its current tax credit of \$500.00 per year to \$750.00? (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

ARTICLE 23: To see if the Town will vote to modify the Veteran's Tax Credit for service-connected total disability in accordance with RSA 72:35 from its current tax credit of \$1,400.00 per year to \$4,000.00? (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

PETITION ARTICLE 24: Upon the petition of the undersigned legal voters of the Town, "To see if the town will vote to require that all core town boards and committees schedule their routine or re-occurring meetings no earlier than 6pm. This will ensure greater transparency by allowing Newington residents who are not able to attend meetings scheduled during the day the opportunity to attend the majority of town boards and committee meetings. Core town boards as defined for this warrant article are: Board of Selectmen/Selectboard, Zoning Board of Adjustment, Planning Board, Historic District Commission, Budget Committee, Economic Development Committee, and Conservation Commission. Due to the schedules of the Fire and Police Chiefs and Sewer Commission Department, this requirement will only apply if the Fire and Police Chiefs as well as Sewer Department agree to implement. For the remaining boards, elected positions and appointed positions, when meetings are held it is recommended but not required to hold meetings no earlier than 6pm. For issues that require immediate attention, each board may decide best course of action as to meeting time. We the undersigned, being registered voters of the town of Newington, New Hampshire request the Board of Selectmen/Selectboard to place this article before the voters for their consideration."

PETITION ARTICLE 25: "On a petition of resident Emily Savinelli of 6 Fabyan Point Road and at least 24 other registered voters in the Town of Newington request the Town of Newington to vote to require the Board of Selectmen to post all scheduled meetings and meeting agendas on the Town's website as at least one of the two public places the town must post a notice of a meeting pursuant to NH's Right to Know Law (NH RSA 91-A)."

PETITION ARTICLE 26: "On a petition of residents Jessica Morgan, DVM of 116 Fox Point Road and Joyce Ten Haagen of Beane Lane and at least 23 other registered voters in the Town of Newington, to vote to rescind the current "Dog Ordinance" effective 1 May 2019 and allow non-aggressive dogs on town properties and public right of ways, provided control is maintained and all dog waste is removed by the dog owner."

ARTICLE 27: To hear the report of the Moderator on the election of officers.

Given under our hands and seal this 19th day of February 2019.

We certify and attest that on or before the 19th day of February 2019, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk.

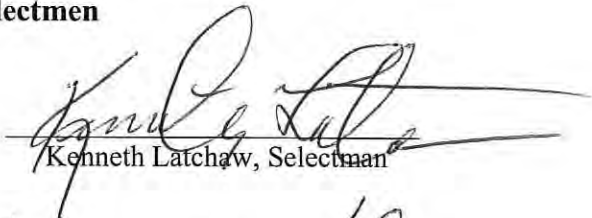
The Town of Newington Board of Selectmen



Timothy "Ted" Connors, Chair

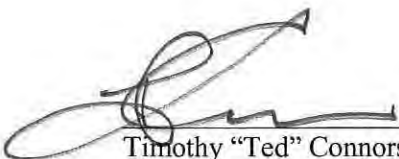


Michael Marconi, Selectman



Kenneth Latchaw, Selectman

A True copy of Warrant: Attest



Timothy "Ted" Connors, Chair



Michael Marconi, Selectman



Kenneth Latchaw, Selectman



Proposed Budget
Newington

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2-22-19

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
John Lamson	Budget Chair	<i>John Lamson</i>
ALAN WILSON	BUDGET MEMBER	<i>Alan Wilson</i>
Michael Marconi	Budget member	<i>Michael Marconi</i>
Sandra Sweeney	Budget member	<i>Sandra Sweeney</i>
William Wright	Budget member	<i>William Wright</i>
Katherine Latchaw	Budget member	<i>Katherine Latchaw</i>

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

2019
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	11	\$316,588	\$344,594	\$324,691	\$0	\$324,691	\$0
4140-4149	Election, Registration, and Vital Statistics	11	\$12,271	\$13,206	\$6,434	\$0	\$6,434	\$0
4150-4151	Financial Administration	11	\$188,775	\$315,477	\$398,335	\$0	\$398,335	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	11	\$214,057	\$120,004	\$96,004	\$0	\$96,004	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	11	\$136,841	\$147,022	\$147,022	\$0	\$147,022	\$0
4194	General Government Buildings	11	\$162,928	\$172,120	\$184,907	\$0	\$184,907	\$0
4195	Cemeteries	11	\$21,575	\$25,765	\$27,565	\$0	\$27,565	\$0
4196	Insurance	11	\$242,437	\$256,834	\$265,321	\$0	\$265,321	\$0
4197	Advertising and Regional Association	11	\$40,415	\$40,511	\$40,511	\$0	\$40,511	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	General Government Subtotal		\$1,335,887	\$1,435,533	\$1,490,790	\$0	\$1,490,790	\$0
Public Safety								
4210-4214	Police	11	\$1,550,870	\$1,633,876	\$1,708,026	\$0	\$1,708,026	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	11	\$1,703,633	\$1,684,012	\$1,771,105	\$0	\$1,771,105	\$0
4240-4249	Building Inspection	11	\$117,553	\$127,572	\$132,339	\$0	\$132,339	\$0
4290-4298	Emergency Management	11	\$11,008	\$15,839	\$19,107	\$0	\$19,107	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$3,383,064	\$3,461,299	\$3,630,577	\$0	\$3,630,577	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	11	\$449,002	\$456,838	\$564,418	\$0	\$564,418	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	11	\$28,314	\$22,000	\$15,500	\$0	\$15,500	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
				Highways and Streets Subtotal	\$477,316	\$579,918	\$579,918	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	11	\$66,590	\$61,521	\$67,521	\$0	\$67,521	\$0
4324	Solid Waste Disposal	11	\$88,002	\$87,964	\$89,956	\$0	\$89,956	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
				Sanitation Subtotal	\$154,592	\$157,477	\$157,477	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
				Water Distribution and Treatment Subtotal	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
				Electric Subtotal	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	11	\$36,575	\$40,000	\$38,000	\$0	\$38,000	\$0
4415-4419	Health Agencies, Hospitals, and Other	11	\$0	\$0	\$8,000	\$0	\$8,000	\$0
	Health Subtotal		\$36,575	\$40,000	\$46,000	\$0	\$46,000	\$0
Welfare								
4441-4442	Administration and Direct Assistance	11	\$0	\$2,000	\$1,000	\$0	\$1,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$0	\$2,000	\$1,000	\$0	\$1,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	11	\$117,988	\$109,075	\$103,200	\$0	\$103,200	\$0
4550-4559	Library	11	\$169,339	\$193,577	\$241,684	\$0	\$241,684	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	11	\$3,300	\$16,300	\$4,800	\$0	\$4,800	\$0
	Culture and Recreation Subtotal		\$290,627	\$318,952	\$349,684	\$0	\$349,684	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	11	\$2,786	\$11,592	\$12,642	\$0	\$12,642	\$0
4619	Other Conservation		\$0	\$260,000	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	11	\$0	\$0	\$22,630	\$0	\$22,630	\$0
	Conservation and Development Subtotal		\$2,786	\$271,592	\$35,272	\$0	\$35,272	\$0



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal		\$357,800	\$357,800	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$3,578	\$3,600	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	11	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service	11	\$137,118	\$140,332	\$63,626	\$0	\$63,626	\$0
	Debt Service Subtotal		\$498,496	\$501,733	\$63,627	\$0	\$63,627	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	11	\$65,723	\$68,391	\$135,246	\$0	\$135,246	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$65,723	\$68,391	\$135,246	\$0	\$135,246	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	11	\$867,175	\$1,297,667	\$1,403,862	\$0	\$1,403,862	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$867,175	\$1,297,667	\$1,403,862	\$0	\$1,403,862	\$0
	Total Operating Budget Appropriations			\$7,893,453	\$0	\$0	\$7,893,453	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	09	\$1,000,000	\$0	\$1,000,000	\$0
			<i>Purpose: Completion of the Paul Brook PS Foremain Replacem</i>			
4909	Improvements Other than Buildings	10	\$30,000	\$0	\$30,000	\$0
			<i>Purpose: Development of a waste water asset management plan</i>			
4915	To Capital Reserve Fund	12	\$106,000	\$0	\$106,000	\$0
			<i>Purpose: Raise \$106,000 for the Ambulance and Major Equipme</i>			
4915	To Capital Reserve Fund	13	\$100,000	\$0	\$0	\$100,000
			<i>Purpose: Raise \$100,000 for Major Road work capital reserve</i>			
4915	To Capital Reserve Fund	15	\$30,000	\$0	\$30,000	\$0
			<i>Purpose: Raise \$30,000 for Severance to Town Employees Expe</i>			
4915	To Capital Reserve Fund	16	\$10,000	\$0	\$10,000	\$0
			<i>Purpose: Raise \$10,000 for Fire Dept Communications Capital</i>			
4915	To Capital Reserve Fund	17	\$10,000	\$0	\$10,000	\$0
			<i>Purpose: Raise \$10,000 for Town Generator CRF</i>			
4915	To Capital Reserve Fund	18	\$5,000	\$0	\$5,000	\$0
			<i>Purpose: Raise \$5,000 for Police Dept. Radio/Electronics Ca</i>			
4915	To Capital Reserve Fund	19	\$2,500	\$0	\$2,500	\$0
			<i>Purpose: Raise \$2500 for Town Recreational Facilities and E</i>			
4916	To Expendable Trusts/Fiduciary Funds	14	\$70,000	\$0	\$70,000	\$0
			<i>Purpose: Raise funds for Conservation Fund</i>			
Total Proposed Special Articles			\$1,363,500	\$0	\$1,263,500	\$100,000



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)
4902	Machinery, Vehicles, and Equipment	20	\$28,194	\$0	\$28,194	\$0
			<i>Purpose: Authorize Selectmen to enter lease purchase agreement</i>			
4902	Machinery, Vehicles, and Equipment	21	\$20,000	\$0	\$20,000	\$0
			<i>Purpose: Raise \$20,000 for lease purchase of 24 self contain</i>			
Total Proposed Individual Articles			\$48,194	\$0	\$48,194	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund	11	\$23,533	\$10	\$10
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	11	\$0	\$10	\$10
3186	Payment in Lieu of Taxes	11	\$19,678	\$19,678	\$19,678
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	11	\$9,678	\$7,500	\$7,500
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$52,889	\$27,198	\$27,198
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	11	\$3,045	\$3,000	\$3,000
3220	Motor Vehicle Permit Fees	11	\$317,083	\$300,000	\$300,000
3230	Building Permits	11	\$147,785	\$167,710	\$167,710
3290	Other Licenses, Permits, and Fees	11	\$5,278	\$5,000	\$5,000
3311-3319	From Federal Government	11	\$9,872	\$30	\$30
	Licenses, Permits, and Fees Subtotal		\$483,063	\$475,740	\$475,740
State Sources					
3351	Shared Revenues	11	\$0	\$10	\$10
3352	Meals and Rooms Tax Distribution	11	\$404,800	\$40,480	\$40,480
3353	Highway Block Grant	11	\$38,619	\$37,775	\$37,775
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	11	\$5,517	\$120,245	\$120,245
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$448,936	\$198,510	\$198,510



Budget Summary

Item	Period ending 12/31/2018	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations	\$507,500	\$7,893,453	\$7,893,453
Special Warrant Articles	\$124,000	\$1,363,500	\$1,263,500
Individual Warrant Articles	\$8,324,990	\$48,194	\$48,194
Total Appropriations	\$2,983,820	\$9,305,147	\$9,205,147
Less Amount of Estimated Revenues & Credits	\$5,341,170	\$3,828,038	\$3,828,038
Estimated Amount of Taxes to be Raised		\$5,477,109	\$5,377,109



Supplemental Schedule

1. Total Recommended by Budget Committee	\$9,205,147
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$288,573
3. Interest: Long-Term Bonds & Notes	\$166,298
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$454,871
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$8,750,276
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$875,028
 Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
 12. Bond Override (RSA 32:18-a), Amount Voted	 \$0
 Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$10,080,175

**STATE OF NEW HAMPSHIRE
TOWN OF NEWINGTON
2018 TOWN WARRANT**

Tuesday, March 13, 2018
Polls Open 11:00am to 7:00pm.
To Act on Articles 1-9

Saturday, March 17, 2018
10:30 AM – Resuming with Business
Portion to Act on Articles 10-25

Due to the recent resignation of Moderator Ruth Fletcher, the Supervisors of the Checklist appointed Ann Hyland Hebert as moderator to preside over the election portion of the 2018 Town Meeting on Tuesday, March 13, 2018 and the business portion on Saturday, March 17, 2018. On Tuesday morning Moderator Hyland Hebert showed the ballot boxes of the new electronic ballot counting system to be empty and declared the polls open at 11:00 AM. Absentee Ballots were opened at 3:30 PM. At 7:00 PM, when it was determined that no one else in the building was waiting to vote, Moderator Hyland Hebert declared the polls closed and the counting process began. At 7:18 PM she announced the unofficial winners from the first tape run from the counting machine. When the entire process was complete at 9:05 PM, Moderator Hyland Hebert read the official results of the election and adjourned the meeting until Saturday, March 17, 2018 at 10:30 AM.

During the break between the school district meeting and the town meeting, a two minute video commissioned by the Selectmen and presented by the Economic Development Committee was shown as a promotion of the town's local businesses. After the video, Moderator Hyland Hebert read the moderator's rules and introduced the Selectmen, Jan Stuart, Ted Connors and Mike Marconi, as well as Martha Roy, Town Administrator, and Financial Director Deb Zabkar, and John Lamson, Chairman of the Budget Committee. She then asked all servicemen and veterans in the audience to stand, and everyone present in the audience applauded to acknowledge their service to the country. At 10:36 AM Moderator Hyland Hebert resumed the 2018 Annual Town Meeting and led the public with the Pledge of Allegiance.

ARTICLE 1: To select by non-partisan ballot: One (1) Selectman for 3 years; One (1) Town Clerk/Tax Collector for 3 years; One (1) Moderator for 2 years; One (1) Police Commissioner for 3 years; One (1) Fire Engineer for 3 years; One (1) Fire Engineer for 1 year; Two (2) Planning Board members for 3 years; One (1) Planning Board member for 1 year; One (1) Sewer Commissioner for 3 years; Two (2) Library Trustees for 3 years; One (1) Cemetery Trustee for 3 years; One (1) Trustee of the Trust Funds for 3 years; One (1) Supervisor of the Checklist for 6 years; Three (3) Budget Committee members for 3 years.

ARTICLE 2: Zoning Amendment # 1:

Are you in favor of adoption of Amendment No. 1, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Add a definition of Building Height to NZO Article II – Definitions, Section 2.
Building Height: The vertical difference between the lowest ground elevation of the predevelopment (or redevelopment) at the foundation of the building, structure or wall and the highest elevation of the roof, parapet wall, or uppermost part. Chimneys, vents or utility service structures shall not be included in the measurement of vertical dimensions. A special exception regarding the building height may be granted by the Planning Board.

Recommended by the Planning Board

YES – 179 NO - 73

ARTICLE 3: Zoning Amendment # 2:

Are you in favor of adoption of Amendment No. 2, as proposed by the Planning Board for the Town’s Zoning Ordinance as follows?

To make certain clarifications to NZO Article III – Zoning Districts Section 6 – Waterfront Industry and Commerce District W by stating that commercial cruise ships are not an appropriate use, and by adding more specific uses in the Uses Permitted section such as marine related activities such as marine transport, marine construction, marine supply and support, vessel repair and the like, seafood processing and distribution, bulk material storage and distribution, energy generation facilities and desalination plant

Recommended by the Planning Board

YES – 171 NO - 81

ARTICLE 4: Zoning Amendment # 3:

Are you in favor of adoption of Amendment No. 3, as proposed by the Planning Board for the Town’s Zoning Ordinance as follows?

In NZO Article XVII – Administration, Section 3 – Application for Building Permit, add the following paragraph after E:

The applicant for a building permit shall complete the building within eighteen (18) months after the issuance of the building permit. An extension for up to one (1) year may be granted for a good cause. This amendment shall apply retrospectively to building permits that have been issued for work that has not been completed.

Recommended by the Planning Board

YES – 179 NO - 73

ARTICLE 5: Zoning Amendment # 4:

Are you in favor of adoption of Amendment No. 4, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

In NZO Article IV – **General Provisions** add a new Section 11: Each unit in a duplex shall have its own separate water and septic service and metered gas and electric power. The owner of the duplex unit is responsible for maintenance and repair of all utilities.

Recommended by the Planning Board

YES – 170 NO - 79

ARTICLE 6: Zoning Amendment # 5:

Are you in favor of adoption of Amendment No. 4, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

In NZO Article XVII-Administration, Section 2- **Building Permit Required**, add the following sentence: The Town's Building Inspector shall have the authority to require a certified foundation plan and a certified plot plan, when in his opinion, such documentation is necessary. The Building Inspector may exercise this authority when there is a concern regarding the building's proximity to side, rear and front setbacks, wetlands, floodplain, shoreline and other sensitive areas.

Recommended by the Planning Board

YES – 180 NO - 73

ARTICLE 7: Zoning Amendment # 6:

Are you in favor of adoption of Amendment No. 6, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Clarify NZO Article VI Non- Conforming Property, Section 1 by adding the clarification in the second sentence.

SECTION 1 - Expansion: Non-conforming uses and non-conforming structures shall not be enlarged, expanded or extended. Otherwise conforming uses and conforming structures on land smaller than the minimum lot size specified in Table VI-1 may be enlarged subject to meeting all other ordinance requirements.

Recommended by the Planning Board

YES – 154 NO - 86

ARTICLE 8: Zoning Amendment # 7:

Are you in favor of adoption of Amendment No. 7, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

In NZO Article IV General Provisions add a new Section 12:

Section 12 – Land Disturbance: For any land disturbance such as building construction, redevelopment, excavation, earth removal, filling of land, disturbance of wetlands and the like, the applicant and or property owner shall ensure that there will be no increase in water runoff on to any abutting property. Any change in elevation requires written approval from the Building Inspector or Planning Board. This provision will be a condition of approval for a subdivision plan, site plan and building permit.

Recommended by the Planning Board

YES – 182 NO - 60

ARTICLE 9: Zoning Amendment # 8:

Are you in favor of adoption of Amendment No. 8, as proposed by a citizens' petition to amend the Newington Building Code, Section 9, Swimming Pools, to add such language in italics and quotation marks below:

Any pool designed for swimming shall be completely fenced with a fence at least four feet in height. The gate or access to the fence area shall be locked at all times that the pool is unattended "*or a swimming pool with a power safety cover complying with ASTM F 1346 as an authorized exception*".

Not recommended by the Planning Board

YES – 131 NO - 112

ARTICLE 10: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of *Seven Million, Six Hundred Ninety Three Thousand, Four Hundred Ninety Dollars* (\$7,693,490) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

No Discussion. Motion Carries.

ARTICLE 11: To see if the Town will vote to raise and appropriate *Seventy Two Thousand Dollars* (\$72,000) for the purpose of adding one (1) additional Patrolman to the Town's Police Department. If approved the cost associated with adding the additional Patrolman will become part of the annual operating budget in subsequent years.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

No Discussion. Motion Carries.

ARTICLE 12: To see if the Town will vote to raise and appropriate *Fifty Two Thousand Dollars* (\$52,000) for the purpose of adding one (1) full time Working Foreman to the Town's Highway Department. If approved the cost associated with adding the additional Highway Working Foreman will become part of the annual operating budget in subsequent years.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-1)

Motion made by Sandra Sweeney. Seconded by Katherine Latchaw. Much Discussion.

Laura Coleman proposed an amendment to this article whereby the name and department of the position would be changed from "Working Foreman" to "Building Maintenance Manager" and from the Town's "Highway Department" to the "Selectmen's Budget". The purpose of this change was due to what many considered to be a more urgent need. The salary amount in the article would not need to be changed. Moderator Hyland Hebert called for a three minute break to allow her to confer with a lawyer from the NHMA, Margaret Byrnes, who was present in the audience. Moderator Hyland Hebert made it clear that this consultation was not in a professional capacity, but only as informal advice offered by someone schooled in municipal law.

After this conference, Moderator Hyland Hebert determined that she could not allow the proposed amendment as she felt the wording would change the original intent of the article.

Much discussion followed until Jim Weiner asked to move the question. Margaret Cooke seconded the motion and the moderator called for a vote with a show of cards.

Motion Failed.

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) to be placed in the Replacement and/or Repair of Vehicles Operated by the Fire Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1986/Revised 1998; added \$50,000 last year. As of December 31, 2017 this fund had a balance of \$216,764.70

No Discussion. Motion Carries.

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) to be placed in the Major Road Work Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2001; added \$50,000 last year. As of December 31, 2017 this fund had a balance of \$190,369.27

No Discussion. Motion Carries.

ARTICLE 15: To see if the Town will raise \$260,000 to acquire a conservation easement on the Ripley's property located at 50 Old Post Road, Tax Map 17, Lot 15 to be offset by an \$80,000 grant from the State of NH Aquatic Resource Mitigation (ARM) program and \$140,000 from the Town Conservation Fund and \$40,000 from taxation.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

No Discussion. Motion Carries.

ARTICLE 16: To see if the Town will vote to change the purpose of the existing Municipal Building Emergency Repairs Capital Reserve Fund to the Municipal Building Major Repairs Capital Reserve Fund and furthermore to name the Selectmen as agents to expend. This change of purpose will allow these funds to be used for major capital repair projects as well as emergency repairs. (2/3 vote required).

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

Some Discussion. A hand count was taken.

YES – 39 NO – 17

Motion Carries by 2/3rds vote.

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Thirty Thousand Dollars* (\$30,000) to be placed in the Municipal Building Major Repairs Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2004; added \$30,000 last year. As of December 31, 2017 this fund had a balance of \$125,369.96

No Discussion. Motion Carries.

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of *Thirty Thousand Dollars* (\$30,000) to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands and other land management acquisitions.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8 -0)

Est. in 2001; added \$30,000 last year. As of December 31, 2017 this fund had a balance of \$227,440.96

No Discussion. Motion Carries.

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Thirty Thousand Dollars* (\$30,000) to be placed in the Severance to Town Employees Expendable Trust Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2004; added \$10,000 last year. As of December 31, 2017 this fund had a balance of \$5,298.89

No Discussion. Motion Carries.

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be added to the Replacement and/or Major Repairs of Vehicles and Equipment operated by the Highway Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2005; added \$50,000 last year. As of December 31, 2017 this fund had a balance of \$193,847.16

No Discussion. Motion Carries.

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1998; added \$10,000 last year. As of December 31, 2017 this fund had a balance of \$36,023.81

No Discussion. Motion Carries.

ARTICLE 22: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Town Generators Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2016, added \$10,000 last year. As of December 31, 2017 this fund had a balance of \$20,034.08

No Discussion. Motion Carries.

ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand dollars* (\$10,000) to be placed in the Replacement of Fire Department SCBA Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2011, added \$10,000 last year. As of December 31, 2017 this fund had a balance of \$10,518.24.

No Discussion. Motion Carries.

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of *Two Thousand Five Hundred Dollars* (\$2,500) to be added to the Town Recreational Facilities and Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2005; added \$2,500 last year. As of December 31, 2017 this fund had a balance of \$31,777.67

No Discussion. Motion Carries.

ARTICLE 25: To hear the report of the Moderator on the election of officers.

Board of Selectmen - 3 Years

Kenneth Latchaw 165

James (Jim) Weiner 97

Police Commission - 3 Years

Steven Prefontaine 193

Trustee of Trust Funds - 3 Years

John Lamson 224

Cemetery Trustee – 3 Years

Alan C. Wilson 210

Planning Board – Two for 3 Years

Denis Hebert 166

Peter Welch 178

Board of Fire Engineers - 3 Years

James R. Fabrizio 204

Board of Fire Engineers - 1 Year

John (Jack) O'Reilly 200

Sewer Commission - 3 Years

Richard Stern 179

Library Trustee – Two for 3 Years

John (Jack) O'Reilly 188

Lillian Wilson 180

Planning Board – One for 1 Year

Richard Stern 159

Town Clerk/Tax Collector – 3 Years

Laura C. Coleman 236

Moderator – 2 Years

John (Jack) O'Reilly 198

Supervisor of the Checklist – 6 Years

Suzanne Vietas 209

Budget Committee - Three 3 Years

John Lamson 196

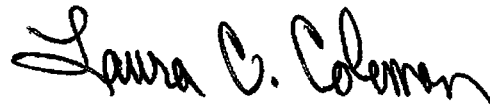
Sandra W. Sweeney 188

William Wright 161

After the results of the election had been read, Selectmen Mike Marconi and Ted Connors presented retiring Selectman Jan Stuart with flowers and a commemorative plaque with a proclamation of thanks for all her years of great service to the town.

The meeting was adjourned at 12:08 PM.

Respectfully submitted,



Laura C. Coleman

Town Clerk/Tax Collector

Town of Newington

TOWN OF NEWINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2017

and

Independent Auditor's Report

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

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

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Newington, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Newington, New Hampshire, as of December 31, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-vi and 38-45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Newington, New Hampshire's basic financial statements. The combining statement of fiduciary net position is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining statement of fiduciary net position 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statement of fiduciary net position is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Wacha Olsky & Company PC
Manchester, New Hampshire
February 14, 2019

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2017

Presented herewith please find the Management's Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2017. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures 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). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Newington using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Newington's financial statements. The basic financial statements comprise 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 are designed to 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 difference between them 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 fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to

demonstrate compliance with finance-related legal requirements. The Town maintains three fund types: governmental funds, business-type activities and fiduciary funds.

Governmental activities – represent most of the Town’s basic services

Business-type activities – accounts for the Town’s sewer operations and receives a majority of its revenue from user fees.

Fiduciary funds – accounts for the Town’s private purpose trust funds and agency funds.

Governmental funds are used 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 expendable resources, as well as on balances of spendable resources available at the end of the fiscal 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, our 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 several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and Permanent Funds which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Other governmental funds are aggregated as non-major funds.

