Town of Newington, NH

Town Report Year Ending December 31, 2015

School District Report FY Ending June 30, 2015

UNSUNG HERO

DENIS HEBERT

This year's award goes to Denis Hebert who, without hesitation, answered the call and took the lead for the Board of Selectmen regarding the Eversource Transmission Line through our Town.

Denis spent countless hours, days and weeks attending numerous meetings both public and non public, not to mention wearing out numerous cell phones!! His specific experience and education in this field has been to the Town's great advantage. Denis timelessly worked toward the goal of having the best possible solution for the Town, as a whole, leaving no stone unturned. All of this was accomplished while he continued to hold forth his position as Chairman of the Planning Board and all of its many meetings!

Lest we not forget to give a huge thank you to his "better half" Ann, who so graciously let the Town borrow Denis for the past two years on the Eversource project!!!!

All in all, Denis was given his ***marching orders***, carried out his ***mission,*** and did a ***commanding*** job and we thank and salute you, retired Lt. Colonel Denis Hebert, our unsung hero!

Cover photo: Darius Frink Farm Belted Galloway Cattle

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NEWINGTON SCHOOL DISTRICT

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Town Directory

Town Offices-603-436-7640

Town Administrator	Ext. 210	mroy@townofnewingtonnh.com
Bldg. Inspector/Health Officer	Ext. 213	building@townofnewingtonnh.com
Secretary	Ext. 216	eboy@townofnewingtonnh.com
Town Clerk/Tax Collector	Ext. 214	lcoleman@townofnewingtonnh.com
Town Planner	Ext. 217	tmorgan@townofnewingtonnh.com

Town Office FAX: 603-436-7188

Police Department: 603-431-5461
Police Dept. Fax: 603-431-3998
Police Website:
www.newingtonnhpd.com
Email: 143@newingtonnhpd.com

Fire Department: 603-436-9441
Fire Department Fax: 603-430-2007
Fire Website:
www.newingtonfd.org
Fire Dept. email: ahead@newingtonfire.og

Newington Public School: 603-436-1482
Newington School Fax: 603-427-0692
Newington School website:www.sau50.org

Langdon Library: 603-436-5154
Library website: www.langdonlibary.org
Email: director@langdonlibrary.org

Wastewater Treatment Plant: 603-431-4111

TOWN OF NEWINGTON WEBSITE: www.newington.nh.us

Community Profile

Municipal Directory	Calendar of Meetings	Meeting Agendas
Meeting Minutes	Public Hearing Notices	Newington Business Links
Online Licensing, payments	Online Registrations	Building Use Request
Town Mtg. Minutes Archives	Newington Regs. & Requirements	Property Assessments

Maps: Floodplains, Fox Point, Historic USGS Maps, Street Maps, Statewide Property Tax Map, Zoning Districts, Spaulding Turnpike Expansion Map.

Application Forms: Board of Adjustment, Building, Driveway, Electrical, Plumbing, Excavation, Sewer, Signs, Facilities Use Request, Demolition Permits.

As of December 31, 2015

OFFICERS, BOARDS, COMMITTEES

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
BOARD OF SELECTMEN			**BUDGET COMMITTEE**		
Rick Stern , Chair	2 Yrs	2016	*John Lamson, Chair*	3 Yrs	2018
Cosmas Iocovozzi	3 Yrs	2017	*Gail Klanchesser, Vice Chair*	3 Yrs	2016
Jan Stuart	3 Yrs	2018	*Sandra Sweeney*	3 Yrs	2018
TREASURER			*Gail Pare*	3 Yrs	2018
Susan Philbrick	1 Yr	2016	*Jennifer Kent Weiner*	1 Yr	2016
Luanne O'Reilly, Deputy, appointed	1 Yr	2016	*Brandon Arsenault*	3 Yrs	2017
TOWN CLERK/TAX COLLECTOR			*Alan Wilson*	2 Yrs	2017
Laura Coleman	3 Yrs	2018	*Michael Marconi, Resigned*	3 Yrs	2016
Ann Beebe, Deputy, Appointed	1 Yr	2016	*Katherine Latchaw*	1 Yr	2016
BOARD OF FIRE ENGINEERS			*Leila Richardson, Resigned*	3 Yrs	2017
Darin Sabine, Chair	3 Yrs	2016	*David Mueller, School Bd. Rep.*		
Ruth Fletcher	3 Yrs	2017	*Rick Stern, Selectmen's Rep*		
James Fabrizio	3 Yrs	2018	**TRUSTEES OF THE TRUST FUND**		
POLICE COMMISSION			*Mark Phillips, Chair*	3 yrs	2016
F. Jackson Hoyt	3 Yrs	2016	*Chris Bellmare*	3 Yrs	2017
Douglas Ross	3 yrs	2017	*John Lamson*	3 Yrs	2018
Steve Prefontaine, Chair	3 yrs	2018			
SEWER COMMISSION			**CONSERVATION COMMISSION**		
T. Dean "Skip" Cole	3 Yrs	2016	*Jane Hislop, Co-Chair*	2 Yrs	2016
Timothy Field	3 Yrs	2017	*James Weiner, Co-Chair*	3 Yrs	2018
Justin Richardson	3 Yrs	2018	*Ann Morton*	2 Yrs	2017
HISTORIC DISTRICT COMMISSION			*Sandra Devins*	3 Yrs	2018
Gail Pare, Chair	3 Yrs	2016	*Bill Murray*	3 Yrs	2018
Paul Pellitier	3 Yrs	2016	*Jane Kendall, Alternate*	2 Yrs	2016
Elaina D'Orto	3 Yrs	2018	*Cynthia Gunn-Stone, Alternate*	1 Yr	2016
John Lamson	3 Yrs	2018	**MODERATOR**		
Cynthia Gunn-Stone	2 Yrs	2017	*Ruth Fletcher*	2 Yrs	2016
			CEMETERY TRUSTEES		
LIBRARY TRUSTEES			*Margaret Lamson*	2 Yrs	2016
Steve Bush, Chair	3 Yrs	2017	*Cos Iocovozzi, Selectmen's Rep*		
Jack O'Reilly, Vice Chair	2 Yrs	2016			
Lelia Lamson	3 Yrs	2016	**HIGHWAY SAFETY COMMITTEE**		
Lillian Wilson	3 Yrs	2018	*Rick Stern, Selectmen's Rep.*		
Patty Borkland, Appointed	1 Yr	2016	*Jon Tretter, Police Chief*		
Catherine Hazelton, Alternate	1 Yr	2016	*Andy Head, Fire Chief*		
			Len Thomas, Road Agent		

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
PLANNING BOARD					
Denis Hebert, Chair	3 Yrs	2018	**BOARD OF ADJUSTMENT**		
Jack Pare	3 Yrs	2018	*Matthew Morton, Chair*	3 Yrs	2018
Bernard Christopher	3 Yrs	2017	*John Frink*	3 Yrs	2018
Christopher Cross	3 Yrs	2017	*Ted Connors*	2 Yrs	2016
Michael Marconi, Resigned	3 Yrs	2016	*Jim Weiner*	2 Yrs	2016
James Weiner, Appointed	1 Yr	2016	*Ralph Estes*	3 yrs	2017
Justin Richardson, Resigned	3 Yrs	2016	*Justin Richardson, Alt., Resigned*	2 Yrs	2017
Mark Phillips, Appointed	1 Yr	2016			
Kenneth Latchaw, Alternate	3 Yrs	2017	**EMERGENCY MANAGEMENT**		
Justin Richardson, Alternate	2 Yrs	2017	*Jon Tretter, Police Chief*		
Rick Stern, Selectmen's Rep.			*Andy Head, Fire Chief*		
RECREATION COMMITTEE			*Rick Stern, Selectmen's Rep.*		
Bob Dell Isola, Chair	1 Yr	2016			
Chris Bellmare	1 Yr	2016	**SUPERVISOR OF THE CHECKLIST**		
Darryl Brown	1 Yr	2016	*Sue Philbrick*	4Yrs	2017
Keith Frizzell	1 Yr	2016	*Victoria Eversman*	4Yrs	2019
Thomas Rossi	1 Yr	2016	*Jane Kendall*	3Yrs	2018
Martin Callahan	1 Yr	2016			
Brian Haberstroh	1 Yr	2016			
Myhanh Nguyen	1 Yr	2016	**BALLOT CLERKS**		
Bill Blatt	1 Yr	2016	*Meredith Hoyt*	1 Yr	2016
TOWN HISTORIAN			*Suzanne Russell*	1 Yr	2016
Barbara Myers			*Mary Wahl*	1 Yr	2016
DOCKMASTER			*Lynda Bullock*	1 Yr	2016
John Frink			*Margaret Lamson*	1 Yr	2016
PDA REPRESENTATIVE			*Sandra Sweeney*	1 Yr	2016
Margaret Lamson			Elisabeth Connors	1Yr	2016
FIRE WARDEN			*Doreen Stern*	1Yr	2016
Timothy Field					

NEWINGTON STAFF and EMPLOYEES

TOWN HALL STAFF	**INSPECTORS**
Martha Roy, Town Administrator	*Mike Regan, Electrical*
Anita Treloar, Financial Director	*Robert Hart, Jr., Plumbing*
Eleanor Boy , Secretary	**HIGHWAY DEPARTMENT**
Lorna Watson, Receptionist	*Leonard Thomas, Road Agent*
Rick St. Laurent, Custodian	*John Frink*
TRANSFER STATION	*Victor McLean*
Craig Daigle, Superintendent	*Frank Reinhold*
Frank Reinhold, Assistant	*Matthew Coleman*
LANGDON LIBRARY	**FIRE DEPARTMENT**
Lara Croft, Director	*Andy Head, Chief*
Mary Rash, Assistant Librarian	*Jeff Leduc, Assistant Chief*
Debbie Kohlhase, Assistant	*Laurie Mu, Secretary*
Theresa Tomlinson, Administrative Coordinator	*Peter Wahl, EMS*
Kaytee Hojnacki, Assistant	*Everette Mitchell*
Heather Lindsay, Programming Assistant	*Lt. Mark Merrill*
Kiska Alexandropoulos, Substitute	*Lt. Chris Gallant*
Paula Knox, Substitute	*Lt. John McCooey*
POLICE DEPARTMENT	*FF Thomas McQuade*
Jon Tretter, Chief	*FF Tracey Dudgeon*
Diana St. Laurent, Executive Secretary	*FF Jonathan March*
Capt. Brian Newcomer	*FF Jonathan Connors*
Detective Tony Harland	*Part Time FF Michael Davenport*
Master Patrolman John Garvin	*Part Time FF Brandon Lisowski*
Master Patrolman Seth Appelbaum	*Part Time FF Kevin Craft*
Master Patrolman Mike Sullivan	*Part Time FF Ryan Mcfadden*
Patrolman Sean O'Reilly	*Call FF Tyler Cunningham*
Patrolman Brandon Smart	*Call FF Ben Hyman*
Patrolman Timothy Gordon	*Call FF Eric Johnson*
Patrolman Daniel Hurley	*Call FF Colin Hickman*
Patrolman Tony O'Connell (part time)	*Call FF Jessie Kelley*
Patrolman Douglas Lorenz (part time)	*Call FF Alexandria Gorski*
TOWN PLANNER	*Call FF Tyler Dodds*
Thomas Morgan	*Call FF Ryan Chase*
BLDG INSPECTOR/CODE ENFORCEMENT	*Call FF Jessica Downing*
John Stowell	*Call FF William Carey*

STATE OF NEW HAMPSHIRE
2016 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 8, 2016 to act on Articles 1-12. The polls will open at 11:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 13-24 will resume at the Newington Town Hall on Saturday, March 12, 2016 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) Fire Engineer – for 3 years; Two (2) Planning Board members - for 3 years; One (1) Sewer Commissioner- for 3 years; Two (2) Library Trustees- for 3 years; One (1) Library Trustee - for 2 years; One (1) Cemetery Trustee- for 3 years; One (1) Cemetery Trustee- for 2 years; One (1) Cemetery Trustee- for 1 year: One (1) Trustee of the Trust Funds- for 3 years; Three (3) Budget Committee members- for 3 years; One (1) Budget Committee member-for 1 year and One (1) Moderator - for 2 years.

ARTICLE 2: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 1:

Are you in favor of the adoption of zoning amendment # 1, as proposed by the Newington Planning Board to amend, revise, and update the existing Newington Zoning Ordinance (NZO) as follows:

1. Update legislative references to correctly identify current statutes;
2. Simplify the wording and re-title Article I (Introduction);
3. Relocate related items from Article III to Article I;
4. Add updated definitions to Article II;
5. Combine Articles III & V "Zones" as both define designated Zoning Districts;
6. Delete "Uses Prohibited" - (See note 1 below);
7. Transfer Scenic Road designation from Article V "Zones" to Article IV "General Provisions";
8. Delete "Merger in Non-Conforming Property" (now disallowed by RSA 674:39 aa), and
9. List additional designated government land sites in the Natural Resource Protection District?

The replacement NZO will also include the separately listed and separately approved amendments # 2 through # 10. The complete text of the proposed revised zoning amendment is available at the Town Clerk's Office and Planning Office, Town of Newington, 205 Nimble Hill Road, Newington, NH 03801 or online on the Newington Planning Board webpage at http://www.newington.nh.us/planning-department

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: Since the existing NZO contains antiquated legislative references, outdated terms and procedures and duplications, the Planning Board desired to clean up (i.e. "housing keeping") the document by updating various items and consolidating Articles when appropriate. For example, Zoning Districts included a section entitled "Uses Prohibited." According to New Hampshire law, if a use is not identified as permitted by right, it is considered to be not permitted. The proposal deletes "Uses Prohibited" among other items.

ARTICLE 3: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 2:

Are you in favor of the adoption of zoning amendment # 2, as proposed by the Newington Planning Board as follows: define an accessory dwelling unit as a single attached residential unit located on an owner-occupied lot which is secondary, subordinate and attached to the principal dwelling unit and has a maximum floor area of 750 square feet and which has its own private entrance providing access to the unit directly from the exterior or from a common entry and allow the use in the Residential District?

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: The existing NZO lists Accessory Uses as permitted. The Board thought this term needed further explanation and that an accessory dwelling unit would represent an appropriate step by providing some limited opportunities for workforce housing. In addition, pending state legislation (SB 146) would require all municipalities to allow an attached accessory dwelling unit in any single-family house by right, special exception or conditional use permit. At present, there are about 30 accessory dwelling units in Town.

ARTICLE 4: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 3:

Are you in favor of the adoption of zoning amendment # 3, as proposed by the Newington Planning Board as follows: define bed and breakfast as private owner occupied residence that advertises and offers sleeping accommodations to guests in four or fewer rooms for rent with the owner present and provides breakfast to guests only? A guest is defined as a person who rents a room in a bed and breakfast facility for fewer than 30 consecutive days. The number of units is limited to four (4) and subject to a Conditional Use Permit and site plan review.

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: At present, the existing NZO allows Bed & Breakfast Inns by right, without a definition, with "no more than eight lodging rooms." This proposed amendment defines the term "Bed & Breakfast Inn" and limits the number of lodging units to four. The Board thought that a B & B with the currently allowed eight rooms could have an adverse impact on the neighborhood and that four was more appropriate and reasonable.

ARTICLE 5: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 4:

Are you in favor of the adoption of zoning amendment # 4, as proposed by the Newington Planning Board as follows: combine the four existing zoning districts (Airport, Airport Industrial, Light Industrial, Mobile Home) of the Pease property into a new Pease Tradeport District where these same districts are designated in the Pease Tradeport Ordinance with control retained by the Pease Development Authority for the land use review and approval of a proposed development in accordance with NH RSA 12-G:13?

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: At present, the existing NZO contains four zoning districts for land located in Newington, but controlled by the Pease Tradeport. According to NH RSA 12-G:13, the Pease Tradeport retains land use authority for such property and Pease has its own local land use regulations. The Town of Newington has no land use authority in Pease. This proposal recognizes that fact.

ARTICLE 6: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 5:

Are you in favor of the adoption of zoning amendment # 5, as proposed by the Newington Planning Board for the Waterfront Industrial and Commercial District W zone as follows: includes a watchman, caretaker or janitor as a permitted use with the condition that the industry or business shall annually certify by April 1st that the resident is a bona a fide watchman, caretaker or janitor employee of the business. Failure to do so shall make the residential use Not Permitted?

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: At present, the existing Section 6 Waterfront Industrial and Commercial District in the NZO states under D. "Uses Prohibited" in (2) "Residential uses are specifically excluded from the W District except for watchman, caretaker or janitor. This proposal would allow watchman, caretaker or janitor as a permitted use so long as the individual is an employee of the business.

ARTICLE 7: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 6:

Are you in favor of the adoption of zoning amendment # 6, as proposed by the Newington Planning Board as follows: increase the land area for a Two Family dwelling unit from 80,000 square feet to 120,000 square feet to ensure that the overall nature of the Residential District is maintained?

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: At present, a Single Family unit and a Two Family unit require the same amount of land area, which is 80,000 square feet. Additional land for a Two Family unit is consistent with the rural character of the Residential district.

ARTICLE 8: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 7:

Are you in favor of the adoption of zoning amendment # 7, as proposed by the Newington Planning Board as follows: move Article VIII Traffic Mitigation from the NZO and place much of the information in the Town's Site Plan Review Regulations as they are the appropriate location for this requirement?

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: The Town's Site Plan Review Regulations (SPRRs) are the appropriate regulatory tool for addressing the issue. The Planning Board and Town Legal Counsel recommend the deletion of this provision and the transfer of much of the requirements to the SPRRs.

ARTICLE 9: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 8:

Are you in favor of the adoption of zoning amendment # 8, as proposed by the Newington Planning Board as follows: in Article X Wetlands Overlay District, delete the Special Exception provision for wetlands crossing and substitute a Conditional Use Permit (CUP) procedure administered by the Planning Board for wetlands crossing?

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: The term "special exception" normally refers to a use that is allowed as a special exception by the Zoning Board of Adjustment. In this case, it refers to the ZBA's approval of construction of a road et cetera in a wetland area. The Planning Board believes this is a planning issue, which is best handled by the Planning Board as a Conditional Use Permit.

ARTICLE 10: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 9:

Are you in favor of the adoption of zoning amendment # 9, as proposed by the Newington Planning Board as follows: in Article XIX Administration, clarify Section 1 on Zoning Enforcement by identifying the proper role of the Town's Building Inspector / Code Enforcement Officer and add a new Section 6 entitled Zoning Board of Adjustment (ZBA), which describes the duties and responsibilities of the ZBA and the process for variances, special exceptions and waivers of dimensional requirements?

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: The proposal clarifies the procedure for enforcement of the Zoning Ordinance and the roles of various officials in that process. The current NZO lacked a section on the duties and responsibilities of the Zoning Board of Adjustment. This proposal contains a new section on the duties and responsibilities of the Zoning Board of Adjustment.

ARTICLE 11: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Zoning Amendment # 10:

Are you in favor of the adoption of zoning amendment # 10 as proposed by the Newington Planning Board as follows: in Article X – Wetlands Conservation District, Section 5 Minimum Lot Size Requirements, increase the amount of upland area for a two-family dwelling unit from 45,000 square feet to 60,000 square feet?

PLANNING BOARD VOTED TO RECOMMEND

Explanatory Note: At present, a Single Family unit requires 30,000 contiguous square feet of upland area and a Two Family unit requires 45,000 contiguous square feet of upland area. The proposal would increase the upland area requirement for a Two Family unit to 60,000 contiguous square feet. This proposal is in keeping with the rural character of the Residential District.

ARTICLE 12:
Petitioned Zoning Amendment # 11:

Are you in favor of the adoption of zoning amendment # 11 to allow as an accessory use in the Office District public dining facilities that occupy no more than 10% of the floor area of the building in which they are situated and which are related to the sale of beverages that are manufactured in the remaining 90% of the building's floor area? The amendment reads as follows:

Proposed Zoning Amendment to Article V, Section 2, Paragraph C – Accessory Uses Permitted:

(3) Public dining facilities that occupy no more than 10% of the floor area of the building in which they are situated and which are related to the sale of beverages manufactured in the remaining 90% of the building's floor area.

Petition's Stated Rationale: The NZO currently allows light manufacturing in the Office District, which use includes the brewing of beer. Providing public dining facilities at brewing facilities has become a customary use associated with such facilities. This proposal recognizes that fact.

PLANNING BOARD VOTED NOT TO RECOMMEND

Planning Board's Explanatory Note: The Planning Board notes the amendment as written is ambiguous and, if adopted, this amendment will open up the entire Office (O) District to restaurant and retail. It will allow expansion of retail into the Office (O) District.

ARTICLE 13: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of *Six Million, Eight Hundred Sixty Two and Sixty Seven Dollars* ($6,862,067) 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 (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)

ARTICLE 14: 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 existing Capital Reserve Fund under the provisions of RSA 35:1 for the Replacement and/or Repair of Vehicles Operated by the Fire Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)
Est. in 1986/Revised 1998; added $25,000 last year. As of December 31, 2015 we had a balance of $111,148.21.

ARTICLE 15: 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 existing Capital Reserve Fund under the provisions of RSA 35:1 known as the Major Road Work Fund which was established for the purpose of funding major improvements to roadways.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)
Est. in 2001; added $10,000 last year. As of December 31, 2015 we had a balance of $39,817.77

ARTICLE 16: To see if the Town will vote to raise and appropriate the sum of *Forty Thousand Dollars* ($40,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Fire Department Communications..

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)

Est. in 2015; added $10,000 last year. As of December 31, 2015 this fund had a balance of 10,000.16.

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* ($50,000) to be added to our existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)

Est. in 2005; added $10,000 last year. As of December 31, 2015 this fund shows a balance of $96,571.39

ARTICLE 18: To see if the Town will vote to raise and appropriate *Fifteen Thousand Dollars* ($15,000) to be added to the existing Expendable Trust Fund established in 2012 under the provisions of RSA 31:19-a known as the Health Plan Deductible Supplement Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)

Est. in 2012, we added $15,000 to it last year. As of December 31, 2015, we had a balance of $23,742.91

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (*$15,000) 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 (7-0)

Est. in 2001; added $15,000 last year. As of December 31, 2015 we had a balance of $164.507.41

ARTICLE 20: To see if the Town will vote to establish a Capital Reserve Fund to be known as the Town Generators Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repair or replacement of the Town generators under the jurisdiction of the Selectmen, and to raise and appropriate the sum of *Ten Thousand Dollars* ($10,000) to be placed in this fund, and to name the Board of Selectmen as agents to expend.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)

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 existing Capital Reserve Fund known as the Police Dept. Radio/Electronics Fund established in 1998 (and amended) under the provisions of RSA 35:1, which was established for the purpose of purchasing, replacement or repair of needed electronic and/or communication devices.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)

Est. in 1998; added $10,000 last year. As of December 31, 2015 we had a balance of $4,021.73

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 existing Capital Reserve Fund under provisions of RSA 35:1 for the Replacement of the Town Ambulance and any Major Medical Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)

Est. in 1998; added $10,000 last year. As of December 31, 2015 this fund had a balance of $15,906.47

ARTICLE 23: To see if the Town of Newington will vote to raise and appropriate the sum of *Five Thousand Dollars* ($5,000) to be added to the existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance, repair and improvements of Town Recreational Facilities and Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)

Est. in 2005; added $5,000 last year. As of December 31, 2015 this fund shows a balance of $24,134.40

ARTICLE 24: To hear the report of the Moderator on the election of officers.

Given under our hands and seal this 10th day of February 2016.

We certify and attest that on or before the 10th day of February 2016, 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

Rick Stern, Chair	Cosmas Iocovozzi, Selectman	Jan Stuart, Selectman

A True copy of Warrant: Attest

Rick Stern, Chair	Cosmas Iocovozzi, Selectman	Jan Stuart, Selectman

New Hampshire
Department of
Revenue Administration

2016
MS-737

Budget of the Town of Newington

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

THIS BUDGET SHALL BE POSTED WITH THE WARRANT
This form was posted with the warrant on: February 10, 2016

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 http://www.revenue.nh.gov/mun-prop/

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.

Budget Committee Members	
Printed Name	Signature
ALAN C. WILSON	Alan C. Wilson
Sandra W. Sweeney	Sandra W. Sweeney
Richard C. Stern	
John C Lamson	John C Lamson
Gail L. Pare	Gail L Pare
Gail Manchester	
BRANDON HASENAUER	

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISON
P.O.BOX 487, CONCORD, NH 03302-0487

9

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		$0	$0	$0	$0	$0	$0
4130-4139	Executive	13	$305,202	$318,644	$301,464	$0	$301,464	$0
4140-4149	Election, Registration, and Vital Statistics	13	$5,443	$4,573	$12,481	$0	$12,481	$0
4150-4151	Financial Administration	13	$219,214	$193,744	$254,200	$0	$254,200	$0
4152	Revaluation of Property		$0	$0	$0	$0	$0	$0
4153	Legal Expense	13	$141,503	$113,367	$199,006	$0	$199,006	$0
4155-4159	Personnel Administration		$0	$0	$0	$0	$0	$0
4191-4193	Planning and Zoning	13	$187,670	$203,386	$221,350	$0	$221,350	$0
4194	General Government Buildings	13	$219,241	$218,456	$226,612	$0	$226,612	$0
4195	Cemeteries	13	$22,972	$21,621	$21,412	$0	$21,412	$0
4196	Insurance	13	$157,609	$187,289	$224,001	$0	$224,001	$0
4197	Advertising and Regional Association	13	$11,757	$9,917	$11,269	$0	$11,269	$0
4199	Other General Government		$0	$0	$0	$0	$0	$0
Public Safety								
4210-4214	Police	13	$1,470,553	$1,451,447	$1,438,585	$0	$1,438,585	$0
4215-4219	Ambulance		$0	$0	$0	$0	$0	$0
4220-4229	Fire	13	$1,510,882	$1,491,266	$1,527,514	$0	$1,527,514	$0
4240-4249	Building Inspection	13	$109,437	$104,670	$109,629	$0	$109,629	$0
4290-4298	Emergency Management	13	$15,421	$13,011	$15,158	$0	$15,158	$0
4299	Other (Including Communications)		$0	$0	$0	$0	$0	$0
Airport/Aviation Center								
4301-4309	Airport Operations		$0	$0	$0	$0	$0	$0
Highways and Streets								
4311	Administration		$0	$0	$0	$0	$0	$0
4312	Highways and Streets	13	$410,302	$431,387	$435,840	$0	$435,840	$0
4313	Bridges		$0	$0	$0	$0	$0	$0
4316	Street Lighting	13	$25,900	$25,138	$26,400	$0	$26,400	$0
4319	Other		$0	$0	$0	$0	$0	$0
Sanitation								
4321	Administration		$0	$0	$0	$0	$0	$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4323	Solid Waste Collection	13	$71,285	$58,405	$65,737	$0	$65,737	$0
4324	Solid Waste Disposal	13	$86,297	$83,409	$83,942	$0	$83,942	$0
4325	Solid Waste Cleanup		$0	$0	$0	$0	$0	$0
4326-4329	Sewage Collection, Disposal and Other		$0	$0	$0	$0	$0	$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
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
Health								
4411	Administration		$0	$0	$0	$0	$0	$0
4414	Pest Control	13	$40,000	$37,600	$40,000	$0	$40,000	$0
4415-4419	Health Agencies, Hospitals, and Other		$0	$0	$0	$0	$0	$0
Welfare								
4441-4442	Administration and Direct Assistance	13	$2,000	$150	$2,000	$0	$2,000	$0
4444	Intergovernmental Welfare Payments		$0	$0	$0	$0	$0	$0
4445-4449	Vendor Payments and Other		$0	$0	$0	$0	$0	$0
Culture and Recreation								
4520-4529	Parks and Recreation	13	$162,351	$146,406	$107,361	$0	$107,361	$0
4550-4559	Library	13	$181,290	$154,540	$178,045	$0	$178,045	$0
4583	Patriotic Purposes		$0	$0	$0	$0	$0	$0
4589	Other Culture and Recreation	13	$17,058	$12,082	$14,300	$0	$14,300	$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	13	$13,426	$4,752	$7,962	$0	$7,962	$0
4619	Other Conservation		$0	$0	$0	$0	$0	$0
4631-4632	Redevelopment and Housing		$0	$0	$0	$0	$0	$0
4651-4659	Economic Development		$0	$0	$0	$0	$0	$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	13	$537,800	$463,800	$357,800	$0	$357,800	$0
4721	Long Term Bonds and Notes - Interest	13	$31,665	$28,993	$18,169	$0	$18,169	$0
4723	Tax Anticipation Notes - Interest	13	$400	$0	$400	$0	$400	$0
4790-4799	Other Debt Service	13	$100,981	$95,991	$100,376	$0	$100,376	$0
Capital Outlay								
4901	Land		$0	$0	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$70,810	$70,810	$0	$0	$0	$0
4903	Buildings		$0	$0	$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$0	$0	$0	$0	$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	13	$813,367	$629,708	$861,054	$0	$861,054	$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
Total Proposed Appropriations			**$6,941,836**	**$6,574,562**	**$6,862,067**	**$0**	**$6,862,067**	**$0**

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4917	To Health Maintenance Trust Funds		$0	$0	$0	$0	$0	$0
4915	To Capital Reserve Fund	14	$25,000	$25,000	$100,000	$0	$100,000	$0
	Purpose: Raise funds for Fire Vehicle Replacement or Repair							
4915	To Capital Reserve Fund	15	$10,000	$10,000	$100,000	$0	$100,000	$0
	Purpose: Raise funds to be placed in Major Road Work Fund C							
4915	To Capital Reserve Fund	16	$10,000	$10,000	$40,000	$0	$40,000	$0
	Purpose: Raise funds to be placed in Fire Dept Communicatio							
4915	To Capital Reserve Fund	17	$10,000	$10,000	$50,000	$0	$50,000	$0
	Purpose: Raise funds to be placed in Highway Rplcmnt or Rep							
4915	To Capital Reserve Fund	19	$15,000	$15,000	$15,000	$0	$15,000	$0
	Purpose: Raise funds to be placed in Conservation Fund							
4915	To Capital Reserve Fund	20	$0	$0	$10,000	$0	$10,000	$0
	Purpose: Establish a CR fund and raise funds for Town Gene							
4915	To Capital Reserve Fund	21	$10,000	$10,000	$10,000	$0	$10,000	$0
	Purpose: Raise funds to be placed in Police Radio/Electroni							
4915	To Capital Reserve Fund	22	$10,000	$10,000	$10,000	$0	$10,000	$0
	Purpose: Raise funds for Repair or Rplcmnt of A							
4915	To Capital Reserve Fund	23	$5,000	$5,000	$5,000	$0	$5,000	$0
	Purpose: Raise funds for Recreation Equipment and Facilitie							
4916	To Expendable Trusts/Fiduciary Funds	18	$15,000	$15,000	$15,000	$0	$15,000	$0
	Purpose: Raise funds to be placed in Health Plan Deductible							
Special Articles Recommended			**$110,000**	**$110,000**	**$355,000**	**$0**	**$355,000**	**$0**

Individual Warrant Articles

No data exists for this item

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	13	$0	$10	$10
3180	Resident Tax		$0	$0	$0
3185	Yield Tax	13	$0	$10	$10
3186	Payment in Lieu of Taxes	13	$20,286	$20,286	$20,286
3187	Excavation Tax		$0	$0	$0
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes	13	$19,224	$7,500	$7,500
9991	Inventory Penalties		$0	$0	$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	13	$1,950	$1,500	$1,500
3220	Motor Vehicle Permit Fees	13	$272,575	$272,000	$272,000
3230	Building Permits	13	$243,651	$249,000	$249,000
3290	Other Licenses, Permits, and Fees	13	$10,284	$10,350	$10,350
3311-3319	From Federal Government	13	$13,105	$30	$30
State Sources					
3351	Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution	13	$36,836	$36,850	$36,850
3353	Highway Block Grant	13	$35,086	$36,000	$36,000
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement		$0	$0	$0
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	13	$15,218	$15,520	$15,520
3379	From Other Governments		$0	$0	$0
Charges for Services					
3401-3406	Income from Departments	13	$478,760	$402,450	$402,450
3409	Other Charges		$0	$0	$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	13	$9,596	$10	$10
3502	Interest on Investments	13	$390	$500	$500
3503-3509	Other	13	$112,251	$111,220	$111,220
Interfund Operating Transfers In					
3912	From Special Revenue Funds		$0	$0	$0

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3913	From Capital Projects Funds		$0	$0	$0
3914A	From Enterprise Funds: Airport (Offset)		$0	$0	$0
3914E	From Enterprise Funds: Electric (Offset)		$0	$0	$0
3914O	From Enterprise Funds: Other (Offset)		$0	$0	$0
3914S	From Enterprise Funds: Sewer (Offset)	13	$859,167	$861,054	$861,054
3914W	From Enterprise Funds: Water (Offset)		$0	$0	$0
3915	From Capital Reserve Funds		$0	$0	$0
3916	From Trust and Fiduciary Funds	13	$3,000	$57,319	$57,319
3917	From Conservation Funds		$0	$0	$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		$0	$0	$0
9998	Amount Voted from Fund Balance		$0	$0	$0
9999	Fund Balance to Reduce Taxes		$0	$0	$0
Total Estimated Revenues and Credits			**$2,131,379**	**$2,081,609**	**$2,081,609**

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	$6,941,836	$6,862,067	$6,862,067
Special Warrant Articles Recommended	$115,000	$355,000	$355,000
Individual Warrant Articles Recommended	$432,430	$0	$0
TOTAL Appropriations Recommended	$7,489,266	$7,217,067	$7,217,067
Less: Amount of Estimated Revenues & Credits	$2,037,639	$2,081,609	$2,081,609
Estimated Amount of Taxes to be Raised	$5,451,627	$5,135,458	$5,135,458

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee			**$7,217,067**
Less Exclusions:			
2. Principal: Long-Term Bonds & Notes	**4711**	**$357,800**	$0
3. Interest: Long-Term Bonds & Notes	**4721**	**$18,169**	$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)*			**$7,217,067**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*			$721,707

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

Mandatory Water & Waste Treatment Facilities (RSA 32:21):	
12. Amount Recommended (Prior to Meeting)	$0
13. Amount Voted (Voted at Meeting)	$0
14. Amount voted over recommended amount *(Difference of Lines 12 and 13)*	$0

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

Maximum Allowable Appropriations Voted At Meeting: ***(Line 1 + Line 8 + Line 11 + Line 15)***	**$7,938,774**

STATE OF NEW HAMPSHIRE
TOWN OF NEWINGTON
2015 TOWN WARRANT

Tuesday, March 10, 2015
Polls Open 11:00 AM to 7:00 PM
To Act on Articles 1 and 2

Saturday, March 14, 2015
Resuming with the Business portion
To Act on Articles 3-17

Annual Town Meeting Minutes

On Tuesday, March 10, 2015, Moderator Ruth Fletcher read the Town Warrant, showed the ballot boxes to be empty and declared the polls opened at 11:00 AM. The absentee ballots were opened and deposited into the ballot boxes at 3:05 PM. At 7:00 PM, when it was determined that no one else in the building was waiting to vote, Moderator Fletcher declared the polls closed and the counting began. At 8:25 PM she announced the winners and adjourned until Saturday, March 14, 2015.

Moderator Fletcher resumed the 2015 Annual Town Meeting on March 14, 2015 at 10:45 AM, led the public with the Pledge of Allegiance. She asked for a motion that would allow her to skip the reading of the entire warrant before beginning to act on each article.
The motion carried.

ARTICLE 1: To choose in the manner provided by law; One (1) Selectmen for 3 years; One (1) Town Clerk/Tax Collector for 3 years; One (1) Treasurer for 1 year; Two (2) Planning Board members for 3 years; One (1) Cemetery Trustee for 3 years; One (1) Cemetery Trustee for 2 years; One (1) Board of Fire Engineers member for 3 years; One (1) Police Commission member for 3 years; Two (2) Library Trustees for 3 years; One (1) Trustee of the Trust Funds for 3 years; Three (3) Budget Committee members for 3 years; One (1) Budget Committee member for 2 years; One (1) Budget Committee member for 1 year; One (1) Sewer Commission member for 3 years; One (1) Supervisor of the Checklist for 3 years and One (1) Supervisor of the Checklist for 4 years.

ARTICLE 2: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

Amendment #1: Amend Article XX of the Zoning Ordinance, as follows:
ARTICLE XX - *Floodplain Management*

Item I – Purpose

1. Certain areas of the Town of Newington, New Hampshire are subject to periodic flooding, causing serious damages to properties within these areas. Relief is available in the form of flood insurance as authorized by the National Flood

Insurance Act of 1968. Therefore, the Town of Newington, New Hampshire has chosen to become a participating community in the National Flood Insurance Program, and agrees to comply with the requirements of the National Flood Insurance Act of 1968 (P.L. 90-488, as amended) as detailed in the Floodplain Management Ordinance.

2. This Ordinance established a permit system and review procedure for development activities in the designated flood hazard areas of the Town of Newington, New Hampshire.

Item II – Establishment

1. This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Newington Floodplain Management Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Newington Zoning Ordinance, and shall be considered part of the Zoning Ordinance for purposes of administration and appeals under state law. ~~If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.~~

2. The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for the County of Rockingham, N.H." dated May 17, 2005, together with the associated Flood Insurance Rate Maps dated May 17, 2005, which are declared to be a part of this ordinance and are hereby incorporated by reference, and any subsequent revisions thereto.

Item III – Greater Restriction

If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

Item IV – Enforcement

It shall be the duty of the Building Inspector to enforce and administer the provisions of this ordinance in accordance with RSA 676.

~~**Item I**~~ **Item V - Definition of Terms:** The following definitions shall apply only to this Floodplain Management Ordinance, and shall not be affected by the provisions of any other ordinance of the Town of Newington.

~~1. "Area of Shallow Flooding" means a designated A0, AH, or V0 zone on the Flood Insurance Rate Map (FIRM) with a one-percent or greater annual possibility of flooding to an average depth of one to three feet where a clearly defined channel does not exist, where the path of flooding is unpredictable and where velocity flow may be evident. Such flooding is characterized by ponding or sheet-flow.~~

~~2.~~ 1. "Area of Special Flood Hazard" is the land in the floodplain within the Town of Newington subject to a one-percent or greater possibility of flooding in any given year. The area is designated as **Zone A** and Zone AE ~~**on the FHBM and is designated**~~ on the FIRM ~~**as zone AE.**~~

~~3~~ 2. "Base Flood" means the flood having a one-percent possibility of being equaled or exceeded in any given year.

3. "Base flood elevation" means the water surface elevation having a one percent possibility of being equaled or exceeded in any given year.

4. "Basement" means any area of a building having its floor subgrade on all sides.

5 ."Building" - see "structure".

~~6. "Breakaway wall" means a wall that is not part of the structural support of the building~~
~~and is intended through its design and construction to collapse under specific lateral loading forces without causing damage to the elevated portion of the building or supporting foundation.~~

7."Development" means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation, or drilling operation, or storage of equipment or materials.

8."FEMA" means the Federal Emergency Management Agency.

9. "Flood" or "Flooding" means a general and temporary condition of partial or complete inundation of normally dry land areas from:

A - the overflow of inland or tidal waters, or

B - the unusual and rapid accumulation or runoff of surface waters from any source.

~~**10. "Flood Boundary and Floodway Map" (Floodway Map) is the official map of the Town of Newington, on which FEMA has delineated the "Regulatory Floodway". This map should not be used to determine the correct flood hazard zone or base flood elevation, the Flood Insurance Rate Map (FIRM) will be used to make determinations of flood hazard zones and base flood elevations.**~~

~~11.~~10. "Flood ~~Elevation~~ Insurance Study" means an examination, evaluation, and determination of flood hazards and if appropriate, corresponding water surface elevations, or an examination and determination of mudslide or flood-related erosion hazards.

~~12.~~ 11. "Flood Insurance Rate Map" (FIRM) means the official map incorporated with this ordinance, on which FEMA has delineated both the special flood hazard areas and the risk premium zones applicable to the Town of Newington.

~~13. Flood Insurance Study" - see "Flood elevation study".~~

~~14.~~12. "Floodplain" or "Flood-prone area" means any land area susceptible to being inundated by water from any source (see definition of "Flooding").

~~15.~~ 13."Flood proofing" means any combination of structural and non-structural additions, changes, or adjustments to structures that reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.