The proprietary fund provides sewer services to customers and charges a user fee. It is presented on the accrual basis of accounting.

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.

Other Information

Additional schedules can be found immediately following the notes to the financial statements. These include the combining statements for the non-major funds and a schedule of budget to actual comparisons.

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Newington as of December 31, 2017 and 2016 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Capital and other assets:						
Capital assets	\$ 7,316,707	\$ 7,483,267	\$ 10,233,923	\$ 6,832,038	\$ 17,550,630	\$ 14,315,305
Other assets	5,454,994	5,271,555	2,520,655	2,196,349	7,975,649	7,467,904
Total assets	<u>12,771,701</u>	<u>12,754,822</u>	<u>12,754,578</u>	<u>9,028,387</u>	<u>25,526,279</u>	<u>21,783,209</u>
Total deferred outflows of resources	<u>744,444</u>	<u>1,253,364</u>	<u>-</u>	<u>-</u>	<u>744,444</u>	<u>1,253,364</u>
Long-term and other liabilities:						
Long-term liabilities	7,745,103	8,660,463	8,178,165	4,186,776	15,923,268	12,847,239
Other liabilities	973,257	1,045,488	618,890	954,410	1,592,147	1,999,898
Total liabilities	<u>8,718,360</u>	<u>9,705,951</u>	<u>8,797,055</u>	<u>5,141,186</u>	<u>17,515,415</u>	<u>14,847,137</u>
Total deferred outflows of resources	<u>412,062</u>	<u>302,001</u>	<u>-</u>	<u>-</u>	<u>412,062</u>	<u>302,001</u>
Net position:						
Net investment in capital assets	6,771,508	6,525,237	2,055,758	2,645,262	8,827,266	9,170,499
Restricted	848,930	897,712	"	"	848,930	897,712
Unrestricted (deficit)	<u>(3,234,715)</u>	<u>(3,422,715)</u>	<u>1,901,765</u>	<u>1,241,939</u>	<u>(1,332,950)</u>	<u>(2,180,776)</u>
Total net position	<u>\$ 4,385,723</u>	<u>\$ 4,000,234</u>	<u>\$ 3,957,523</u>	<u>\$ 3,887,201</u>	<u>\$ 8,343,246</u>	<u>\$ 7,887,435</u>

Statement of Activities

The Town's total revenue and contributions to permanent fund principal for the year ended December 31, 2017 of \$6,377,061 was greater than total expenses of \$5,991,572 resulting in a net position increase of \$385,489.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Program revenues:						
Charges for services	\$ 455,541	\$ 368,942	\$ 996,135	\$ 989,971	\$ 1,451,676	\$ 1,358,913
Operating grants and contributions	99,645	41,018	-	-	99,645	41,018
Capital grants and contributions	150,942	5,192	-	-	150,942	5,192
Total program revenues	<u>706,128</u>	<u>415,152</u>	<u>996,135</u>	<u>989,971</u>	<u>1,702,263</u>	<u>1,405,123</u>
General revenues:						
Property taxes	4,972,848	5,033,853	-	-	4,972,848	5,033,853
Licenses and permits	500,946	347,202	-	-	500,946	347,202
Intergovernmental revenue	40,258	39,816	-	-	40,258	39,816
Interest and investment earnings (loss)	78,592	36,419	6,897	2,075	85,489	38,494
Miscellaneous	71,989	59,800	23	-	72,012	59,800
Total general revenues	<u>5,664,633</u>	<u>5,517,090</u>	<u>6,920</u>	<u>2,075</u>	<u>5,671,553</u>	<u>5,519,165</u>
Total revenues	<u>6,370,761</u>	<u>5,932,242</u>	<u>1,003,055</u>	<u>992,046</u>	<u>7,373,816</u>	<u>6,924,288</u>
Program expenses:						
General government	1,377,252	1,539,167	-	-	1,377,252	1,539,167
Public safety	3,499,050	3,510,669	-	-	3,499,050	3,510,669
Highways and streets	476,581	375,139	-	-	476,581	375,139
Sanitation	170,735	164,868	932,733	796,480	1,103,468	961,348
Health and welfare	36,854	36,148	-	-	36,854	36,148
Culture and recreation	409,885	325,197	-	-	409,885	325,197
Conservation	5,014	10,802	-	-	5,014	10,802
Interest and fiscal charges	16,201	26,322	-	-	16,201	26,322
Total expenses	<u>5,991,572</u>	<u>5,988,312</u>	<u>932,733</u>	<u>796,480</u>	<u>6,924,305</u>	<u>6,784,792</u>
Excess (deficiency) before contributions to permanent fund principal	379,189	(56,070)	70,322	195,566	449,511	139,496
Contributions to permanent fund principal	6,300	1,200	-	-	6,300	1,200
Change in net position	385,489	(54,870)	70,322	195,566	455,811	140,696
Net position - beginning of year	4,000,234	4,055,104	3,887,201	3,691,635	7,887,435	7,746,739
Net position - ending of year	<u>\$ 4,385,723</u>	<u>\$ 4,000,234</u>	<u>\$ 3,957,523</u>	<u>\$ 3,887,201</u>	<u>\$ 8,343,246</u>	<u>\$ 7,887,435</u>

Town of Newington Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$385,489 on the full accrual basis of accounting.

Business-type Activities

The charges for services for sewer operations covered 107% of operating expenses.

Town of Newington Fund Financial Statements

The General Fund shows a fund balance of \$3,740,375. This is an increase of \$122,251 from the previous year.

The Permanent Funds shows a fund balance of \$645,528. This is an increase of \$59,105 from the previous year.

General Fund Budgetary Highlights

The actual budgetary revenues and other financing sources were less than the budget for estimated revenues by \$458,448.

The actual budgetary expenditures and other financing uses were less than the final budgeted appropriations by \$404,462.

The Town realized a savings of \$140,238 in the general government budget, \$29,443 in the public safety budget and \$260,000 in the capital outlay budget. The Town encumbered \$270,674 for various building maintenance, equipment purchases, erosion and paving projects, etc due to be completed in 2018.

Capital Assets

The Town's investments in capital assets for its governmental activities amounted to \$6,368,700 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to \$2,324,687 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Land	\$ 161,352	\$ 161,352	\$ 69,668	\$ 69,668	\$ 231,020	\$ 231,020
Easements	1,503,331	1,503,331			1,503,331	1,503,331
Construction in progress	-	21,216	9,023,525	5,376,519	9,023,525	5,397,735
Infrastructure	410,267	428,116	298,484	355,440	708,751	783,556
Land improvements	149,313	176,109	-	680	149,313	176,789
Buildings and improvements	4,061,324	4,255,993	633,930	769,558	4,695,254	5,025,551
Vehicles and equipment	<u>1,031,120</u>	<u>937,150</u>	<u>208,316</u>	<u>260,173</u>	<u>1,239,436</u>	<u>1,197,323</u>
	<u>\$ 7,316,707</u>	<u>\$ 7,483,267</u>	<u>\$ 10,233,923</u>	<u>\$ 6,832,038</u>	<u>\$ 17,550,630</u>	<u>\$ 14,315,305</u>

Additional information on the Town's capital assets can be found in Note 3 of the Notes to Basic Financial Statements.

Long-Term Obligations

During 2017, the Town experienced a decrease in the general obligation bonds and capital leases from scheduled debt service payments of \$386,745 and \$55,031, respectively. The Town has drawn down \$8,178,165 of an available \$8,180,000 in State Revolving Loan Funds attributable to the design and construction of a new waste water treatment facility.

The net Other Post-Employment Benefits (OPEB) obligation at the end of 2017 was \$2,154,479, which is an increase of \$42,449 from the previous year. This represents the value provided to retirees through an implicit rate subsidy gained through lower insurance premiums than what a retiree might otherwise pay if they were on a different plan from other employees. The Town employs a *pay-as-you-go* basis to fund the plan and has not advanced funded its obligation; therefore, the liability will continue to increase.

The Town's net pension liability of \$4,931,614 decreased from the prior year by \$519,232. The Town's net pension liability represents the Town's proportionate share of the State of New Hampshire Retirement

Systems unfunded pension liability. The Town's proportionate share is calculated based upon actual contributions into the plan during the relevant fiscal year to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS.

Additional information on the Town's long-term obligations can be found in Notes 4, 5 and 6 in the Notes to the Basic Financial Statements.

Economic Factors

1. Abatement requests with three large taxpayers in Newington – EP Newington, Eversource and Sprague have been settled with multi-year agreements.
2. Newington will take over ownership of Woodbury Avenue in the fall of 2019. The improvements to this roadway have been budgeted by the State and the Selectmen are developing a financial plan for maintenance of this road in the future.
3. If recent trends continue there will be a decline in utility plant valuations in future years. This will affect the Town's total assessed valuation

Contacting the Town of Newington's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen or Martha Roy (Town Administrator) at 205 Nimble Hill Road, Newington, NH 03801-2797, Telephone number 603-436-7640.

EXHIBIT A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2017

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 4,497,364	\$ 2,333,382	\$ 6,830,746
Investments	746,706		746,706
Taxes receivable, net	114,270		114,270
Accounts receivable, net	88,844	187,273	276,117
Prepaid expenses	7,810		7,810
Total Current Assets	<u>5,454,994</u>	<u>2,520,655</u>	<u>7,975,649</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	1,664,683	9,093,193	10,757,876
Depreciable capital assets, net	<u>5,652,024</u>	<u>1,140,730</u>	<u>6,792,754</u>
Total Noncurrent Assets	<u>7,316,707</u>	<u>10,233,923</u>	<u>17,550,630</u>
Total Assets	<u>12,771,701</u>	<u>12,754,578</u>	<u>25,526,279</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	31,773		31,773
Deferred outflows related to pension	<u>712,671</u>		<u>712,671</u>
Total Deferred Outflows of Resources	<u>744,444</u>	<u>-</u>	<u>744,444</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	188,954	157,232	346,186
Accrued expenses	99,063	79,313	178,376
Retainage payable		382,345	382,345
Due to other governments	685,240		685,240
Current portion of bonds payable	387,845		387,845
Current portion of capital leases payable	<u>55,031</u>		<u>55,031</u>
Total Current Liabilities	<u>1,416,133</u>	<u>618,890</u>	<u>2,035,023</u>
Noncurrent Liabilities:			
Bonds payable	4,481		4,481
State of New Hampshire revolving loan		8,178,165	8,178,165
Capital leases payable	132,368		132,368
Compensated absences payable	79,285		79,285
OPEB liability	2,154,479		2,154,479
Net pension liability	<u>4,931,614</u>		<u>4,931,614</u>
Total Noncurrent Liabilities	<u>7,302,227</u>	<u>8,178,165</u>	<u>15,480,392</u>
Total Liabilities	<u>8,718,360</u>	<u>8,797,055</u>	<u>17,515,415</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes collected in advance	41,414		41,414
Deferred inflows related to OPEB	1,352		1,352
Deferred inflows related to pension	<u>369,296</u>		<u>369,296</u>
Total Deferred Inflows of Resources	<u>412,062</u>	<u>-</u>	<u>412,062</u>
NET POSITION			
Net investment in capital assets	6,771,508	2,055,758	8,827,266
Restricted	848,930		848,930
Unrestricted (deficit)	<u>(3,234,715)</u>	<u>1,901,765</u>	<u>(1,332,950)</u>
Total Net Position	<u>\$ 4,385,723</u>	<u>\$ 3,957,523</u>	<u>\$ 8,343,246</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2017

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Governmental Activities:							
General government	\$ 1,377,252	\$ 29,955			\$ (1,347,297)	\$ (1,347,297)	\$ (1,347,297)
Public safety	3,499,050	413,282	\$ 12,000		(3,073,768)	(3,073,768)	(3,073,768)
Highways and streets	476,581		70,075	\$ 150,942	(255,564)	(255,564)	(255,564)
Sanitation	170,735		5,351		(165,384)	(165,384)	(165,384)
Health and welfare	36,854				(36,854)	(36,854)	(36,854)
Culture and recreation	409,885	12,304	12,219		(385,362)	(385,362)	(385,362)
Conservation	5,014				(5,014)	(5,014)	(5,014)
Interest and fiscal charges	16,201				(16,201)	(16,201)	(16,201)
Total governmental activities	5,991,572	455,541	99,645	150,942	(5,285,444)	(5,285,444)	(5,285,444)
Business-type activities:							
Sewer	932,733	996,135			63,402	63,402	63,402
Total business-type activities	932,733	996,135			63,402	63,402	63,402
Total primary government	\$ 6,924,305	\$ 1,451,676	\$ 99,645	\$ 150,942	(5,222,042)	(5,222,042)	(5,222,042)
General revenues:							
Property and other taxes					4,972,848	4,972,848	4,972,848
Licenses and permits					500,946	500,946	500,946
Grants and contributions:							
Rooms and meals tax distribution					40,258	40,258	40,258
Interest and investment earnings					78,592	6,897	85,489
Miscellaneous					71,989	23	72,012
Contributions to permanent fund principal					6,300		6,300
Total general revenues and contributions to permanent fund principal					5,670,933	6,920	5,677,853
Change in net position					385,489	70,322	455,811
Net position - beginning, as restated					4,000,234	3,887,201	7,887,435
Net position - ending					\$ 4,385,723	\$ 3,957,523	\$ 8,343,246

See accompanying notes to the basic financial statements

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

	General Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 4,497,364			\$ 4,497,364
Investments	101,178	\$ 645,528		746,706
Taxes receivable, net	114,270			114,270
Accounts receivable, net	88,844			88,844
Due from other funds			\$ 1,315	1,315
Prepaid expenses	7,810			7,810
Total Assets	<u>4,809,466</u>	<u>645,528</u>	<u>1,315</u>	<u>5,456,309</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 4,809,466</u>	<u>\$ 645,528</u>	<u>\$ 1,315</u>	<u>\$ 5,456,309</u>
LIABILITIES				
Accounts payable	\$ 188,954			\$ 188,954
Accrued expenses	97,451			97,451
Due to other governments	685,240			685,240
Due to other funds	1,315			1,315
Total Liabilities	<u>972,960</u>	<u>\$ -</u>	<u>\$ -</u>	<u>972,960</u>
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	54,717			54,717
Property taxes collected in advance	41,414			41,414
Total Deferred Inflows of Resources	<u>96,131</u>	<u>-</u>	<u>-</u>	<u>96,131</u>
FUND BALANCES				
Nonspendable	7,810	597,910		605,720
Restricted	202,087	47,618	1,315	251,020
Committed	1,275,683			1,275,683
Assigned	270,674			270,674
Unassigned	1,984,121			1,984,121
Total Fund Balances	<u>3,740,375</u>	<u>645,528</u>	<u>1,315</u>	<u>4,387,218</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,809,466</u>	<u>\$ 645,528</u>	<u>\$ 1,315</u>	<u>\$ 5,456,309</u>

See accompanying notes to the basic financial statements

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

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 4,387,218
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.	7,316,707
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	54,717
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	31,773
Deferred outflows of resources related to net pension liability	712,671
Deferred inflows of resources related to OPEB liability	(1,352)
Deferred inflows of resources related to net pension liability	(369,296)
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:	
Accrued interest on long-term obligations	(1,612)
Bonds payable	(392,326)
Capital leases payable	(187,399)
Compensated absences payable	(79,285)
OPEB liability	(2,154,479)
Net pension liability	<u>(4,931,614)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 4,385,723</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Fund</u>	<u>Total Governmental Funds</u>
Revenues:				
Taxes	\$ 4,942,512			\$ 4,942,512
Licenses and permits	500,946			500,946
Intergovernmental	135,918			135,918
Charges for services	455,541			455,541
Interest and investment income	7,127	\$ 71,465		78,592
Miscellaneous	74,974	6,300	\$ 1,000	82,274
Total Revenues	<u>6,117,018</u>	<u>77,765</u>	<u>1,000</u>	<u>6,195,783</u>
Expenditures:				
Current operations:				
General government	1,271,137	7,516		1,278,653
Public safety	3,176,682			3,176,682
Highways and streets	428,409			428,409
Sanitation	170,052			170,052
Health and welfare	36,854			36,854
Culture and recreation	348,065			348,065
Conservation	5,014			5,014
Capital outlay	110,157			110,157
Debt service:				
Principal retirement	441,776			441,776
Interest and fiscal charges	17,765			17,765
Total Expenditures	<u>6,005,911</u>	<u>7,516</u>	<u>-</u>	<u>6,013,427</u>
Excess revenues over expenditures	<u>111,107</u>	<u>70,249</u>	<u>1,000</u>	<u>182,356</u>
Other financing sources (uses):				
Transfers in	11,144			11,144
Transfers out		(11,144)		(11,144)
Total other financing sources (uses)	<u>11,144</u>	<u>(11,144)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	122,251	59,105	1,000	182,356
Fund balances - beginning	<u>3,618,124</u>	<u>586,423</u>	<u>315</u>	<u>4,204,862</u>
Fund balances - ending	<u>\$ 3,740,375</u>	<u>\$ 645,528</u>	<u>\$ 1,315</u>	<u>\$ 4,387,218</u>

See accompanying notes to the basic financial statements

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

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 182,356
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(317,502)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	181,278
Repayment of bond and capital lease principal is an expenditure in the governmental funds when due, but the repayment reduces long-term liabilities in the statement of net position.	441,776
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,564
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	(3,199)
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	(41,583)
Net changes in pension	(59,201)
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 385,489</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2017

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,333,382
Accounts receivable	<u>187,273</u>
Total Current Assets	<u>2,520,655</u>
Noncurrent Assets:	
Non-depreciable capital assets	9,093,193
Capital assets, net	<u>1,140,730</u>
Total Noncurrent Assets	<u>10,233,923</u>
Total Assets	<u>12,754,578</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	157,232
Accrued expenses	79,313
Retainage payable	<u>382,345</u>
Total Current Liabilities	<u>618,890</u>
Noncurrent Liabilities:	
State of New Hampshire revolving loan	<u>8,178,165</u>
Total Noncurrent Liabilities	<u>8,178,165</u>
Total Liabilities	<u>8,797,055</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Net investment in capital assets	2,055,758
Unrestricted	<u>1,901,765</u>
Total Net Position	<u>\$ 3,957,523</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2017

	<u>Sewer Fund</u>
Operating revenues:	
Charges for services	\$ 996,135
Miscellaneous	23
Total operating revenues	<u>996,158</u>
Operating expenses:	
Personnel services	10,471
Contractual services	514,993
Repairs and maintenance	114,162
Depreciation	245,121
Miscellaneous	47,986
Total operating expenses	<u>932,733</u>
Operating income	<u>63,425</u>
Non-operating revenues:	
Interest revenue	<u>6,897</u>
Total non-operating revenues	<u>6,897</u>
Change in net position	70,322
Total net position - beginning	<u>3,887,201</u>
Total net position - ending	<u>\$ 3,957,523</u>

See accompanying notes to the basic financial statements

EXHIBIT G
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	<u>Sewer Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 832,829
Cash paid to suppliers	(677,903)
Cash paid to employees	(9,709)
Net cash provided by operating activities	<u>145,217</u>
Cash flows from capital financing activities:	
Purchases of capital assets	(3,995,586)
Proceeds from State of New Hampshire revolving loan	4,004,032
Net cash provided by capital financing activities	<u>8,446</u>
Cash flows from investing activities:	
Interest on investments	<u>7,314</u>
Net cash provided by investing activities	<u>7,314</u>
Net increase in cash and cash equivalents	160,977
Cash and cash equivalents at beginning of year	2,172,405
Cash and cash equivalents at end of year	<u>\$ 2,333,382</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 63,425
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	245,121
Changes in assets and liabilities:	
Accounts receivable	<u>(163,329)</u>
Net cash provided by operating activities	<u>\$ 145,217</u>
Non-cash transactions affecting financial position:	
Capital asset additions included in year end liabilities	\$ 157,232
Capitalized interest accrued on State of New Hampshire revolving loan	<u>66,670</u>
	<u>\$ 223,902</u>

See accompanying notes to the basic financial statements

EXHIBIT H
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 256,397
Investments	\$ 77,139	
Total Assets	<u>77,139</u>	<u>\$ 256,397</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u> </u>	
LIABILITIES		
Due to other governments		\$ 90,145
Due to others		<u>166,252</u>
Total Liabilities		<u>\$ 256,397</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u> </u>	
NET POSITION		
Held in trust	<u>77,139</u>	
Total Net Position	<u>\$ 77,139</u>	

See accompanying notes to the basic financial statements

EXHIBIT I
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2017

	<u>Private- Purpose Trust Fund</u>
ADDITIONS:	
Investment earnings:	
Investment income	\$ 1,894
Net increase in the fair value of investments	6,670
Total Investment Earnings	<u>8,564</u>
Less: Investment expense	<u>(897)</u>
Net Investment Earnings	<u>7,667</u>
Total Additions	<u>7,667</u>
DEDUCTIONS:	
Total Deductions	<u>*</u>
 Change in Net Position	 7,667
Net position - beginning of year	<u>69,472</u>
Net position - end of year	<u>\$ 77,139</u>

See accompanying notes to the basic financial statements

**TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2017**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Newington, 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 Newington, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other elected 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 the 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 and business-type 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 and business-type 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

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

focus of governmental and proprietary 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.

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 three categories of funds: governmental, proprietary 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 reporting government's programs.

2. Proprietary Funds:

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as enterprise or internal service. The Town has no internal service funds. The following is the Town's major proprietary fund:

The *Sewer Fund* accounts for all revenues and expenses pertaining to the Town's sewer operations. The Sewer Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e. expenses including depreciation) of providing goods or services to the residents on a continuing basis are financed or recovered primarily through user charges.

3. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains private-purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds account for the capital reserve fund

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

of the Newington School District, which is held by the Town's Trustees of Trust Funds as required by State law, and developer performance bonds, which are held by the Town Treasurer.

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally 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 a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund is accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is 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. Proprietary and 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.

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is 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 service, and interest on investments.

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

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property tax receivables 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 Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2017, the Town applied none of its unappropriated fund balance to reduce taxes.

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

Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of the following:

Cash	Sewer <u>Fund</u> <u>\$ 2,333,382</u>
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Investments

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

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2017 are recorded as receivables net of reserves for estimated uncollectibles of \$50,000.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$141,178 in the general 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 governmental 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 values as of the date received. The Town maintains a capitalization threshold of \$10,000. Infrastructure records for have been maintained effective January 1, 2004 and are included in these financial statements. The Town's infrastructure consists of roads, bridges, sidewalks, water purification and distribution system, sewer collection and treatment system, and similar items. Intangible assets of the Town consist of land easements which are reported as non-depreciable capital assets. 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. Interest incurred during the construction of capital assets of the business-type activities is also capitalized.

All reported capital assets except for land, easements with an indefinite life, and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

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

<u>Description</u>	<u>Years</u>
Land improvements	5-15
Buildings and improvements	5-40
Infrastructure	15-40
Vehicles and equipment	3-20

Compensated Absences

Employees earn vacation and sick leave as they provide services. No payment for unused sick leave is made upon termination. Pursuant to Town personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation pay earned and, upon retirement, resignation or death will be compensated for such amounts at 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 death or retirement.

The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

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 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.

Net Pension Liability

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.

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

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 their 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 are 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 resources are available.

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***: Permanent trust funds (nonexpendable portion) non-cash assets such as inventories or prepaid items.
- ***Restricted Fund Balance***: Funds legally restricted for specific purposes, such as grants, the income balance of permanent funds and capital project funds that cannot change purpose.
- ***Committed Fund Balance***: Amounts that can only be used for specific purposes pursuant to a formal vote at Town Meetings; such as expendable trust funds (capital reserve), non-lapsing appropriations, and other special revenue funds not listed under restricted and can change via a vote at Town Meeting.
- ***Assigned Fund Balance***: Amounts intended by the Board for specific purposes. Items that would fall under this type of fund balance could be encumbrances.
- ***Unassigned Fund Balance***: Residual spendable fund balance after subtracting all of the above amounts.

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 classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

Minimum Fund Balance

The Town's fund balance policy mandates the Town maintain a level of fund balance between 5% and 15% of the regular General Fund operating revenues or between 5% and 17% of regular General Fund operating expenditures in accordance with the recommendations of the NH Government Finance Officers Association and the NH Department of Revenue Administration, respectively.

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

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

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 and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the sewer fund, these revenues are charges to customers for sales and services. Operating expenses, which include depreciation on capital assets, are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

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

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2017 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 6,830,746
Investments	746,706
Statement of Fiduciary Net Position:	
Cash and cash equivalents	256,397
Investments	<u>77,139</u>
	<u>\$ 7,910,988</u>

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

Cash on hand	\$ 416
Deposits with financial institutions	7,187,905
Investments	<u>722,667</u>
	<u>\$ 7,910,988</u>

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

The Town requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs for all governmental fund types. The Town limits its investments to demand deposits, money market accounts, certificates of deposit, and overnight repurchase agreements in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an investment pool. Responsibility for the investments of the Trust Funds is with the Board of Trustees.

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. None of the investments held by the Town as of December 31, 2017 are rated.

The Town and the Trustees of Trust Funds do not have formal investment policies for managing its investments exposure from credit risk.

The following investment types are not rated:

Mutual funds	\$ 657,638
Money market funds	65,029
	<u>\$ 722,667</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 to it. 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. The Town's investment policy for assurance against custodial credit risk requires collateralization for all deposits not covered by Federal Deposit Insurance. The Trustees of Trust Funds do not have a policy with respect to custodial credit risk.

Of the Town's deposits with financial institutions at year end \$6,150,262 was collateralized by securities held by the bank in the bank's name. As of December 31, 2017, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

	<u>Investment Type</u>	<u>Amount</u>
Mutual funds		\$ 657,638
Money market funds		65,029
		<u>\$ 722,667</u>

Fair Value Measurement of Investments

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

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

- 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, 2017, the Town's had \$657,638 invested in mutual funds which are subject to recurring fair value measurements. These investments are valued using level 1 inputs based on unadjusted quoted prices in active markets for those securities.