~~16.~~ 14. "Floodway" - see "Regulatory Floodway".

~~17.~~ 15. "Functionally dependent use" means a use that cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo or passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.

~~18.~~ 16. "Highest adjacent grade" means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

~~19.~~ 17. "Historic Structure" means any structure that is:

~~j.~~ a. listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;

~~k.~~ b. certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;

~~l.~~ c. individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or

~~m.~~ d. individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:

i) by an approved state program as determined by the Secretary of the Interior, or

ii) directly by the Secretary of the Interior in states without approved programs.

~~20~~. 18. "Lowest Floor" means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor; provided, that such an enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of this ordinance.

~~21~~. 19. "Manufactured Home" means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term "manufactured home" includes park trailers, travel trailers, and other similar vehicles placed on site for greater than consecutive 180 days. This includes manufactured homes located in a manufactured home park or subdivision.

20. "Manufactured Home Park or Subdivision" means a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

~~22~~. 21. "Mean sea level" means the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD) of 1988, or other datum, to which base flood elevations shown on a community's Flood Insurance Rate Map are referenced.

~~23~~ 22. "New construction" means, for the purposes of determining insurance rates, structures for which the ~~A~~ "start of construction@" commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, *new construction* means structures for which the *start of construction* commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.

~~24."100-year flood" - see "base flood"~~

~~25~~. 23. "Recreational Vehicle" is defined as:

i) built on a single chassis;
ii) 400 square feet or less when measured at the largest horizontal projection;
iii) designed to be self-propelled or permanently towable by a light duty truck; and
iv) designed primarily **not** for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use.

~~26~~. 24. "Regulatory floodway" means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without

increasing the water surface elevation more than a designated height. ~~These areas are designated as floodways on the Flood Boundary and Floodway~~.

~~27~~. 25. "Special flood hazard area" ~~means an area having flood, mudslide, and/or flood-related erosion hazards, and shown on an FHBM or FIRM as zone A, A0, Al-30, AE, A99, AH, V0, Vl-30, VE, V, M, or E.~~ (See "Area of Special Flood Hazard"~~)~~

~~28~~. 26. "Structure" means, for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank that is principally above ground, as well as a manufactured home.

~~29~~.27. "Start of Construction" includes substantial improvements, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or part of the main structure.

~~30~~ 28. "Substantial damage" means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

~~31~~ 29. "Substantial Improvement" means any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the market value of the structure. The market value of the structure should equal:

1. the appraised value prior to the start of the initial repair or improvement, or
2. in the case of damage, the value of the structure prior to the damage occurring.

For the purposes of this definition, "substantial improvement" is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. This term includes structures that have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a "historic structure", provided that the alteration will not preclude the structure's continued designation as a "historic structure".

30. "Violation" means the failure of a structure or other development to be fully compliant with the community's floodplain management regulations. A structure or other development without the elevation certificate, other certifications, or other evidence of compliance required under this ordinance is presumed to be in violation until such time as that documentation is provided.

~~32~~ 31. "Water surface elevation" means the height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum of 1988, (or other datum, where specified) of floods of various magnitudes and frequencies in the floodplains.

~~Item II~~ Item VI - Permits:

All proposed development in any special flood hazard areas shall require a permit.

~~Item III~~ Item VII - Construction Requirements:

The building inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding. If a proposed building site is located in a special flood hazard area, all new construction or substantial improvements shall:

a. be designed (or modified) and adequately anchored to prevent floatation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy,

b. be constructed with materials resistant to flood damage,

c. be constructed by methods and practices that minimize flood damages,

d. be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

~~Item IV~~ Item VIII - Water and Sewer Systems:

Where new or replacement water and sewer systems (including on-site systems) are proposed in a special flood hazard area the applicant shall provide the Building Inspector with assurance that these systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

~~Item V~~ Item IX - Certification:

For all new or substantially improved structures located in ~~**Zones A, A1-30, AE, A0 or AH,**~~ special flood hazard areas the applicant shall furnish the following information to the building inspector:

a. the as-built elevation (in relation to ~~NGVD~~ mean sea level) of the lowest floor (including basement) and include whether or not such structures contain a basement.

b. if the structure has been floodproofed, the as-built elevation (in relation to ~~NGVD~~ mean sea level) to which the structure was floodproofed.

c. any certification of floodproofing.

~~For all new construction or substantially improved buildings located in **Zones VE or V1-30** the applicant shall furnish the building inspector records indicating the as-built elevation of the bottom of the lowest horizontal structural member of the lowest floor (excluding pilings or columns) in relation to NGVD and whether or not the structure contains a basement.~~

The Building Inspector shall maintain the aforementioned information for public inspection, and shall furnish such information upon request.

~~Item VI~~ Item X - **Other Permits:**

The Building Inspector shall not grant a building permit until the applicant certifies that all necessary permits have been received from those governmental agencies from which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U. S. C. 1334.

~~Item VII~~ Item XI - **Watercourses:**

1. In riverine situations, prior to the alteration or relocation of a watercourse the applicant for such authorization shall notify the Wetlands Bureau of the New Hampshire Environmental Services Department and submit copies of such notification to the Building Inspector, in addition to the copies required by the RSA 482-A: 3. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector, including notice of all scheduled hearings before the Wetlands Bureau.

2. The applicant shall submit to the Building Inspector~~,~~ certification provided by a registered professional engineer, assuring that the flood carrying capacity of an altered or relocated watercourse can and will be maintained.

3. The Building Inspector shall obtain, review, and reasonably utilize any floodway data

available from Federal, State, or other sources ~~If a base flood elevation is known,~~ as criteria for requiring that all development located in Zone A meet the following floodway requirement:

> "No encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway that would result in any increase in flood levels within the community during the base flood discharge."

4. Along watercourses that have not had a Regulatory Floodway designated, no new construction, substantial improvements, or other development (including fill) shall be permitted within ~~z~~ Zones ~~**Al-30 and**~~ AE on the FIRM, unless it is demonstrated by the applicant that the cumulative effect of the proposed development, when combined with all existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.

~~5. Along watercourses with a designated Regulatory Floodway no encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway unless it has been demonstrated through hydrologic and hydraulic analyses performed in accordance with standard engineering practices that the proposed encroachment would not result in any increase in flood levels within the community during the base flood discharge.~~

~~**Item VIII**~~ **Item XII - Special Flood Hazard Areas:**

1. In special flood hazard areas the Building Inspector shall determine the ~~100-year~~ base flood elevation in the following order of precedence according to the data available:

> a. In Zones ~~Al-30, AH,~~ AE~~, Vl-30, and VE~~ refer to the elevation data provided in the community's Flood Insurance Study and accompanying **FIRM** ~~**or FHBM**~~.
>
> b. In ~~unnumbered A zones~~ Zone A the Building Inspector shall obtain, review, and reasonably utilize any ~~100-year~~ base flood elevation data available from any federal, state or other source including data submitted for development proposals submitted to the community (i.e. subdivisions, site approvals).
>
> **c. ~~in zone A0 the flood elevation is determined by adding the elevation of the highest adjacent grade to the depth number specified on the FIRM or if no depth number is specified on the FIRM at least 2 feet.~~** In Zone A where the base flood elevation is not available, the base flood elevation shall be at least two fee above the highest adjacent grade.

2. The Building Inspector's ~~100-year~~ base flood elevation determination will be used as criteria for requiring in zones A and AE~~, Al-30, V1-30, and VE~~ that:

> a. All new construction or substantial improvement of residential structures have the lowest floor (including basement) elevated to or above the ~~100-year~~ base flood elevation.

b. All new construction or substantial improvements of non-residential structures have the lowest floor (including basement) elevated to or above the ~~100-year~~ base flood elevation; or, together with attendant utility and sanitary facilities, shall:

(~~I~~ i) be floodproofed so that below the ~~100-year~~ base flood elevation the structure is watertight with walls substantially impermeable to the passage of water;

(ii) have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and

(iii) be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section.

c. All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood elevation; and be securely anchored to resist floatation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors.

d. All recreational vehicles placed on sites within Zones ~~A1-30, AH, AE, V, V1-30, and VE~~ A and AE shall either:

(~~I~~ i) be on the site for fewer than 180 consecutive days;

(ii) be fully licensed and ready for highway use; or

(iii) meet all standards of ~~Section 60.3 (b) (1) of the National Flood Insurance Program Regulations~~ Item VI of this ordinance and the elevation and anchoring requirements for "manufactured homes" in Item XII(2)(c) of this ordinance ~~Paragraph 8 (6) of Section 60.3~~.

e. For all new construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided they meet the following requirements:

(i) the enclosed area is unfinished or flood resistant, usable solely for the parking of vehicles, building access or storage;

(ii) the area is not a basement;

(iii) shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwater. Designs for

meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: A minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwater.

~~f. Proposed structures to be located on slopes in special flood hazard areas, zones AH and A0 shall include adequate drainage paths to guide floodwaters around and away from the proposed structures~~.

~~Item IX~~ Item XIII - **Variances and Appeals:**

1. Any order, requirement, decision or determination of the building inspector made under this ordinance may be appealed to the Zoning Board of Adjustment as set forth in RSA 676:5.

2. If the applicant, upon appeal, requests a variance as authorized by RSA 674:33, I (b), the applicant shall have the burden of showing in addition to the usual variance standards under state law that:

   a. the variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense.

   b. if the requested variance is for activity within a designated regulatory floodway, no increase in flood levels during the base flood discharge will result.

   c. the variance is the minimum necessary, considering the flood hazard, to afford relief.

3. The Zoning Board of Adjustment shall notify the applicant in writing that:

   (iv) a. The issuance of a variance to construct below the base flood level will result in increase premium rates for flood insurance up to amounts as high as $25 for $100 of insurance coverage; and

   b. such construction below the base flood level increases risks to life and property.

   Such notification shall be maintained with a record of all variance actions.

4. The community shall:

a. Maintain a record of all variance actions, including their justification for their issuance, and

b. Report such variances issued in its annual or biennial report submitted to FEMA's Federal Insurance Administrator.

YES – 93 NO – 38

Amendment #2. Amend Article V Section 1A of the Zoning Ordinance, as follows: "together with recreational, ~~educational, and religious~~ facilities.."

YES – 99 NO – 31

Amendment #3. Amend Article V Section 2B that lists permitted uses in the Office Zone, as follows:

B - Principal Uses Permitted:

(1) offices, research & development facilities, biotech facilities, light manufacturing, warehouses, ~~hospitals~~, medical clinics, ~~nursing homes~~, veterinary hospitals, ~~schools~~, and hotels of 3 stories or higher, ~~conference centers~~, ~~and facilities to treat the developmentally disabled~~.

YES – 76 NO – 52

Amendment #4. Amend Article V Section 3B of the Zoning Ordinance by adding the following to the list of permitted uses in the Commercial Zone: hospitals, nursing homes, schools, conference centers, and facilities to treat the developmentally disabled. Replace the term "churches" with places for public worship.

YES – 91 NO – 39

Amendment #5: In Article VI of the Zoning Ordinance, change the word continuous to contiguous, and footnote the word contiguous, as follows: Frontage may

be along one or more contiguous, accessible public roads. Replace the term "Yard Dimensions" with Setbacks.

YES – 90 NO – 38

Amendment #6: Amend Article X as follows: "Driveways ~~for access to residential buildable upland lots, with proper drainage and erosion control measures~~ by Special Exception as provided for in Section 4C below."

SECTION 5 - Minimum Lot Size Requirements

Areas designated as jurisdictional wetlands may be used to fulfill no more than 50% of the minimum lot size required by the Zoning Ordinance, provided that the upland area ~~is~~ includes at least 30,000 contiguous square feet of land area (45,000 contiguous square feet for two-family dwellings) outside of wetland buffers and property line setbacks.

YES – 84 NO – 46

ARTICLE 3: To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends *Six Million, Nine Hundred Forty One Thousand, Eight Hundred and Thirty Six Dollars* ($6,941,836.). This article does not include appropriations voted in other warrant articles.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-1)
(The Selectmen recommend a budget of $6,910,267.)

Jan Stuart, Chairman of the Board of Selectmen, made a motion to amend the budget by removing $31,569.00, the amount that represents a yearly donation to Coast Bus. The BOS felt that this company does not adequately serve the townspeople's needs and as a result is used by too few residents to justify the yearly donation. Townspeople in favor of the donation pointed out that many people from the seacoast area use the bus service to do business at the malls and other stores in Newington. They believe this benefit to the town is worth the yearly donation. The motion to amend the budget failed.

The motion to accept the budget article carries.

ARTICLE 4: To see if the Town shall vote to appropriate and apply the anticipated distribution of funds from trusts held for the benefit of Langdon Public Library to be obtained by court order in the amount of *Four-Hundred Thirty-Two Thousand, Four-Hundred Thirty Dollars* [$432,430.], less attorneys' fees as ordered by the court, to make payment on the General Obligation Bond (No. R-1, registered owner, T.D. Bank, N.A.) in the principal amount of $1,789,000, in equal pro-rated amount for each year remaining until the bond's May 2, 2018,

maturity date, and consistent with the terms of said bond, which purpose was to pay for the improvement of Langdon Public Library.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Townspeople felt the article stated all information correctly, as has been discussed by the town at other previous meetings on the subject.

Motion carries.

ARTICLE 5: To see if the Town will vote to raise and appropriate *Fifteen Thousand Dollars* ($15,000) to be added to the existing Expendable Trust Fund established in 2012 under the provisions of RSA 31:19-a known as the Health Plan Deductible Supplement Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 2012, we added $35,000 to it last year. As of December 31, 2014, we had a balance of $22,727.93

No discussion. Motion carries.

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* ($25,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Replacement and/or Repair of Vehicles Operated by the Fire Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 1986/Revised 1998; added $50,000 to this last year. As of December 31, 2014 we had a balance of $86,045.90.

Larry Wahl made a motion to amend this article by raising the amount to be saved to $50,000. He felt $25,000 was too low an amount to enable enough money to be saved by the time a new fire truck would be needed.
The Amendment Failed.
The Motion to accept the Article as written carries.

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (*$15,000) 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 (10-0)
Est. in 2001; added $5,000 last year. As of December 31, 2014 we had a balance of $149,283.

No discussion. Motion carries.

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars ($10,000) to be added to our existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 2005; added $25,000 last year. As of December 31, 2014 this fund shows a balance of $95,935.06

No discussion. Motion carries.

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* ($10,000*)* to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 known as the Major Road Work Fund which was established for the purpose of funding major improvements to roadways.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 2001; added $5,000 last year. As of December 31, 2014 we had a balance of $172,673.05

Little discussion. Motion carries.

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars ($10,000) to be placed in the existing Capital Reserve Fund under provisions of RSA 35:1 for the Replacement of the Town Ambulance and any Major Medical Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 1998; as of December 31, 2014 this fund had a balance of $5,898.09

No discussion. Motion carries.

ARTICLE 11: To see if the Town will vote to establish a Capital Reserve Fund to be known as the Fire Department Communications Fund under the provisions of RSA 35:1 for the purpose of maintenance, replacement and improvements of existing Radio, Fire Alarm, and computer equipment, and to raise and appropriate the sum of Ten Thousand dollars ($10,000) to be placed in this fund, and to name the Board of Selectmen as agents to expend.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

No discussion. Motion carries.

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* ($10,000) to be placed in the existing Capital Reserve Fund known as the Police Dept. Radio/Electronics Fund established in 1998 (and amended) under the provisions of RSA 35:1,

which was established for the purpose of purchasing, replacement or repair of needed electronic and/or communication devices.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 1998; added $5,000 last year. As of December 31, 2014 we had a balance of $2,712.22

No discussion. Motion carries.

ARTICLE 13: To see if the Town shall vote to raise and appropriate the sum of Five Thousand Dollars ($5,000) to be added to the existing Capital Reserve Fund established under the provisions of RSA 35:1 and known as the Langdon Library Building Fund, with the Library Trustees as agents to expend.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 2011;as of December 31, 2014 this fund shows a balance of 0.

Some discussion concerning changes to the name of this Capital Reserve now that the building is complete. Patty Borkland suggested raising the amount to $15,000 for repairs that still need to be completed. No motions to amend were made for either suggestion.

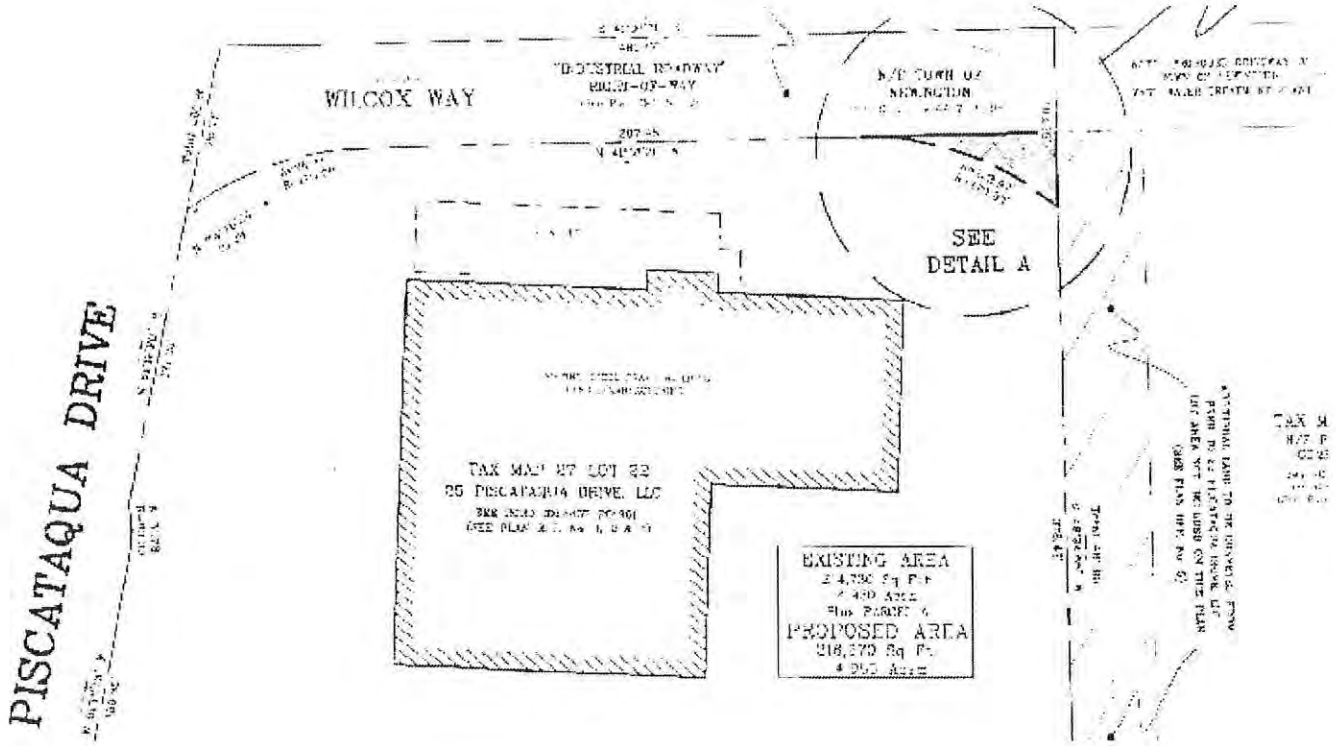
Article passes as written.

ARTICLE 14: To see if the Town of Newington will vote to raise and appropriate the sum of Five Thousand Dollars ($5,000) to be added to the existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance, repair and improvements of Town Recreational Facilities and Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 2005; as of December 31, 2014 this fund shows a balance of $25,836.83

No discussion. Motion carries.

ARTICLE 15: To see if the Town will authorize the Selectmen to convey 1,530 square feet of Town-owned land to Wilcox Industries, as depicted below. The Town had obtained the land in 2005 from Wilcox at no cost to the taxpayers. The property to be conveyed is situated adjacent to 25 Piscataqua Drive, Tax Map 27, Lot 22, and is depicted in pink below.



Little discussion. Motion carries.

ARTICLE 16: We, the citizens of the town of Newington, NH, petition the town to change the ordinance and allow for state-legal fireworks to be discharged in accordance with town noise guidelines- prior to 10pm. The large majority of people use and enjoy fireworks responsibly and safely and for specific occasions, namely the Fourth of July celebrations. It is unreasonable to disallow law-abiding citizens of Newington to partake in normal and reasonable displays of community and national pride by deterring the use of legal fireworks in the State of New Hampshire.

This Article was submitted by petitioners, written by Jeff and Jennifer Philbrick of Beane Lane. The Philbricks collaborated with the Board of Selectmen, Fire Chief, Andy Head, and Police Chief, Jon Tretter to create an amendment to this article which reads in entirety as follows:

We, the citizens of the town of Newington, NH, petition the town to change the ordinance and allow for state-legal fireworks to be discharged in accordance with town noise guidelines – prior to 10 PM, provided that the person discharging the fireworks first obtain a fireworks permit from the Fire Department. No fireworks discharge shall take place on or over town owed land or buildings without express permission of the Board of Selectmen for a municipal event. The large majority of people use and enjoy fireworks responsibly and safely and for specific occasions, namely the Fourth of July celebrations. It is unreasonable to disallow law-abiding citizens of Newington to partake in normal and reasonable displays of community and national pride by deterring the use of legal fireworks in the State of New Hampshire.

The Amendment passes.

A hand count was taken for the amended Article.

YES – 41 NO – 25

The amended Article passes.

ARTICLE 17: To hear the report of the Moderator on the election of officers.

Voters on Checklist – 681
Votes Cast on March 10, 2015 – 141
21% Turnout

Board of Selectmen – 3 Years		Police Commission – 3 Years	
Jan Stuart	94	Steven Prefontaine	99

Treasurer – 1 Year

Susan Philbrick	126

Town Clerk/Tax Collector – 3 Years

Laura Coleman	138

Supervisor of Checklist – 4 Years

Victoria Eversman	120

Supervisor of Checklist – 3 Years

Jane Kendall [Write-in]	2

Cemetery Committee – 3 Years

Cemetery Committee – 2 Years

Board of Fire Engineers – 3 Years

John Klanchesser	56
James Fabrizio	73

Trustee of Trust Funds – 3 Years

John Lamson	116

Library Trustee – Vote 2 for 3 Years

Lillian Wilson [Write-in]	18

Planning Board – Vote 2 for 3 Years

C. John "Jack" Pare	98
Denis Hebert	98

Budget Committee –Vote 3 for 3 Yrs.

Sandra Sweeney	105
John Lamson	112
Gail Pare	96

Budget Committee – Vote 1 for 2 Yrs.

Alan Wilson	126

Budget Committee – Vote 1 for 1 Yr.

Katherine Latchaw	124

Sewer Commission – 3 Years

Justin Richarson	68
George Fletcher	64

Town Meeting adjourned at 1:25 PM.

Respectfully submitted,

Laura C. Coleman

Laura C. Coleman,
Newington Town Clerk/Tax Collector

VACHON CLUKAY
& COMPANY PC

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July 7, 2015

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, 2014. 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 January 29, 2015. 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 financial statements. During the year ended December 31, 2014, the Town adopted and implemented GASB Statement #45 – *Accounting for Other Post-Employment Benefits*. 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. Also, 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.
>
> Additionally, management's estimate of the useful lives of capital assets and the liability for other post-employment benefits are based upon historical records of utilization, necessary improvements and replacements, and an actuarial valuation, respectively. We evaluated the key factors and assumptions used to develop the depreciable useful lives of capital assets and the projections of benefits for the liability for other post-employment benefits, in determining that they are reasonable in relation to the financial statements.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Please see the attached schedule of material adjustments detected and corrected 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 July 7, 2015.

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, and the schedule of funding progress for other post-employment benefits, 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 is 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, 2014
Significant Audit Adjustments

The following is a listing of the significant audit adjustments made for the year ended December 31, 2014 and have been corrected by management:

General Fund:

- To adjust the allowance for uncollected taxes to managements estimate in the amount of $42,000.

Library Renovation Capital Project Fund:

- To reduce current year capital outlay expenditures recognized as payables in the prior year in the amount of $81,666

Sewer Fund:

- To record year end payables and the related construction in progress in the amount of $38,504
- To capitalize current year expenses in the amount of $82,434
- To record depreciation expense on capital assets in the amount of $256,436

TOWN OF NEWINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2014

and

Independent Auditor's Report

TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2014

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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, 2014, 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, 2014, 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, and the schedule of funding progress for other post-employment benefits on pages i-vi and 27-29 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.

Vachon Clukay & Company PC

Manchester, New Hampshire
July 7, 2015

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2014

Presented herewith please find the Management's Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2014. 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, Permanent Funds and Library Renovations Capital Project Fund 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, 2014 and 2013 are as follows:

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Capital and other assets:						
Capital assets	$ 7,753,157	$ 6,715,951	$ 2,027,201	$ 2,141,200	$ 9,780,358	$ 8,857,151
Other assets	5,330,650	6,607,365	1,705,007	1,527,582	7,035,657	8,134,947
Total assets	13,083,807	13,323,316	3,732,208	3,668,782	16,816,015	16,992,098
Deferred outflows of resources						
Total deferred outflows of resources	-	-	-	-	-	-
Long-term and other liabilities:						
Long-term liabilities	2,137,741	2,091,190			2,137,741	2,091,190
Other liabilities	1,169,061	1,822,914	38,504	16,268	1,207,565	1,839,182
Total liabilities	3,306,802	3,914,104	38,504	16,268	3,345,306	3,930,372
Deferred inflows of resources						
Unearned other revenue	-	7,703			-	7,703
Total deferred outflows of resources	-	7,703	-	-	-	7,703
Net position:						
Net investment in capital assets	5,869,887	4,244,903	2,027,201	2,141,200	7,897,088	6,386,103
Restricted	1,084,315	1,878,345	-	-	1,084,315	1,878,345
Unrestricted	2,822,803	3,278,261	1,666,503	1,527,582	4,489,306	4,805,843
Total net position	$ 9,777,005	$ 9,401,509	$ 3,693,704	$ 3,668,782	$ 13,470,709	$ 13,070,291

Statement of Activities

The Town's total revenue for fiscal 2014 of $6,070,364 exceeded total expenses of $5,523,125 resulting in a net position increase of $375,496.

Change in net position for the years ending December 31, 2014 and 2013 are as follows:

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Program revenues:						
Charges for services	$ 378,124	$ 382,802	$ 799,954	$ 703,855	$ 1,178,078	$ 1,086,657
Operating grants and contributions	58,633	70,439	-	-	58,633	70,439
Capital grants and contributions	-	5,059	-	-	-	5,059
Total program revenues	436,757	458,300	799,954	703,855	1,236,711	1,162,155
General revenues:						
Property taxes	5,133,280	4,547,312	-	-	5,133,280	4,547,312
Licenses and permits	364,367	435,849	-	-	364,367	435,849
Intergovernmental revenue	36,062	33,774	-	-	36,062	33,774
Interest and investment earnings	62,856	113,320	6,838	2,590	69,694	115,910
Miscellaneous	36,442	15,927	38,940	3,184	75,382	19,111
Total general revenues	5,633,007	5,146,182	45,778	5,774	5,678,785	5,151,956
Total revenues	6,069,764	5,604,482	845,732	709,629	6,915,496	6,314,111
Program expenses:						
General government	1,421,599	1,206,518	-	-	1,421,599	1,206,518
Public safety	3,247,701	3,115,178	-	-	3,247,701	3,115,178
Highways and streets	434,916	610,554	-	-	434,916	610,554
Sanitation	160,577	152,456	820,810	901,485	981,387	1,053,941
Health and welfare	38,425	73,755	-	-	38,425	73,755
Culture and recreation	337,591	302,002	-	-	337,591	302,002
Conservation	650	-	-	-	650	-
Interest and fiscal charges	53,409	62,662	-	-	53,409	62,662
Total expenses	5,694,868	5,523,125	820,810	901,485	6,515,678	6,424,610
Excess (deficiency) before contributions to permanent fund principal	374,896	81,357	24,922	(191,856)	399,818	(110,499)
Contributions to permanend fund principal	600	600	-	-	600	600
Change in net position	375,496	81,957	24,922	(191,856)	400,418	(109,899)
Net position - beginning of year	9,401,509	9,319,552	3,668,782	3,860,638	13,070,291	13,180,190
Net position - ending of year	$ 9,777,005	$ 9,401,509	$ 3,693,704	$ 3,668,782	$ 13,470,709	$ 13,070,291

Town of Newington Governmental Activities

As shown in the above statement the Town experienced an improvement in financial position of $375,496 on the full accrual basis of accounting.

Business-type Activities

The charges for services for sewer operations covered 97% of operating expenses. Interest and miscellaneous income of $45,778 helped to provide a profit of $24,922.

Town of Newington Fund Financial Statements

The General Fund shows a fund balance of $3,021,513. This is a decrease of $426,041.

The Permanent Funds shows a fund balance of $1,084,035. This is an increase of $23,874 due to an increase in investment income.

General Fund Budgetary Highlights

The actual budgetary revenues and other financing sources were more than the budget for estimated revenues by $85,688.

The actual budgetary expenditures and other financing uses were less than the final budgeted appropriations by $311,879.

The Town realized a savings of $89,877 in the General government budget, $87,053 in the Public safety budget, $59,571 in the Highways and streets budget and $40,146 in the Culture and recreation budget. The Town encumbered $82,520 for various building maintenance, equipment purchases, erosion and paving projects, etc due to be completed in 2015 that didn't need to be funded again this year.

Capital Assets

The Town's investments in capital assets for its governmental activities amounted to $7,753,157 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to $2,027,201 (net of accumulated depreciation). The following provides additional detail:

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Land	$ 1,266,721	$ 1,266,721	$ 69,668	$ 69,668	$ 1,336,389	$ 1,336,389
Easements	397,962	181,666			397,962	181,666
Construction in progress	-	996,112	89,085		89,085	996,112
Infrastructure			469,352	526,308	469,352	526,308
Land improvements	229,701	256,497	4,758	6,797	234,459	263,294
Buildings and improvements	4,667,845	2,912,713	1,041,189	1,177,334	5,709,034	4,090,047
Vehicles and equipment	1,190,928	1,102,242	353,149	361,093	1,544,077	1,463,335
	$ 7,753,157	$ 6,715,951	$ 2,027,201	$ 2,141,200	$ 9,780,358	$ 8,857,151

Additional information on the Town's capital assets can be found in Note 5 of the Notes to Basic Financial Statements.

Long-Term Obligations

During 2014, the Town made payments on the general obligation bonds of $563,681. The Town also made payments on capital leases payable of $49,978. Additional information on the Town's long-term obligations can be found in Note 8 of the Notes to the Basic Financial Statements.

Economic Factors

1. The Library addition and renovation project has been completed in 2014.
2. In 2014 the Town-wide assessment revaluation was completed.
3. The State is requiring that Newington eventually take over ownership of Woodbury Avenue. This will have a significant financial impact in the future.
4. The Wastewater Treatment system upgrade will be bid out in November of 2015 and construction will begin in early 2016.

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, 2014

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	$ 3,445,703	$ 1,712,101	$ 5,157,804
Investments	1,611,236		1,611,236
Taxes receivable, net	154,669		154,669
Accounts receivable, net	89,725	11,334	101,059
Due from other governments	1,000		1,000
Internal balances	18,428	(18,428)	-
Prepaid expenses	9,889		9,889
Total Current Assets	5,330,650	1,705,007	7,035,657
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	1,664,683	158,753	1,823,436
Depreciable capital assets, net	6,088,474	1,868,448	7,956,922
Total Noncurrent Assets	7,753,157	2,027,201	9,780,358
Total Assets	13,083,807	3,732,208	16,816,015
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
LIABILITIES			
Current Liabilities:			
Accounts payable	252,516	38,504	291,020
Accrued expenses	67,283		67,283
Retainage payable	9,387		9,387
Due to other governments	839,875		839,875
Current portion of bonds payable	490,664		490,664
Current portion of capital leases payable	51,196		51,196
Total Current Liabilities	1,710,921	38,504	1,749,425
Noncurrent Liabilities:			
Bonds payable	1,164,756		1,164,756
Capital leases payable	294,874		294,874
Compensated absences payable	117,466		117,466
Other post-employment benefits payable	18,785		18,785
Total Noncurrent Liabilities	1,595,881		1,595,881
Total Liabilities	3,306,802	38,504	3,345,306
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	-	-	-
NET POSITION			
Net investment in capital assets	5,869,887	2,027,201	7,897,088
Restricted	1,084,315		1,084,315
Unrestricted	2,822,803	1,666,503	4,489,306
Total Net Position	$ 9,777,005	$ 3,693,704	$ 13,470,709

See accompanying notes to the basic financial statements

EXHIBIT B

TOWN OF NEWINGTON, NEW HAMPSHIRE

Statement of Activities

For the Year Ended December 31, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position – Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position – Primary Government: Business-type Activities	Net (Expense) Revenue and Changes in Net Position – Primary Government: Total
Governmental Activities:						
General government	$ 1,421,599	$ 127,328		$(1,294,271)		$ (1,294,271)
Public safety	3,247,701	238,196	$ 13,331	(2,996,174)		(2,996,174)
Highways and streets	434,916		32,650	(402,266)		(402,266)
Sanitation	160,577			(160,577)		(160,577)
Health and welfare	38,425			(38,425)		(38,425)
Culture and recreation	337,591	12,600	12,652	(312,339)		(312,339)
Conservation	650			(650)		(650)
Interest and fiscal charges	53,409			(53,409)		(53,409)
Total governmental activities	5,694,868	378,124	58,633	(5,258,111)	$ -	(5,258,111)
Business-type activities:						
Sewer	820,810	799,954			(20,856)	(20,856)
Total business-type activities	820,810	799,954	-	-	(20,856)	(20,856)
Total primary government	$ 6,515,678	$ 1,178,078	$ 58,633	(5,258,111)	(20,856)	(5,278,967)
General revenues:						
Property and other taxes				5,133,280		5,133,280
Licenses and permits				364,367		364,367
Grants and contributions:						
Rooms and meals tax distribution				36,062		36,062
Interest and investment earnings				62,856	6,838	69,694
Miscellaneous				36,442	38,940	75,382
Contributions to permanent fund principal				600		600
Total general revenues and contributions to permanent fund principal				5,633,607	45,778	5,679,385
Change in net position				375,496	24,922	400,418
Net position - beginning				9,401,509	3,668,782	13,070,291
Net position - ending				$ 9,777,005	$ 3,693,704	$ 13,470,709

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2014

	General Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 3,337,437	$ 108,266		$ 3,445,703
Investments	635,467	975,769		1,611,236
Taxes receivable, net	154,669			154,669
Accounts receivable, net	89,725			89,725
Due from other governments			$ 1,000	1,000
Due from other funds	19,148			19,148
Prepaid expenses	9,889			9,889
Total Assets	4,246,335	1,084,035	1,000	5,331,370
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 4,246,335	$ 1,084,035	$ 1,000	$ 5,331,370
LIABILITIES				
Accounts payable	$ 252,516			$ 252,516
Accrued expenses	59,013			59,013
Retainage payable	9,387			9,387
Due to other governments	839,875			839,875
Due to other funds			$ 720	720
Total Liabilities	1,160,791	$ -	720	1,161,511
DEFERRED INFLOWS OF RESOURCES				
Unearned property tax revenue	64,031			64,031
Total Deferred Inflows of Resources	64,031	-	-	64,031
Total Liabilities and Deferred Inflows of Resources	1,224,822	-	720	1,225,542
FUND BALANCES				
Nonspendable	9,889	1,018,085		1,027,974
Restricted		65,950	280	66,230
Committed	1,074,641			1,074,641
Assigned	52,153			52,153
Unassigned	1,884,830			1,884,830
Total Fund Balances	3,021,513	1,084,035	280	4,105,828
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,246,335	$ 1,084,035	$ 1,000	

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	7,753,157
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	64,031
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(1,655,420)
Capital leases payable	(346,070)
Accrued interest on long-term obligations	(8,270)
Compensated absences payable	(117,466)
Other post-employment benefits payable	(18,785)
Net position of governmental activities	$ 9,777,005

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, 2014

	General Fund	Library Renovation Capital Project Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
Revenues:					
Taxes	$ 5,145,594				$ 5,145,594
Licenses and permits	364,367				364,367
Intergovernmental	90,520			$ 4,175	94,695
Charges for services	378,124				378,124
Interest and investment income	2,463	$ 483	$ 59,910		62,856
Miscellaneous	35,913		600	529	37,042
Total Revenues	6,016,981	483	60,510	4,704	6,082,678
Expenditures:					
Current operations:					
General government	1,304,624		12,630	249	1,317,503
Public safety	3,032,392			4,175	3,036,567
Highways and streets	372,594				372,594
Sanitation	159,894				159,894
Health and welfare	38,425				38,425
Culture and recreation	301,745				301,745
Conservation	650				650
Capital outlay	586,069	818,667			1,404,736
Debt service:					
Principal retirement	613,659				613,659
Interest and fiscal charges	56,976				56,976
Total Expenditures	6,467,028	818,667	12,630	4,424	7,302,749
Excess revenues over (under) expenditures	(450,047)	(818,184)	47,880	280	(1,220,071)
Other financing sources (uses):					
Transfers in	24,006				24,006
Transfers out			(24,006)		(24,006)
Total other financing sources (uses)	24,006	-	(24,006)	-	-
Net change in fund balances	(426,041)	(818,184)	23,874	280	(1,220,071)
Fund balances at beginning of year	3,447,554	818,184	1,060,161	-	5,325,899
Fund balances at end of year	$ 3,021,513	$ -	$ 1,084,035	$ 280	$ 4,105,828

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, 2014

Net Change in Fund Balances--Total Governmental Funds	$ (1,220,071)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	1,037,206
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(12,314)
Repayment of principal on general obligation bonds and capital leases are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	613,659
Some expenses reported in the statement of activities, such as other post-employment benefits and compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(46,551)
In the statement of activities, interest is accrued on general obligation bonds, whereas in governmental funds, an interest expenditure is reported when due.	3,567
Change in Net Position of Governmental Activities	$ 375,496

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2014

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 1,712,101
Accounts receivable	11,334
Total Current Assets	1,723,435
Noncurrent Assets:	
Non-depreciable capital assets	158,753
Capital assets, net	1,868,448
Total Noncurrent Assets	2,027,201
Total Assets	3,750,636
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	-
LIABILITIES	
Current Liabilities:	
Accounts payable	38,504
Due to other funds	18,428
Total Current Liabilities	56,932
Total Liabilities	56,932
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	-
NET POSITION	
Net investment in capital assets	2,027,201
Unrestricted	1,666,503
Total Net Position	$ 3,693,704

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, 2014

	Sewer Fund
Operating revenues:	
Charges for services	$ 799,954
Miscellaneous	27,940
Total operating revenues	827,894
Operating expenses:	
Personnel services	13,346
Contractual services	550,648
Depreciation	256,436
Miscellaneous	380
Total operating expenses	820,810
Operating income	7,084
Non-operating revenues:	
Interest revenue	6,838
Gain on disposal of capital assets	11,000
Total non-operating revenues	17,838
Change in net position	24,922
Total net position at beginning of year	3,668,782
Total net position at end of year	$ 3,693,704

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, 2014

	Sewer Fund
Cash flows from operating activities:	
Cash received from customers	$ 892,266
Cash paid to suppliers	(551,028)
Cash paid to employees	(13,346)
Net cash provided by operating activities	327,892
Cash flows from capital financing activities:	
Purchases of capital assets	(92,933)
Net cash (used) for capital financing activities	(92,933)
Cash flows from investing activities:	
Interest on investments	6,838
Net cash provided by investing activities	6,838
Net increase in cash and cash equivalents	241,797
Cash and cash equivalents at beginning of year	1,451,876
Cash and cash equivalents at end of year	$ 1,693,673
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	$ 7,084
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	256,436
Changes in assets and liabilities:	
Accounts receivable	64,372
Net cash provided by operating activities	$ 327,892
Noncash Transactions Affecting Financial Position:	
Gain on trade-in of capital assets	$ 11,000
Capital asset additions included in year end liabilities	38,504
	$ 49,504

See accompanying notes to the basic financial statements

EXHIBIT H
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2014

	Private-Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	$ 6,716	$ 167,362
Investments	68,741	60,768
Total Assets	75,457	$ 228,130
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	-	
LIABILITIES		
Due to other governments		$ 60,768
Due to others		167,362
Total Liabilities	-	$ 228,130
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	-	
NET POSITION		
Held in trust	75,457	
Total Net Position	$ 75,457	

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, 2014

	Private-Purpose Trust Fund
ADDITIONS:	
Contributions:	
Bequests	$ 265
Total Contributions	265
Investment earnings:	
Investment income	2,098
Net increase in the fair value of investments	2,086
Total Investment Earnings	4,184
Less: Investment expense	(872)
Net Investment Earnings	3,312
Total Additions	3,577
DEDUCTIONS:	
Benefits	2,850
Total Deductions	2,850
Change in Net Position	727
Net position - beginning of year	74,730
Net position - end of year	$ 75,457

See accompanying notes to the basic financial statements

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

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.