NOTE 3—CAPITAL ASSETS

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

	<u>Balance 1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2017</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 161,352			\$ 161,352
Easements	1,503,331			1,503,331
Construction in progress	21,216		\$ (21,216)	-
Total capital assets not being depreciated	<u>1,685,899</u>	<u>\$ -</u>	<u>(21,216)</u>	<u>1,664,683</u>
Other capital assets:				
Infrastructure	446,235			446,235
Land improvements	391,939			391,939
Buildings and improvements	6,614,932			6,614,932
Vehicles and equipment	1,886,176	253,481		2,139,657
Total other capital assets at historical cost	<u>9,339,282</u>	<u>253,481</u>	<u>-</u>	<u>9,592,763</u>
Less accumulated depreciation for:				
Infrastructure	(18,119)	(17,849)		(35,968)
Land improvements	(215,830)	(26,796)		(242,626)
Buildings and improvements	(2,358,939)	(194,669)		(2,553,608)
Vehicles and equipment	(949,026)	(159,511)		(1,108,537)
Total accumulated depreciation	<u>(3,541,914)</u>	<u>(398,825)</u>	<u>-</u>	<u>(3,940,739)</u>
Total other capital assets, net	<u>5,797,368</u>	<u>(145,344)</u>	<u>-</u>	<u>5,652,024</u>
Total capital assets, net	<u>\$ 7,483,267</u>	<u>\$ (145,344)</u>	<u>\$ (21,216)</u>	<u>\$ 7,316,707</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 96,379
Public safety	159,771
Highways and streets	80,172
Sanitation	683
Culture and recreation	61,820
Total governmental activities depreciation expense	<u>\$ 398,825</u>

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

The balance of the assets acquired through capital leases as of December 31, 2017 is as follows:

Vehicles and equipment	\$ 429,566
Less accumulated depreciation for:	
Vehicles and equipment	<u>(131,256)</u>
	<u>\$ 298,310</u>

The following is a summary of changes in capital assets in the business-type activities:

	<u>Balance</u> <u>1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2017</u>
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Construction in progress	5,376,519	\$ 3,647,006		9,023,525
Total capital assets not being depreciated	<u>5,446,187</u>	<u>3,647,006</u>	<u>\$ -</u>	<u>9,093,193</u>
Other capital assets:				
Land improvements	40,412			40,412
Buildings and improvements	5,156,826			5,156,826
Infrastructure	2,104,256			2,104,256
Vehicles and equipment	1,016,454			1,016,454
Total other capital assets at historical cost	<u>8,317,948</u>	<u>-</u>	<u>-</u>	<u>8,317,948</u>
Less accumulated depreciation for:				
Land improvements	(39,732)	(680)		(40,412)
Buildings and improvements	(4,387,268)	(135,628)		(4,522,896)
Infrastructure	(1,748,816)	(56,956)		(1,805,772)
Vehicles and equipment	(756,281)	(51,857)		(808,138)
Total accumulated depreciation	<u>(6,932,097)</u>	<u>(245,121)</u>	<u>-</u>	<u>(7,177,218)</u>
Total other capital assets, net	<u>1,385,851</u>	<u>(245,121)</u>	<u>-</u>	<u>1,140,730</u>
Total capital assets, net	<u>\$ 6,832,038</u>	<u>\$ 3,401,885</u>	<u>\$ -</u>	<u>\$ 10,233,923</u>

Depreciation expense was charged to proprietary funds as follows:

Sewer fund	<u>\$ 245,121</u>
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NOTE 4—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2017 are as follows:

	<u>Balance</u> <u>1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2017</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 779,071		\$ (386,745)	\$ 392,326	\$ 387,845
Capital lease payable	242,430		(55,031)	187,399	55,031
Compensated absences	76,086	\$ 21,835	(18,636)	79,285	-
Total governmental activities	<u>\$ 1,097,587</u>	<u>\$ 21,835</u>	<u>\$ (460,412)</u>	<u>\$ 659,010</u>	<u>\$ 442,876</u>

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

Payments on the general obligation bonds and capital lease are paid out of the General Fund. Compensated absences will be paid from the Employee Annual Leave Expendable Trust Fund set up for this purpose.

	<u>Balance</u> <u>1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2017</u>	<u>Due Within</u> <u>One Year</u>
Business-type activities:					
State of New Hampshire revolving loan	\$ 4,174,133	\$ 4,004,032	\$ -	\$ 8,178,165	\$ -

Payments on the State of New Hampshire revolving loan of the business-type activities are paid out of the Sewer Fund.

General Obligation Bonds

Bonds payable at December 31, 2017 are comprised of the following individual issues:

	<u>Original</u> <u>Issue</u> <u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>Final</u> <u>Maturity</u> <u>Date</u>	<u>Balance at</u> <u>12/31/2017</u>
1999 State Revolving Loan	\$ 369,439	3.80%	August 2018	\$ 25,727
2000 State Revolving Loan	64,354	3.80%	June 2019	8,799
2013 Library Renovation	1,789,000	2.00%	May 2018	357,800
	<u>\$ 2,222,793</u>			<u>\$ 392,326</u>

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

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2018	\$ 387,845	\$ 4,791	\$ 392,636
2019	4,481	170	4,651
	<u>\$ 392,326</u>	<u>\$ 4,961</u>	<u>\$ 397,287</u>

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following is the individual capital lease obligation at December 31, 2017:

Vehicle, due in monthly installments of \$4,914, including interest at 2.41%, through March 2021	<u>\$ 187,399</u>
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TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

Debt service requirements to retire capital lease obligations outstanding at December 31, 2017 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2018	\$ 55,031	\$ 3,943	\$ 58,974
2019	56,372	2,602	58,974
2020	57,745	1,229	58,974
2021	18,251	98	18,349
	<u>\$ 187,399</u>	<u>\$ 7,872</u>	<u>\$ 195,271</u>

State of New Hampshire Revolving Loan

The Town has drawn \$8,178,165 of approximately \$8,180,000 in funds under the State of New Hampshire Water Pollution Control Revolving Fund Program (Program) for an improvement project for the Wastewater Treatment Facility and Pump Station Upgrade. Additionally, interest is accrued at a rate of 1% from the date of each drawdown from the Program.

As authorized by the Water Pollution Control Revolving Fund Program, the Town shall be provided federal financial assistance for the Wastewater Treatment Facility and Pump Station Upgrade, whereby a portion of the principal sum, not to exceed \$1,022,500 or 12.50% of aggregate disbursements, whichever is less, will be forgiven. The principal forgiveness will be applied at the time of the initial loan repayment.

NOTE 5—OTHER POST-EMPLOYMENT BENEFITS

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	\$ 31,773	\$ 428,405	\$ 1,352	\$ 33,896
Single Employer Plan	-	1,726,074	-	174,717
Total	<u>\$ 31,773</u>	<u>\$ 2,154,479</u>	<u>\$ 1,352</u>	<u>\$ 208,613</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 \$30,421.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

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

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

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

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

Benefits Provided

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

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

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of public safety employees, and political subdivision employees were 3.84% and 0.31%, respectively, through June 30, 2017 and 4.10%, and 0.30%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$56,081 for the year ended December 31, 2017. 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, 2017 the Town reported a liability of \$428,405 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, 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, 2016. 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, 2017, the Town's proportion was approximately 0.0937 percent, which was an increase of 0.0007 percentage points from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Town recognized OPEB expense of \$33,896. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual earnings on OPEB plan investments		\$ 1,352
Changes in proportion and differences between Town contributions and proportionate share of contributions	\$ 940	
Town contributions subsequent to the measurement date	<u>30,833</u>	
Totals	<u>\$ 31,773</u>	<u>\$ 1,352</u>

The Town reported \$30,833 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, 2018. 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>	
2018	\$ 602
2019	(338)
2020	(338)
2021	(338)
	<u>\$ (412)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of

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

OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of weighted average long-term expected real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-2.11%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.25%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.75%
Opportunistic	5%	2.84%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2017 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net OPEB Liability	\$ 466,232	\$ 428,405	\$ 395,630

SINGLE EMPLOYER PLAN

Plan Description

The Town of Newington, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

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

Benefits Provided

The Town provides medical benefits to its eligible retirees and their covered dependents. Employees are eligible for retiree health benefits once they meet the pension retirement eligibility requirements under the New Hampshire Retirement System. To qualify for these benefits general employees hired prior to July 1, 2011 must reach age 50 with 10 years of service, obtain 20 years of service and 70 points (the sum of age plus years of service) or reach age 65 with no service to qualify for this benefit. General employees hired on or after July 1, 2011 must reach age 65 with no service requirement or reach age 60 with 30 years of service to qualify for this benefit. Public safety employees hired prior to July 1, 2011 are required to reach age 45 with 20 years of service or reach age 60 with no service requirement to qualify for this benefit. Public safety employees hired on or after July 1, 2011 must reach age 50 or 52.5 with 25 years of service or reach age 60 with no service to qualify for this benefit. Eligible retirees and surviving spouses pay the full costs of the benefits premiums. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50.

Employees Covered by Benefit Terms

At December 31, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	14
Inactive employees entitled to but not yet receiving benefit payments	"
Active employees	<u>17</u>
	<u>31</u>

Total OPEB Liability

The Town's total OPEB liability of \$1,726,074 was measured and calculated as of December 31, 2017 using the alternative measurement method in place of an actuarial valuation.

Alternative Measurement Method Assumptions and Other Inputs for OPEB

The total OPEB liability in the December 31, 2017 calculation was determined using the following alternative measurement method assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.25%
Discount rate	3.81% as of 1/1/17 and 3.44% as of 12/31/17
Healthcare cost trend rates	8.0% for 2018, decreasing 0.5% per year to an ultimate rate of 4.5% for 2025 and later years.

The discount rate was based on the *Bond Buyer 20-Bond GO* index as of the measurement date.

Mortality rates were based on the RPH-2018 Total Dataset Mortality Table fully generationally using Scale MP-2018. The alternative measurement method assumptions used in the December 31, 2017

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

calculation were based on the results of an actuarial experience study for the period July 1, 2010 – June 30, 2015.

Changes in the Total OPEB Liability

	Total OPEB
	<u>Liability</u>
Balance at December 31, 2016	\$ 1,661,576
Changes for the year:	
Service cost	46,350
Interest	62,992
Differences between expected and actual experience	37,127
Changes in assumptions or other inputs	28,248
Benefit payments	<u>(110,219)</u>
Net changes	64,498
Balance at December 31, 2017	<u>\$ 1,726,074</u>

Changes in assumptions and other inputs reflect a change in the discount rate of 3.81% at December 31, 2016 to 3.44% at December 31, 2017. Mortality tables were updated from RPH-2015 Total Dataset Mortality Table fully generational using Scale MP-2015 to SOA RPH-2018 Total Dataset Mortality Table fully generational using Scale MP-2018. Termination rates have been updated to be based on the same rates used in the NHRS actuarial valuation as of June 30, 2017. Healthcare trend rates have been reset to an initial rate of 8.0% decreasing by 0.5% annually to an ultimate rate of 4.5%.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total 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 current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>(2.44%)</u>	<u>(3.44%)</u>	<u>(4.44%)</u>
Total OPEB Liability	\$ 1,849,951	\$ 1,726,074	\$ 1,614,382

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7.0 percent decreasing to 3.5 percent) or 1-percentage-point higher (9.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rate:

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

	1% Decrease (7.0% decreasing to <u>3.5%</u>)	Healthcare Cost Trend Rates (8.0% decreasing to <u>4.5%</u>)	1% Increase (9.0% decreasing to <u>5.5%</u>)
Total OPEB Liability	\$ 1,613,368	\$ 1,726,074	\$ 1,852,064

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2017, the Town recognized OPEB expense of \$174,717. The impact of differences between expected and actual experience, and changes in assumptions are recognized as a component of OPEB expense as they occur under the alternative measurement method.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

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. All assets are held in a single trust and are available to pay retirement benefits to all members.

Benefits Provided

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

Group II members vested by January 1, 2012, who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011

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

or members who have not attained status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by 1/4 of 1%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

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

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

Funding Policy

Covered police officers and fire employees are required to contribute 11.55% and 11.80%, respectively, 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, fire employees, and general employees were 22.54%, 25.32%, and 10.86%, respectively, through June 30, 2017 and 25.33%, 27.79%, and 11.08%, respectively, thereafter. The Town contributed 100% of the employer cost for police officers, firefighters, and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's pension contributions to the NHRS for the year ending December 31, 2017 were \$376,846.

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

At December 31, 2017, the Town reported a liability of \$4,931,614 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2016. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2017, the Town's proportion was approximately 0.1003 percent, which

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

was a decrease of approximately 0.0022 percentage points from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Town recognized pension expense of \$436,047. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 11,182	\$ 62,765
Changes of assumptions	495,199	
Net difference between projected and actual earnings on pension plan investments		62,807
Changes in proportion and differences between Town contributions and proportionate share of contributions		243,724
Town contributions subsequent to the measurement date	<u>\$ 206,290</u>	
Total	<u>\$ 712,671</u>	<u>\$ 369,296</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$343,375. The Town reported \$206,290 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense in the measurement periods as follows:

<u>June 30</u>	
2018	\$ 3,698
2019	124,399
2020	109,570
2021	<u>(100,582)</u>
	<u>\$ 137,085</u>

Actuarial Assumptions

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

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

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

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study. Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2015 pursuant to an experience study of the period July 1, 2010 – June 30, 2015.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-2.11%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.25%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.75%
Opportunistic	5%	2.84%
Total	<u>100%</u>	

Discount Rate

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

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

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

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

	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 6,497,154	\$ 4,931,614	\$ 3,648,716

NOTE 7—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of the General Fund and the nonmajor governmental fund. For accounting and reporting purposes, that portion of the pooled cash is reported in the specific fund as an interfund balance. At December 31, 2017, the General Fund has an interfund payable of \$1,315 to the nonmajor governmental fund.

The Permanent Funds annually allocate a portion of the income earned on the investments to be used by the Town. During the year the Permanent Funds transferred \$11,144 to the General Fund for this purpose.

NOTE 8—RESTRICTED NET POSITION

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

Permanent Funds - Principal	\$ 597,910
Permanent Funds - Income	47,618
Library Operations	202,087
Public Safety Donations	1,315
	<u>\$ 848,930</u>

NOTE 9—COMPONENTS OF FUND BALANCE

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

<u>Fund Balances</u>	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Permanent Funds - Principal		\$ 597,910		\$ 597,910
Prepaid expenses	\$ 7,810			7,810

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

Restricted for:			
Permanent Funds - Income		47,618	47,618
Library operations	202,087		202,087
Public safety donations		\$ 1,315	1,315
Committed for:			
Capital Reserves	1,042,943		1,042,943
Expendable Trusts	5,299		5,299
Conservation	227,441		227,441
Assigned for:			
Encumbrances	270,674		270,674
Unassigned:			
Unassigned - General operations	1,984,121		1,984,121
	<u>\$ 3,740,375</u>	<u>\$ 645,528</u>	<u>\$ 1,315</u>
			<u>\$ 4,387,218</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,036,186,847 as of April 1, 2017) and are due in two installments on July 6, 2017 and December 19, 2017. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

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

In accordance with State law, the Town collects taxes for the Newington School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects education taxes for the State of New Hampshire which are remitted directly to the school district. Total taxes appropriated during the year were \$1,780,068 and \$1,091,098 for the Newington School District and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. At December 31, 2017, the balance of the property tax appropriation due to the Newington School District is \$685,068 and has been reported in the General Fund as "due to other governments. The Town bears responsibility for uncollected taxes.

NOTE 11—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of \$1,036,186,847:

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

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
EP Newington Energy LLC	\$ 400,255,600	38.63%
GSP Newington LLC	72,003,100	6.95%
SBAF Running Fox Inc	50,862,000	4.91%
Fox Run Joint Venture	48,751,600	4.70%
Sprague & Sons	34,319,900	3.31%

NOTE 12—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2017, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2017.

Property and Liability Insurance

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

Worker's Compensation

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

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

NOTE 13—COMMITMENTS AND CONTINGENCIES

Litigation

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

NOTE 14—PERFORMANCE BONDS

The Town holds letters of credit from developers until projects have been completed to Town standards. Due to the nature of the letters of credit they are not included as part of the financial statements. At December 31, 2017, the Town held performance deposits totaling \$495,464.

NOTE 15—RESTATEMENT OF NET POSITION

During the year ended December 31, 2017, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Government-Wide Statements

The impact on net position of the Governmental Activities as of January 1, 2017 is as follows:

	Governmental
	<u>Activities</u>
Net Position - January 1, 2017 (as previously reported)	\$ 6,049,869
Amount of restatement due to:	
Deferred outflows of resources related to OPEB	29,555
OPEB liability	<u>(2,079,190)</u>
Net Position - January 1, 2017, as restated	<u>\$ 4,000,234</u>

NOTE 16—SUBSEQUENT EVENTS

State of New Hampshire Revolving Loan Conversion

During January 2018, the Town converted the outstanding balance of the State of New Hampshire Revolving Loan (Note 4) in the amount of \$8,180,000 plus accrued interest from the date of original distributions to a promissory note. Under terms of the promissory note, upon making the first payment the Town will receive principal forgiveness in the amount of \$1,022,500. Repayment terms call for yearly principal payments, plus interest at 2.424%, of \$454,871 for a period of 20 years beginning on June 1, 2018.

SCHEDULE 1
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 5,290,701	\$ 5,290,701	\$ 4,972,848	\$ (317,853)
Licenses and permits	448,500	448,500	500,946	52,446
Intergovernmental	181,333	213,634	135,918	(77,716)
Charges for services	481,000	481,000	455,541	(25,459)
Interest income	1,000	1,000	2,142	1,142
Miscellaneous	20,180	20,180	71,989	51,809
Total Revenues	<u>6,422,714</u>	<u>6,455,015</u>	<u>6,139,384</u>	<u>(315,631)</u>
Expenditures:				
Current:				
General government	1,450,439	1,450,439	1,310,201	140,238
Public safety	3,205,281	3,205,281	3,175,838	29,443
Highways and streets	475,520	507,821	519,071	(11,250)
Sanitation	147,450	147,450	170,052	(22,602)
Health and welfare	42,000	42,000	33,454	8,546
Culture and recreation	250,231	250,231	255,639	(5,408)
Conservation	11,592	11,592	4,267	7,325
Capital outlay	292,351	292,351	32,351	260,000
Debt service:				
Principal retirement	441,776	441,776	441,776	-
Interest and fiscal charges	17,609	17,609	17,765	(156)
Total Expenditures	<u>6,334,249</u>	<u>6,366,550</u>	<u>5,960,414</u>	<u>406,136</u>
Excess revenues over (under) expenditures	<u>88,465</u>	<u>88,465</u>	<u>178,970</u>	<u>90,505</u>
Other financing sources (uses):				
Transfers in	243,500	243,500	100,683	(142,817)
Transfers out	(331,965)	(331,965)	(333,639)	(1,674)
Total other financing sources (uses)	<u>(88,465)</u>	<u>(88,465)</u>	<u>(232,956)</u>	<u>(144,491)</u>
Net change in fund balance	-	-	(53,986)	(53,986)
Fund balance - beginning				
- Budgetary Basis	<u>2,099,961</u>	<u>2,099,961</u>	<u>2,099,961</u>	-
Fund balance - ending				
- Budgetary Basis	<u>\$ 2,099,961</u>	<u>\$ 2,099,961</u>	<u>\$ 2,045,975</u>	<u>\$ (53,986)</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF NEWINGTON, NEW HAMPSHIRE

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

For the Year Ended December 31, 2017

Cost-Sharing Multiple Employer Plan Information Only					
<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net OPEB Liability</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2017	0.09369483%	\$ 428,405	\$ 1,664,974	25.73%	7.91%
June 30, 2016	0.09304873%	\$ 450,454	\$ 1,734,300	25.97%	5.21%

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2017

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, 2017	\$ 56,081	\$ (56,081)	\$ -	\$ 1,589,801	3.53%

See accompanying notes to the required supplementary information

SCHEDULE 4
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2017

<u>Single Employer Plan Information Only</u>		<u>2017</u>
Total OPEB Liability:		
Service cost	\$	46,350
Interest		62,992
Changes of benefit terms		-
Changes of assumptions or other inputs		28,248
Differences between expected and actual experience		37,127
Benefit payments		<u>(110,219)</u>
Net change in total OPEB liability		64,498
Total OPEB liability - beginning		<u>1,661,576</u>
Total OPEB liability - ending	\$	<u>1,726,074</u>
Covered employee payroll	\$	1,409,499
Total OPEB liability as a percentage of covered employee payroll		122.46%

See accompanying notes to the required supplementary information

SCHEDULE 5

TOWN OF NEWINGTON, NEW HAMPSHIRE

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

For the Year Ended December 31, 2017

<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>
June 30, 2017	0.10027697%	\$ 4,931,614	\$ 1,664,974	296.20%
June 30, 2016	0.10250585%	\$ 5,450,846	\$ 1,734,300	314.30%
June 30, 2015	0.10331667%	\$ 4,092,918	\$ 1,753,793	233.38%
June 30, 2014	0.11097880%	\$ 4,165,684	\$ 1,799,080	231.55%
June 30, 2013	0.11107876%	\$ 4,780,590	\$ 1,764,985	270.86%

See accompanying notes to the required supplementary information

SCHEDULE 6
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2017

<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, 2017	\$ 376,846	\$ (376,846)	\$ -	\$ 1,589,801	23.70%
December 31, 2016	\$ 377,129	\$ (377,129)	\$ -	\$ 1,763,691	21.38%
December 31, 2015	\$ 351,847	\$ (351,847)	\$ -	\$ 1,717,989	20.48%
December 31, 2014	\$ 350,052	\$ (350,052)	\$ -	\$ 1,755,579	19.94%
December 31, 2013	\$ 327,460	\$ (327,460)	\$ -	\$ 1,822,630	17.97%

See accompanying notes to the required supplementary information

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

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town under state regulations. 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 in and out as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 6,128,162	\$ 6,005,911
Difference in property taxes meeting susceptible to accrual criteria	30,336	
Encumbrances, December 31, 2017		270,674
Encumbrances, December 31, 2016		(124,699)
Non-budgetary revenues and expenditures	(7,970)	(191,472)
Non-budgetary transfers	(11,144)	
Budgetary transfers	100,683	333,639
Per Schedule 1	<u>\$ 6,240,067</u>	<u>\$ 6,294,053</u>

NOTE 2—SCHEDULE OF CHANGES IN THE TOWN’S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town’s proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2017. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN’S TOTAL OPEB LIABILITY AND RELATED RATIOS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town’s total OPEB liability and related ratios. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2017.

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

Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

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

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

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

SCHEDULE A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Position
Fiduciary Funds - All Agency Funds
December 31, 2017

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Total Agency <u>Funds</u>
ASSETS			
Cash and cash equivalents	<u>\$ 90,145</u>	<u>\$ 166,252</u>	<u>\$ 256,397</u>
Total assets	<u>\$ 90,145</u>	<u>\$ 166,252</u>	<u>\$ 256,397</u>
LIABILITIES			
Due to other governments	\$ 90,145		\$ 90,145
Due to others		<u>\$ 166,252</u>	<u>166,252</u>
Total liabilities	<u>\$ 90,145</u>	<u>\$ 166,252</u>	<u>\$ 256,397</u>

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

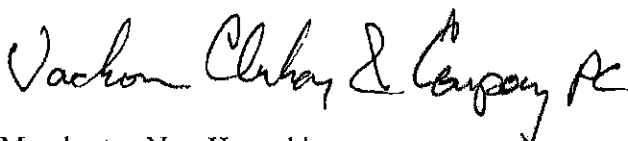
To the Board of Selectmen
Town of Newington, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire (the Town) as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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

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

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



Manchester, New Hampshire
February 14, 2019

February 14, 2019

To the Board of Selectmen
Town of Newington, New Hampshire

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire for the year ended December 31, 2017. 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 April 2, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Newington, New Hampshire are described in Note 1 to the basic financial statements. During the year ended December 31, 2017, the Town adopted and implemented GASB Statement #75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the financial statements and is described in Note 15 to the basic financial statements. We noted no transactions entered into by the Town of Newington, 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, the business-type activities and each major fund financial statements were:

Management's estimate of the allowance for uncollectible taxes receivable is based on taxpayer bankruptcies, abatements subsequently issued, historical collection levels, and an analysis of the collectability of individual accounts. 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 allowances in determining that they are reasonable in relation to the financial statements taken as a whole. Management's estimate of the useful lives of capital assets is 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 post-employment benefits costs which are based on plan audited financial statements and a plan actuarial valuation report, respectively. We evaluated the assumptions used in the plan audited financial statements and the plan actuarial valuation report to determine that they are reasonable in relation to the financial statements as a whole.

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

Difficulties Encountered in Performing the Audit

The audit of the Town's financial statements was significantly delayed as the Town did not obtain an actuarial valuation to calculate its single employer OPEB liability in a timely manner. The delay in obtaining the actuarial valuation resulted in an excessive amount of time to lapse between the original fieldwork date and the release of the report.

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 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 14, 2019.

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 Newington, 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 Newington, New Hampshire's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, 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 total OPEB liability and related ratios, the schedule of changes in the Town's proportionate share of the net pension liability, and the schedule of Town contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining fiduciary statement of net position, which accompanies 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 Newington, New Hampshire and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Vachon Clukay & Company PC

Town of Newington, New Hampshire
For the year ended December 31, 2017
Material Audit Adjustments

The following is a listing of the material audit adjustments made for the year ended December 31, 2017 and have been corrected by management:

General Fund

- To increase the allowance for uncollectable ambulance receivable in the amount of \$50,999

Sewer Fund:

- To record year end receivables and sewer revenues in the amount of \$163,330.
- To capitalize current year expenses related to the construction of the waste water treatment facility in the amount of \$3,580,335.
- To eliminate expenses accrued in prior year of \$571,645.
- To record current year expenses and payables in the amount of \$157,232.
- To record accrued interest on the State of NH Revolving Loan in the amount of \$66,670.
- To record depreciation expense on capital assets in the amount of \$245,120.