The *Library Reconstruction Capital Project Fund* is used to account for all financial resources and expenditures associated with the library reconstruction project.

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 fund accounts for the capital reserve fund of the Newington School District, which is held by the Town's Trustees of Trust Funds as required by State Law. Other agency funds consist of developer's performance bonds.

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 type 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, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

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

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available

means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 2). 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.

2. **Unearned Revenue:**

Unearned revenue arises when assets are recognized before the revenue recognition criteria have been satisfied. Grants received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, receivables that will not be collected within the available period have been reported as unearned revenue.

3. **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, 2014, the Town applied $500,000 of its unappropriated fund balance to reduce taxes.

Cash and Cash Equivalents

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

	Sewer Fund
Cash	$ 1,712,101
Due to other funds	(18,428)
Total	$ 1,693,673

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, 2014 are recorded as receivables net of reserves for estimated uncollectibles of $55,000.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of $73,512 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 estimated fair 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:

Description	Years
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.

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 net assets 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 instances 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.

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 funds. 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. Significant estimates include depreciation expense, the allowances for uncollectible taxes and accounts receivable, and the liability for other post-employment benefits.

NOTE 2—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 ($949,951,925 as of April 1, 2014) and are due in two installments on July 2, 2014 and December 22, 2014. 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 $1,839,754 and $1,095,888 for the Newington School District and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes. At December 31, 2014, the balance of the property tax appropriation due to the Newington School District is $839,754.

NOTE 3—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, 2014, 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, 2014.

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 $500,000 for each and every covered property, crime and/or liability loss that exceeds $1,000, up to an aggregate of $5,000,000. 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.

NOTE 4—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2014 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	$ 5,157,804
Investments	1,611,236
Statement of Fiduciary Net Position:	
Cash and cash equivalents	174,078
Investments	129,509
	$ 7,072,627

Deposits and investments at December 31, 2014 consist of the following:

Cash on hand	$ 200
Deposits with financial institutions	5,645,863
Investments	1,426,564
	$ 7,072,627

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, 2014 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:

Overnight repurchase agreements	$ 382,054
Money market funds	1,044,510
	$ 1,426,564

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 $5,012,850 was collateralized by securities held by the bank in the bank's name.

NOTE 5—CAPITAL ASSETS

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

	Balance 1/1/2014	Additions	Reductions	Balance 12/31/2014
Governmental activities:				
Capital assets not depreciated:				
Land	$ 1,266,721			$ 1,266,721
Easements	181,666	$ 216,296		397,962
Construction in progress	996,112		$ (996,112)	-
Total capital assets not being depreciated	2,444,499	216,296	(996,112)	1,664,683
Other capital assets:				
Land improvements	391,939			391,939
Buildings and improvements	4,686,873	1,928,059		6,614,932
Vehicles and equipment	2,578,966	256,493	(49,925)	2,785,534
Total other capital assets at historical cost	7,657,778	2,184,552	(49,925)	9,792,405

Less accumulated depreciation for:				
Land improvements	(135,442)	(26,796)		(162,238)
Buildings and improvements	(1,774,160)	(172,927)		(1,947,087)
Vehicles and equipment	(1,476,724)	(167,807)	49,925	(1,594,606)
Total accumulated depreciation	(3,386,326)	(367,530)	49,925	(3,703,931)
Total other capital assets, net	4,271,452	1,817,022	-	6,088,474
Total capital assets, net	$ 6,715,951	$ 2,033,318	$ (996,112)	$ 7,753,157

Depreciation expense was charged to governmental functions as follows:

General government	$ 105,907
Public safety	163,667
Highways and streets	62,322
Sanitation	683
Culture and recreation	34,951
Total governmental activities depreciation expense	$ 367,530

The balance of the assets acquired through capital leases as of December 31, 2014 is as follows:

Vehicles and equipment	$ 429,566
Less accumulated depreciation for:	
Vehicles and equipment	(45,343)
	$ 384,223

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

	Balance 1/1/2014	Additions	Reductions	Balance 12/31/2014
Business-type activities:				
Capital assets not depreciated:				
Land	$ 69,668			$ 69,668
Construction in progress		$ 89,085		89,085
Total capital assets not being depreciated	69,668	89,085	$ -	158,753
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	999,938	53,352	(21,499)	1,031,791
Total other capital assets at historical cost	8,301,432	53,352	(21,499)	8,333,285
Less accumulated depreciation for:				
Land improvements	(33,615)	(2,039)		(35,654)
Buildings and improvements	(3,979,492)	(136,145)		(4,115,637)
Infrastructure	(1,577,948)	(56,956)		(1,634,904)
Vehicles and equipment	(638,845)	(61,296)	21,499	(678,642)
Total accumulated depreciation	(6,229,900)	(256,436)	21,499	(6,464,837)
Total other capital assets, net	2,071,532	(203,084)	-	1,868,448
Total capital assets, net	$ 2,141,200	$ (113,999)	$ -	$ 2,027,201

Depreciation expense was charged to proprietary funds as follows:

Sewer fund	$ 256,436

NOTE 6—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. 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.

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 25.30%, 27.74%, and 10.77%, respectively. The Town contributed 100% of the employer cost for public safety 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 contributions to the NHRS for the years ending December 31, 2014, 2013, and 2012 were $406,222, $384,491, and $329,216, respectively, equal to the required contributions for each year.

NOTE 7—OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, 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. 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. As of January 1, 2014, the alternative measurement method valuation date, 9 retirees and approximately 21 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

Annual OPEB Costs

The Town's annual OPEB expense for the year ended December 31, 2014 is calculated based on the annual required contribution of the employer (ARC) an amount actuarially determined using the alternative measurement method in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town's annual OPEB

cost for the year ending December 31, 2014, including the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on the alternative measurement method is as follows:

Annual Required Contribution (ARC)	$ 105,149
Interest on Net OPEB obligation (NOO)	-
Adjustment to ARC	-
Annual OPEB cost	105,149
Contributions made	(86,364)
Increase in Net OPEB obligation	18,785
Net OPEB obligation - beginning of year	-
Net OPEB obligation - end of year	$ 18,785

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended December 31, 2014 is as follows:

Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation	Covered Payroll	OPEB Cost % of Payroll
12/31/2014	$ 105,149	82.1%	$ 18,785	$ 1,410,892	7.45%

The Town's net OPEB obligation as of December 31, 2014 is recognized as a liability in these financial statements.

Funded Status and Funding Progress for OPEB

The funded status of the plan as of January 1, 2014, the date of the most recent alternative measurement method valuation is as follows:

Actuarial Accrued Liability (AAL)	$ 1,596,360
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	$ 1,596,360
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	$ 1,410,892
UAAL as a percentage of covered payroll	113.1%

The alternative measurement method valuation involves estimates of the value of reported amounts and assumptions about the probability of events in the future. The total cost of providing post-employment benefits is projected, taking into account assumptions about current claim cost, turnover, mortality, health care trends, and other key assumptions. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions for OPEB

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

For the January 1, 2014 alternative measurement method valuation the Projected Unit Credit Cost Method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The Town employs the Pay-as-you-go basis to fund the plan. The actuarial assumptions include a 4.0% investment rate of return, an initial annual healthcare cost trend of 9.0% reduced to an ultimate 5.0% long-term rate for all healthcare benefits after eight years, mortality rates based on the RPH-2014 Total Dataset Mortality table, and turnover rates of employees age 25 at 6.8%, age 35 at 3.2%, age 45 at 1.6% and age 50 at 0.0%. The amortization costs for the initial Unfunded Actuarial Accrued Liability (UAAL) is a level percentage of payroll for a period of thirty years on an open group basis. This has been calculated assuming the amortization payment increases at a rate of 3.0% per year.

NOTE 8—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2014 are as follows:

	Balance 1/1/2014	Additions	Reductions	Balance 12/31/2014	Due Within One Year
Governmental activities:					
Bonds payable	$ 2,219,101		$ (563,681)	$ 1,655,420	$ 490,664
Capital lease payable	396,048		(49,978)	346,070	51,196
Compensated absences	89,700	$ 44,176	(16,410)	117,466	-
Total governmental activities	$ 2,704,849	$ 44,176	$ (630,069)	$ 2,118,956	$ 541,860

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.

General Obligation Bonds

Bonds payable at December 31, 2014 are comprised of the following individual issues:

	Original Issue Amount	Interest Rate	Final Maturity Date	Balance at 12/31/2014
1999 State Revolving Loan	$ 369,439	3.80%	August 2018	$ 97,394
2000 State Revolving Loan	64,354	3.80%	June 2019	20,826
2010 Highway Garage	900,000	3.50%	September 2015	106,000
2013 Library Renovation	1,789,000	2.00%	May 2018	1,431,200
	$ 3,122,793			$ 1,655,420

Debt service requirements to retire general obligation bonds outstanding at December 31, 2014 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2015	$ 490,664	$ 36,156	$ 526,820
2016	385,685	21,640	407,325
2017	386,745	13,265	400,010
2018	387,845	4,791	392,636
2019	4,481	170	4,651
	$ 1,655,420	$ 76,022	$ 1,731,442

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, 2014:

Equipment, due in monthly installments of $4,914, including interest at 2.41%, through March 2021	$ 346,070

Debt service requirements to retire capital lease obligations outstanding at December 31, 2014 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2015	$ 51,196	$ 7,777	$ 58,973
2016	52,444	6,530	58,974
2017	53,722	5,252	58,974
2018	55,031	3,942	58,973
2019	56,372	2,602	58,974
2020-2021	77,305	1,326	78,631
	$ 346,070	$ 27,429	$ 373,499

NOTE 9—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of the General Fund and the Grants Fund, a nonmajor governmental fund. For accounting and reporting purposes, that portion of the pooled cash is reported in the specific fund as an interfund balance. The Town also pays expenses on-behalf of the Sewer Fund which are subsequently reimbursed. Interfund balances at December 31, 2014 are as follows:

	Due from		
Due to	Nonmajor Governmental Funds	Sewer Fund	Totals
General Fund	$ 720	$ 18,428	$ 19,148

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 $24,006 to the General Fund.

NOTE 10—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2014 as follows:

Permanent Funds - Principal	$ 1,018,085
Permanent Funds - Income	65,950
Cemetery Donations	280
	$ 1,084,315

NOTE 11—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2014 are as follows:

Fund Balances	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Permanent Funds - Principal		$ 1,018,085		$ 1,018,085
Prepaid expenses	$ 9,889			9,889
Restricted for:				
Permanent Funds - Income		65,950		65,950
Cemetery Donations			$ 280	280
Committed for:				
Capital Reserves	755,597			755,597
Expendable Trusts	87,241			87,241
Conservation	149,283			149,283
Encumbrances	82,520			82,520
Assigned for:				
Library operations	52,153			52,153
Unassigned:				
Unassigned - General operations	1,884,830			1,884,830
	$ 3,021,513	$ 1,084,035	$ 280	$ 4,105,828

NOTE 12—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of $949,951,925:

Taxpayer	Property Valuation	Percentage of Total Valuation
EP Newington Energy LLC	$ 350,255,600	36.87%
PSNH	114,878,400	12.09%
Fox Run Joint Venture	48,751,600	5.13%
Sprague & Sons	38,383,400	4.04%
Tyco Intergrated Cable Systems	20,393,600	2.15%

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—RELATED PARTY

During 2013, the Town conducted business with a company owned by the road agent for the purpose of road-side trash collection and dumpster rentals. Total expenditures incurred during the year ended December 31, 2014 to the company owned by the road agent were $59,570.

NOTE 15—IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68, *Accounting and Financial Reporting for Pensions,* which the Town is required to implement in the year ending December 31, 2015. Management believes that this pronouncement will have a potentially significant impact on the Town's government-wide financial statements. The Town will have to report its estimated proportional share of the New Hampshire Retirement System's unfunded pension liability in the financial statements for the fiscal years beginning after June 15, 2014.

SCHEDULE I
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, 2014

	Budgeted Amounts			Variance with Final Budget - Favorable (Unfavorable)
	Original	Final	Actual Amounts	
Revenues:				
Taxes	$ 5,167,566	$ 5,167,566	$ 5,133,280	$ (34,286)
Licenses and permits	346,850	346,850	364,367	17,517
Intergovernmental	86,225	86,225	90,520	4,295
Charges for services	280,030	280,030	378,124	98,094
Interest income	510	510	480	(30)
Miscellaneous	10,747	10,747	11,845	1,098
Total Revenues	5,891,928	5,891,928	5,978,616	86,688
Expenditures:				
Current:				
General government	1,377,860	1,377,860	1,287,983	89,877
Public safety	3,100,069	3,100,069	3,013,016	87,053
Highways and streets	431,565	431,565	371,994	59,571
Sanitation	159,085	159,085	159,894	(809)
Health and welfare	62,000	62,000	38,425	23,575
Culture and recreation	324,562	324,562	284,416	40,146
Capital outlay	265,761	265,761	256,493	9,268
Debt service:				
Principal retirement	613,660	613,660	613,659	1
Interest and fiscal charges	60,091	60,091	56,976	3,115
Total Expenditures	6,394,653	6,394,653	6,082,856	311,797
Excess revenues over (under) expenditures	(502,725)	(502,725)	(104,240)	398,485
Other financing sources (uses):				
Transfers in	158,000	158,000	157,000	(1,000)
Transfers out	(155,275)	(155,275)	(155,193)	82
Total other financing sources (uses)	2,725	2,725	1,807	(918)
Net change in fund balance	(500,000)	(500,000)	(102,433)	397,567
Fund balance at beginning of year - Budgetary Basis	2,061,183	2,061,183	2,061,183	-
Fund balance at end of year - Budgetary Basis	$ 1,561,183	$ 1,561,183	$ 1,958,750	$ 397,567

See accompanying notes to the required supplementary information

SCHEDULE 2
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Funding Progress for Other Post-Employment Benefits
For the Year Ended December 31, 2014

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
1/1/2014	-	$ 1,596,360	$ 1,596,360	0%	$ 1,410,892	113.15%

See accompanying notes to the required supplementary information

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 out, and budgetary transfers in and out as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	$ 6,040,987	$ 6,467,028
Difference in property taxes meeting susceptible to accrual criteria	(12,314)	
Encumbrances, December 31, 2014		82,520
Encumbrances, December 31, 2013		(41,259)
Non-budgetary revenues and expenditures	(26,051)	(425,433)
Non-budgetary transfers	(24,006)	
Budgetary transfers	157,000	155,193
Per Schedule 1	$ 6,135,616	$ 6,238,049

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund are as follows:

Nonspendable:	
Prepaid expenses	$ 9,889
Unassigned:	
Unassigned - General operations	1,948,861
	$ 1,958,750

NOTE 3—SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFITS

In accordance with GASB Statement #45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, the Town is required to disclose the schedule of funding progress for each of the three most recent actuarial valuations. The Town implemented the provisions of GASB Statement #45 during the year ended December 31, 2014. Accordingly, the funding progress has only been presented for the most recent actuarial valuation report. Additional disclosures will be made as the information becomes available.

SCHEDULE A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Position
Fiduciary Funds - All Agency Funds
December 31, 2014

	School Agency Funds	Performance Bond Agency Funds	Total Agency Funds
ASSETS			
Cash and cash equivalents		$ 167,362	$ 167,362
Investments	$ 60,768		60,768
Total assets	$ 60,768	$ 167,362	$ 228,130
LIABILITIES			
Due to other governments	$ 60,768		$ 60,768
Due to others		$ 167,362	167,362
Total liabilities	$ 60,768	$ 167,362	$ 228,130

DEPARTMENT EXPENDITURES

	2015 APPROVED AT TOWN MEETING	2015 ACTUAL SPENT UNAUDITED
EXECUTIVE OFFICE	305,202	318,644
ELECTION / REGISTRATIONS	5,443	4,573
TAX COLLECTOR / TOWN CLERK	56,114	50,691
ASSESSING / FINANCE	163,100	143,054
LEGAL	141,503	113,367
TOWN BUILDING ADMINISTARATION	68,746	69,602
TOWN HALL	51,350	49,787
TOWN GARAGE	14,880	16,550
OLD TOWN HALL	19,125	14,183
MEETING HOUSE	11,850	14,008
FIRE STATION	32,850	29,077
POLICE STATION	13,830	20,517
STONE SCHOOL	4,330	376
OLD PARSONAGE	2,280	4,356
INSURANCE	157,609	187,290
REGIONAL ASSOCIATIONS	11,757	9,917
CODE ENFORCEMENT	109,437	104,670
EMERGENCY MANAGEMENT	15,421	13,011
STREET LIGHTING	25,900	25,138
TRANSFER STATION / TRASH COLLECTION	157,582	141,814
PEST CONTROL	40,000	37,600
WELFARE ASSISTANCE	2,000	150
LAND MANAGEMENT	111,301	95,018
DEBT SERVICE	670,846	588,784
CAPITAL OUTLAY	70,810	70,810
TOTAL GENERAL GOVERNMENT	**$ 2,263,266**	**$ 2,122,987**
PLANNING BOARD	187,670	203,386
CEMETERY	22,972	21,621
POLICE DEPARTMENT	1,470,553	1,451,447
FIRE DEPARTMENT	1,510,882	1,491,266
HIGHWAY	410,302	431,386
SEWER COLLECTION / DISPOSAL	813,367	629,708
SEWER DEPT SERVICE	0	0
SEWER BUILDING PROJECT EXPENSES	0	533,455
RECREATION	51,050	51,388
LIBRARY	181,290	154,540
HISTORIC DISTRICT	17,058	12,082
CONSERVATION	13,426	4,752
OTHER ARTICLES	547,430	547,430
TOTAL GENERAL GOVERNMENT	**$ 7,489,266**	**$ 7,655,448**

2015 Newington Town Wages

	Wages	**Overtime-** (amount included in the number to the left)		Wages	**Overtime-** (amount included in the number to the left)
FIRE					
Bunker, Myrick	19,878.09	529.21	Hyman, Benjamin M.	12,487.65	
Carey, William	730		Johnson, Eric M.	5,483.10	
Chase, Ryan	10,456.01		Kelley, Jesse	7,008.40	
Connors, Jonathan	73,481.20	25,974.00	Labonte, Timothy C.	18,704.59	2,499.19
Cook, Robert R III	8,176.88		LeDuc, Jeffrey L.	109,671.53	29,842.71
Craft, Kevin A	17,922.98		Lisowski, Brandon J.	30,650.60	3,733.20
Cunningham, Tyler	7,100.10		March, Jonathan R.	82,553.79	26,354.55
Davenport, Michael W.	18,691.06	44.10	McCooey, John D.	49,264.19	8,913.76
Dodds, Tyler	7,991.70		McFadden, Ryan M.	13,840.05	
Downing, Jessica	2,216.75		McQuade, Thomas O.	65,447.65	6,038.85
Fabrizio, James	721.5		Merrill, Mark D.	64,817.67	13,276.51
Gallant, Christopher	83,099.08	29,570.76	Morin, Michael W.	4,233.60	
Gorski, Alexandria	9,271.47		Mu, Laurie F.	18,248.66	
Greaney, Corey	5,049.05		Sabine, Darin J.	962	
Head, Andrew W.	98,924.52		St.Cyr-Butler, Paul	41,530.93	1,882.77
Hickman, Colin R.	16,842.53		Wahl, Peter	765	
LIBRARY					
Alexandropoulos, Kiska	228		Kohlhase, Debra R	3,778.15	
Berry, Lara	32,950.14		Lindsay, Heather	4,557.00	
Campbell, D Scott	24,896.27		Rash Mary	8,008.95	
Hojnacki, Katlyn A	3,296.01		Tomlinson, Theresa L	13,441.89	
Klanchesser, Gail	2,193.14		Walsh, Deanna J.	786.51	
Knox, Paula	618				
POLICE					
Appelbaum, Seth	67,499.87	6,140.07	O'Connell, Anthony	15,684.00	
Garvin, Jon R	72,438.73	7,226.65	O'Reilly, Sean J	66,187.32	10,723.44
Gordon, Timothy	20,554.96	321.83	Qualls, Gregory S	66,637.70	8,382.53
Harland, Tony A	75,777.88	10,095.32	Smart, Brandon	57,877.18	8,178.66
Hoyt, James H II	354.88		St Laurent, Diana	61,971.65	1,339.89
Hurley, Daniel	38,488.59	3,755.39	Stuart, Timothy S	12,623.00	
Lorenz, Douglas J	38,669.50		Sullivan, Michael P	80,498.92	13,934.92
Newcomer, Brian S	91,203.59	9,714.23	Tretter, Jon D	104,988.58	

2015 Newington Town Wages

	Wages	**Overtime-** (amount included in the number to the left)		Wages	**Overtime-** (amount included in the number to the left)
SEWER					
Cole, Thursby D.	2,364.00		Fletcher, George	788	
Field, Timothy	2,364.00		Richardson, Justin	1,576.00	
TOWN					
Baker Hill, Rhonda	180		O'Reilly, Luanne	582	
Beebe, Annie M.	14,368.52		Philbrick, Susan L.	8163	
Boy, Eleanor M.	29,408.75		Phillips, Mark G	962	
Coleman, Chase	300		Regan Michael J	5,161.00	
Coleman, Laura	30,326.92		Reinhold, Frank	19,070.60	346.5
Coleman, Matthew	1,775.50		Roy, Martha S	86,680.09	
Daigle, Craig	8,784.00		St Laurent, Roderick	43,418.01	
Debow, Jacob	240		Stern, Maxwell	380	
Eversman, Victoria	262.5		Stern, Richard C	7,968.00	
Fletcher, Ruth	2,622.00		Stowell, John H	64,944.98	
Frink, John D.	16,570.05	259.88	Stuart, Janice J	7,968.00	
Hart Jr., Robert C.	5,161.00		Taccetta, Vincent	876	
Iocovozzi, Cosmas G	7,968.00		Thomas, Leonard W	463.17	
Kendall, Jane K	10,329.00		Thomas, Leonard H	28,864.70	1,938.75
Klanchesser, John J.	240.50		Treloar, Anita H	34,720.00	
McLean, Victor Jr. H	13,740.28		Wahl, Larry	2,205.86	
Monasky, David	240		Watson, Lorna P	2,320.00	
Morgan, Thomas J.	50,368.37		Yeoman, Matthew	240	
Morrill, Rye	1,200.00				

TAX RATE HISTORY PER $1,000

	2000	2001	2002	2003	2004	2005	2006	2007
TOWN	$4.09	$4.46	$4.45	$2.25	$3.50	$4.83	$4.87	$5.17
COUNTY	$1.18	$1.64	$1.18	$1.01	$0.98	$0.89	$0.88	$0.84
SCHOOL	$2.26	$2.05	$1.81	$1.33	$1.45	$0.71	$0.92	$0.52
STATE SCHOOL	$7.02	$7.73	$5.90	$5.29	$3.39	$2.67	$2.40	$2.38
TOTAL	$14.55	$15.88	$13.34	$9.88	$9.32	$9.10	$9.07	$8.91

	2008	2009	2010	2011	2012	2013	2014	2015
TOWN	$5.26	$5.09	$5.09	$5.00	$4.89	$4.72	$5.46	$5.14
COUNTY	$0.89	$1.03	$1.03	$1.04	$1.08	$1.16	$1.15	$1.05
SCHOOL	$0.64	$0.49	$0.49	$0.51	$0.57	$0.65	$0.61	$0.69
STATE SCHOOL	$2.18	$2.41	$2.51	$2.40	$2.41	$2.46	$2.50	$2.62
TOTAL	$8.97	$9.02	$9.12	$8.95	$8.95	$8.99	$9.72	$9.50

SUMMARY INVENTORY OF VALUATION 2015

LAND:		
Under Current Use		53,257.00
Residential		80,755,350.00
Commercial/Industrial		94,599,300.00
Total Land		**175,407,907.00**
BUILDINGS:		
Residential		85,193,700.00
Commercial/Industrial		256,292,500.00
Total Buildings		**341,486,200.00**
UTILITIES:		
Gas & Electric		539,939,629.00
Total Utilities		**539,939,629.00**
NONTAXABLE:		
Land		55,568,010.00
Buildings		74,850,100.00
Total Nontaxable		**130,418,110.00**
Elderly Exemptions	16	4,258,500.00
Veteran Credits	53	26,500.00
Water & Air Pollution	12	45,226,000.00
Total Value Before Exemptions		1,187,251,846.00
Less Water & Air Exemption		47,690,449.00
Total Taxable Valuation		1,139,561,397.00
Less Elderly Exemption		4,258,500.00
Total Taxable Valuation		**1,135,302,897.00**

The Selectmen have a primary responsibility to ensure that assessments are proportionate each year and that the assessing process and results are consistent with State Standards. State law governs the assessing process including guidelines developed by the Assessing Standards Board (ASB) and Equalization Standards Board (ESB).

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 occur, 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 State ASB (Assessing Standards Board) Standards, rules and requirements.

2014 Revaluation - Status
The Town underwent a revaluation last assessment year (2014). The results of the revaluation were that the Town assessments were brought to 99% of market value, as verified by the NH Department of Revenue Administration (based upon sales occurring from October 1, 2013 through September 30, 2014), as compared to the new (2014) assessments.

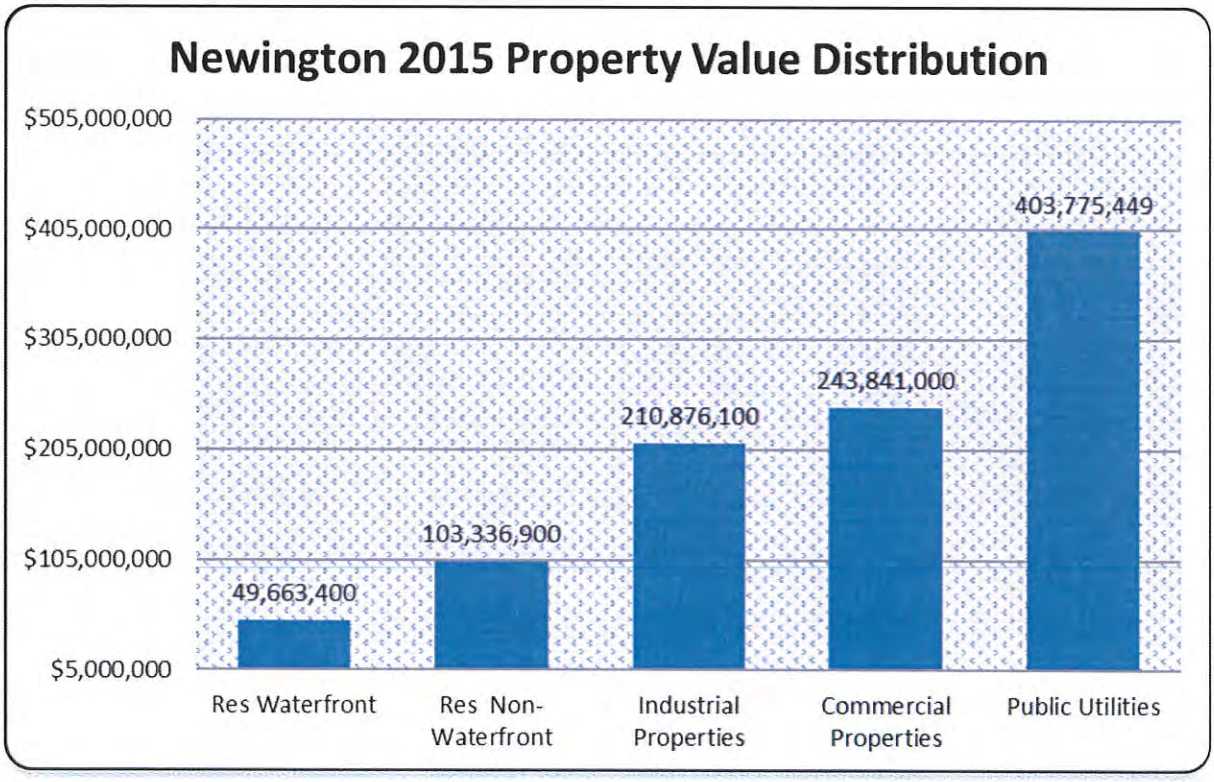
Emerging Statistics: Based upon sales occurring after September of 2014, the local residential market is still increasing. While some adjustments were made for 2015, if the Newington market continues apace, adjustments to assessments in the fall of 2016 are likely to occur if authorized by the Board of Selectmen.

Property Values:
Because we have so few properties and property sales in Newington, statistics can be misleading. With this cautionary, the following general statistics were taken from the 2013-2015 appraisal file (verified, open market sales only):

	2013	#Sales	2014	#Sales	2015	#Sales
AVG HOUSE PRICE	$584,880	5	$477,978	6	$638,219	7
MEDIAN HOUSE PRICE	$655,000	5	$461,667	6	$705,000	7
AVERAGE HOUSE LOT	$221,250	4	$234,967	2	$250,000	1
AVG WF HOUSE PRICE		0	$1,053,467	2	1,500,000	1

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 2015:
Following are the net valuations, by property category, of assessments in the Town:



These values shown are prior to any reductions as result of exemptions and credits including polution control exemptions for public utility properties.The value for Town-owned properties is not shown nor taxed.

Cycled Inspections:
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.

These cycled inspections are performed by geographic area, although there are some exceptions. Other major reasons appraisal personnel will inspect properties include:

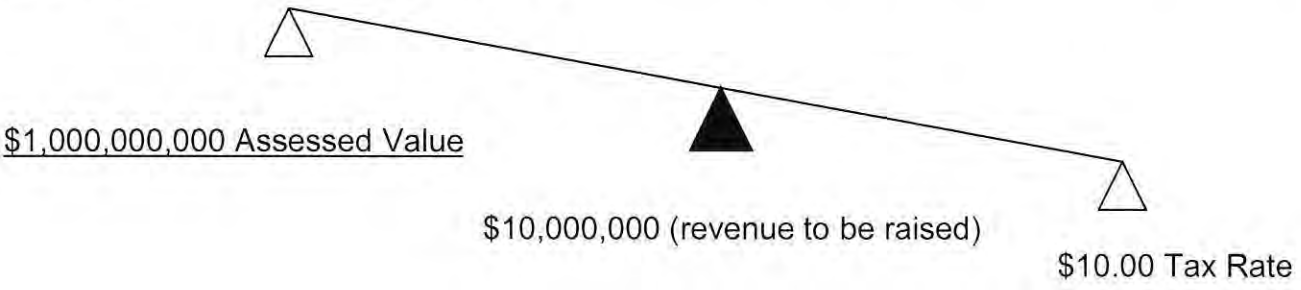
- Active building permit
- Recent sale or property transaction
- Abatement request
- Taxpayer request

Since the Town performs 5-year cycled inspections, when a visit is performed for any reason, an entire inspection (exterior measurements and interior inspection) is performed. This is so the appraisal personnel can then consider the property cycled, thereby not re-visiting (by data collectors) for another 5 years, regardless of its' geographic location. Review appraisers also follow-up by reviewing a portion of the Town each year to ensure consistent application of appraisal procedures.

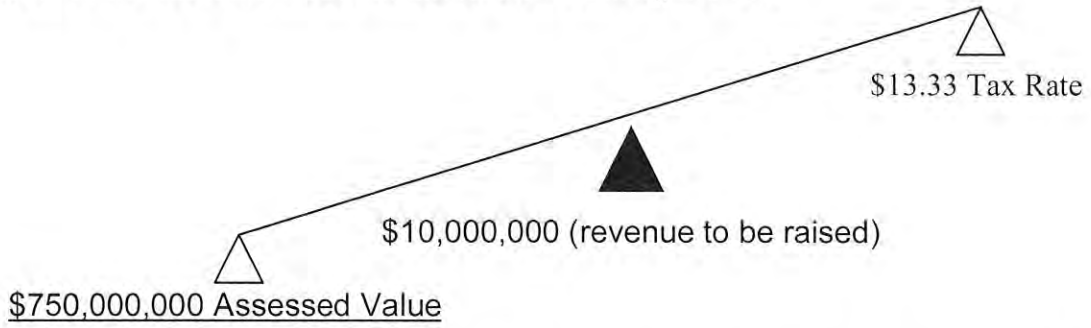
The question has arisen as to why the Town continually performs these assessment updates, and not just when the 5-year certification year arrives (our next certification is due in 2019). Beyond the requirements of RSA 75:8 referenced above, performing more frequent updates adjusts taxes more incrementally as opposed to all at one time. Consider the following:

The reason assessments change is because the real estate market changes. If the market would simply stand still, then assessments remain the same. If the market changed equally for all properties, then there would be no change in tax dollars paid beyond any increases in the annual budget, even if all assessments were increased. For example, if all assessments were increased by 10% across the board, the tax rate would decrease by 10% and the taxes would remain the same as in the previous year (assuming a level budget for both years).

For illustrative purposes, assume that the net valuation of the Town is one billion dollars in assessed value. Also, assume that the Town budget is $10,000,000. The tax rate is determined by dividing the amount of taxes to raise by the net assessed value. The answer, times 1000, indicates a tax rate of $10.00 per thousand of assessed value.



If the total assessed value were to fall to $750,000,000, the Town still needs to raise the authorized $10,000,000. Thus, dividing the same $10,000,000 by $750,000,000 in net assessed value causes the tax rate to increase to $13.33.Accordingly, the same total amount of taxes would still be raised, regardless of the total assessed value or the resulting tax rate.



So, the function of the tax rate is to raise authorized expenditures. The assessed values change with the market, and the tax rate fluctuates according to the amount of authorized (local) taxes to be raised.

If property values changed equally, and the budget remained the same as the previous year, there would be no change in tax bills. However, as referenced earlier, not all market values change equally over the same timeframe. As time progresses, properties become more and more out of line, requiring a sudden and dramatic shift in tax burdens around the Town. For these reasons, annual reviews and changes tend to moderate any required shifts in taxes resulting from changing real estate markets and our required 5-year full revaluations..

2015 Tax Rate Changes:

The tax rate is made up of 4 components, the Town, County, Local School and State School rate. Following are the changes in the rates from last year:

Tax Rates:	2014	2015	$Change	%Change
Town	$5.46	$5.14	($0.32)	-5.9%
County	$1.15	$1.05	($0.10)	-8.7%
Local School	$0.61	$0.69	$0.08	13.1%
State School	$2.50	$2.62	$0.12	4.80%
Totals	$9.72	$9.50	($0.22)	-2.3%

Exemptions and Tax Credit Information:

The State administers a program of tax relief entitled LOW & MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF. This program is administered by the State DRA however we will have forms in the appraisal office to apply. We expect to have the forms available in April (the State delivers the forms to us). The filing date is May 1st through June 30th of 2014 for the 2013 tax year.

The following Exemptions and Credits are administered locally, by the Town (but monitored by the State Department of Revenue Administration):

Elderly Exemptions

To qualify, applicant must:

- be 65 years of age or older on or before April 1st in the year they're applying;
- be a New Hampshire resident for at least 5 years prior to April 1st.
- total household income cannot exceed $40,000 if single, or $60,000 if married.
  - all sources of income are included.
- total assets cannot exceed $500,000. Assets do not include the value of the house and up to 2 acres of land that the house sits on. All other property would be included in asset calculations..

If qualified, the exemptions are as follows:

- ages 65 to 74 - $200,000 is subtracted from the assessment, and taxes are paid on the remainder.
- ages 75 to 79 - $200,000 is subtracted from the assessment, and taxes are paid on the remainder.
- ages 80 and over - $300,000 is subtracted from the assessment, and taxes are paid on the remainder.

Blind Exemption

To qualify, applicant must:

- be a New Hampshire resident for at least 1 year prior to April 1st in the year exemption is claimed.
- be legally blind as determined by the administrator of blind services and provide a letter stating such.

If qualified, the exemption is as follows:

- $15,000 will be deducted from the assessment and taxes will be paid on the remainder.

Veteran's Tax Credit:

To qualify, applicant must:

- be a New Hampshire resident for at least 1 year prior to April 1st in the year the credit is claimed;
- have honorably served at least 90 consecutive days of active duty during a qualifying period; and,
- Supply a copy of paperwork (DD-214, for example) showing date of entry, date of discharge, and character of service.
- - $500 will be deducted from the taxes for a qualifying veterans' credit.

Service Connected Total Disability Tax Credit
If applying for service connected total disability tax credit, disability must be 100% total and permanent, must be service-connected with a letter from the veteran's administration to be supplied at the time of application.
If qualified, the exemption is as follows:

- $500 will be deducted from the taxes for a standard veteran credit, and $2,000 for a veteran or surviving spouse with a service connected total and permanent disability.

Veteran Spouse or Widow:
To qualify, applicant must:

- Demonstrate that the spouse or deceased veteran met all requirements for Veterans Tax Credit (referenced above), and,
- Has not remarried.
- The surviving spouse of any veteran killed or died while on active duty, as listed in RSA 72:28, providing that the spouse or widow has not remarried.

Our office is available at any time to discuss these local exemptions such as elderly exemptions, or tax credits such as veterans credits. We are also available for scheduling meetings to discuss any aspect of the assessing process at any time. 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 they are found.

We extend our gratitude to the administration for their continuing 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 any Tuesday or Friday. As always, we do look forward to providing you with assistance in any way we can.