DEPARTMENT EXPENDITURES

	2018 APPROVED AT TOWN MEETING	2018 ACTUAL SPENT UNAUDITED
EXECUTIVE OFFICE	344,594	312,999
ELECTION / REGISTRATIONS	13,206	12,271
TAX COLLECTOR / TOWN CLERK	63,377	60,018
ASSESSING / FINANCE	252,100	127,911
LEGAL	120,004	213,923
TOWN BUILDING ADMINISTRATION	15,250	17,715
TOWN HALL	57,500	74,198
TOWN GARAGE	14,650	15,284
OLD TOWN HALL	19,300	11,927
MEETING HOUSE	5,750	7,256
FIRE STATION	22,700	27,906
POLICE STATION	31,700	35,916
STONE SCHOOL	2,350	498
OLD PARSONAGE	2,920	1,721
INSURANCE	256,834	242,437
REGIONAL ASSOCIATIONS	40,511	40,415
CODE ENFORCEMENT	127,572	117,553
EMERGENCY MANAGEMENT	15,839	11,008
STREET LIGHTING	22,000	35,751
TRANSFER STATION / TRASH COLLECTION	149,485	153,248
PEST CONTROL	40,000	36,575
WELFARE ASSISTANCE	2,000	0
LAND MANAGEMENT	57,075	74,231
DEBT SERVICE	501,733	498,495
CAPITAL OUTLAY	68,391	65,723
TOTAL GENERAL GOVERNMENT	\$ 2,246,841	\$ 2,194,979
PLANNING BOARD	147,022	150,841
CEMETERY	25,765	21,575
POLICE DEPARTMENT	1,633,876	1,551,100
FIRE DEPARTMENT	1,684,012	1,706,086
HIGHWAY	456,838	555,820
RECREATION	52,000	43,757
LIBRARY	193,577	169,318
HISTORIC DISTRICT	16,300	3,300
CONSERVATION	11,592	2,411
OTHER ARTICLES	217,500	217,500
TOTAL ALL DEPARTMENTS (EXCEPT SEWER)	\$ 6,685,323	\$ 6,616,687
SEWER COLLECTION / DISPOSAL	1,297,667	1,559,870
TOTAL SEWER DEPARTMENT	\$1,297,667	\$1,569,966

2018 Newington Town Wages

		<u>Overtime-</u> (amount included in the number to the left)			<u>Overtime-</u> (amount included in the number to the left)
	Wages			Wages	
FIRE					
Belair, Andrew	7,783.21	102.29	Kelley, Jesse	418.46	
Berghorn, Brian	60,727.20	15,198.16	LaBreck, Peter	14,417.63	1,047.38
Berry, Brandt	1,211.58		LeDuc, Jeffrey	116,179.51	36,618.31
Brillard, Matthew	6,084.71		Lessard, Zachary	3,194.41	
Carey, Michael	11,475.30		Levesque, David Jr	470.40	
Carey, William	7,591.99	152.25	Lisowski, Brandon J.	54,868.83	5,521.13
Carifio, Cooper	9,779.24		March, Jonathan	84,440.20	25,689.44
Connors, Jonathan	78,258.83	26,928.61	Marcoux, Zachary	1,199.65	
Craft, Kevin A	9,869.85	150.66	Martin, Devin	3,862.15	
DiGiovanni, Jacob	10,491.61	90.84	McCooey, John	79,550.05	18,706.25
Gallant, Christopher	71,732.28	14,488.48	Merrill, Mark	87,756.36	22,009.48
Gorski, Alexandria	31,973.41	1,252.56	Morrill, Rye L.	8,749.35	90.00
Graham, Jared	11,303.03		Moynihan, Patrick	17,529.51	7,934.13
Head, Andrew W.	122,482.30		Mu, Laurie	16,865.36	
Hickman, Colin	4,604.16		Nicol, Jeremy	3,823.32	
Hoyt, Edward J.	20,769.60		Reno, Kyla	27,903.27	1,030.48
Hyman, Benjamin	4,404.65		Rose, Michael	5,494.61	45.42
Isabel, Joseph	22,410.11	1,090.14	Sabine, Darin J.	59,421.44	1,639.10
Johnson, Eric	5,068.52		Wahl, Peter	6,733.38	
POLICE					
Appelbaum, Seth	2,446.40		Meyers, James	8,129.90	65.10
Bilodeau, Michael	103,894.80		Newcomer, Brian	44,007.42	
Blaisdell, Scott	5,602.00		O'Reilly, Sean J	95,130.87	15,071.82
Costin, Patrick	67,020.96	11,609.20	Smart, Brandon	94,596.64	20,235.20
Forbes, Catherine	2,530.00		Sobel, Adin	62,445.35	6,028.76
Gordon, Timothy A.	66,782.27	7,829.43	St. Laurent, Diana	69,467.88	1,869.50
Gregor, Jessica	39,756.43	1,009.05	Sullivan, Michael	95,781.50	11,250.47
Harland, Tony	93,907.16	16,369.71	Szopa, Craig	8,309.04	
Lorenz, Douglas	42,147.50		Wood, Andrew	62,164.42	9,746.19
McClare, Timothy	26,301.50				
SEWER					
Cole, Thursby D.	2,508.00		Hazelton, Tom	209.00	
Field, Timothy	2,205.00		Stern, Rick	2,508.00	

2018 Newington Town Wages

2018 Newington Town Wages					
LIBRARY					
Alexandropoulos, Kiska	1,065.00		Knox, Paula	408.00	
Allen, Chance	72.00		Kohlhase, Debra R	7,116.63	
Berry, Lara	52,580.00		Plante, Amanda	4,886.25	
Covell, Amy	13,608.54		Rash Mary	5,206.62	
Day-Lollini, Patricia	312.00		Stamm, Barbara	48.00	
Hojnacki, Katlyn A	277.88		Tomlinson, Theresa L	21,610.01	
TOWN HALL					
Anderson, Erik	3,068.75		McLean, Victor Jr. H.	16,469.45	
Behrmann, William Jr.	12,784.75		Navelski, Rebecca	17,894.00	
Bilodeau, Addison	292.50		O'Reilly, John	1,239.75	
Boy, Eleanor M.	44,349.76	258.76	O'Reilly, Luanne	612.00	
Coleman, Chase	693.75		Philbrick, Susan	9,330.00	
Coleman, Laura	31,522.92		Phillips, Mark G.	1,012.00	
Coleman, Matthew	2,237.50		Regan, Michael	5,423.00	
Connors, Timothy	8,372.00		Reid, Joseph III	900.00	
Daigle, Craig	9,900.00		Reinhold, Frank	15,684.05	
Eversman, Victoria	7,722.75		Richardson, Alice	500.00	
Fabrizio, James	1,012.00		Roy, Martha S.	66,412.28	
Fletcher, Ruth	1,012.00		Saklad, Cynthia	21,645.00	
Frink, John D.	19,227.14		St Laurent, Roderick	19,878.80	
Hart Jr, Robert C.	5,423.00	62.83	Strater, Jordan	1,068.75	
Hebert, Ann	160.25		Stuart, Janice	2,093.00	
Johnson, Ben	405.00		Taccetta, Vincent	242.88	
Kelley, Kevin	70,208.20		Thomas, Leonard W	1,450.00	
Kendall, Jane K.	6,027.75		Thomas, Leonard H	31,572.82	187.50
Latchaw, Kenneth	6,279.00		Vietas, Suzanne	772.50	
Marconi, Mike	8,372.00		Walsh, Joseph	75.00	
			Zabkar, Deb	15,536.75	

TAX RATE HISTORY PER \$1,000

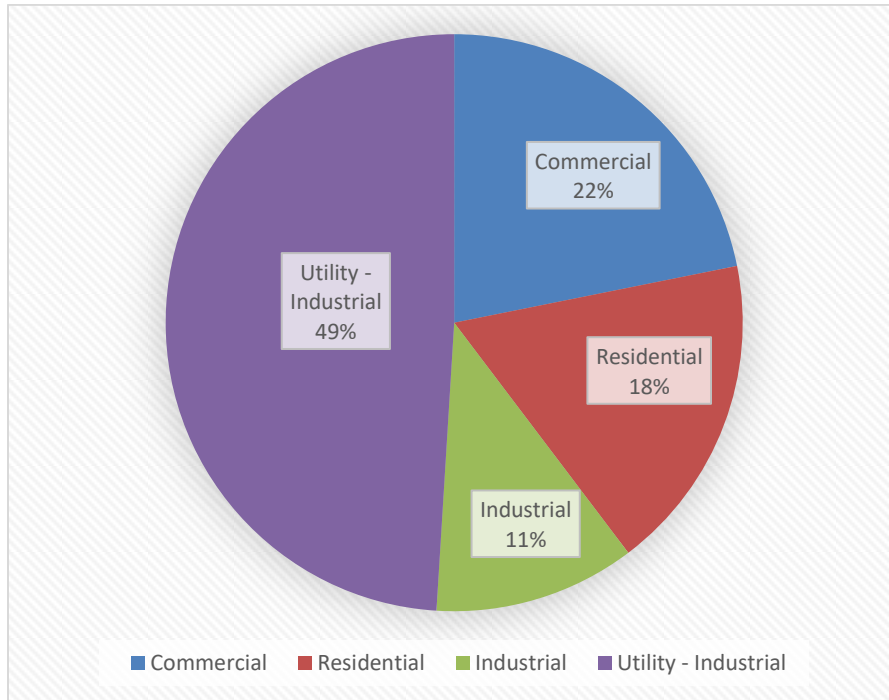
	2003	2004	2005	2006	2007	2008	2009	2010
TOWN	\$2.25	\$3.50	\$4.83	\$4.87	\$5.17	\$5.26	\$5.09	\$5.09
COUNTY	\$1.01	\$0.98	\$0.89	\$0.88	\$0.84	\$0.89	\$1.03	\$1.03
SCHOOL	\$1.33	\$1.45	\$0.71	\$0.92	\$0.52	\$0.64	\$0.49	\$0.49
STATE SCHOOL	\$5.29	\$3.39	\$2.67	\$2.40	\$2.38	\$2.18	\$2.41	\$2.51
TOTAL	\$9.88	\$9.32	\$9.10	\$9.07	\$8.91	\$8.97	\$9.02	\$9.12
	2011	2012	2013	2014	2015	2016	2017	2018
TOWN	\$5.00	\$4.89	\$4.72	\$5.46	\$5.14	\$5.17	\$5.11	\$5.05
COUNTY	\$1.04	\$1.08	\$1.16	\$1.15	\$1.05	\$1.09	\$1.05	\$1.03
SCHOOL	\$0.51	\$0.57	\$0.65	\$0.61	\$0.69	\$0.57	\$0.41	\$0.78
STATE SCHOOL	\$2.40	\$2.41	\$2.46	\$2.50	\$2.62	\$2.32	\$2.53	\$2.41
TOTAL	\$8.95	\$8.95	\$8.99	\$9.72	\$9.50	\$9.15	\$9.10	\$9.27



TAX BASE BREAKDOWN

The following chart shows the breakdown of assessed valuation for each of the different zones in town. Note that over three quarters of Newington's tax base is commercial and industrial. Almost half of the Town's tax base is in the power generation field.

Commercial		\$ 233,455,500.00
Residential		\$ 190,717,500.00
Industrial		\$ 120,666,600.00
Utility - Industrial		\$ 523,872,500.00
TOTAL 2018 Tax Valuation		\$ 1,068,712,100.00





THE TOWN OF NEWINGTON
NEW HAMPSHIRE
 Incorporated 1764

Office of The Assessor's Agent

The Selectmen have a primary responsibility to ensure that assessments are proportionate each year and that the assessing processes and results are consistent with State Standards. State law governs the assessing process including guidelines developed by the Assessing Standards Board (ASB). While the Selectmen retain authority over all legal processes occurring in the Department, personnel actually performing appraisals for assessing purposes must be certified to do so by the State. Accordingly, the Selectmen delegate the appraisal process to persons certified to perform appraisals for the Town.

The assessment process is monitored by the Department of Revenue Administration (DRA) under RSA 21-J throughout the State. This monitoring process involves a DRA representative visiting Towns and reviewing all aspects of the assessment process including the way assessment updates take place, how applications for exemption and veteran credits are processed, how permit work is tracked, inspected and so forth. Beyond ongoing oversight, every five years the DRA 'certifies' municipalities by analyzing various functions that occur in the Appraisal Department, and measure their findings against the Assessing Standards Board Standards, rules and requirements.

Revaluation and Recertification:

The Town underwent a revaluation during the last recertification year (2014). The results of the revaluation were that the Town assessments were brought to 99% of market value. The next recertification process will take place in 2019.

Emerging Statistics:

The ratio of assessments to sale prices in 2017 was 93.6%. With sales that occurred in 2018 we found that the market is stabilizing in some areas and still on the increase in other areas. The ratio of assessed value compared to sales prices was 90.5%. The sales used occurred between October 1 and September 30th for each of these years.

Property Values:

The following general statistics were obtained from the appraisal files. The sales used are verified, open market sales. Because we have so few properties and property sales in Newington, statistics can be misleading and these statistics should represent a small sampling of properties.

	2014	2015	2016	2017	2018
Average Non-WF House Price	\$477,978 6 Sales	\$638,219 7 Sales	\$644,500 2 Sales	\$719,000 8 Sales	\$623,300 7 Sales
Median Non-WF House Price	\$461,667 6 Sales	\$705,000 7 Sales	\$644,500 2 Sales	\$729,000 8 Sales	\$645,000 7 Sales
Average Waterfront House Price	\$1,053,467 2 Sales	\$1,500,000 1 Sale	\$1,275,000 4 Sales	\$1,105,000 4 Sales	\$1,122,000 5 Sales
Average Residential Lot Price	\$234,967 1 Sale	\$250,000 1 Sale	\$275,000 1 Sale	N/A	\$287,000 2 Sales

When developing valuations, we do look to the sales of adjacent communities; however, it is our considered opinion that Newington is much unlike any other community in the seacoast region. Influences both positive (historic properties, seacoast, proximity to thoroughfares, quality of life, etc.) and negative (traffic influences, Pease, etc.) are difficult to distinguish and/or quantify and thus we did not consider sales outside of our community.

Property Value Distribution 2017:

Following are the net assessed valuations, by property category in Newington:

Category	2017	2018	Difference	% Change
Current Use Lands	\$52,229	\$53,892	\$1,663	3.18%
Conservation Lands	\$0	\$0	\$0	
Residential Lands	\$93,114,138	\$93,873,698	\$759,560	.82%
Commercial Lands	\$97,056,400	\$97,662,700	\$606,300	.63%
Total Lands	\$190,222,767	\$191,590,290	\$1,367,523	.72%
Residential Buildings	\$93,204,800	\$95,751,000	\$2,546,200	2.73%
Manufactured Housing	\$160,900	\$160,900	\$0	N/A
Commercial Buildings	\$257,450,900	\$257,833,300	\$382,400	.15%
Total Buildings	\$350,816,600	\$353,745,200	\$2,928,600	.84%
Public Utilities *Before Exemptions	\$547,196,100	\$524,507,600	(\$22,688,500)	(4.15%)
Total Taxable Property	\$1,088,235,467	\$1,069,843,090	(\$18,392,377)	(.17%)
Less All Exemptions	(\$52,048,620)	(\$49,509,500)	(\$2,539,120)	(4.88%)
Net Valuation	\$1,036,186,847	\$1,020,333,590	(\$15,853,257)	(1.53%)

The value for Town-owned properties is not shown nor taxed.

Field Visits to Properties:

In accordance with the State Constitution requiring an 'inventory anew at least every 5 years'; 20% of all our improved properties are inspected by a staff appraiser. In this way, over a 5-year period all properties are inspected. This helps ensure that our property data is reasonably accurate. Other major reasons appraisal personnel will inspect properties include: Active building permits, recent sale or property transfers, Abatement requests and/or taxpayer requests. When a visit is performed for any reason, an entire inspection (exterior measurements and interior inspection) is performed.

Exemptions and Tax Credit Information:

The following Exemptions and Credits are administered locally, by the Town (but monitored by the State Department of Revenue Administration): Elderly Exemption, Blind Exemption, Veteran Tax Credit, Service Connected Total Disability Tax Credit, Veteran Spouse or Widow Tax Credit. The Department of Revenue administers a program of tax relief entitled Low & Moderate income Homeowners Property Tax Relief. This is available through their website.

We encourage all taxpayers to take an opportunity to review the information on file for your property, and to bring questions or discrepancies to our attention if any are found.

We extend our gratitude to the administration for their guidance and support as well as our friendly and helpful fellow Town employees. Most importantly we wish to thank the taxpayers of our Town for the patience and courtesies extended to us over the year. We understand that your privacy is paramount, and while we strive to adhere to State requirements, we attempt to do so in as non-invasive a manner as possible, we run an 'open door' office and we will review and/or explain your assessment on most Tuesdays or Fridays.

As always, we do look forward to providing you with assistance in any way we can.

Your Appraisal/Assessing Team,

Marybeth Walker, CNHA, Jay Ferreira & Susan Henderson-Daniels

SUMMARY INVENTORY OF VALUATION 2018

LAND:

Under Current Use	53,892.00
Residential	93,873,698.00
Commercial/Industrial	97,662,700.00
Total Land	191,590,290.00

BUILDINGS:

Residential	95,911,900.00
Commercial/Industrial	257,833,300.00
Total Buildings	353,745,200.00

UTILITIES:

Gas & Electric	524,507,600.00
Total Utilities	524,507,600.00

NONTAXABLE:

Land	58,092,280.00
Buildings	75,512,300.00
Total Nontaxable	133,604,580.00

Elderly Exemptions	13	3,549,800.00
Veteran Credits	56	29,800.00
Water & Air Pollution	12	45,949,700.00
Total Value Before Exemptions		1,203,447,670.00
Less Water & Air Exemption		45,949,700.00
		133,604,580.00
		1,023,893,390.00
		3,549,800.00
Total Taxable Valuation		1,020,333,590.00

2018 TOP TAXPAYERS

#	NAME	LAND	BLDG	TOTAL ASSESSMENT	TAX RATE	BILLED AMOUNT
1	EP NEWINGTON ENERGY LLC	2000000	398,000,000	360,000,000	6.86	\$2,469,600.00
	EP NEWINGTON ENERGY LLC	255600	0	255600	9.27	\$2,369.41
				360255600		\$2,471,969.41
2	GSP 325 GOSLING LLC	12700	1691100	1703800	9.27	\$15,794.23
WAS	GSP NEWINGTON LLC		351300	351300	6.86	\$2,409.92
PSNH	GSP NEWINGTON LLC	5000000	69890000	71531300	6.86	\$490,704.74
1/18/2018	GSP SCHILLER LLC	2800	555200	558000	9.27	\$5,172.66
				74144400		\$514,081.55
3	SBAF RUNNING FOX, INC	14269000	33263900	47532900	9.27	\$440,629.98
	SBAF RUNNING FOX, INC	903100	647500	1550600	9.27	\$14,374.06
	SBAF RUNNING FOX, INC	0	1778500	1778500	9.27	\$16,486.70
				50862000		\$471,490.74
4	FOX RUN JOINT VENTURE	97000	0	97000	9.27	\$899.19
	FOX RUN JOINT VENTURE	11363500	3729110000	48654600	9.27	\$451,028.14
				48751600		\$451,927.33
5	SPRAGUE OPERATING RESOURCES LLC	1083400	1597600	2494600	9.27	\$23,124.94
	SPRAGUE OPERATING RESOURCES LLC	7066400	15777300	21022200	9.27	\$194,875.79
	SPRAGUE OPERATING RESOURCES LLC	920000	538200	1307700	9.27	\$12,122.38
	SPRAGUE OPERATING RESOURCES LLC	346500	762700	928200	9.27	\$8,604.41
	SPRAGUE OPERATING RESOURCES LLC	1307500	5101300	6147200	9.27	\$56,984.54
				31899900		\$295,712.06
6	TYCO ELECTRONICS SUBSEA COMM LLC	891000	10047300	10938300	9.27	\$101,398.04
	TYCO INTEGRATED CABLE SYSTEMS, INC	554800	1021000	1575800	9.27	\$14,607.67
	TYCO INTEGRATED CABLE SYSTEMS, INC	4056100	14801500	18902000	9.27	\$175,221.24
				31416100		\$291,226.95

2018 TOP TAXPAYERS

7	PUBLIC SERVICE CO OF N.H.	4200	443400	447600	6.86	\$3,070.54
	PUBLIC SERVICE CO OF N.H.	32500	2519500	2552000	6.86	\$17,506.72
	PUBLIC SERVICE CO OF N.H.	11600	952300	963900	6.86	\$6,612.35
	PUBLIC SERVICE CO OF N.H.	8100	550900	559000	6.86	\$3,834.74
	PUBLIC SERVICE CO OF N.H.	3300	68800	72100	6.86	\$494.61
	PUBLIC SERVICE NEW HAMPSHIRE	847700	18698000	19545700	6.86	\$134,083.50
				24140300		\$165,602.46
8	SEA-3 INC	653200	14178100	14831300	9.27	\$137,486.15
	SEA-3 INC.	509800	959800	1469600	9.27	\$13,623.19
				16300900		\$151,109.34
9	MARITIMES & NORTHEAST PIPELINE	0	308600	308600	6.86	\$2,117.00
	MARITIMES & NORTHEAST PIPELINE, LLC	98000	15936400	16034400	6.86	\$109,995.98
				16343000		\$112,112.98
10	GEORGIA-PACIFIC GYPSUM LLC	1696900	10240800	11937700	9.27	\$110,662.48
	GEORGIA-PACIFIC GYPSUM LLC	306700	15600	322300	9.27	\$2,987.72
				12260000		\$113,650.20

TOWN CLERK / TAX COLLECTOR

Year Ending December 31, 2018

Tax Collector's Report 2018

Town Clerk's Report 2018 □

Levy of 2018

Taxes Committed to Collector:

Property Taxes	\$8,427,400.74
Current Use Penalty	\$23,533.00
Yield (Timber) Tax	\$1,957.19
Interest	\$1,135.07
Abatements	(\$160,000)

TOTAL: \$8,294,026.00

Motor Vehicles	\$317,182.15
UCC Filings	\$1,065.00
Dog Licenses	\$765.00
Boat Registrations	\$3,090.96
Vital Records	\$267.00
Miscellaneous Fees	\$1,155.30

TOTAL: \$323,525.41

Remitted to Treasurer:

Property Taxes	\$7,819,007.22
Current Use Penalty	\$12,500.00
Yield (Timber) Tax	\$1,957.19
Interest Paid	\$1,135.07
Abatements	\$167,500.00
Uncollected Taxes	\$291,926.52

TOTAL: \$8,294,026.00

Remitted to State:

Motor Vehicles	\$88,258.68
Dog Licenses	\$358.50
Vital Records	\$543.00

TOTAL: \$89,160.18

Tax Lien - Levy 2017

Total Liens Executed	\$24,133.90
Payments	\$10,101.58
Balance	\$14,032.32

Tax Liens - Previous Years

Total Liens	\$46,931.03
Payments	\$13,382.69
Balance	\$33,548.34

Treasurer's 2018 Annual General Fund Report

GENERAL FUND	FY 2017	FY 2018 Unaudited
Beginning General Fund Balance January 1	\$ 3,056,484.48	\$ 3,112,947.04
Revenue:		
Selectman's Office	617,103.59	489,291.30
Tax Collector	7,939,565.20	7,825,363.99
Town Clerk	290,984.24	329,482.77
Fire Department Revenue	145,861.09	106,347.51
Police Department Revenue	238,770.98	222,577.80
HIC MedPart B	24,848.61	22,258.32
State of NH Treasury AP Pymt	130,917.95	94,487.45
Electronic Deposits (Clerk, Tax Coll. State of NH)	92,591.29	174,843.06
Interest and Adjustments	152,985.26	39,665.97
Loan		1,000,000.00
Total Revenue:	\$ 9,633,628.21	\$ 10,304,318.17
Expenses:		
Accounts Payable	7,173,158.35	7,278,448.62
Payroll	1,777,987.06	2,056,855.79
Payroll Taxes	503,344.82	496,659.68
Bank Charges, Adjustments, Returned Items	39,404.03	37,678.98
Clerk Electronic Transfers to State	83,271.39	88,258.68
Loan Repayment		1,000,000.00
Total Expenses:	\$ 9,577,165.65	\$ 10,957,901.75
Closing General Fund Balance	3,112,947.04	2,459,363.46
Cash balance 2017 & 2018	\$ 3,112,947.04	\$ 2,459,363.46
Payroll Account Balance 2017 & 2018	5,000.00	5,000.00
Total Cash Balance	\$ 3,117,947.04	\$ 2,464,363.46