Respectfully Submitted,

Wil Corcoran, Town Appraiser
Susan Daniels, Assessing Clerk/Technician

TOWN CLERK / TAX COLLECTOR

Year Ending December 31, 2015

Tax Collector's Report 2015

Levy of 2015

Taxes Committed to Collector:

Property Taxes	$8,240,244.57
Abatement	$ (436.40)
Interest	$ 1,491.36
Total:	**$8,241,299.83**

Remitted to Treasurer:

Property Taxes	$8,141,170.07
Abatements	$ 17,976.80
Abatements	$ 1,491.36
Uncollected Taxes	$ 80,661.60
Total:	**$8,241,299.83**

Town Clerk's Report 2015

Motor Vehicles	$350,657.67
UCC Filings	$300.00
Dog Licenses	$1,049.00
Vital Statistics	$595.00
Boat Registrations	$8,984.36
Miscellaneous Fees	$401.11

Total Receipts Remitted: $361,987.14

Tax Lien – Levy 2014

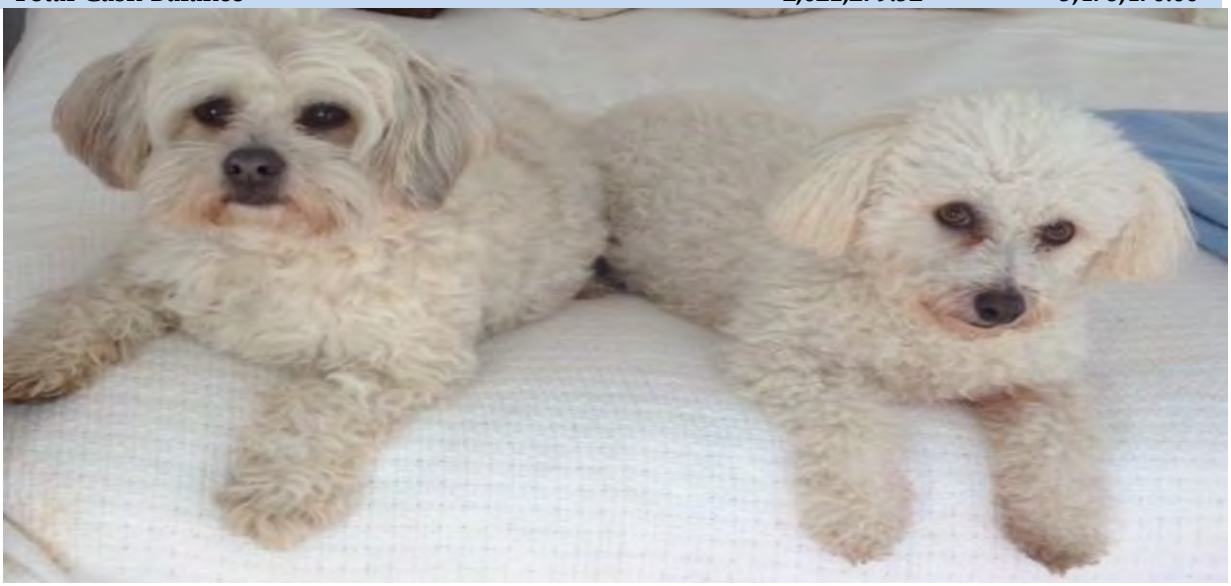
Total Liens Executed	$ 21,906.88
Liens Redeemed	$ 13,087.67
Balance	**$ 8,819.21**

Tax Liens – Previous Years

Total Liens	$ 60,336.52
Payments	$ 2,217.73
Liens Redeemed In 2015	$ 45,373.74
Balance	**$ 12,745.05**

Treasurer's 2015 General Fund Annual Report

GENERAL FUND		FY 2014		FY 2015 Unaudited
Beginning General Fund Balance January 1	$	2,652,439.55	$	2,616,279.52
Receipts:				
Selectman's Office		444,047.49		1,861,239.33
Tax Collector		8,111,166.02		8,372,072.36
Town Clerk		280,194.83		314,117.28
Fire Department Revenue		46,587.59		63,463.25
Police Department Revenue		180,706.73		262,403.79
HIC MedPart B		8,022.57		31,199.86
State of NH Treasury AP Pymt		81,207.53		94,190.79
Electronic Deposits (Clerk, Tax Coll. State of NH)		60,256.36		97,086.06
Transfer from Investment Accts. /Library Bond		1,002,261.37		
Interest and Adjustments		191,646.12		125,094.25
Total Receipts	**$**	**10,406,096.61**	**$**	**11,220,866.97**
Disbursements:				
Accounts Payable		7,214,083.80		7,701,008.29
Payroll		1,666,140.67		1,764,689.10
Payroll Taxes		478,904.18		515,033.36
Bank Charges, Adjustments, Returned Items		2,448.83		303,856.95
Library Bond		1,002,261.37		
Clerk Electronic Transfers to State		78,417.79		79,082.79
Total Disbursements	**$**	**10,442,256.64**	**$**	**10,363,670.49**
Closing General Fund Balance		2,616,279.52		3,473,476.00
Payroll Account Balance 2014 & 2015				
Cash Balance December 31, 2014 & 2015	**$**	**2,616,279.52**	**$**	**3,473,476.00**
Payroll Account Balance 2014 & 2015		5,000.00		5,000.00
Total Cash Balance		**2,621,279.52**		**3,478,476.00**



Ben and Harry, Guardians of the Treasurer's Office

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801
MS-9
Year ended December 31, 2015

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	Weyland	0.00	24.54	489.94
1971	Badger,Ann S.	Care	Capital Mgmt.	0.00	41.79	790.84
1959	Badger,Daniel W.	"	Portsmouth NH	0.00	138.21	2,731.14
1924	Badger,Nancy	"	"	0.00	74.48	1,372.32
1970	Badger,RW & NH	"	"	0.00	74.85	1,376.57
1966	Bean,Mrs. Benjjamin	"	"	0.00	28.70	536.71
1973	Bean,Vernon	"	"	0.00	41.80	790.99
1995	Beane,Paul & Doris	"	"	0.00	23.96	590.57
1899	Caldwell,John	"	"	0.00	14.82	287.26
1996	Call,Loiuse M.	"	"	0.00	9.22	317.86
1979	Cochran,Eugene	"	"	0.00	64.02	1,254.87
1972	Coleman,Bradley W.	"	"	0.00	44.30	819.07
1972	Coleman,E. Wendell	"	"	0.00	43.82	813.67
1964	Coleman,Ira	"	"	0.00	34.19	651.98
1938	DeFeo,Louis	"	"	0.00	12.06	242.65
1899	Demeritt Fund	"	"	0.00	30.46	556.40
1981	deRochemont,Orville	"	"	0.00	41.20	784.28
1977	deRochemont,Wm	"	"	0.00	41.34	785.80
1939	Downing.Josephine	"	"	0.00	27.25	520.34
1977	Downs,Carrie N.	"	"	0.00	42.62	800.21
1998	Downs,Robert & Teresa	"	"	0.00	12.63	463.35
1931	Drew,James	"	"	0.00	14.25	267.18
1954	Foss,Ethel L.	"	"	0.00	44.20	817.98
1910	Frink,Mary E.	"	"	0.00	5.97	126.04
1942	Frink,Ruby S.	"	"	0.00	13.23	255.73
1942	Frost,Gertrude	"	"	0.00	6.39	125.32
1954	Furber,Isaac	"	"	0.00	44.18	817.69
1953	Furber,Lydia	"	"	0.00	44.07	816.52
1973	Garland,Albion S.	"	"	0.00	44.66	823.16
1919	Garland,Charles	"	"	0.00	43.99	815.54
1924	Garland,Wm. C.	"	"	0.00	4.96	109.27
1977	Gen Care Funds	"	"	0.00	907.64	55,072.87
1965	Gilpatrick,Helen	"	"	0.00	27.73	525.77
1961	Gray,Forrest	"	"	0.00	12.73	250.12
1923	Greenough.Ann B.	"	"	0.00	10.36	223.47
1982	Hadley,Elsie Staples	"	"	0.00	42.00	793.20
1972	Haley,Charles	"	"	0.00	44.55	821.89
1935	Ham,Fred L.	"	"	0.00	39.58	712.46
1963	Harrison,L.A & M.B.	"	"	0.00	25.60	501.90
1966	Hodgdon,Harold	"	"	0.00	27.70	525.47
1921	Hodgdon,John A.	"	"	0.00	5.77	118.42
1993	Hodgdon,Seldon	"	"	0.00	28.62	642.95
1927	Hoyt,Ben S.	"	"	0.00	14.46	269.55
1919	Hoyt,Martin	"	"	0.00	12.14	243.46
1940	Hoyt,Mary S.B.	"	"	0.00	20.83	394.73
1953	Hoyt,Sophia	"	"	0.00	222.94	3,575.71
1958	James H. Coleman	"	"	0.00	27.79	526.43
1919	Jenness,Isaac	"	"	0.00	5.45	114.76
2004	Kowalsky,Andrew	"	"	0.00	40.43	1,739.94
1949	LeFavour,Faye H.	"	"	0.00	42.08	794.16
1960	Mallon,William	"	"	0.00	26.98	517.30
1988	Margenson Lot	"	"	0.00	64.81	1,263.76
1971	McIntosh,Annie	"	"	0.00	87.82	1,522.18
1980	Mooney,John	"	"	0.00	60.79	1,111.44
1974	Mott,Earl F.	"	"	0.00	41.31	785.42
1953	Moulton,Stella	"	"	0.00	30.76	559.82
2002	Neihart,Lisa	"	"	0.00	8.28	414.44
1952	Nelson,Mary	"	"	0.00	70.12	1,269.82
1990	Newick Lot	"	"	0.00	41.03	782.32
1910	Newton,Hanna P.	"	"	0.00	14.46	269.54
2000	Nickerson/House	"	"	0.00	22.58	789.42
1972	Nutter,Charles A.	"	"	0.00	48.12	861.93
1926	Nutter,Clarance	"	"	0.00	14.04	264.83
1956	Olive Dame Bean	"	"	0.00	27.94	528.12
1942	Packard,Rosamund N.	"	"	0.00	29.15	541.72

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801
MS-9
Year ended December 31, 2015

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR
1980	Palmer,John	"	"	0.00	43.33	808.17
1942	Paquin,Louis	"	"	0.00	4.43	103.38
1931.00	Paul,Daniel	"	"	0.00	21.73	404.83
1942	Pearson,Horace	"	"	0.00	42.19	795.35
1923	Pickering,Albert	"	"	0.00	13.22	255.61
1931	Pickering,Eliz.	"	"	0.00	96.64	1,728.45
1953	Pickering,Helen	"	"	0.00	28.67	536.37
1988	Pickering,Phyllis	"	"	0.00	41.49	787.45
1956	Pray,Lydia L.	"	"	0.00	26.30	509.73
1920	Priscilla Lewis	"	"	0.00	13.76	261.68
1993	Private Cemetery	"	"	0.00	102.43	2,222.02
2004	Rines,Richard	"	"	0.00	20.22	869.97
1992	Robinson/Hodgon	"	"	0.00	30.83	667.76
1988	Rogers,Claire	"	"	0.00	41.49	787.45
1978	Sargent,Frank W.	"	"	0.00	32.46	686.08
1963	Scott,Anna M.	"	"	0.00	13.19	255.27
1925	Shaw,Joseph O.	"	"	0.00	4.83	107.79
1988	Smith,A.D & M.E.	"	"	0.00	41.49	787.45
2000	Spinney,Clifford & Mary	"	"	0.00	5.17	218.80
1937	Staples,Lydia	"	"	0.00	248.33	3,860.93
1986	Thomas,Evelyn	"	"	0.00	43.16	806.29
1993	Toomire,Philip	"	"	0.00	13.79	315.66
1942	Trefethen,John	"	"	0.00	24.39	488.22
1944	Trickey,Lt. Thomas	"	"	0.00	11.32	234.25
1990	Welch Lot	"	"	0.00	17.99	362.83
1945	Whidden,Eliz A.	"	"	0.00	127.61	2,826.33
1945	Whidden,Ira W.	"	"	0.00	86.01	1,823.31
1976	Witham,John F.	"	"	0.00	33.38	696.35
1993	Witham,Robert C.	"	"	0.00	28.62	642.95
1934	Yeaton,Elie	"	"	0.00	13.81	262.25
	Total Cemetery Funds			0.00	4,550.98	**126,393.59**
1927	H. Newton Church	Preaching	"	0.00	52.42	1,592.97
1970	Family Scholarship	Education	"	0.00	2,227.02	67,571.10
1909	Lib. Webster Fund	Non Fiction	"	0.00	19.85	603.16
1969	Lib. Webster Fund	Books	"	0.00	20.15	612.22
	Total Scholarship			0.00	2,319.44	**70,379.45**
1978	Langdon Fund	Maint	"	0.00	35,351.35	31,587.13
	Total Library			0.00	35,351.35	**31,587.13**
1963	Lib. Langdon Fund	Best Use	"	0.00	3.97	120.63
1992	Virginia M. Rowe	Best Use	"	0.00	39.70	1,206.34
1922	Langdon Fund	Best Use	"	0.00	103,588.33	92,558.23
1945	Langdon Fund	Best Use	"	0.00	309,447.84	276,497.80
1945	Langdon Fund	Best Use	"	0.00	51,003.02	45,572.21
	Total Langdon Best Use				464,082.85	**415,955.21**

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801
MS-9
Year ended December 31, 2015

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR
	CAPITAL RESERVE FUNDS					
	Fire Dept. vehicle replace/repair Fund		TD Banknorth	102.31		111,148.21
	Ambulance & major medical equipment replacement Fund		TD Banknorth	8.38		15,906.47
	Police Dept. radio equipment Fund		TD Banknorth	3.51		4,021.73
	Town wide revaluation		TD Banknorth	6.37		5,384.32
	Municipal buildings		TD Banknorth	112.22		94,873.97
	Fox Point Recreation /Maintenance		TD Banknorth	236.84		161,321.03
	Employee Annual Leave/Severance		TD Banknorth	102.97		60,321.39
1/6/2006	Highway Dept. Vehicles		TD Banknorth	49.39		96,571.39
1/6/2006	Cemetery maintenance		TD Banknorth	28.31		24,367.34
1/6/2006	Recreational area maint.		TD Banknorth	30.57		24,134.40
12/26/2007	Major roadwork Fund		TD Banknorth	224.72		39,817.77
12/26/2007	Mott Pond drainage		TD Banknorth	41.73		27,687.75
3/8/2011	Langdon Library Bldg.(revived)		TD Banknorth	0.08		5,000.08
2012	Stone School Const/Improv		TD Banknorth	44.39		30,112.29
2012	Health Cost Deductible		TD Banknorth	33.53		23,742.91
2015	Fire Dept. Communications (new)		TD Banknorth	0.16		10,000.16
2015	SCBA (revived)		TD Banknorth	24.70		515.55
	NON CAPITAL RESERVE FUND					
	School Property Maint.		TD Banknorth	77.96		60,845.86
	TOTAL ALL FUNDS:					**1,440,088.00**

Newington Trustees of the Trust Funds - 2015					
Name of Fund	**Balance 12-31-14**	**Withdrawal for 2015 costs**	**Deposit from 2015 Warrant Article**	**Interest earned from TD Bank**	**Balance 12-31-15**
Capital Reserve Accounts:					
Fire Dept. Vehicle Replace / Repair	86,045.90		25,000.00	102.31	111,148.21
Ambulance & Major Med. Equipment	5,898.09		10,000.00	8.38	15,906.47
Police Dept. Radio Equipment	2,712.22	8,694.00	10,000.00	3.51	4,021.73
Town Wide Revaluation	5,377.95			6.37	5,384.32
Municipal Buildings	94,761.75			112.22	94,873.97
Fox Point Recreation / Maintenance	161,084.19			236.84	161,321.03
Employee Annual Leave / Severance	87,240.71	27,022.29		102.97	60,321.39
Highway Dept. Vehicles	95,935.06	9,413.06	10,000.00	49.39	96,571.39
Cemetery Maintenance	31,339.03	7,000.00		28.31	24,367.34
Recreation Area Maint.	25,836.83	6,733.00	5,000.00	30.57	24,134.40
Major Road Work	172,673.05	143,080.00	10,000.00	224.72	39,817.77
Mott Pond Drainage	27,646.02			14.70	27,687.75
Langdon Library Building (revived)	0.00		5,000.00	0.08	5,000.08
Stone School Const. / Improvement	30,067.90			44.39	30,112.29
Health Cost Deductible	22,727.93	14,018.55	15,000.00	33.53	23,742.91
Fire Dept. Communications (new)	0.00		10,000.00	0.16	10,000.16
SCBA (closed, then revived)	490.85			24.70	515.55
Non Capital Reserve Account:					
School Property Maint.	60,767.90			77.96	60,845.86
Newington Trust Funds	**Balance 12-31-14**	**Withdrawn**	**Deposits**	**Net Change**	**Balance 12-31-15**
Cemetery	133,097.39	3000.00	0.00	-3,703.80	126,393.59
Library (note 1)	950,937.54	488,944.19	0.00	-15,777.98	446,215.37
Scholarship	75,456.97	2,125.00	0.00	-1,625.55	71,706.42

Note 1: The Library Trust Fund was court ordered to pay the Library $464,978.08, the majority of which is to pay down the bond.

The Newington Trust Funds are professionally managed by Weyland Capital Management, LLC, 22 Deer Street, Portsmouth, NH under a conservative investment policy adopted by the trustees and approved by the New Hampshire Attorney General.

Langdon Library 2015 Summary of Accounts

Town Appropriated Checking

Beginning Balance 01/01/2015		**$185.31**
Operating Distributions	$31,251.79	
Bank Interest Earned	$3.05	
NH Charitable Foundation Donation	$1,000.00	
NHLA Refund	$35.00	
Total Deposits		**$32,289.84**
Expenses Paid		**($31,721.23)**
Ending Balance 12/31/2015		**$753.92**

Trustee Checking

Beginning Balance 01/01/2015		**$49,707.38**
Transfer In of Funds From Piscataqua Checking	$11,547.28	
Quarterly Interest	$23,966.11	
Book Sales	$173.09	
Patron Donations	$227.00	
Reimbursement From Town Hall for Expenses Paid	$5,617.50	
Money Deposited From Petty Cash	$94.40	
Total Deposits		**$41,625.38**
Expenses Paid		**($24,874.12)**
Ending Balance 12/31/2015		**$66,458.64**

Piscataqua Checking

Opening Balance 01/01/2015		**$11,647.28**
Trust Fund Distributions	$163,203.03	
Total Deposits		**$163,203.03**
Expenses Paid		**($130,654.56)**
Transfer Out To Trustee Checking		**($11,547.28)**
Ending Balance 12/31/15		**$32,648.47**

Piscataqua Savings

Opening Balance 12/31/2015		**$0.00**
Trust Fund Distributions	$301,775.05	
Bank Interest Earned	$25.61	
Total Deposits		**$301,800.66**
Ending Balance 12/31/2015		**$301,800.66**

Balance/ Funds on Hand 12/31/2015	**$401,661.69**

SEWER ASSESSMENTS

LEVY OF 2015

Billed

Sewer Assessments (Warrant)	$	813,368
Septic Fees & Hookups charged	$	15,600
I.P.P. Fees	$	27,940
Uncollectable Assessments	$	(1)
TOTAL Billed (net)	**$**	**856,907**

Remittances to Treasurer

Sewer Assessments (current)	$	797,847
Sewer Assessments (past due)	$	11,334
Septic Fees & Hookups charged	$	15,600
I.P.P. Fees	$	27,940
Bank Interest	$	2,260
Bond Proceed (first reimbursement)	$	1,592
TOTAL Collected	**$**	**856,573**

2015 Uncollected Assessments	**$**	**15,521**

Newington Sewer Treasurer's Report
January 2015 - December 2015

Operating Fund - Checking Account (214)

Beginning Bank Balance		**$ 416,695.93**
Revenue:		
Sewer Use Charges		
Account 02-3403-90-175		
Deposit : 2015-01 through 2015-41	837,244.14	
Septage Fees		
Account 02-3403-90-200		
Deposit: 2015-01 through 2015-41	15,600.00	
Inspection & Hookup Fees		
Account 02-3403-90-100	0	
Reimbursements for Testing/IPP		
Account 02-3403-90-150	0	
Transfer in from Enterprise Fund	300,000.00	
CCD Deposit, ST of NH Payments 182-04	1,592.16	
Interest January 2015 - December 2015	358.76	
Revenue Subtotal:		**1,154,795.06**
Expenses: 1222-01 through 1315-01	1,224,848.64	
Total Disbursements		**1,204,848.64**
Ending Balance Checking Account:		**$ 366,642.35**

Enterprise Fund (309)

Beginning Balance	**$ 1,295,405.18**
Interest Earned January 2015 -December 2015	1,901.71
November 30, 2015 Transfer out to the Operating Fund (214)	300,000.00
Ending Balance	**$ 997,306.89**

Board of Selectmen

2015 Annual Report

As we reflect back on 2015, the Board wishes to thank the many residents who contributed their time and efforts to serving our town. Volunteering is the ultimate exercise in democracy. You vote in elections once a year, but when you volunteer, you vote every day about the kind of community you want to live in. Our volunteers make Newington the great town it is!

The true test of our energy was dealing with the many winter storms of 2015. With residences, town buildings, business and industry buried under many feet of snow there was an urgent need to clear the rooftops. The group of volunteers and employees that emerged to help us is indelibly painted in our memories. There will always be challenges in public service, but with the help of a dedicated group of employees and the support of our volunteers, we anticipate another winning year in 2016!

We continue to watch the revenue flow of the Town in an effort to keep our taxes at a reasonable rate. We believe watching the ever changing retail and industrial trend is the key.

The major projects that the Town completed in 2015 included:

- Reclamation of portions of McIntyre, Little Bay and Fox Point Road
- Reflooring and painting of the Town Hall Auditorium
- Window replacement program at Fire Department
- Continuing preservation of our historic buildings including the heating system at the Meeting House

Respectfully,

Rick Stern, Chair

Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2015:

- Keith Frizzell requested a Special Exception to permit the construction of water impoundment infrastructure in wetlands and a variance to allow the erection of a sign to be installed five feet from 34 Patterson Lane. Both requests were granted.

- Bruce Belanger requested a variance to allow the construction of a driveway through wetlands near the corner of Nimble Hill Road and Fox Point Road. The request was granted.

- Lordco Pier Association requested variances to permit a minor expansion of Little Bay Lobster at 158 Shattuck Way. The request was granted.

- Lawrence & Catherine Ramunno appealed the Building Inspector's order to bring
  369-371 Fox Point Road up to code and to refrain from expanding a non-conforming use/structure. The board upheld the order to bring the structure up to code, but took no action in regards to the alleged expansion.