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801

MS-9

Year ended December 31, 2018

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR
	CEMETERY FUNDS					
1941	Allard,Isaiah	Cemetery	Boston Advisors	0	10.05	511.71
1971	Badger,Ann S.	Care	Boston, MA	0	17.11	817.62
1959	Badger,Daniel W.	"	"	0	56.60	2,847.03
1924	Badger,Nancy	"	"	0	30.50	1,411.26
1970	Badger,RW & NH	"	"	0	30.65	1,415.06
1966	Bean,Mrs. Benjjamin	"	"	0	11.75	553.57
1973	Bean,Vernon	"	"	0	17.12	817.75
1995	Beane,Paul & Doris	"	"	0	9.81	638.38
1899	Caldwell,John	"	"	0	6.07	298.36
1996	Call,Loiuse M.	"	"	0	3.78	357.69
1979	Cochran,Eugene	"	"	0	26.22	1,306.14
1972	Coleman,Bradley W.	"	"	0	18.14	842.89
1972	Coleman,E. Wendell	"	"	0	17.94	838.05
1964	Coleman,Ira	"	"	0	14.00	675.03
1938	DeFeo,Louis	"	"	0	4.94	253.77
1899	Demeritt Fund	"	"	0	12.47	571.19
1981	deRochemont,Orville	"	"	0	16.87	811.75
1977	deRochemont,Wm	"	"	0	16.93	813.11
1939	Downing,Josephine	"	"	0	11.16	538.91
1977	Downs,Carrie N.	"	"	0	17.45	826.01
1998	Downs,Robert & Teresa	"	"	0	5.17	524.51
1931	Drew,James	"	"	0	5.83	275.74
1954	Foss,Ethel L.	"	"	0	18.10	841.91
1910	Frink,Mary E.	"	"	0	2.45	132.94
1942	Frink,Ruby S.	"	"	0	5.42	265.49
1942	Frost,Gertrude	"	"	0	2.62	130.47
1954	Furber,Isaac	"	"	0	18.09	841.65
1953	Furber,Lydia	"	"	0	18.05	840.60
1973	Garland,Albion S.	"	"	0	18.29	846.55
1919	Garland,Charles	"	"	0	18.01	839.73
1924	Garland,Wm. C.	"	"	0	2.03	116.10
1977	Gen Care Funds	"	"	0	371.69	72,249.41
1965	Gilpatrick,Helen	"	"	0	11.36	543.77
1961	Gray,Forrest	"	"	0	5.21	260.46
1923	Greenough,Ann B.	"	"	0	4.24	236.61
1982	Hadley,Elsie Staples	"	"	0	17.20	819.74
1972	Haley,Charles	"	"	0	18.24	845.41
1935	Ham,Fred L.	"	"	0	16.21	729.17
1963	Harrison,L.A & M.B.	"	"	0	10.49	522.42
1966	Hodgdon,Harold	"	"	0	11.34	543.51
1921	Hodgdon,John A.	"	"	0	2.36	124.29
1993	Hodgdon,Seldon	"	"	0	11.72	685.26
1927	Hoyt,Ben S.	"	"	0	5.92	277.86
1919	Hoyt,Martin	"	"	0	4.97	254.51
1940	Hoyt,Mary S.B.	"	"	0	8.53	408.20
1953	Hoyt,Sophia	"	"	0	91.30	3,566.35
1958	James H. Coleman	"	"	0	11.38	544.37
1919	Jenness,Isaac	"	"	0	2.23	121.01
2004	Kowalsky,Andrew	"	"	0	16.56	1,996.48
1949	LeFavour,Faye H.	"	"	0	17.23	820.59
1960	Mallon,William	"	"	0	11.05	536.20
1988	Margenson Lot	"	"	0	26.54	1,314.09
1971	McIntosh,Annie	"	"	0	35.96	1,545.39
1980	Mooney,John	"	"	0	24.89	1,141.17
1974	Mott,Earl F.	"	"	0	16.91	812.77
1953	Moulton,Stella	"	"	0	12.60	574.26
2002	Neihart,Lisa	"	"	0	3.39	480.73
1952	Nelson,Mary	"	"	0	28.72	1,301.22
1990	Newick Lot	"	"	0	16.80	809.99

1910	Newton,Hanna P.	"	"	0	5.92	277.84
2000	Nickerson/House	"	"	0	9.25	889.55
1972	Nutter,Charles A.	"	"	0	19.70	881.25
1926	Nutter,Clarence	"	"	0	5.75	273.63
1956	Olive Dame Bean	"	"	0	11.44	545.88
1942	Packard,Rosamund N.	"	"	0	11.94	558.05
1980	Palmer,John	"	"	0	17.74	833.13
1942	Paquin,Louis	"	"	0	1.82	110.82
1931	Paul,Daniel	"	"	0	8.90	417.23
1942	Pearson,Horace	"	"	0	17.28	821.66
1923	Pickering,Albert	"	"	0	5.41	265.37
1931	Pickering,Eliz.	"	"	0	39.58	1,766.61
1953	Pickering,Helen	"	"	0	11.74	553.27
1988	Pickering,Phyllis	"	"	0	16.99	814.59
1956	Pray,Lydia L.	"	"	0	10.77	529.42
1920	Priscilla Lewis	"	"	0	5.63	270.81
1993	Private Cemetery	"	"	0	41.94	2,354.76
2004	Rines,Richard	"	"	0	8.28	998.24
1992	Robinson/Hodgon	"	"	0	12.63	707.46
1988	Rogers,Claire	"	"	0	16.99	814.59
1978	Sargent,Frank W.	"	"	0	13.29	723.86
1963	Scott,Anna M.	"	"	0	5.40	265.07
1925	Shaw,Joseph O.	"	"	0	1.98	114.78
1988	Smith,A.D & M.E.	"	"	0	16.99	814.59
2000	Spinney,Clifford & Mary	"	"	0	2.12	250.73
1937	Staples,Lydia	"	"	0	101.69	3,821.63
1986	Thomas,Evelyn	"	"	0	17.68	831.45
1993	Toomire,Philip	"	"	0	5.65	337.42
1942	Trefethen,John	"	"	0	9.99	510.17
1944	Trickey,Lt. Thomas	"	"	0	4.63	246.26
1990	Welch Lot	"	"	0	7.37	379.64
1945	Whidden,Eliz A.	"	"	0	52.26	3,005.43
1945	Whidden,Ira W.	"	"	0	35.22	1,924.70
1976	Witham,John F.	"	"	0	13.67	733.05
1993	Witham,Robert C.	"	"	0	11.72	685.26
1934	Yeaton,Elie	"	"	0	5.65	271.32
	Total Cemetery Funds			0	1,863.68	146,465.67
SCHOLARSHIP FUNDS						
1927	H. Newton Church	Preaching	"	0	33.36	1,600.93
1970	Family Scholarship	Education	"	0	1,419.65	78,892.20
1909	Lib. Webster Fund	Non Fiction	"	0	12.63	606.18
1969	Lib. Webster Fund	Books	"	0	12.82	615.27
1963	Lib. Langdon Fund	Best Use	"	0	2.53	121.23
1992	Virginia M. Rowe	Best Use	"	0	25.26	1,212.36
	Total Scholarship			0	1,506.26	83,048.17
LIBRARY FUNDS						
1922	Langdon Fund	Best Use	"	0	3,931.47	94,649.94
1945	Langdon Fund	Best Use	"	0	11,744.42	282,746.32
1945	Langdon Fund	Best Use	"	0	1,935.71	46,602.09
1978	Langdon Fund	Maint	"	0	1,341.68	32,300.97
	Total Library			0	18,953.29	456,299.31

CAPITAL RESERVE				
	Fire Dept. vehicle replace/repair Fund	TD Banknorth	2,558.48	269,323.18
	Ambulance & major medical equipment replacement Fund	TD Banknorth	425.29	46,449.10
	Police Dept. radio equipment Fund	TD Banknorth	0.31	11.02
	Town wide revaluation	TD Banknorth	63.90	5,476.37
	Municipal buildings	TD Banknorth	1,440.11	117,226.07
	Fox Point Recreation /Maintenance	TD Banknorth	1,578.56	135,254.28
	Employee Annual Leave/Severance	TD Banknorth	62.83	361.72
1/6/2006	Highway Dept. Vehicles	TD Banknorth	2,288.59	189,810.75
1/6/2006	Cemetery maintenance	TD Banknorth	253.81	21,748.54
1/6/2006	Recreational area maint.	TD Banknorth	375.16	34,652.83
12/26/2007	Major Road Work	TD Banknorth	2,247.49	242,616.76
12/26/2007	Mott Pond drainage	TD Banknorth	0.59	50.47
3/8/2011	Langdon Library Bldg.	TD Banknorth	59.34	5,085.56
2012	Stone School Const/Improv	TD Banknorth	357.36	30,627.07
2012	Health Cost Deductible	TD Banknorth	229.66	19,682.14
2015	SCBA	TD Banknorth	124.18	20,642.42
2015	Fire Dept. Communications	TD Banknorth	53.21	4,515.43
2016	Municipal Generator	TD Banknorth	236.52	30,270.60
NON CAPITAL RESERVE				
2016	Spec. Ed. Expendable Trust	TD Banknorth	987.56	111,292.25
4/1/2016	Sewer Enterprise Fund	TD Banknorth	4,455.78	359,861.22
	School Property Maint.	TD Banknorth	492.95	60,333.39
2018	Tuition Expendable Fund	TD Banknorth	431.69	52,781.69
<hr/>				
TOTAL ALL FUNDS:				2,443,886.01

Newington Trustees of the Trust Funds - 2018						
Name of Fund	Balance 12-31-17	Withdrawal for 2018 costs	Deposits in 2018	Interest earned from TD Bank	Balance 12-31-18	
Capital Reserve Accounts:						
Fire Dept. Vehicle Replace / Repair	216,764.70		50,000.00	2,558.48	269,323.18	
Ambulance & Major Med. Equipment	36,023.81		10,000.00	425.29	46,449.10	
Police Dept. Radio Equipment	10.71			0.31	11.02	
Town Wide Revaluation	5,412.47			63.90	5,476.37	
Municipal Buildings	125,369.96	39,584.00	30,000.00	1,440.11	117,226.07	
Fox Point Recreation / Maintenance	133,675.72			1,578.56	135,254.28	
Employee Annual Leave / Severance	5,298.89	35,000.00	30,000.00	62.83	361.72	
Highway Dept. Vehicles	193,847.16	31,325.00	25,000.00	2,288.59	189,810.75	
Cemetery Maintenance	21,494.73			253.81	21,748.54	
Recreation Area Maint.	31,777.67		2,500.00	375.16	34,652.83	
Major Road Work	190,369.27		50,000.00	2,247.49	242,616.76	
Mott Pond Drainage	49.88			0.59	50.47	
Langdon Library Building	5,026.22			59.34	5,085.56	
Stone School Const. / Improvement	30,269.71			357.36	30,627.07	
Health Cost Deductible	19,452.48			229.66	19,682.14	
SCBA	10,518.24		10,000.00	124.18	20,642.42	
Fire Dept. Communications	4,462.22			53.21	4,515.43	
Municiple Generator	20,034.08		10,000.00	236.52	30,270.60	
Non Capital Reserve Account:						
Spec. Ed. Expendable Trust	80,304.69		30,000.00	987.56	111,292.25	
School Property Maint.	9,840.44		50,000.00	492.95	60,333.39	
Sewer Enterprise Fund	753,360.44	397,955.00		4,455.78	359,861.22	
Tuition Expendable Fund	0.00		52,350.00	431.69	52,781.69	
Totals	1,893,363.49	503,864.00	349,850.00	18,723.37	1,758,072.86	
Newington Trust Funds	Balance 12-31-17	Withdrawn	Deposits	Net	Balance 12-31-18	
Cemetery	153,555.98		300.00	-7,390.31	146,465.67	
Library	491,972.24	13,067.94		-22,604.99	456,299.31	
Scholarship	77,139.13	500.00	10,845.00	-4,435.96	83,048.17	
Totals	722,667.35	13,567.94	11,145.00	-34,431.26	685,813.15	

The Newington Trust Funds are managed by Boston Advisors, LLC, One Liberty Square, 10th Floor, Boston, MA 02109 under a conservative investment policy adopted by the trustees and approved by the New Hampshire Attorney General.

Langdon Library 2018 Summary of Accounts

Town Appropriated Checking

Beginning Balance 01/01/2018		\$761.53
Operating Distributions	\$32,815.00	
Bank Interest Earned	\$3.80	
NH Charitable Foundation Donation	\$1,000.00	
Grants	\$275.00	
Total Deposits		\$34,093.80
Expenses Paid/Due to Library Trustees		(\$34,855.33)
Ending Balance 12/31/2018		\$0.00

Trustee Checking

Beginning Balance 01/01/2018		\$64,762.37
Interest	\$13,314.15	
Book Sales	\$242.45	
Patron/Business Donations	\$1,247.07	
Prior Year Reimbursement	\$761.53	
Transfers from other accounts	\$8,828.83	
Total Deposits		\$24,394.03
Expenses Paid		(\$16,149.47)
Ending Balance 12/31/2018		\$73,006.93

Piscataqua Checking

Beginning Balance 01/01/2018		\$32,648.47
Transfer from Savings Acct	\$2,517.98	
Total Deposits		\$2,517.98
Expenses Paid		(\$10,697.88)
Ending Balance 12/31/2018		\$24,468.57

Piscataqua Savings

Beginning Balance 01/01/2018		\$1,656.12
Bank Interest Earned	\$65.60	
Transfer from Piscataqua CD	\$101,296.27	
Total Deposits		\$101,361.87
Expenses Paid		(\$103,017.99)
Ending Balance 12/31/2018		\$0.00

Piscataqua CD

Beginning Balance 01/01/2018		\$101,178.40
Bank Interest Earned	\$117.87	
Total Deposits		\$117.87
Transfer to Piscataqua Savings		-\$101,296.27
Ending Balance 12/31/2017		\$0.00

Balance of Funds on Hand 12/31/2018

\$97,475.50

SEWER ASSESSMENTS

LEVY OF 2018

Billed

Sewer Assessments (Warrant)	\$	1,362,398
Septic Fees & Hookups charged	\$	9,600
I.P.P. Fees	\$	30,585
Uncollectable Assessments	\$	(14,183)
TOTAL Billed (net)	\$	1,388,400

Remittances to Treasurer

Sewer Assessments (current)	\$	1,311,667
Sewer Assessments (past due)	\$	163,625
Septic Fees & Hookups charged	\$	6,825
Septage/Dumping Fees	\$	9,600
I.P.P. Fees	\$	30,585
Bank Interest	\$	7,391
Bond Proceed (reimbursements)	\$	1,834
Transfer From Trustee of Trust Fund		\$397,955
TOTAL Collected	\$	1,929,482

2018 Uncollected Assessments	\$	66,964
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Newington Sewer Treasurer's Report

January 2018 - December 2018

Operating Fund - Checking Account (214)

Beginning Bank Balance	\$	1,196,837.26
Revenue:		
Sewer Use Charges		
Account 02-3403-90-175		
Deposit : 2016-1 through 2016-45		1,505,876.72
Septage Fees		
Account 02-3403-90-200		
Deposit: 2016-1 through 2016-45		9,600.00
Inspection & Hookup Fees		
Account 02-3403-90-100		5,300.00
Other Revenues		
Account 02-3403-90-150		399,480.00
Jan. 2018 - Dec. 2018 ST of NH PYMTS 182		1,834.47
General fund Loan Repayment		1,000,000.00
Interest - Loan General Fund		1,166.67
Interest - Bank		6,224.51
Total Revenue:		2,929,482.37
Expenses : 1238-01 Through 1406-01		1,963,900.49
General Fund Loan		1,000,000.00
Deposit slips		42.25
Total Expenses:		2,963,942.74
Ending Balance Checking Account:	\$	1,162,376.89

Board of Selectmen

2018 Annual Report

The Selectmen's focus in 2018 has been protecting our community, strengthening our business and industry tax base, and promoting open forthright communication.

First, and foremost, the Selectmen would like to thank all the town staff, volunteers and the board and committee members for their time, dedication and effort. Newington has achieved much due to their work.

The following highlights the actions the Selectmen have taken on behalf of Newington:

1. Requesting that all departments publicly post all job openings (excluding summer help) to promote equal opportunity employment for all.
2. Adopting the town's auditor's recommendation to create a check and balance procedure.
3. Launching a concerted effort to provide residents with up to date information by publicly posting and, or emailing relevant town updates on the website, which include but are not limited to: legal notices, construction-repair projects, water pollution reports and general town information.
4. Requesting that the Rockingham Planning Commission complete a road management and maintenance plan that rank orders all roads along with a recommended schedule for paving; this plan is available on the town website.
5. Promoting business and industry growth, by working with the Economic Development Committee. There are several new proposed buildings along with large remodeling and expansion plans in the process of being presented and approved.
6. Maintaining a stable property tax rate despite fluctuations via industry tax abatements, large legal bills, Little Bay Road repair, and purchasing safety equipment for the fire department.
7. Opposing the New Hampshire legislature House Bill 709. This proposed House Bill could resurrect Donor/Receiver towns, which would substantially increase our property taxes.
8. Successfully lobbying against the NH Electricity industry attempt to take away local assessment control and turning said control over to the state.
9. Attending all Coakley Landfill meetings in order to closely monitor the various financial implications that could affect the town.
10. Initiating a business/industry visitation program to provide positive and constructive feedback.
11. Forging new lines of communication with other government agencies (e.g. Under-Secretary of the Air Force, Pease Development Authority, state and federal environmental representatives, Portsmouth, Durham and state and federal congressional delegation) in order to promote and ensure Newington's interests are heard.
12. Investing in infrastructure updates, via LED lights installed throughout our town, resulting in approximately \$13,000 in annual savings.
13. Straightening Little Bay Road and repaving to Nimble Hill Road.

14. Re-shingling town hall and the house at Fox Point, along with a new heating system that's scheduled to be installed at the Fox Point house.
15. Opposing the relocation of Seacoast Helicopter to the Pease north runway apron.
16. Vehemently opposing the Eversource Seacoast Reliability Project.

In order to keep Newington moving forward into 2019 we will have to address several substantial challenges. Fossil fueled energy generation makes up nearly one half of our tax base and we expect their values to decline in future years as new energy sources, including the renewable energy market develop. Economic development will play an integral role in attracting new business and industry which will strengthen our tax base. We plan to build out the industrial corridor road from Wilcox Way to Gosling Road. This will open more industrial land for development. Moreover, maintaining a sustained focus on promoting Newington's interests by communicating with private and government entities around us, along with a heightened focus on transparency in all aspects of the town's business, will allow Newington to keep thriving for our future generations.

Respectfully Submitted,

Ted Connors, Chair, Board of Selectmen

Mike Marconi, Selectman

Ken Latchaw, Selectman



Recreation Committee Holiday Party 2018

Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2018:

- SBAF Running Fox (c/o Key Point Partners, LLC) requested a variance from Article IV, Section 10, of the Newington Zoning Ordinance to allow more than one principal building per lot regarding property located 45 Gosling Road, Tax Map 34, Lot 3. The request was granted.
- Sasha and Kalioppe Sotivovic requested a waiver from the 2009 International Residential Code Section R101.2 Scope, "...not more than three stories above grade plan in height", regarding their property located at 168 Little Bay Road, Tax Map 15, Lot 8. The request was granted.
- Riverside Pickering Marine Construction, Inc. requested (4) variances from: 1) Article VI, Section 1 to expand a non-conforming structure. 2.) Article IV, Section 10 to allow more than one building on a single lot. 3.) Article VII, Section 1, to permit construction of a 4,800 square feet accessory storage building and 4.) Article VII, Section 1, to permit construction of a 4800 square feet accessory storage building, regarding their property located at 34 Patterson Lane, Tax Map 19, Lot 6. The requests were granted.
- PetSmart, LLC requested a variance from Article X, Section 4 of the Newington Zoning Ordinance to allow 530.9 square feet of signage where 225 square feet was allowed, regarding their site located at 45 Gosling Road, Tax Map 34, Lot 3. The request was granted.
- 25 Piscataqua Drive, LLC requested the following variances: 1) from Article X, Section 6 to allow one freestanding sign to be located within the 75-foot setback. 2) from Article X, Section 4 to allow two free standing signs on lone lot 3.) from Article X, Section 6, to allow a second freestanding sign to be located within the 75-foot setback, regarding their property at 25 Piscataqua Drive Tax Map 22, Lot 27. The requests were granted.
- Sprague Operating Resources, LLC requested variances from the following 1) Article VII of the Newington Zoning Ordinance to allow the building to be constructed within the 75 feet of a front structural setback; 2) Article IX to allow a wetland disturbance within 75 feet of the wetland buffer; and 3) Section IX to allow a structure within 50 feet as well as within 100 feet of a wetland, regarding their property located at 372 Shattuck Way, Tax Map 7, Lot 14. The requests were granted.

Matthew Morton

Zoning Board of Adjustment

Report of the Building Inspector, Code Enforcement, and Health Officer

This year my question to all residents is....do you have a plan to maintain "Your Old House" even if it's not that old? Depending on the age of your home everyone will experience a not so pleasant event usually at the most inopportune time. Start with the exterior...how old is that roof and siding? If you do need a new roof make sure the correct shingles are used as the seacoast experiences higher wind speeds than inland areas. The condition of your basement is critical and if you have water issues do you have a plan if it really gets bad? Do you have a backup sump pump? Excessive moisture is mold waiting to happen. Keeping water away from the house is often times over looked but easily accomplished. How old is that boiler or furnace? Ask your service tech what he thinks because he has the expertise in determining the condition and age.

Once you know the age, condition, and lifespan of what keeps you warm and dry your maintenance planning begins. Periodic maintenance does cost money, but with proper planning you can avoid unexpected major expenses from catching you unprepared. Do you know where your septic system and tank is? When was the last time you had it pumped and checked? Not every service provider actually looks into the tank to see if the baffle is even still there! If you have questions on the location or size of your septic system this office is the first place to call. If we do not have a copy of the approved septic plan the State Department of Environmental Services (DES) may, and can be reached at 603-271-3501.

The total revenue collected by the Building Department was \$145,035.62 and is categorized as follows:

74 Building Permits	\$ 100,159.
60 Electrical Permits	31,063.
60 Plumbing & Mechanical Permits	11,005.
12 Excavation Permits	1,200.
8 Sign Permits	1,610.

The total number of permits issued was 214 this year with an estimated cost of construction of \$ 14,111,405.66

Sincerely,

Kevin Kelley,

Building, Code, and Health Official.

CONSERVATION COMMISSION – 2018 REPORT

The Conservation Commission’s purpose is to ensure “proper utilization and protection of the natural resources and for the protection of the watershed resources” under RSA 36-A. The Commission also comments on applications for work in wetlands as required by RSA 482-A and the Town’s Zoning Ordinance.

The following is a summary of the major projects the Commission worked on in the last year:

- **Conservation Easements:** The Commission and Rockingham Conservation District Commission worked on property for wetland easement that was identified to be part of the negotiations with Eversource mitigation for their transmission expansion through town. We were sorry to have the property owners withdraw their portion from consideration. At this time, the Conservation Commission is looking for any property owners willing to place some of their land into a conservation easement.
- **The Commission** also continued identification and mapping of wetlands in preparation of future easement and mitigation proposals.
- **Community Education Outreach:** The Commission was involved in 2 educational sessions
 - Fox Point Stabilization Workshop presenting Living Shoreline technology. Attendees included residents, NH DES, UNH, GBNERR, and designers.
 - Spring for the Bay was held at the Library on April 24 presenting Living Shorelines with Kirsten Howard (NH DES) and Tristan Donovan (P.E. Tighe and Bond).

Development Projects: The Commission continued to spend effort on the Eversource-Seacoast Reliability Project with planting plan at the Flynn Pit. The Commission also reviewed and provided comments on various projects including Wetlands, Shoreline and Landscape applications including several Shoreline Stabilization projects along the bay, the Oyster Restoration project and the Sprague site.

The Newington Conservation Commission: welcomed Liz Durfee and Jim Tucker as a new members. They have added their expertise and comments at our meetings. The Commission is always looking for new members to join the Commission.

Respectfully submitted by The Newington Conservation Commission,

Back Row: Alternates: Bill Murray, Sandy Devin, Co-Chair, Jim Weiner, Member Jim Tucker

Front Row: Alternate, Jane Kendall, Members: Ann Morton and Liz Durfee; and Co-Chair, Jane Hislop



Newington Fire and Rescue

80 Fox Point Rd.
Newington, NH. 03801

DARIN J. SABINE
CHIEF
dsabine@newingtonfire.org

E. J. HOYT
ASSISTANT CHIEF
ehoyt@newingtonfire.org

In 2018, Newington Fire and Rescue responded to 787 calls for Emergency Service, an increase in call volume of 11.5% when compared to 2017. Our department has seen a significant increase in boat calls in 2018, from 14 in 2017 to over 30 in 2018. Newington Fire also responded to a total of 11 fires in Newington ranging from car fires, commercial business, brush fires, and a garage fire. The fire that causing the most damage was at GP Gypsum on the water front causing over \$300,000 in damages and resulting in the plant shutting down for a day. Newington Fire responded to a total of 29 fires out of the town of Newington; not including the MCI Response to Lawrence, Massachusetts. During the Lawrence Massachusetts MCI (Mass Casualty Incident), Newington firefighters responded to 48 calls over three days - ranging from house fires, medical aid calls, searches and gas leak issues. We continue to work with our neighboring communities and agencies on Mutual Aid Agreements and adapting protocols for improved responses to emergencies.

In 2018, department deposits totaled \$129,413.85 of which \$80,698.42 was Ambulance revenue; and \$48,715.43 was Inspections and Fees revenue; and several small class action settlements.

Assistant Chief LeDuc retired from the department in September after 8 years of service to Newington. Chief Head retired from the department in November after 10 years of service to Newington. The Newington Board of Fire Engineers and the Members of Newington Fire thank Chief Head and Assistant Chief LeDuc for their dedication and service to our department and community and wish them both – long, happy and healthy retirements.

The Board of Fire Engineers promoted Deputy Chief Sabine to Fire Chief with the retirement of Chief Head.

The department welcomed Assistant Chief E.J. Hoyt to replace retiring Assistant Chief LeDuc. Assistant Chief Hoyt was selected out of a strong candidate pool and has already made a mark on the department since joining the department in October.

Lieutenant Patrick Moynihan joined the department in November. Lieutenant Moynihan is a Paramedic/Firefighter. Both Assistant Chief Hoyt and Lieutenant Moynihan were previously employed at Dover Fire Department.

As always, we appreciate and are thankful for the support our department receives from the residents of the Town of Newington. We are here 24 hours a day 7 days a week and are proud to serve you. If you need assistance, please do not hesitate to contact us.

Respectfully Submitted,

Darin J Sabine
Fire Chief

OFFICE
(603) 436-9441

FAX
(603) 430-2007

HIGHWAY REPORT

Once spring finally arrived, we filled pot holes and cleaned up downed trees. We also repaired and painted many of the picnic tables for the upcoming season.

The Highway Department purchased a 2020 HV507 SFA plow truck and added a sander for the OshKosh truck.

Our continuous projects during the year are: roadside tree trimming, roadside mowing, culvert cleaning, road side litter pickup, watering town pocket gardens, mowing the trails at Fox Point, shoulder work and general road maintenance.

Please remember that there is always sand and salt at our salt shed at the end of Nimble Hill road for residents' use.

Happy 2019! Leonard Thomas, Road Agent

Newington Conservation Commission January 2018 - December 2018

Operating Fund - Checking Account (4859)

Beginning Bank Balance (TD Bank)	\$	227,440.96
Revenue:		
Town Warranty Article 18 RSA-A:5		30,000.00
Interest Earned		1,954.94
Total Revenue	\$	<u>31,954.94</u>
Expenses:		
Total Expenses:		
Ending Balance Checking Account:	\$	<u><u>259,395.90</u></u>

Report of the Newington Historic District (HDC) – 2018

Newington's Historic District Commission (HDC) works to retain sites and structures of historic importance to the town's heritage and to promote their use to enhance the quality of community life. We act within the Old Town Center and Bloody Point historic districts, but we do not own or operate any of the structures or sites. Instead, we stress historic value with agencies/owners that actually operate or make use of the many historic sites and structures within the districts. These include the Library (Library Trustees), Cemetery (Cemetery Trustees), Town Forest (Conservation Commission), 1760's Parsonage and Old Town Hall (Historic Society), Town Garage (Highway Agent), Transfer Site (Transfer Agent), recreation grove & fields (Rec Committee), and several private lot owners.

Actions this year included:

- **Langdon Library** – Approved matching, additional walkway lights and discussed additional parking for the convenience and safety of patrons.
- **Congregational Church-Owned Town Forest** – Approved cutting 6 trees on the Congregational Church section of the Town Forest for seasonal overflow parking and a prayer circle.
- **Veterans Monuments** – Highway employees (Lenny Thomas, Victor McLean, Rick St. Laurent) immobilized the cannon wheels with chocks made by Paul Pelletier.
- **1760's Parsonage** – Russell Orzechowski cut trees to open up the grounds for better water drainage and to lower internal humidity and water pooling that are damaging the cellar foundation.
- **Old Town Center Plan** – Plans began with a January meeting to solicit ideas that prioritize use of the area around the 1760's parsonage and Old Stone School for a "Peoples Center Beautification". If you would like to be part of initiating projects or helping evaluate any construction, alteration, or demolition, please share ideas and come join us!

In addition, the HDC also is empowered to make voluntary recommendations to preserve structures outside the historic districts as a Certified Local Government entity. We applaud and endorse the following land owners elsewhere who have endorsed our heritage:

- **Adam Homestead** – The owners of this 1717 farmland and home of the longest serving minister of the Congregational Church listed the homestead on the NH register of Historic Places.
- **Old Cider Mill** – The owners of the 288 Fox Point Cider Mill are interested in saving the building and rehabilitating it; the existing building has never been moved.
- **General Sullivan Bridge** – The HDC expressed concerns about the DOT's lack of rehabilitation of the GSB to the point that it may be unrecoverable. We recommend its rehabilitation, but if this fails, we suggest compensatory historic preservation in Newington at Bloody Point.
- **Louis deRochemont House** – The historic home at 206 Woodbury Ave (AKA Great Bay School) is being removed for a new development but has been documented for history by state agencies.

Town Historian Report

This report is new to the annual Town Report and is intended to give readers some historical context about life in our Town today. Perhaps future generations will enjoy looking back through these stories to understand what it was like to live in Newington in our times.

The old Town Center is the heart and soul of Newington, as opposed to the set of buildings clustered farther down the road by Fox Point Road that are mostly used by town employees (office, fire, police, school). Perhaps those four buildings are the “brains” of our town, though I can already hear some chortles about using that moniker. That’s OK, we need to laugh.

Many of us remember that Pease Air Force Base ripped the heart out of Newington and trampled roughshod over us for almost 40 years. But, even after the old base closed, the Town has been slow to recover its soul. The Town did successfully claw back ownership of the Old Stone School (2000) and Old Town Forest (2008), but only in the last few years have we become confident enough in our future to renovate the Old Town Hall (2005), Horse Sheds (2005, 2011), Meetinghouse (2008), Town Garage (2010), and Langdon Library (2014). So, yes, we did survive our Town being cleaved in two during the Cold War years, but we are still searching for a sense of community. Of course, more recent townsfolk are not burdened by the past and have their own reasons for being here.

What is there about Newington to love? Many will say our low tax rate, some will say Fox Point and the bays, and others will say the Old Town Center. This year some efforts have begun to make this old center even more inviting for townspeople – to make it a peoples’ center and beautify the surrounding landscape. It really is the heart of our Town.

But the Town is also facing some pretty scary issues with the per fluorinated chemicals coming off the old air force base to contaminate many of our wetlands, springs, and brooks, including those in the middle of our residential areas. Cleanup activities will likely take decades. We are also pressured by outside interests, such as Eversource, who want to find the easiest and cheapest route through Newington to advance their business interests. Perhaps it is time to rethink our strategy of courting big “high-value” targets to build up the industrial areas in Town. Those targets have such deep pockets that they can run circles around us with their lawyers and paid experts. Perhaps courting smaller businesses to come here would be a better approach, especially if they choose to become part of the community in addition to exploiting the Town’s tax rate and river locations.

We hashed out a couple of things this year that may be of interest to future Newingtonites:

- **The Congregational Church** owns two separate parcels of land in the Old Town Center. Based on deeds at the Rockingham County Register, the Church owns the New Parsonage lot (1.1 acres, not 4.5 acres) and the lot (4.5 acres) beside the Old Parsonage.
- **Ownership issues** – The Newington Historical Society reorganized in 2018. It is an independent 501(c)(3) organization, distinct from the Town and the Historic District Commission. *The Newington Historical Society owns the artifacts in the Old Town Hall and Old Parsonage; the Town owns the buildings; the Historic District Commission owns nothing – it is just a*

planning board.

- **Little Bay Bridges Do Not Exist** – “Little Bay Bridges” is a misnomer. Names and history are important. There is no such thing as a “Little Bay Bridge,” and there never has been. The General Sullivan Bridge spans the Piscataqua River, not Little Bay. The span beside it is the Captain John F. Rowe bridge. The new southward span was named the Ruth Griffin Bridge, but only after Newington fought that the Captain John F. Rowe name could not be removed.

In closing, here is a photo of Len Thomas on his old International Harvester. Len is alive and well and does a great job as the Town’s Road Agent and Trash Collector. But, sadly, his tractor burned up by his barn last Spring forcing Len out of the haying business – another bit of Newington lost with time.

All the best,

Lulu Pickering
Town Historian



Library Report 2018

2018 Statistics at the Langdon Public Library:

The library had 8,127 individual visits, an 8% drop from last year's record numbers. 1,293 people attended programs, 1,207 used rooms to meet or study, and 294 used public computers, a 71% increase over last year. The library's total annual checkouts including physical items, interlibrary loan and NH Downloadables from OverDrive was 12,911: 9,750 items, 460 interlibrary loan and 2,701 Downloadables. The library had 349 borrowers in total, a 5% increase over last year.

Events & News:

We had another busy year, continuing weekly programs like Friday Family Hour and monthly Morning & Evening Book Groups, and adding Tech Talks with Randall Bush and a Caregiver's Café in collaboration with Cornerstone VNA. We held our second "Meet the Candidates" night in March, with approximately 40 participants, and a "Stone Soup" themed "Winter Warm-Up" in December, attended by 60. We hosted two outdoor concerts as part of our Libraries Rock! summer reading program, jazz musician TJ Wheeler and the Sea Brass Quintet featuring Newington resident Luann O'Reilly, as well as two indoor musical performances: folk musician Mike Rogers and a spoken word and vocal tribute to Amy Cheney Beach with Marie Harris and Adi Rule. We showed the movie *A Wrinkle in Time* outside and hosted activities from comedian Bryson Lang, the NH Children's Museum and Curious Creatures. In the fall, we had adult programs with Michael A. Bruno about NH's roadside markers, reenactor Aileen Kelly about women in American military history and Jerriane Boggis about the history of African Americans in NH. We displayed quilts in the library from the collections of Gail Klanchesser, Cathy Hazelton, Jane Mazeau and Lynn Bullock, and artwork created by Newington artists Dave Turbide, Randall Bush, the Newington Public School students, Maxine Mintz Pottier, and Edna Mosher and her daughter and mother, in addition to artists from Seacoast Open Studio, and a collection of items from Niger and Nigeria loaned by Lee Lamson. We had two significant staff changes this summer with the departures of Amy Covell and Mary Rash, Mary after sixteen years at the library! Mary's Interlibrary Loan duties were transferred to Administrative Coordinator Theresa Tomlinson, and Amy was replaced by Amanda Plante this fall. We also opened a sixth day of the week, Monday, starting in July when long time Library Assistant Deb Kohlase retired from her day job at the Little Harbour School and became available to work more hours. Finally, Henry Patterson became the second child in Newington to read 1,000 Books Before Kindergarten since we began the program. Congratulations, Henry!

Collection:

We added 1,151 items to the collection and withdrew 407. At year-end we have a total of 21,694 items catalogued in our automated system, including 3,421 DVDs.

Building:

We purchased two light posts to finish lighting the exterior walkways. We also transferred the free-standing bookcases from the "old library" room to the "programming room" to increase capacity for programs from 25 to 75. I appreciate the coordinated effort of staff and trustees it took to have the new space ready to use for the Winter Warm-Up party.

On behalf of the Langdon Library Staff: Theresa Tomlinson, Administrative and Interlibrary Loan Coordinator; Amanda Plante, Programming Assistant; and Debra Kohlase, Library Assistant, this report is respectfully submitted.

Lara Croft Berry, Library Director

TOWN OF NEWINGTON MOSQUITO CONTROL

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

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

Adult mosquitoes were monitored at four locations throughout town. Over 2,500 were collected in traps, identified to species and select species were sent to the State Lab in Concord where they were tested for disease. No disease activity was detected in Newington in 2018. Crews checked larval habitats 503 times during the season. There were 62 treatments to eliminate mosquito larvae. In addition, 72 catch basins treatments were made to combat disease carrying mosquitoes. Spraying to control adult mosquitoes was conducted 15 times along roadways and long driveways. Spraying with backpacks was done to control adult mosquitoes and ticks at high use sites and town owned properties.

The recommended 2019 Mosquito Control plan for Newington includes trapping mosquitoes for disease testing, sampling wetlands for larval mosquito activity, larviciding where mosquito larvae are found, efficacy monitoring, spraying along roadways, tick control at town owned properties and emergency spraying when a public health threat exists. Field work aspects of the control program begin in April when mosquito larvae are found in stagnant water such as red maple and cedar swamps, salt marshes, woodland pools and other wetland areas. Trapping and testing adult mosquitoes begins in July. The mosquito control program ends in October when temperatures drop and daylight hours decline.

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

Residents who do not want their property treated may use our No-Spray Registry online at www.dragonmosquito.com/no-spray-registry or write to Dragon Mosquito Control, P.O. Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, the color of your house and the amount of acreage you own. Anyone who submitted a request in 2018 must contact the office to reaffirm your request. To keep our records current, we need to hear from you each year. Inquiries may be emailed to help@dragonmosquito.com or you may call the office with questions at 734-4144.

Respectfully submitted,
Dragon Mosquito Control



2018 OFFICE OF EMERGENCY MANAGEMENT ANNUAL REPORT

The goal of the Newington Office of Emergency Management is to prepare for, respond to, and aid in the recovery of both natural and man-made disasters.

During 2018 several meetings were held with Jane Hubbard of Hubbard Consulting to finalize the Town of Newington's Waterfront Emergency Response Plan. On November 21, 2018 the Co-Directors of the Emergency Management received a letter from the NH Division of Homeland Security & Emergency Management. This letter approved the final narrative and financial reports on the completion of the waterfront response project and reimbursement for the project was processed and deposited.

A grant request was sent to the Division of Homeland Security and Emergency Management to update the Town of Newington's Hazard Mitigation Plan. The plan was initially completed and approved in 2012 and is required to be updated every 5 years. The grant was initially approved and contact was made with the Rockingham Planning Commission to request an RCP representative be assigned to assist with OEM co-directors with the project. Theresa Walker was assigned to assist and meetings were held in September, October, and December 2018. The updated plan should be completed and ready for submission to the Selectmen sometime in the Spring of 2019.

Andy Head, co-director of OEM, retired from his position with the Newington Fire Department. The new co-director will be sworn in by the Selectmen in 2019.

Be sure to visit the OEM website at www.newingtonnhpd.com and select the page for "Emergency Management" to get helpful hints on preparations for winter weather, lightning storms, flooding, hurricanes, and much more.

Respectfully submitted for Co-Directors
Police Chief Michael D. Bilodeau
Retired Fire Chief Andy Head
by Diana St. Laurent
Administrative Assistant

Newington Planning Board 2018 Report

New Hampshire State law states the municipal Planning Board's main duties are:

- **SUBDIVISION AND SITE PLANNING:** Review and approve or deny applications for subdivision and site plan review.
- **CHANGES TO TOWN REGULATIONS AND ORDINANCES:** Recommend amendments to the Town's Zoning Ordinance and other land use regulations.
- **MASTER PLANNING:** Prepare and update the Town's Master Plan and promote interest in and understanding of the Master Plan.

Applications

In 2018, the Planning Board reviewed and approved applications for one subdivision, five site plan reviews, one lot line adjustments and one conditional use permit. For a major development proposal, the Planning Board strongly recommends that the applicant meet with the Board first for a preliminary informal consultation; this represents an opportunity for the Board and applicant / landowner to discuss the proposal and for the Board to provide guidance. The Planning Board monitors approved developments during the construction phase.

Highlights of Development Projects in 2018

Storage Barn of Newington I, LLC, 2211 Woodbury Avenue: The Board approved the proposal and is now monitoring the construction.

Storage Barn of Newington II, LLC, River and Shattuck: The Board continues to review this 2nd self-storage application.

Riverside Marine, 34 Patterson Lane Commercial Site Plan: The Board this project with conditions.

Fabyan Point Road Subdivision: Altus Engineering monitors the contractor's work for compliance with the approved plan.

Dennett Farm Subdivision (aka Lydia Lane): The construction proceeded sporadically during 2017 and 2018. Altus continues to monitor site construction.

2061 Woodbury Avenue - proposed hotel: In January 2018, the Planning Board received the application for site plan and began its review and granted conditional approval. The Board met on eight occasions regarding this project.

Bernie & Phyl's Furniture Company, 30 Fox Run Road: As agent for the Planning Board, Altus monitored site construction.

Great Bay Marine, 61 Beane Lane: Reviewed parking and landscape upgrade.

90 Arboretum Drive: Reviewed and approved a 73,000 SF office building on land controlled by the PDA.

Sprague Energy, 372 Shattuck Way: Reviewed and approved a polymer injection facility.

Aldi's discount food market: Review a preliminary concept plan at The Crossings.

Proposed telecommunications cell tower: Working with Verizon and Sprague Energy, the Board facilitated the location of the proposed cell tower to an existing structure.

The Board reviewed three minor new uses in existing buildings and a Lot Line Adjustment plan.

Proposed 2019 amendments to the Newington Zoning Ordinance

In the fall 2018, the Board worked on the following seven zoning amendments: 1) definition of warehouse; 2) definition of self-storage; 3) delete Article VIII, Air Mitigation; 4) clarification to the description and intent of the Residential R zoning district; 5) delete watchman, caretaker and janitor residence in the Waterfront zoning district; 6) pre-existing residences in nonresidential district must certify the resident is an employee of the business; and 7) small wind energy system not allowed in the Residential R zoning district. In late 2019, the Board will present proposed amendments to the Wetlands Ordinance. In the late fall, the Board worked with residents of Patterson Lane to design a buffer zoning amendment. The Board expects to continue this effort during 2019. Town residents will vote on the seven proposed zoning amendments at the annual Town Meeting on Tuesday March 12, 2019.

Planning Projects

The Planning Board continues to work on the update to the Master Plan with assistance from the Rockingham Planning Commission. Members of the Planning Board along with the other land use boards and the Board of Selectmen presented information to the NH Site Evaluation Committee (SEC) regarding the Seacoast Reliability Project during the SEC's fall hearing process. The proposed Eversource project to construct high voltage power lines through the residential zone of Newington will have a significant impact on the town. The Board updated its application forms and procedures for subdivision, site plan review and lot line adjustment.

The Town coordinates and works with the Rockingham Planning Commission on a regular basis. Learn more about the Planning Board and planning documents by visiting the Town's website at <http://www.newington.nh.us/planning-board> or attend a meeting or schedule a meeting with Gerald Coogan. Normally, meetings are held on the 2nd and 4th Monday of the month. Thank you.

Respectfully submitted,

Denis Hebert, Chair,
Christopher Cross, Vice Chair,
James Weiner
Peter Welch,
Erika Mantz and
Kenneth Latchaw, Representative from the Board of Selectmen

Newington Planning Board

Police Department 2018

The Newington Police Department would like to thank the community for helping us make 2018 a successful year in reaching our goals in providing professional police services to the town. What seemed insurmountable was attained only with the support of the residents, the business, industrial districts and the New Hampshire Air National Guard.

This year we welcomed Officer Jessica Gregor as a full time police officer. Officer Gregor is a graduate from Great Bay Community College with an Associate's Degree in Criminal Justice. Officer Gregor was first hired to fill a vacant part time position but soon filled a sudden vacant Full Time position. She graduated from the 176th New Hampshire Police Academy in August, successfully completed 14 weeks of Field Training.

In March, the town voted for the much needed 11th officer position, for each shift to have double coverage. During the hiring process, we acquired Craig Szopa from the Rockingham County Department of Corrections. Craig was officially sworn in at the end of October and set to go to the January Academy.

After three years, Officer Timothy Gordon resigned from the department, taking a position with the Department of Defense. Officer Gordon was approved by the Police Commission to stay on the department in a part time capacity.

With the resignation of Officer Gordon, this left us with another vacant Full Time position. Instead of conducting another hiring process, we pulled from the list and hired James Meyers. James graduated from Rowan University with a Bachelor's of Science in Criminal Justice. James is currently attending the 178th New Hampshire Police Academy and will be graduating in May.

We continue going forward with National Accreditation by updating policies and procedures focusing on liability, accountability and risk management.

As a department, we believe in giving back to the community. Throughout the year, your officers participated in numerous philanthropic events that many members of the community also participate in.

The Newington Police Department responded to or answered 9, 803 calls for service in 2018. The majority of activity was focused on motor vehicle enforcement with 2,950 motor vehicle stops resulting in warnings, summonses or arrests. We handled 2,150 Citizen Complaints and public assistance calls, which covers; criminal investigation, motorist assists, burglar alarms, animal calls, motor vehicle accidents, police assists and requests for assistance. Your officers have conducted 1,862 self-initiated calls for service with building checks, the PDA and Great Bay Wildlife Refuge Patrol.

Thank you to the Newington Police Commissioners; Steven Prefontaine, F. Jackson Hoyt and Brenda Blonigen for your continued support. Thank you to the members of the Newington Police Department for your unwavering dedication to your profession!

Respectfully Submitted
Michael Bilodeau; Chief of Police

Cemetery Trustees Report

- Thirteen burials were recorded, 3 vaults and 10 cremations.
- Trustees held quarterly meetings at the Langdon Library. All meetings were posted.
- Fabyan Point Grounds Care provided mowing and ground cleanup for the cemetery.
- Monument cleaning in the Eastern division continued, and grub treatment for the European chafer has kept the turf infestation under control.
- In June 2018 the trustees appointed John Frink to the part-time Sexton position. John installed a warning sign, required pursuant to RSA 289:4, and a perimeter barrier chain round the abandoned Downing burial ground near the old drive-in, by the NHDOT operations. He also installed “No Dogs Allowed” signs at the town cemetery entrances.
- The trustees explored design and costs involved in a columbarium installation. One possibility is locating the niches in the exterior of the rear (west) wall of the existing brick receiving tomb.



- The Town Highway Department assisted John Frink in planting a new Kousa Dogwood tree. The trustees gratefully acknowledge a donation from Dan and Gloria Trefethern to support the purchase of the tree. Additional trees are needed in the Southern Division.

Respectfully submitted,

Margaret F. Lamson
Cosmas Iocovozzi
Alan Wilson

Newington Sewer Commission Report 2018

It took just over 2 years, but the Sewer Upgrade project was completed in April 2018. The upgrade project was the result of a DES mandate that required the Waste Water Treatment Plant meet specific treatment guidelines. In addition to meeting those requirements the plant is now ADA compliant and is receiving energy rebates. Upgrade work was also completed on the two sewer pump stations.

You can check out a video of the newly updated plant here: <http://bit.ly/NewingtonWWTP>

As part of the upgrade project, the Sewer Commissioners and Wastewater Treatment Plant staff have completed an Asset Management Plan which will aid the plant in anticipating future equipment repairs or expenditures.

Newington's Wastewater System services the industrial and commercial sections of Newington to the East and just West of the Spaulding Turnpike, as well as a few residential properties located along the existing sewer lines. Funding for the Wastewater Treatment Plant is provided by the users of the wastewater system.

Currently the Sewer Commission is upgrading the Sewer Forcemain Line between the pump stations and the wastewater treatment plant. This line was originally installed in the late 1970's using ductile iron pipe. During the construction of Shattuck Way in 2001-2002, a portion of the original line was relocated and replaced. The replacement of that section of the Forcemain line was funded by ConEd as part of the Shattuck Way project. Over the past few years there have been 2 pipe breaks on the original portion of this pressurized line due to soil electrolysis. These breaks can be costly, and the Commissioners are working with Engineers to replace this line with HDPE pipe that is resistant to electrolysis and will last much longer. This upgrade was divided into a multi-phase project. Phase 1 of this project was completed last summer during the initial reconstruction of Woodbury Avenue. Phase 2 is in the final planning stages. Phase I of this project has been funded through the Sewer Enterprise Account, funding for Phase II will be funded through a warrant article to apply for funding through the State of New Hampshire's Clean Water State Revolving Fund Loan Program.

The Newington Sewer Commissioner would like to thank Tim Field for his many years of service to the Newington Sewer Commission.

The Sewer Commission meets on the Third Wednesday of each month at 9 am at the Wastewater Treatment Plant.

Newington Sewer Commission
T. Skip Cole, Chairman
Rick Stern
Tom Hazelton

Transfer Station Report

There's big news in recycling across America, and not for the better. As you may already know China is no longer accepting our recycling commodities. This means the recycling industry is taking a huge hit. What was once a somewhat profitable enterprise is now losing big, and so will we, at least if we want to continue recycling in our town. I can say from what I've read that the northeast has been hit the worse. Ecomaine alone is down over \$300k since the China ban.

Until new markets are created we will have to play a part in covering these losses. To what extent, I don't know. We are currently working with Ecomaine on a new contract. When we get more information, we will make it public. The best we can expect from the marketplace is to start using more recycled materials instead of fresh billet stock, maybe coupled with state and or national tax incentives the market can be increased to alleviant these issues.

Please help for now by keeping our mix as clean as you can, it does make a difference. Follow the guidelines on the containers or pick one up at the Town hall or ask one of us for a copy or download the Ecomaine app for your phone.

This was also put up on our Facebook page and it shows us a lesson, not to rely on others, here our entire recycling program in America was based on China's acceptance of our recycling garbage. The world needs to get aggressive in finding solutions for other uses for these commodities, if uses are found then markets will be restored, and recycling will thrive. I mean the big commodity here is plastic, a byproduct of oil production, can be used for just about anything. We must change the way we look at plastic and I believe with a little open-minded creativity we can create these markets and a sustainable industry. I believe all public schools should have some curriculum concerning recycling futures, it's going to be here for awhile.

The rest of the facility is carrying on, we have a new certified solid waste operator in Victor McLean, he went through "Boot Camp "with flying colors and is now ready to professionally assist you with all your questions and needs.

As of April, I will be taking on a new job at the facility in Portsmouth (Thermo Fisher) where I work full time. The job will be on the weekend shift and Frank and Victor will be covering the town's Saturday operation. I'll stop in now and then and visit with the Saturday patrons, and will still be working Wednesday eves at the transfer station and will still maintain and oversee the operation.

Currently we are in the process of upgrading the lighting at the Station to LED fixtures that will hopefully illuminate more and cost less. Kevin Kelly, the towns inspector and C.E.O. is overseeing this task and were all excited. Wednesday eve on a cold icy night needs better lighting for safety to all our patrons.

We've been pretty good for many years as far as staying on budget, the recycling issue, however, may stress that. We've got quite a pile of compost breaking down under the snow so for all don't forget to take all you need this spring for your garden or shrubs or trees, it'll richen up that base soil with just what your plant needs for happy growth.

Our new clothing and stuffed animal hopper have been seeing some good use as a local charity "New Generation "receives a quarterly dividend check from the value of the donated goods.

Also, a small box container was brought in from a concerned citizen to hold any walking aids or crutches which will go to the needy and elderly.

All great stuff let's all have a great 2019

Craig Daigle

DEPARTMENT HOURS AND SCHEDULES

Town Office Hours

Newington Town Offices - Monday through Friday 9:00 am to 4:30 pm
 Building Department - Monday through Thursday 8:00 am to 4:30 pm
 Town Clerk/Tax Collector's Office - Tues 2:00 pm to 6:00 pm, Wed & Thurs 9:00 am to 1:00 pm
 Town Clerk - After Hours Appointments Available

Langdon Library Hours

Monday & Tuesday - 2 pm to 8 pm
 Wednesday, 12 pm to 7 pm
 Thursday - 10 am to 5 pm
 Friday - 10 am to 5 pm
 Saturday - 10 am to 2 pm

Transfer Station

Wednesday 5 pm to 7 pm
 Saturday 9 am to 3 pm

Town of Newington 2019 Holiday Schedule

New Year's Day	Tuesday, January 1	Labor Day	Monday, Sept. 2
Martin Luther King Day	Monday, January 21	Columbus Day	Monday, October 14
President's Day	Monday, February 18	Veteran's Day	Monday, Nov. 11
Memorial Day	Monday, May 27	Thanksgiving Holiday	Thursday and Friday Nov. 27 and 28
Independence Day	Thursday, July 4	Christmas Day	Wednesday, Dec. 25

DEPARTMENT/COMMITTEE MEETING SCHEDULE

Board of Selectmen – Town Hall

1st & 3rd Monday of the month

Board of Adjustment – Town Hall

As needed at 6:30 pm

Joint Highway Safety Committee

As needed at Police Station

Library Trustees – Langdon Library

1st Wednesday of the month – 1:30pm

Police Commission – Police Station

1st Tuesday of the month 4 pm

Trustees of the Trust Fund – Town Hall as needed

Budget Committee – Town Hall

Dec.–Feb. Wednesdays 7 pm

Historic District Commission – Town Hall

3rd Wednesday of the month 10:00am

Planning Board – Town Hall

2nd & 4th Monday of the month 6:30 pm

Safety Committee – Town Hall

Four times per year – dates vary

Recreation Committee – Town Hall

As needed

Cemetery Trustees – Town Hall

As needed

Fire Engineers – Fire Station

1st Wednesday of the month -12:00 pm

Sewer Commission – Sewer Plant

3rd Wednesday of the month- 9 am

Conservation Commission – Town Hall

2nd Thursday of the month -6:30 pm

Economic Development Committee-Town Hall

Last Thursday of the month at 6pm

TOWN BUILDING USE INFORMATION

The Town Hall and the Old Town Hall are available for rental to residents, resident commercial and industrial businesses only. Please call the Town Hall or visit our website: www.newington.nh.us for a complete listing of all rental requirements.

The Old Town Hall will not be available for rental during the weeks the summer camp is running (June 17th-August 16th). During this time the Town Hall rates will be reduced to \$100 rental fee and \$100 security deposit. The Grove is still available during these weeks.

All applications should be submitted to the Town Hall at least two weeks in advance of the event.

The Town requires a certificate of insurance naming the Town as additionally insured for all non-town sponsored events.

Key pickup is Monday through Friday, 9 am to 4:30 pm

Rental Fee, Security Deposit of \$100 (refundable) and an Insurance Certificate are required when filing the application. A summary of rental fees is listed below:

Town Hall (has air conditioning)

Residential: Hall & Kitchen \$250 (8 hours)

(Limited to one event of over 100 attendees per year)

Commercial/Industrial: \$350 (limited to ten rentals per year)

Old Town Hall (does not have air conditioning)

Residential: 2nd Floor Function Room, Kitchen & Bathrooms - \$100

Kitchen & Restrooms \$100 (in conjunction with use of Grove Picnic area)

Commercial/Industrial: 2nd Floor, Kitchen and Restrooms \$300

Fox Point

Residential: No charge

Commercial: Not available to commercial/industrial

Old Town Hall Grove Picnic Area

Residential: No charge

Commercial: Not available to commercial/industrial

TRIAL BALANCE

	BAL 1/1/18 AUDITED	DEBIT	CREDIT	BAL 12/31/18 UNAUDITED
ASSETS				
CASH	3,120,069.38	12,289,430.42	-12,840,771.98	2,568,727.82
PROPERTY TAX RECEIVABLE	121,347.58	8,455,892.94	-8,287,755.66	289,484.86
TAX LIENS RECEIVABLE	42,922.20	24,035.20	-19,744.56	47,212.84
ALLOW FOR UNCOLLECTED TAXES	-50,000.00	0.00	0.00	-50,000.00
OUTSIDE DETAIL RECEIVABLE	31,252.75	141,992.00	-151,221.75	22,023.00
AMBULANCE RECEIVABLE	192,670.87	360,942.51	-301,313.90	252,299.48
ALLOW FOR UNCOLLECTED AMBULANCE	-141,178.00	32,104.40	0.00	-109,073.60
MISCELLANEOUS RECEIVABLE	6,098.85	6,830.50	-6,098.85	6,830.50
DUE FROM SEWER FUND	0.00	18,283.77	0.00	18,283.77
DUE FROM FEDERAL GOVERNMENT	0.00			0.00
DUE FROM STATE OF NEW HAMPSHIRE	0.00			0.00
DUE FROM TRUST FUNDS	1,615.82	109,543.27	-108,943.27	2,215.82
DUE FROM GRANT FUNDS	0.00	5.95	-5.95	0.00
DUE FROM CAPITAL PROJECT FUND	0.00			0.00
PRE-PAID EXPENSES	7,136.79	22,537.90	-14,570.51	15,104.18
TOTAL ASSETS	3,331,936.24	21,461,598.86	-21,730,426.43	3,063,108.67
LIABILITIES				
ACCOUNTS PAYABLE	187,956.25	7,278,499.81	-7,323,061.29	232,517.73
ACCRUED PAYROLL	96,607.12	96,607.12	-102,427.03	102,427.03
DUE TO STATE OF NEW HAMPSHIRE	172.50	535.00	-901.50	539.00
DUE TO ROCKINGHAM COUNTY	0.00	1,053,658.00	-1,053,658.00	0
DUE TO SCHOOL DISTRICT	685,068.00	1,895,068.00	-1,855,000.00	645,000.00
DUE TO GRANT	-315.00	1,001.49	0.00	313.51
PROPERTY TAX OVER PAYMENTS	-3,325.01	52,771.75	-10,538.08	1,091.34
PAYROLL TAXES WITHHELD	0.00	506,529.49	-506,511.78	-17.71
OTHER PAYROLL WITHHOLDINGS	43.69	294,773.33	-293,250.76	-1,478.88
FOX POINT	0.00	0.00	0.00	800.00
TOTAL LIABILITIES	966,207.55	11,179,443.99	-11,145,348.44	981,192.02
FUND BALANCE				
		use of fund balance		
UNRESERVED FUND BALANCE AS OF 1/1/18	2,045,974.67		270,674.00	2,316,648.67
RESERVE FOR ENCUMBRANCES	270,674.00	270,674.00		0.00
CHANGE IN FUND BALANCE	0.00	-234,732.02		-234,732.02
ENDING FUND BALANCE	2,316,648.67	35,941.98	270,674.00	2,081,916.65

ANNUAL REPORTS OF THE NEWINGTON SCHOOL DISTRICT

Newington, New Hampshire

Fiscal year July 1, 2017 to June 30, 2018

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 17, 2018 District Meeting
Result of the vote of March 13, 2018
Treasurer's Report
School Board's Report
Superintendent's Report
Assistant Superintendent's Report
Special Education Director's Report
Newington Public School Principal's Report
Portsmouth Middle School Principal's Report
Portsmouth High School Principal's Report
Tuition Pupils
School Enrollments
Teachers and Staff
Warrants
School Budget MS-27

SCHOOL DISTRICT OFFICIALS

School Board Members	Mark Joyce	2019
	Chris Russo	2021
	Jack O'Reilly	2020
Moderator	Ann Herbert	2019
Clerk	Laura Coleman	2021
Treasurer	Linda Loewy	2021

Superintendent of Schools - Salvatore H. Petralia



Newington School District
New Hampshire
Warrant and Budget
2018

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

Date: March 17, 2018

Time: 10:00 a.m.

Location: Newington Town Hall

Details: 205 Nimble Hill Road, Newington, NH 03801

Ann Hyland Hebert, acting as School District Moderator for Ruth Fletcher who recently resigned, opened the 2018 Newington School District Annual Meeting at 10:00 AM on Saturday, March 17, 2018, with the Pledge of Allegiance. She then read the Moderator's Rules and introduced the School Board members, John (Jack) O'Reilly, Mark Joyce and David Mueller, as well as those present in the audience representing the school system: James Katkin, SAU 50 Business Administrator; Peter Latchaw, Newington Public School Principal; Sal Petralia, SAU 50 Superintendent; and Kelli Killen, SAU 50 Assistant Superintendent. Moderator Hyland Hebert then recognized all servicemen and veterans in the audience before proceeding with the business of voting on each article of the warrant.

Article 1: 2018-19 Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of **\$2,249,905 (Two Million Two Hundred Forty Nine Thousand Nine Hundred Five Dollars)** 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. (Majority vote required.) (NOTE: This warrant article {operating budget} does not include appropriations in ANY other warrant article.)

The Newington School Board recommends this article.

The Newington Budget Committee recommends this article.

Moderator Hyland Hebert read Article 1 and asked for a motion. The article was moved by Deirdre Link and seconded by Sandra Sweeney. There was no discussion and after a vote with a show of cards, the motion passed.

Article 2: Appropriate Funds to the Special Education Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$30,000 (Thirty Thousand Dollars) to be placed in the Special Education Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2018 unassigned fund balance. (Majority vote required)

The Newington School Board recommends this appropriation.
The Newington Budget Committee recommends this appropriation.

Moderator Hyland Hebert read Article 2 and asked for a motion. The article was moved by Katherine Latchaw and seconded by Denis Hebert. There was no discussion and after a vote with a show of cards, the motion passed.

Article 3: Appropriate Funds to Building and Grounds Expendable Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the Building and Grounds Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2018 unassigned fund balance. (Majority vote required.)

The Newington School Board recommends this appropriation.
The Newington Budget Committee recommends this appropriation.

Moderator Hyland Hebert read Article 3 and asked for a motion. The article was moved by Mary Wahl and seconded by Karen Crowley. There was no discussion and after a vote with a show of cards, the motion passed.

Article 4: Appropriate Funds into the Tuition Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$17,350 (Seventeen Thousand Three Hundred Fifty Dollars) to be placed in the Tuition Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2018 unassigned fund balance. (Majority vote required.)

The Newington School Board recommends this appropriation.
The Newington Budget Committee recommends this appropriation.

Moderator Hyland Hebert read Article 4 and asked for a motion. The article was moved by Karen Crowley and seconded by Sandra Sweeney. There was no discussion and after a vote with a show of cards, the motion passed.

Moderator Hyland Hebert read the results from the election on Tuesday, March 13, 2018:

School Board Member – Chris Russo 231 (Unopposed)

School District Moderator – Write-ins Only – No Candidates Signed Up

Jack O'Reilly 7
Ann Hebert 2

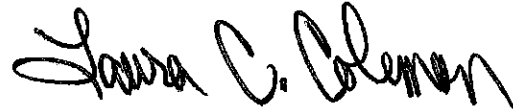
School District Clerk – Lanra C. Coleman 242 (Unopposed)

School District Treasurer – Linda Loewy 219 (Unopposed)

Moderator Hyland Hebert recognized School Board Member Mark Joyce who thanked departing member, David Mueller, for his nine years of service as a School Board Member and for all the extra time he spent caring for the school building, the school grounds, and for the students. David Mueller was presented with a plaque and a chair embellished with the new school seal by the School Board, as a thank you for his contributions to the school and students. He will stay on to help with building maintenance.

Moderator Hyland Hebert asked for a motion to adjourn the meeting. Katherine Latchaw made the motion and Sandra Sweeney seconded that motion. The meeting was closed at 10:14 AM.

Respectfully submitted,



Laura C. Coleman
School District Clerk
March 17, 2018

REPORT OF THE SCHOOL DISTRICT TREASURER

Fiscal Year July 1, 2017 to June 30, 2018

Cash on Hand July 1, 2017 (Treasurer's bank balance).....		\$ 351,275.00
Received from Selectmen		
Current Appropriation.....	\$ 1,780,068.00	
Deficit Appropriation.....	-	
Revenue from State Sources	4,351.80	
Revenue from Federal Sources.....	8,961.01	
Revenue from Tuitions.....	71,261.85	
Received as Income from Trust Funds.....	-	
Received from Sale of Notes and Bonds (Principal Only).....	-	
Received from Capital Reserve Funds.....	-	
Received from all Other Sources	72,747.15	
TOTAL RECEIPTS.....		1,937,389.81
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts).....		2,288,664.81
LESS SCHOOL BOARD ORDERS PAID.....		2,107,286.29
BALANCE ON HAND JUNE 30, 2018 (Treasurer's Bank Balance).....		<u>\$ 181,378.52</u>

June 30, 2018
Date

Linda Lowey
District Treasurer

2018 Report of the Newington School Board

The 2018-19 school year has been and continues to be a successful and busy one for our Newington Public School community. To begin, we would like to especially thank our taxpayers and citizens for their continued strong support of our school system. Working together we are building a strong education program for our current and future students and serving as a valuable resource for our community.

The Newington Public School is making strong progress implementing a rigorous individual learning program. The focus of this program is to develop competency for each student in knowledge and skills necessary for his or her future success. One of our ongoing primary goals is that each of our students will achieve at least one year of growth in knowledge and skill during each school year. In addition to measuring student success through standardized measures, our educators have done a masterful job of developing periodic measures that frequently assess each student's growth throughout the school year. It is our goal, and that of all our educators, to ensure each student is making steady progress.



We highly commend our Principal and all staff for the work performed each day to deliver an excellent educational program and to develop a friendly, positive and safe school culture. In particular this past summer our school staff worked to build a "Project Based Learning" curriculum for all NPS students, implemented a new more rigorous science curriculum and attended safety training to ensure the safety of our school.



Our secondary school students attending Portsmouth High School continue to be very successful, scoring on the SAT at or above the average for Portsmouth, the state of New Hampshire and the nation. Newington graduated six students last year; five moved on to higher education and one began a career. Our student body continues to welcome students from other communities who pay tuition to attend our school. These students do not require additional operating costs but rather they enrich our classrooms and learning experiences and provide additional revenue to the school district.

We extend our congratulation to the students for their focus and hard work. The school could not succeed without the support of their parents who are part of the educational team during each school day and throughout the year, delivering their children to school well-rested and ready to learn.

We extend our appreciation for the excellent leadership services and support that is provided to our community by our SAU#50 shared administrative team. As you know, we share administrative services with the neighboring communities of Greenland, Rye and New Castle. These services include school system administration, curriculum coordination/professional development, financial management, special education and many more cost-efficient benefits.

Our school board, and staff work with the other leaders of the SAU 50 community of schools in several ways. The Curriculum Advisory Committee provides an opportunity for SAU 50 teachers to meet with the teachers of Portsmouth Middle and High schools to coordinate and collaborate on curriculum and core competencies. The Technology Advisory Committee is developing a shared SAU 50 technology plan and to identifying opportunities to standardize across the district and to implement cost-saving efficiencies wherever possible. Our proposed budget for next year includes an addition of an SAU 50 Technology Director to assist all districts with development, coordination and enrichment of the use of technology in our schools.

Principal Peter Latchaw stays current with contemporary research in education. In particular he leads groups of students in science, creates “maker spaces” and leads technology projects including experiments and computer programming. The entire staff makes community involvement a driving goal for our school by communicating regularly to parents and citizens and hosting special events for the entire community. Community attendance at the holiday luncheon and concert, student presentations and the end of year performance continues to grow. Mr. Latchaw’s annual report will highlight many more achievements.



Our Newington School Supporters continue their outstanding support of the school by providing supplies and equipment which would otherwise be unavailable, and by hosting special events. Once again this year, the School Supporters worked tirelessly to make our Newington Road Race a phenomenal success. They have added a new fundraising event called “Dinner On The Bay” featuring a wonderful meal and lively auction. The Newington School Supporters provide our school with much-appreciated funds to support artist-in-residence programs, technology purchases and additional learning materials. A very special **Thank You** to all the citizens who volunteer their time and talents and to those who donated items for the auction. It truly takes a “Village” to educate a child!

As part of our ongoing efforts to maintain and repair our school building and improve building safety, this past year using a grant from the state we added safety film to all windows, updated and installed new exterior cameras, improved door security and installed 12 emergency/panic buttons. In addition, we completed the repaving of rear parking lot.

The school board takes this opportunity to thank our teachers, staff and principal for continuing to create an exceptional learning environment for our Newington students. We again thank our taxpayers and citizens for their support and for the opportunity to serve you in these rewarding roles.

Newington School Board

Mark Joyce
Jack O’Reilly
Chris Russo

Superintendent's Annual Report

2018

I am honored to present my annual report for 2018 to the staff at Newington Public School and to the citizens of Newington. Our focus at Newington Public School and throughout the entire SAU is to provide high-quality education to the students and families in the community. The mission at Newington Public School is to foster the intellectual, social, and physical growth of every student in a safe and supportive environment that promotes responsibility, self-discipline, respect and excellence in learning.

The success of the student population at Newington Public School is the result of a rigorous academic curriculum, supported by an extremely qualified teaching and support staff. The faculty at Newington Public School create and support a school environment that is welcoming and safe. Newington students routinely take an active role in the planning and execution of their own learning. High expectations are maintained and the entire school community takes an active role to promote academic excellence for all students.

Newington Public School is fortunate to have a dedicated and close-knit faculty. Staff members are engaged in numerous professional development opportunities to support their learning. Staff participate in district-wide initiatives which include the implementation of New Hampshire's Career and College Readiness Standards, preparing for the state assessments, and supporting the work around competency-based education. Newington staff collaborate routinely with other SAU 50 staff by researching best practices, piloting new programs, visiting other schools to observe first-hand these programs in place. This year, faculty members are guided by annual goals and school-wide initiatives centered on the following:

1. Project-Based Learning
2. Experiential Learning
3. Implementation of Mystery Science

The Newington Staff are led by Principal Peter Latchaw, currently in his seventh year at the helm. Peter is a visible presence not only in the school, but throughout the community. Peter is extremely child-centered, well respected by staff and provides sound leadership to an exceptional team of educators. In addition to his administrative responsibilities, Peter is in classrooms leading groups of students with science experiments, solving some challenging mathematics problems, or simply lending some caring advice to a student who may be struggling during the day.

The Newington School Board, led by Chairperson Dr. Mark Joyce, members Jack O'Reilly and Chris Russo provide valued expertise in developing and adopting school board policies that define the operational aspects of the school district. I am most appreciative of our elected school board members who are strong advocates in support of public education, devoting countless hours to school board meetings, analysis of budget proposals, school board policy, and district-wide initiatives.

The Newington Community as a whole supports the staff and students at Newington Public School through various fundraisers and attendance at school-wide events. Various municipal departments including Police, Fire, and Recreation provide valuable assistance and presence not

only in the school but also assisting to support families in need. I would like to acknowledge the fine work of Police Chief Michael Bilodeau and his staff; Fire Chief Darin Sabine and his staff; Ms. Geraci, Ms. Poulin and the Newington School Supporters; and Mr. Haberstroh and members of the Recreation Committee for going the extra mile to support Newington students and families.

Safety is essential to student learning and well-being. I am pleased to report that the District submitted applications to the New Hampshire Department of Education through its Public School Infrastructure Fund Program and was awarded \$51,640 to enhance safety measures in and around the campus. These funds, which required proportionate contributions from the Operating Budget, were unanimously supported by members of the Newington School Board. Once again, I acknowledge the dedication and support of our elected school board and thank members for supporting our district initiatives.

This is my fifth year working with you in this most important process. As your superintendent, I remain committed to supporting the core mission of the Newington School District. Thank you for sharing the common goal of providing the best education for our students.

Sincerely,

Salvatore Petralia
Superintendent, SAU 50

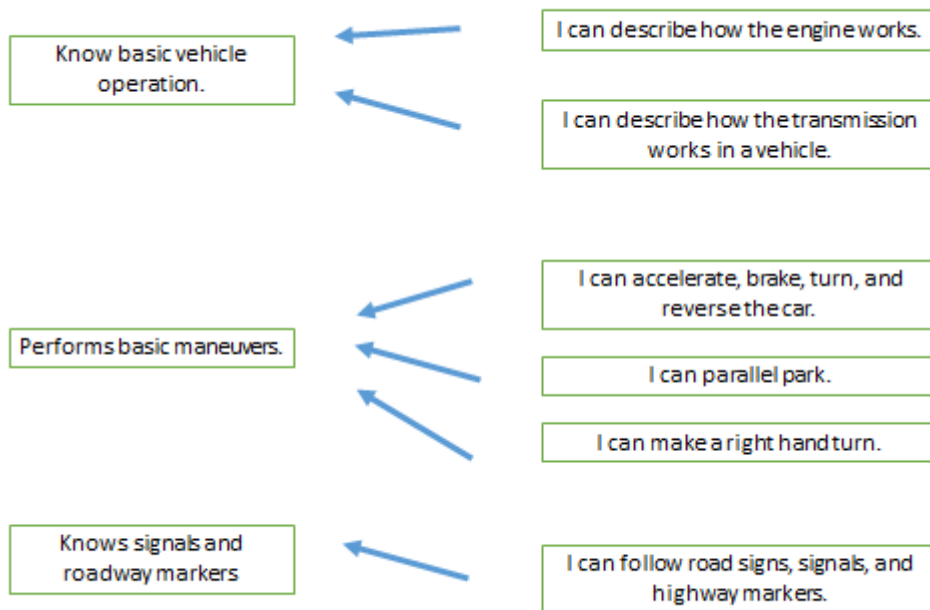


Curriculum, Assessment, and Instruction
Newington School District
Kelli R. Killen
Assistant Superintendent

Curriculum:

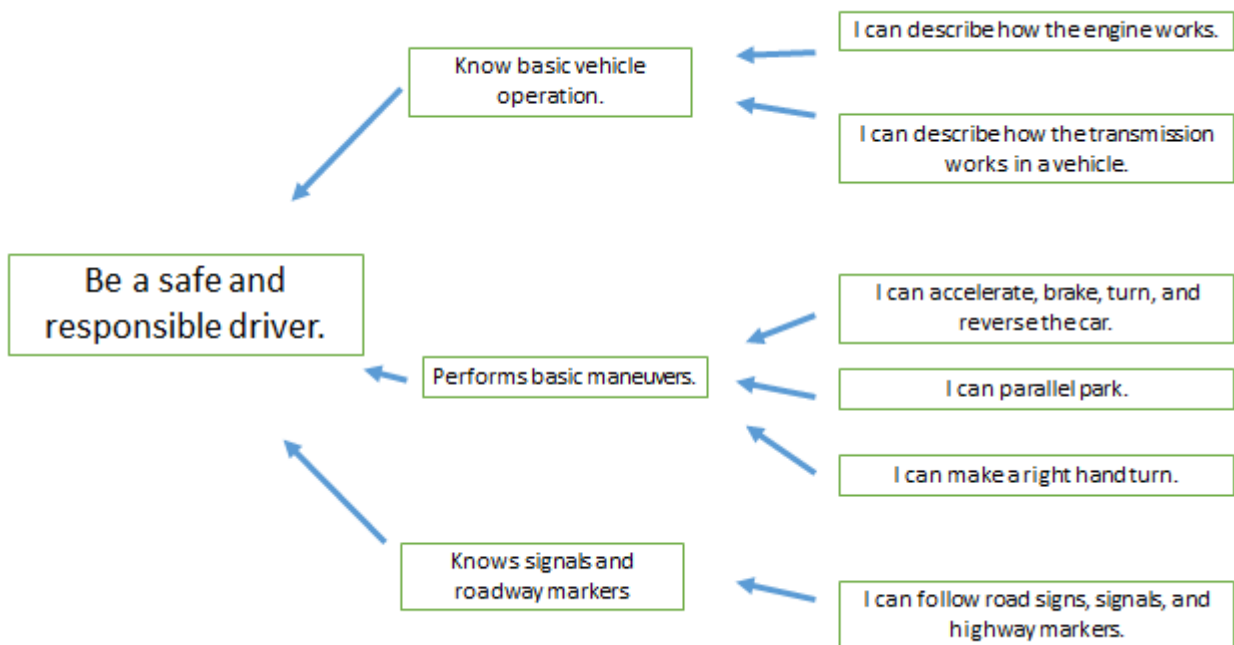
The curriculum in SAU 50 has been developed by the teachers responsible for instruction and assessment in that area. All curriculum was developed through the Understanding by Design process. It begins with “the end in mind” starting with how we want students to apply and demonstrate their learning and planning backwards from that ultimate outcome or competency. Therefore, our curriculum is competency based.

Driving is an example of a competency based system. There are standards associated with driving, such as basic vehicle operation, basic vehicle maneuvers, rules of the road, signs, and signals, to name just a few. In order to meet those standards, someone must have essential skills and knowledge. The diagram below illustrates this.

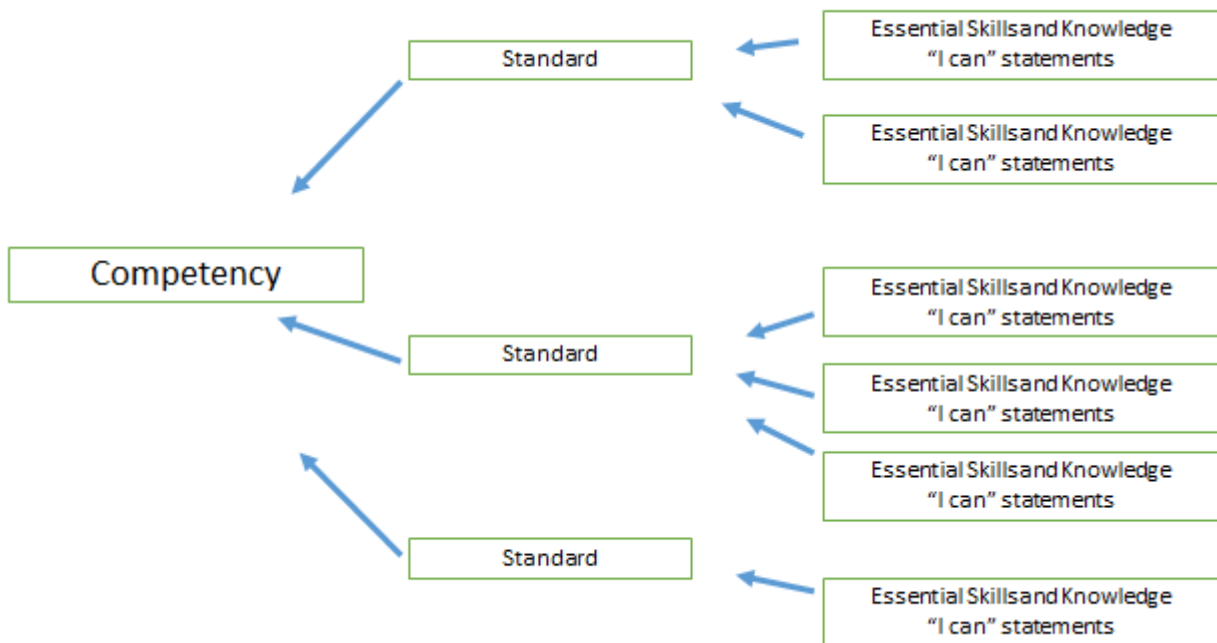


In the same way, teachers have taken the standards and decided what are those essential skills and knowledge needed to demonstrate the standard. Those skills listed as “I Can” or “Students will” statements are the learning targets posted in each classroom for daily lessons.

In driving, one would never stop at just meeting the standards. The ultimate goal of meeting those standards is to be a driver and actually go driving, to demonstrate and apply that learning in a variety of situations and contexts. Therefore, the ultimate application and demonstration is the competency of being a safe and responsible driver. The following illustrates the connection.



Likewise in education, the ultimate goal is to have students apply and demonstrate their learning. We want them to “go driving.” Teachers asked how students would use that learning in their lives currently and in the future to determine the competencies. The current use is very important as we want students to understand the relevance of what they are learning.



All curriculum documents follow the same format based on the Understanding by Design structure. The documents look the same for each curriculum area and address essential skills and knowledge, standards, competencies, and essential questions. *Note, all the information in the curriculum, with the exception of the standards and definitions, was written by the educators of SAU 50.*

Assessment:

New Hampshire State Assessment

Smarter Balanced Assessment was given for the second year in the late spring of 2017 to students in grades 3 to 8. This assessment requires students to apply their learning, not just recall specific content. The percentages of those students meeting proficiency on this *Note, all the information in the curriculum, with the exception of the standards and definitions, was written by the educators of SAU 50.* Curriculum documents can be found at <http://sau50.org/curriculum>.

Assessment:

New Hampshire State Assessment:

In the spring of 2018 a new state assessment was administered to students in grades 3 through 8 in the areas of English Language Arts, Math, and Science. The science assessment is only given in grades 5 and 8. These assessments require students to apply their learning, not just recall specific content. The percentages of students meeting proficiency on the assessments are listed below.

English Language Arts 2018

Grade	Level 3 and Level 4 (proficient)	State
3	100% (8/8)	54%
4	83% (5/6)	55%
5	100% (6/6)	61%
6	83% (5/6)	55%

Mathematics 2018

Grade	Level 3 and Level 4 (proficient)	State
3	75% (6/8)	55%
4	67% (4/6)	53%
5	17% (1/6)	45%
6	50% (3/6)	46%

Science

Grade	Level 3 and Level 4 (proficient)	State
5	33% (2/6)	43%

Pupil Services:

The following is information about Pupil Services supported by the district for student subgroups required by law and the current number of students involved.

Home Education: These students' education is provided by parents and not in a school setting.

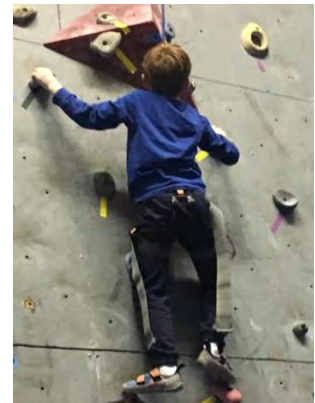
ESOL: English for Speakers of Other Languages: These students have limited English proficiency due to English being a second language for them.

McKinney-Vento Act: These students meet the criteria as homeless.

Title I: These students are provided instructional support in reading and/or math.

Section 504: These students are provided specific regular education accommodations due to a physical or mental impairment.

Program	Number of Students K to 8
Home Education	3
ESOL	0
Homeless Education	0
Title I	0
Section 504	5



**NEWINGTON
SPECIAL EDUCATION EXPENSES/REVENUES
PREVIOUS TWO FISCAL YEARS PER RSA32:11-a**

SPECIAL EDUCATION EXPENSES		2016-2017	2017-2018
1200	Special Programs	118,430	181,226
1430	Summer School	3,316	4,111
2140	Psychological Services	4,240	11,922
2150	Speech and Audiology	17,700	21,555
2160	Physical and Occupational Therapy	8,815	12,669
2332	Administration Costs	0	0
2722	Special Transportation	0	7,049
	TOTAL EXPENSES	152,501	238,532
SPECIAL EDUCATION REVENUES			
3110	Special Ed Portion Adequacy Funds	0	0
3240	Special Education Aid	0	0
4580	Medicaid	15,673	700
	TOTAL REVENUES	15,673	700
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		136,828	237,833



Newington Public School

133 Nimble Hill Road
Newington, NH 03801

phone: 603-436-1482 www.sau50.org/nps

Peter Latchaw, Principal
platchaw@sau50.org

2018-2019 Principal's Annual Report School Theme: Kindness and Beyond!

This is the seventh annual report I have written as the principal of Newington Public School. When I began my tenure at NPS, the current sixth grade students were just kindergarten students. Each year before I begin my annual report, I always take a moment to pause and reflect on the year and I also go back to read over my past annual reports. I often wonder what the Newington Community would like to know about our school. It is my hope that this report captures the sense of pride we have in our school and the work we put towards providing our students with an educational platform that emphasizes high academic standards, sound personal development, and a supportive environment that promotes positive social growth.



The 2018-2019 school year opened with all of the staff and students gathering on the basketball court at morning recess, to welcome all of our new students and to help ease the jitters on the first day. I also took the time to share with our school community our annual school theme: *KINDNESS AND BEYOND* and how I want our school to be a place where students feel safe, are respectful to each other, and responsible members of our community, and to be able to reach their full potential as students and be ready to learn! Each and every member of our village helps this process in their own way. The Newington School Supporters is a special organization composed of vibrant, engaged parents and grandparents who not only want to support learning by coordinating our fundraising events but who also understand the challenges that are happening in the world of learning. I would also like to take a moment to acknowledge the Newington Community as a whole for your continued support of our school. For many years now the Newington community comes together in early September to volunteer at the Fox Point Sunset Road Race organized by the Newington School Supporters; this event continues to serve as the main fundraiser for our school. The Newington Fire and Police Departments continue to be valuable resources for supporting our school community not only helping us ensure the safety of our students but supporting our families' varied needs. We love our skating rink in our backyard; thank you, Newington recreation committee and Mr. Haberstroh for all of your efforts! I also want to take a moment to recognize community member, Mrs. Sandy Sweeney. Year after year, Mrs. Sweeney volunteers her time several times a week reading with students and helping them practice their math facts. I could go on and on about the generosity, often overlooked, of our volunteers, community departments, and staff; this *combination* of strengths is why Newington Public School is an exceptional school, a school that is able to provide our students with a rich individualized educational experience.

The foundation of academics, arts, social-emotional development and caring for the overall well-being of our students ensures the fact that “everybody gets what they need” at NPS. The staff at Newington Public School strives to create a safe, calm, positive learning environment. Students begin each morning with a short outdoor break providing students a time to stretch their legs in the fresh air. Once in school, all classes begin with a morning meeting. At NPS, the morning meeting is an integral part of setting a calm, focused tone for the students. Additionally, classroom students continue to focus on their Work Habits - Forethought, Perseverance, Reflection, and Production. These HOWLs (Habits of Work and Learning) are qualities we believe are lifelong skills that are key elements to success as adults. NPS students spend their academic time in the morning focusing on mathematics, language arts, and reading. In the afternoon, students focus on science, social studies, and unified arts (physical education, Spanish, health, art, music, and STEAM).

Newington Public School continues to offer a rich variety of learning opportunities to build confidence academically, physically, socially, and beyond. Below is a list of some new learning initiatives at NPS:

- Project Based Learning (PBL) - Students work on a project over an extended period of time that engages them in solving a real-world problem or answering a complex question. They demonstrate their knowledge and skills by developing a public product or presentation for a real audience. As a result, students develop deep content knowledge as well as critical thinking, creativity, and communication skills in the context of doing an authentic, meaningful project. Project Based Learning unleashes a contagious, creative energy among students and teachers.
- Remote Instruction Days (Blizzard Bags) - Allows for school work to be completed by students when at home due to inclement weather/snow days. Learning happens everywhere and anytime. The Newington Blizzard Bag program allows students to own their learning while being supported remotely by teachers and staff. By promoting independent, hands-on/experiential learning and by using technology and the many resources available outside the walls of the classroom, students develop skills they will need for future academic success.
- Experiential Learning week - NPS staff, volunteers, and local artists will create learning workshops for the students. Students would then choose the learning workshop they would like to participate in for the week. We are hoping to have a large degree of diversity to meet the varied interests of all of our students in kindergarten through grade 6.
- Implementation of a new science program: *Mystery Science*. Mystery Science is aligned to Next Generation Science Standards and is an inquiry based science program. Mystery science is centered around student’s natural curiosity for the world around them. Each unit begins with a central question and students investigate and learn science topics linked to that central unit question.

Over the years, I have highlighted all of the technological resources we have available to students at NPS. That being said, our philosophy towards technology at NPS is to provide a balanced approach. All students in grades K through 6 have 1:1 IPAD use and students in grades 3-6 also have 1:1 Mac Books. Students have the flexibility and access to their devices throughout the day, as educational tools and to document their learning. Classroom teachers

integrate the use of technology into their daily lessons as a means to both engage and challenge students.

Additionally, during the past summer, we made several extensive upgrades to the security of our building. Newington Public School was awarded a grant from the State of New Hampshire to fund 80% of the following safety improvements; safety film was installed to all exterior windows, cameras were installed/upgraded at all entrances and our outer perimeter, alarms added to each of our exterior doors and twelve distress buttons installed in each of the rooms at NPS. All staff have participated in extensive training from the nationally recognized program, ALICE. We all have a positive working relationship with the Newington Police and Fire Departments that regularly check our building and assist with drills. We are fortunate to have compassionate adults who are committed to keeping NPS students safe.

As always, we are grateful for the many partnerships we have that support student safety and learning. We are fortunate to have an active parent group, NSS, and as a school we are fortunate for the enrichment opportunities they provide the students at NPS. It is these partnerships, and Newington's close-knit community that provide an environment where we are able to achieve our school's mission: *to foster the intellectual, social, and physical growth of every student in a safe and supportive environment that promotes responsibility, self-discipline, respect and excellence in learning.*

Respectfully,

Pete Latchaw, Principal
Newington Public School

Portsmouth Middle School Report

Phillip R. Davis, Principal

The purpose of the Portsmouth schools is to educate all students by challenging them to become thinking, responsible, contributing citizens who continue to learn throughout their lives. Portsmouth Middle School is a learning environment specifically designed to bring students from their elementary experience to the rigors of learning expected of students at Portsmouth High School. The middle years are ones of exploration of the multitude of ways a student can get involved in the school and greater community, of learning increasingly complex learning habits and skills, and an exploration of performing and unified arts.

There are just under 540 students attending Portsmouth Middle School. The school is divided into two teams at each grade level, each with five teachers assigned to a team. The team consists of a full time English Language Arts, Social Studies, Science, Mathematics, and Student Services Teacher. Teachers plan vertically, horizontally, and as interdisciplinary teams. This team approach allows for a comprehensive approach to education. Teachers coordinate lessons, meet with parents, and determine best paths for students as a unit. After their sixth grade year, students from New Castle have the option of attending Portsmouth Middle School, joining students from Newington. The faculty and administration take great care in placing these students, meeting with parents and ensuring a smooth transition to Portsmouth Middle School. Currently there are seventeen students from SAU 50 enrolled at PMS. For the past several years, Portsmouth Middle School has seen an increase in the number of students who are returning to public education from private institutions, and/or selecting to move to Portsmouth as our attention to individual students and their learning experience has become well known in the Seacoast.

Portsmouth Middle School strives to be meet the needs of each individual learner with a wealth of learning and extra-curricular activities. With over forty clubs and athletic opportunities for students to become engaged in after school, PMS offers structured growth experiences for all. Our world language program offers students the ability to study Chinese, French, or Spanish in each grade so that students can enter level 2 of their choice language at PHS. Tiered intervention courses in mathematics and English offer students who may be achieving at a level below their grade level peers a second, data driven dose of content. The combination of Success Block and Homeroom offers each student a connection point with a small group of students and a staff member twice a day while they often work on organization and executive function tasks. Advanced mathematics courses are offered to those who exhibit excellent work habits and the have ability to construct meaning from abstract mathematical thought. Full-time Band and Chorus are options for all students as well as Drama, Family and Consumer Sciences, Technology Education, Computer Programming, App. Design, Visual Arts, as well as Instrumental and General Music. Portsmouth Middle School's program of studies is able to offer students an individualized education coupled with a positive social experience.

Portsmouth Middle School staff and faculty are committed to working together with students and parents to mold future learners who are prepared for success in high school and beyond.

Portsmouth High School Report

Mary Lyons, Principal

Portsmouth High School is a comprehensive high school that prepares students for competitive liberal arts colleges, schools for technical career training, as well as positions in business and industry in the world of work. There are just under 1,100 students enrolled at PHS, with 34% of the student population coming from the surrounding towns of Rye, New Castle, Newington and Greenland. Our overall average class size is 14 with an average of 18 students in the core academic courses of English, math, social studies and science.

Excellence, Community, Commitment, and Leadership are Portsmouth High School's core values. Embedded in these is the belief that students are important and must be challenged in rigorous and relevant ways in order to reach their highest potential. Students strive for excellence in an environment that fosters a strong sense of belonging and creates partnerships between students and adults. Students learn best when they explore and contribute to their own education and that they are able to achieve in a safe and caring environment where success is celebrated. Students will become life-long learners when taught to think critically, effectively analyze information, and be respectful of others.

The faculty and staff at the high school take great pride in providing a curriculum for all students that is rigorous, personalized, equitable, and leads to college and career readiness. There are a wide-range of classes offered in the core subjects as well as a variety of offerings in the visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programming includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, and education and teacher training. The belief that students should have exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an understanding of an individual's place in the global environment is evident in the high school's excellent program offerings.

In addition to the curriculum, Portsmouth High School offers an array of extracurricular activities including competitive fall, winter, and spring sports, award-winning performing arts programs and over 50 active clubs and organizations such as Interact Club, Peer Leadership, Student Council and National Honors Society.

Portsmouth High School promotes a culture of respect, tolerance and pride. We believe students should have exposure to a rich and broad program of studies, have learning experiences outside of the classroom, and have an understanding of an individual's place in the global environment. With the focus on the 21st century learning skills of creativity, innovation, critical thinking, problem solving, collaboration and communication in the many academic and extra-curricular offerings, Portsmouth High School prepares students for the challenges ahead to succeed in a global society.



**TUITION PUPILS
2018-2019**

Attending Portsmouth Middle School

Grade 7

5 Students

Grade 8

5 Students

Attending Portsmouth High School

Grade 9

6 Students

Grade 10

3 Students

Grade 11

5 Students

Grade 12

4 Students

**NEWINGTON PUBLIC SCHOOL
2018-2019**

Kindergarten

10 Students

Grade 1

10 Students

Grade 2

6 Students

Grade 3

5 Students

Grade 4

9 Students

Grade 5

6 Students

Grade 6

5 Students

NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment 2018-2019

Grade	K	1	2	3	4	5	6	Total
Pupils	10	10	6	5	10	6	5	52

Pupils Tuitioned to Portsmouth as of October 1, 2018

Grade	7	8	9	10	11	12	Total
Pupils	5	5	6	4	5	4	29

STAFF MEMBERS

NEWINGTON SCHOOL DISTRICT

Gina Abood	Counseling
Cheryl Berman	Spanish Teacher
Annie Brady	Special Education Coordinator
Beth Brown	Kindergarten Teacher
Fred Bowden	Physical Education & Health Teacher
Patricia Edwards	Occupational Therapist
Gene Guth	Music Teacher
Jane Kendall	ASEP Coordinator
Peter Latchaw	Principal
Tom Lienhard	Food Service & Custodian
Kim Lodge	Teacher - Grades 3 & 4
Linda Loewy	Secretary
Abbi Lundborn	Teacher - Grades 1 & 2
Dana McKenna	Speech/Language
Erin Russo	Nurse
Nels Tooker	Teacher - Grades 5 & 6
Kelly Winfrey	BCBA
Kerrie Winsor	Special Education Aide
Susanna Vitali	Art Teacher

NEWINGTON SCHOOL DISTRICT

2019

The State of New Hampshire

To the Inhabitants of the School District of the Town of Newington, in the County of Rockingham and State of New Hampshire, qualified to vote upon district affairs:


You are hereby notified to meet at the Newington Town Hall in said District on Tuesday, March 12, 2019, at 11:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

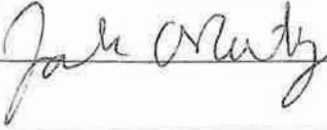
1. To choose One (1) Member of the School Board for the ensuing three years.

NOTICE: The foregoing procedure calling for election of your district officers at the annual meeting was adopted by the district at its 1962 meeting.

Given under our hands and seals at said Newington this 6th day of February, 2019.

A true copy of warrant -- Attest





Newington School Board



Article 01 Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,191,162 (Two Million One Hundred Ninety-One Thousand One Hundred Sixty-Two Dollars) 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. (Majority vote required) (NOTE: This warrant article {operating budget} does not include appropriations in ANY other warrant article.)

The Newington School Board recommends this article.
The Newington Budget Committee recommends this article.

Yes No

Article 02 Appropriate Funds to the Special Education Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the Special Education Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2019 unassigned fund balance. (Majority vote required)

The Newington School Board recommends this appropriation.
The Newington Budget Committee recommends this appropriation.

Yes No

Article 03 Appropriate Funds to Building and Grounds Expendable Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the Building and Grounds Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2019 unassigned fund balance. (Majority vote required)

The Newington School Board recommends this appropriation.
The Newington Budget Committee recommends this appropriation.

Yes No

Article 04 Appropriate Funds to the Tuition Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the Tuition Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2019 unassigned fund balance. (Majority vote required)

The Newington School Board recommends this appropriation.
The Newington Budget Committee recommends this appropriation.

Yes No



Proposed Budget

Newington Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2019 to June 30, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/1/19

SCHOOL 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
John Lamson	Chair	
James Belanger	Member	
Sandy Sweeney	Member	
Jack O'Reilly	Member	
Jennifer Kent Weiner	Member	
Brandon Arsenault	Member	
Alan Wilson	Member	
William Wright	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



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$805,515	\$1,026,206	\$874,477	\$0	\$874,477	\$0
1200-1299	Special Programs	01	\$181,596	\$160,972	\$174,753	\$0	\$174,753	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$177,032	\$29,896	\$35,602	\$0	\$35,602	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
	Instruction Subtotal		\$1,164,143	\$1,217,074	\$1,084,832	\$0	\$1,084,832	\$0
Support Services								
2000-2199	Student Support Services	01	\$57,507	\$73,429	\$64,863	\$0	\$64,863	\$0
2200-2299	Instructional Staff Services	01	\$28,069	\$35,278	\$37,989	\$0	\$37,989	\$0
	Support Services Subtotal		\$85,576	\$108,707	\$102,852	\$0	\$102,852	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$24,012	\$23,980	\$23,980	\$0	\$23,980	\$0
	General Administration Subtotal		\$24,012	\$23,980	\$23,980	\$0	\$23,980	\$0
Executive Administration								
2320 (310)	SAU Management Services	01	\$194,940	\$187,657	\$198,420	\$0	\$198,420	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$131,513	\$133,348	\$134,900	\$0	\$134,900	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$74,028	\$80,223	\$80,923	\$0	\$80,923	\$0
2700-2799	Student Transportation	01	\$103,469	\$90,063	\$134,369	\$0	\$134,369	\$0
2800-2999	Support Service, Central and Other	01	\$337,715	\$334,049	\$331,082	\$0	\$331,082	\$0
	Executive Administration Subtotal		\$841,665	\$825,340	\$879,694	\$0	\$879,694	\$0



Appropriations

Non-Instructional Services									
3100	Food Service Operations	01	\$30,267	\$33,804	\$33,804	\$0	\$33,804	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$30,267	\$33,804	\$33,804	\$0	\$33,804	\$0	\$0
Facilities Acquisition and Construction									
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	01	\$30,591	\$1,000	\$26,000	\$0	\$26,000	\$0	\$26,000
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$30,591	\$1,000	\$26,000	\$0	\$26,000	\$0	\$26,000
Other Outlays									
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Outlays Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers									
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	01	\$0	\$40,000	\$40,000	\$0	\$40,000	\$0	\$40,000
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal		\$0	\$40,000	\$40,000	\$0	\$40,000	\$0	\$40,000
	Total Operating Budget Appropriations			\$2,191,162	\$2,191,162	\$0	\$2,191,162	\$0	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	02	\$20,000	\$0	\$20,000	\$0
			<i>Purpose: Appropriate funds to the special education trust f</i>			
5252	To Expendable Trusts/Fiduciary Funds	03	\$20,000	\$0	\$20,000	\$0
			<i>Purpose: Appropriate Funds to Building and Grounds Expendab</i>			
5252	To Expendable Trusts/Fiduciary Funds	04	\$20,000	\$0	\$20,000	\$0
			<i>Purpose: Appropriate funds into the tuition trust fund</i>			
Total Proposed Special Articles			\$60,000	\$0	\$60,000	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2019	School Board's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
Local Sources					
1300-1349	Tuition	01	\$52,091	\$52,500	\$52,500
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	01	\$20,000	\$20,000	\$20,000
1700-1799	Student Activities	01	\$8,000	\$8,000	\$8,000
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$1,000	\$1,000	\$1,000
Local Sources Subtotal			\$81,091	\$81,500	\$81,500
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid	01	\$8,158	\$8,158	\$8,158
3230	Catastrophic Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$300	\$300	\$300
3270	Driver Education	01	\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$8,458	\$8,458	\$8,458
Federal Sources					
4100-4539	Federal Program Grants	01	\$30,000	\$30,000	\$30,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$3,500	\$3,500	\$3,500
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$10,000	\$10,000	\$10,000
4590-4999	Other Federal Sources (non-4810)	01	\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$43,500	\$43,500	\$43,500



New Hampshire
 Department of
 Revenue Administration

2019
MS-27

Revenues

Other Financing Sources			
5110-5139	Sale of Bonds or Notes	\$0	\$0
5140	Reimbursement Anticipation Notes	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	\$0	\$0
5222	Transfer from Other Special Revenue Funds	\$0	\$0
5230	Transfer from Capital Project Funds	\$0	\$0
5251	Transfer from Capital Reserve Funds	\$0	\$0
5252	Transfer from Expendable Trust Funds	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0
5300-5699	Other Financing Sources	\$0	\$0
9997	Supplemental Appropriation (Contra)	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$120,000
9999	Fund Balance to Reduce Taxes	\$0	\$70,498
	Other Financing Sources Subtotal	\$0	\$190,498
	Total Estimated Revenues and Credits	\$133,049	\$323,956



Budget Summary

Item	School Board	Budget Committee
	Period ending 6/30/2020 (Recommended)	Period ending 6/30/2020 (Recommended)
Operating Budget Appropriations	\$2,191,162	\$2,191,162
Special Warrant Articles	\$60,000	\$60,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$2,251,162	\$2,251,162
Less Amount of Estimated Revenues & Credits	\$323,956	\$323,956
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$1,927,206	\$1,927,206



Supplemental Schedule

1. Total Recommended by Budget Committee **\$2,251,162**

Less Exclusions:

2. Principal: Long-Term Bonds & Notes \$0

3. Interest: Long-Term Bonds & Notes \$0

4. Capital outlays funded from Long-Term Bonds & Notes \$0

5. Mandatory Assessments \$0

6. Total Exclusions (Sum of Lines 2 through 5 above) \$0

7. Amount Recommended, Less Exclusions (Line 1 less Line 6) \$2,251,162

8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%) \$225,116

Collective Bargaining Cost Items:

9. Recommended Cost Items (Prior to Meeting) \$0

10. Voted Cost Items (Voted at Meeting) \$0

11. Amount voted over recommended amount (Difference of Lines 9 and 10) \$0

12. Bond Override (RSA 32:18-a), Amount Voted \$0

Maximum Allowable Appropriations Voted at Meeting:
(Line 1 + Line 8 + Line 11 + Line 12) \$2,476,278

VITAL STATISTICS

Year Ending December 31, 2018

Marriages

<u>Date & Place of Marriage</u>	<u>Names</u>	<u>Residence</u>
8/4/2018 - Newington, NH	Timothy J. Sprouse Jordana D. Wyman	Dallas, TX Newington, NH
09/02/18 - Newington, NH	Sandra E. Clark James E. Kaddy	Newington, NH Newington, NH
09/22/18 - Newington, NH	James R. Tucker Erika L. Mantz	Newington, NH Newington, NH

Births

<u>Child's Name</u>	<u>Birth Date</u>	<u>Birth Place</u>	<u>Father's & Mother's Names</u>
Peter Graves Olsen	08/21/18	Exeter, NH	Stephen Olsen & Danielle Silva

Deaths

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Place of Death</u>	<u>Father's & Mother's Names</u>
03/06/18	Joyce Wilson	Newington, NH	Harold Swan & Ruth (Hartley)
03/26/18	Dorothy E. Noseworthy	Newington, NH	Russell Walker & Mary (Topping)
04/10/18	Granville "Gup" Knox, Jr.	Portsmouth, NH	Granville Knox, Sr. & Edith (Ebert)
11/07/18	Lorna P. Watson	Newington, NH	Ralph Pearson & Louise (Hayes)
12/18/18	Robert Peters, Jr.	Newington, NH	Robert Peters, Sr. & Alice (Killila)

Interments

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Place of Death</u>
01/23/18	Patricia A. Blair	Concord, NH
02/05/18	Joe Falvey Smith	Dover, NH
02/27/18	Carol A. Goodwin	Dover, NH
04/01/18	Sandra L. Ham	Sanford, ME
04/20/18	Arthur W. Barrett, Jr.	Portsmouth, NH
04/25/18	Harriet Bailey	Concord, NH
06/18/18	Roland P Emerton, Sr.	Dover, NH
06/25/18	Marion R. Badger	Rye, NH
06/29/18	Shirley R. Keen	Rochester, NH
09/12/18	Elinor Hodgdon Marsh	Kittery, ME
10/08/18	Marie E. Rines	Barrington, NH