- The Islamic Society of the Seacoast requested a variance to allow a place of religious assembly behind 2299 Woodbury Avenue. The request was denied.

- Portsmouth Community Radio (WSCA) requested a variance to allow the erection of an 80' high antenna atop Beane Hill, adjacent to the City of Portsmouth's water storage tank. The request was granted.

- John Emery requested a variance to allow the expansion of his house and deck at 170 Fabyan Point Road. The request was granted.

Respectfully submitted,
Matthew Morton, Chairman

Report of the Code Enforcement Department
2015

The Code Enforcement Department is dedicated to promoting a program of positive code enforcement as a means of ensuring the health and safety of the citizens of Newington. It has been very active during this year.

Major duties of the Department include the administration of the State adopted Building Codes, the review and issuance of building permits, and the inspection of construction sites to ensure conformance with the Zoning Ordinance, Planning Board approvals, and Building and Life Safety Codes.

The department also performs inspections of public and private schools, day care facilities and foster homes, investigates complaints and responds to various health related concerns.

The total revenue collected by the Department was $243,650.76 and is categorized as follows:

Building Permits	$ 195,992.76
Electrical Permits	26,105.00
Plumbing & Mechanical Permits	20,168.00
Excavation Permits	1,000.00
Witnessing of test pits	385.00
	$ 243,650.76

A total of 98 Building Permits were issued this year with an estimated cost of construction of $ 21,068,485.17; the permits are summarized below.

Application forms for all permits as well as other Code Enforcement Department information are available on line at www.Newington.NH.US.

Respectfully submitted,

John Stowell, Building Inspector

TOWN OF NEWINGTON

2015 BUILDING PERMIT SUMMARY

Permit #	Date	Map-Lot	Permit Issued To	Address	Cost	Permit Fee	Description
15-1	12-Jan	20-10	Bessie Palmisciano	1 Little Bay Road	$ 40,000.00	$ 330.00	Addition
15-2	15-Jan	28-01	R. Hallett Trust	109 Gosling Road	40,000.00	500.00	Tenant fit up
15-3	15-Jan	13-1A	Mo Wong	347 Shattuck Way	5,500.00	155.00	Sign
15-4	15-Jan	27-11	Fox Run Mall	50 Fox Run Road, L-16	75,000.00	950.00	Tenant fit up
15-5	15-Jan	17-04	Dennett Farm, LLC	233 Nimble Hill Road	2,500.00	50.00	Demolition
15-6	22-Jan	33-01	Farley White Interests	100 Arboretum Drive	38,832.17	490.00	Renovations
15-7	29-Jan	27-18	HRE Properties, Inc.	2064 Woodbury Avenue	7,200.00	100.00	Renovations
15-8	29-Jan	19-15	BriHab, LLC	138 Old Dover Road	16,000.00	112.00	Renovations
15-9	3-Feb	34-03	SBAF Running Fox, Inc.	45 Gosling Road	49,842.00	600.00	Renovations
15-10	4-Feb	33-01	Farley White Interests	100 Arboretum Drive	19,500.00	300.00	Tenant fit up
15-11	5-Feb	20-05	A.A.M., Inc.	40 Old Dover Road	4,000.00	100.00	Alterations
15-12	5-Feb	27-11	Fox Run Mall	50 Fox Run Road, G-1A	208,000.00	2,180.00	Tenant fit up
15-13	12-Feb	27-22	25 Piscataqua Drive, LLC	25 Piscataqua Drive	100,000.00	1,100.00	Addition
15-14	18-Feb	33-01	Farley White Interests	100 Arboretum Drive	59,500.00	700.00	Tenant fit up
15-15	19-Feb	23-16	Robert Del Isola	224 Little Bay Road	35,000.00	245.00	Solar Array
15-16	19-Feb	20-02	G. P. Gypsum, LLC	170 Shattuck Way	n/a	100.00	Demolition
15-17	3-Mar	11/14/2007	Michael Mazeau	136 Fox Point Road	84,000.00	588.00	New house
15-18	3-Mar	27-11	Fox Run Mall	50 Fox Run Road, J-12	48,000.00	580.00	Renovations
15-19	3-Mar	27-11	Fox Run Mall	50 Fox Run Road, G-20	80,000.00	900.00	Tenant fit up
15-20	4-Mar	23-11	Grube Living Trust	9 Little Bay Extension	20,000.00	140.00	Renovations
15-21	4-Mar	27-11	Fox Run Mall	50 Fox Run Road, G-1A	227,000.00	2,370.00	Alterations
15-22	4-Mar	27-11	Fox Run Mall	50 Fox Run Road, G-3A	392,000.00	4,020.00	Alterations
15-23	5-Mar	19-15	BriHab, LLC	138 Old Dover Road	4,000.00	50.00	Alterations
15-24	12-Mar	53-7A	Scott & Catherine Dawson	343 Newington Road	50,000.00	400.00	Alterations
15-25	23-Mar	20-02	G. P. Gypsum, LLC	170 Shattuck Way	1,042,276.00	10,522.76	Temporary Structure
15-26	24-Mar	27-01	TE SubCom	100 Piscataqua Drive	69,578.00	800.00	Alterations
15-27	24-Mar	15-Dec	HD Caswell Properties, LLC	19 Nimble Hill Road	500.00	110.00	Sign
15-28	6-Apr	20-02	G. P. Gypsum, LLC	170 Shattuck Way	n/a	100.00	Demolition
15-29	6-Apr	17-04	Dennett Farm, LLC	2-4 Lydia Lane	408,000.00	2,906.00	New house & Renovation
15-30	6-Apr	27-22	25 Piscataqua Drive, LLC	25 Piscataqua Drive	907,300.00	8,970.00	Addition
15-31	6-Apr	39-06	25 NH Avenue, LLC	25 NH Avenue	125,000.00	1,350.00	Tenant fit up
15-32	20-Apr	34-03	SBAF Running Fox, Inc.	45 Gosling Road	1,563,000.00	15,730.00	Renovations
15-33	22-Apr	20-02	G. P. Gypsum, LLC	170 Shattuck Way	150,000.00	1,600.00	Repairs
15-34	30-Apr	27-11	Fox Run Mall	50 Fox Run Road, G-3A	1,500,000.00	15,100.00	Tenant fit up

Permit #	Date	Map-Lot	Permit Issued To	Address	Cost	Permit Fee	Description
15-35	4-May	20-02	G. P. Gypsum, LLC	170 Shattuck Way	$ 3,200,000.00	$ 32,100.00	Repairs
15-36	11-May	27-11	Fox Run Mall	50 Fox Run Road, F-13	22,000.00	320.00	Alterations
15-37	21-May	33-01	Farley White Interests	100 Arboretum Drive	306,307.00	3,170.00	Renovations
15-38	21-May	28-04	Eversource	165 Gosling Road	58,000.00	680.00	Renovations
15-39	21-May	18-3A	Troy Leedberg	11 Hannah Lane	300,000.00	2,150.00	New house
15-40	21-May	39-06	25 NH Avenue, LLC	25 NH Avenue	280,000.00	2,900.00	Tenant fit up
15-41	26-May	17-05	Philip Winn	241 Nimble Hill Road	3,500.00	50.00	Renovations
15-42	8-Jun	53-15	Konstantin Routetski	17 Swan Island Lane	7,000.00	49.00	Deck
15-43	8-Jun	24-01	Craig O'Brien	293 Nimble Hill Road	30,000.00	260.00	Addition
15-44	8-Jun	19-15	BriHab, LLC	138 Old Dover Road	n/a	50.00	Demolition
15-45	15-Jun	20-17	Little Bay Lobster, LLC	158 Shattuck Way	180,000.00	1,900.00	Addition
15-46	22-Jun	34-03	SBAF Running Fox, Inc.	49 Gosling Road	12,600.00	201.00	Renovations
15-47	23-Jun	10-20A	Drew Sprague	15 Little Bay Road	3,500.00	28.00	Deck
15-48	23-Jun	27-18	HRE Properties, Inc.	2064 Woodbury Avenue	60,000.00	700.00	Tenant fit up
15-49	30-Jun	34-03	SBAF Running Fox, Inc.	45 Gosling Road	230,000.00	2,400.00	Signs
15-50	1-Jul	39-07	Two International Group, LLC	2 International Drive	128,000.00	1,380.00	Tenant fit up
15-51	7-Jul	20-05	A.A.M., Inc.	40 Old Dover Road	35,000.00	450.00	Alterations
15-52	16-Jul	34-03	SBAF Running Fox, Inc.	49 Gosling Road	54,295.00	550.00	Roof
15-53	16-Jul	8-Sep	John Lamson	30 Little Bay Road	25,000.00	175.00	Garage
15-54	16-Jul	34-03	SBAF Running Fox, Inc.	45 Gosling Road	801,000.00	8,110.00	Renovations
15-55	23-Jul	12-10C	Robt Byrnes & Donna Booth	95 Nimble Hill Road	462,000.00	3,284.00	New house
15-56	4-Aug	2-Sep	Joseph & Paula Akerley	325 Fox Point Road	3,225.00	30.00	Shed
15-57	13-Aug	20-5A	Essential Power, LLC	200 Shattuck Way	22,000.00	320.00	Renovations
15-58	13-Aug	19-09	Wm. & Nancy Blatt	21 Dumpling Cove Road	18,000.00	176.00	Alterations
15-59	31-Aug	1-Sep	Brandon Arsenault	319 Fox Point Road	105,100.00	792.00	Addition
15-60	2-Sep	18-Nov	Samara & Matt Robertson	183 Fox Point Road	40,000.00	330.00	Alterations
15-61	9-Sep	20-17	Lordco Pier Associates	158 Shattuck Way	1,400,000.00	14,000.00	Renovations
15-62	14-Sep	18-02	Annette Lord	8 Fox Point Road	10,000.00	70.00	Repair
15-63	14-Sep	20-17	G. P. Gypsum, LLC	170 Shattuck Way	75,000.00	850.00	Alterations
15-64	17-Sep	17-12	Wilbur Goins	77 Old Post Road	2,800.00	25.00	Deck
15-65	17-Sep	6-Nov	David Mueller	5 Coleman Drive	13,000.00	91.00	Solar Array
15-66	17-Sep	54-02	Evangeline Brawn	56 Airport Road	8,000.00	56.00	Solar Array
15-67	17-Sep	17-4-1	Dennett Farm, LLC	6-8 Lydia Lane	416,000.00	2,962.00	Duplex
15-68	24-Sep	27-18	HRE Properties, Inc.	2064 Woodbury Avenue	2,800.00	130.00	Signs
15-69	24-Sep	33-01	Farley White Pease, LLC	100 Arboretum Drive	135,000.00	1,450.00	Tenant fit up
15-70	28-Sep	27-01	TE Subcom	100 Piscataqua Drive	57,200.00	572.00	Repair
15-71	30-Sep	53-15-1	Louis Monsour	7 Swan Island Lane	700,000.00	4,950.00	New house
15-72	13-Oct	53-15	Konstantin Routetski	17 Swan Island Lane	26,800.00	100.00	Pool

Permit #	Date	Map-Lot	Permit Issued To	Address	Cost	Permit Fee	Description
15-73	14-Oct	53-16	Christopher & Laura Rogers	26 Swan Island Lane	$ 825,000.00	$ 5,825.00	New house
15-74	14-Oct	17-11-2-1	Bruce Belanger	113 Fox Point Road	495,000.00	3,515.00	New house
15-75	19-Oct	23-21	Judith Poulin	311 Little Bay Road	29,000.00	253.00	Solar Array
15-76	20-Oct	33-01	Farley White Pease, LLC	100 Arboretum Drive	1,574,391.00	15,850.00	Tenant fit up
15-77	20-Oct	27-01	TE Subcom	100 Piscataqua Drive	198,080.00	2,090.00	Alterations
15-78	20-Oct	27-18	HRE Properties, Inc.	2064 Woodbury Avenue	150,945.00	1,612.00	Renovations
15-79	20-Oct	39-07	Two International Group, LLC	2 International Drive	32,500.00	430.00	Renovations
15-80	22-Oct	15-Dec	HD Caswell Properties, LLC	19 Nimble Hill Road	20,000.00	300.00	Tenant fit up
15-81	22-Oct	11/14/2009	Wilson / Dalal	104 Fox Point Road	55,000.00	435.00	Additions
15-82	27-Oct	19-22	City of Portsmouth	Merrimack Road	5,000.00	125.00	Antenna
15-83	27-Oct	20-3A	North Avenue Realty Trust	177 Shattuck Way	1,200.00	200.00	Alterations
15-84	27-Oct	34-03	SBAF Running Fox, Inc.	45 Gosling Road	25,000.00	350.00	Alterations
15-85	27-Oct	47-7	Jarrad Savinelli	6 Fabyan Point Road	37,000.00	309.00	Solar Array
15-86	4-Nov	12-Jul	E.F. Mooney & Associates	436 Shattuck Way	27,700.00	380.00	Addition
15-87	12-Nov	51-17	Ernstoff / Moody	2 Hodgdon Farm Lane	9,000.00	78.00	Renovations
15-88	18-Nov	47-1A	Alan Thomas	509 Newington Road	1,200.00	50.00	Shed
15-89	19-Nov	34-03	SBAF Running Fox, Inc.	45 Gosling Road	7,500.00	180.00	Signs
15-90	25-Nov	51-25	Grace Simms	17 Hodgdon Farm Lane	7,000.00	64.00	Solar Array
15-91	1-Dec	19-01	Walmart, Inc.	2200 Woodbury Avenue	5,000.00	125.00	Repairs
15-92	2-Dec	23-01	Martin Callahan	195 Little Bay Road	40,210.00	287.00	Renovations
15-93	2-Dec	11-11A	Ronda Baker Hill	47 Coleman Drive	45,000.00	365.00	Addition
15-94	7-Dec	11/14/2006	Caruso & Thibeau	26 Beane Lane	500,000.00	3,550.00	New house
15-95	8-Dec	19-Jul	Cumberland Farms, Inc.	1149 Spaulding Turnpike	145,000.00	1,450.00	Renovations
15-96	8-Dec	28-04	Eversource Energy	165 Gosling Road	190,000.00	2,000.00	Renovations
15-97	8-Dec	39-07	Two International Group, LLC	2 International Drive	35,104.00	460.00	Tenant fit up
15-98	8-Dec	15-Dec	HD Caswell Properties, LLC	19 Nimble Hill Road	3,000.00	130.00	Sign
					$21,068,485.17	**$ 202,472.76**	

PERMIT SUMMARY 2008 - 2015

YEAR	PERMIT TYPE	PERMITS ISSUED	CONSTRUCTION COST	PERMIT REVENUE
2008	Building	52	$ 7,483,700.00	$ 65,426.00
	Electrical	45	624,000.00	7,638.00
	Plumb & Mechanical	32	763,800.00	8,525.00
		129	$ 8,871,500.00	$ 81,589.00
2009	Building	46	$ 2,940,624.00	$ 30,524.00
	Electrical	36	676,570.00	8,943.00
	Plumb & Mechanical	25	352,000.00	4,889.00
		107	$ 3,969,194.00	$ 44,356.00
2010	Building	60	$ 7,505,021.00	$ 60,971.00
	Electrical	47	390,250.00	5,887.00
	Plumb & Mechanical	35	332,643.00	4,656.00
		142	$ 8,227,914.00	$ 71,514.00
2011	Building	69	$ 9,786,412.00	$ 101,838.00
	Electrical	48	1,338,400.00	15,940.00
	Plumb & Mechanical	32	1,162,675.00	13,524.00
		149	$ 12,287,487.00	$ 131,302.00
2012	Building	76	$ 7,010,283.40	$ 74,217.00
	Electrical	60	2,693,124.00	30,540.00
	Plumb & Mechanical	54	1,440,328.00	17,447.50
		190	$ 11,143,735.40	$ 122,204.50
2013	Building	116	$ 15,980,944.67	$ 145,254.69
	Electrical	80	2,028,940.00	24,378.00
	Plumb & Mechanical	51	2,811,083.00	30,473.00
		247	$ 20,820,967.67	$ 200,105.69
2014	Building	78	$ 4,609,090.00	$ 66,892.40
	Electrical	69	1,268,100.00	15,899.00
	Plumb & Mechanical	57	1,162,638.00	13,986.00
		204	$ 7,039,828.00	$ 96,777.40
2015	Building	98	$ 21,068,485.00	$ 202,472.00
	Electrical	96	2,130,642.00	26,030.00
	Plumb & Mechanical	100	1,571,891.00	21,143.00
		294	$ 24,771,018.00	$ 249,645.00

Newington Cemetery Trustees
2015 Report

Cemetery Trustees did not have a quorum and the law requires three trustees. Selectman Iocovozzi stepped up to the plate as the governing body.

Four burial plots were sold in 2015. Twenty burials were recorded with nine vaults and eleven cremations.

Cemetery grounds have improved this past year. As a result, with thorough monitoring by the entomologist M. Morrison. The grounds will only need prevention once in July 2016. The root system of the turf grass was damaged by europeon chafer prevelant in southern NH. Prevention of grubs was brought to light by the Cemetery Trustees in 2013.

Phase II tombstone cleaning was completed in the Eastern Division this past September. The Western Division will begin in August 2016. Per RSA 289:4 ten private cemeteries and graveyards were maintained as necessary.

Respectfully Submitted,
Margaret F. Lamson
Cosmas Iocovozzi, Selectman, Town of Newington

CONSERVATION COMMISSION - 2015 REPORT

The Conservation Commission's purpose is to ensure "proper utilization and protection of the natural resources and for the protection of 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:

- **Community Education Outreach:** The Commission continued working the Natural Resources Outreach Coalition (NROC) to launch a their first Community Education Outreach event, "Spring at the Bay", an informational workshop on septic systems for residents, which received a good turnout at the Langdon Library in April 2015. The Commission continued working with NROC for another informational workshop on shoreline protection to be presented in 2016.

- **Development Projects:** The Commission also reviewed and provided comments on several DES applications, including those for the former Bruce Belanger, John Emery, Eversource, Great Bay Marina, Mott's Pond, Patterson Lane LLC, Swan Island Realty Trust, and Wilcox Industries.

- **Wetlands Mitigation**. The Commission presented two proposals to the New Hampshire Department of Environmental Services (DES) to consider for mitigation of wetlands impacts from the proposed Eversource transmission lines expansion. Existing projects were a requirement for consideration. DES rejected the proposal for mitigation of the old dump in the Town Forest because there were a lack of wetlands to meet the requirements , but considered an easement on another parcel along Knight's Brook.
- The Commission also recommended 13 acres in the Flynn Pit for mitigation of impacts from Shattuck Way extension.

  Beautification Fund: The Commission also contributed to the plantings throughout the town that were led by former Commissioner, Margaret Lamson and the assistance of Co-Chairs Jane Hislop and Jim Weiner and Alternate Commissioner Jane Kendall.

  Ms. Lamson has volunteered her time for the past twenty years to do plantings at the way finding signs on Shattuck Way, at the Town Hall, and at the intersections of Old Post Road and Little Bay Road. Ms. Lamson announced that the Summer of 2015 would be her last summer doing the plantings. The Commission would like to thank Ms. Lamson for her many years of devotion to improving the appearance of the town gateways.

- **Town Forest**: The Commission requested a preliminary assessment from Stonehill Environmental Consulting on the old dump at the Town Forest. The Commission will continue to research the issue further in the future on how to make the area safer.

The Newington Conservation Commission

In 2015 the Commission welcomed newly appointed Commissioner Sandy Devin and appointed Jim Weiner as Co-Chair.

Respectfully submitted by The Newington Conservation Commission members:
Jane Hislop and Jim Weiner, Co-Chairs; Commissioners Sandy Devins, Ann Morton, and Bill Murray; Alternates Cindy Gunn and Jane Kendall

Newington Conservation Commission
Treasurer's Annual Report 2015

Operating Fund - Checking Account (4859)

Beginning Bank Balance (TD Bank)	$	149,283.34
Revenue:		
Interest Earned January - December 2015		224.07
Ending Checking Account Balance:	$	149,507.41

Newington TD Bank Escrow Account 2015

Air Pollution	$	71,333.81
Coakley Land Fill		46,242.68
Texas Roadhouse		21,627.26
Woodbury Avenue		23,758.11
Portsmouth Sign Company		30,033.20
Dennett Farm		5,000.64
Fabyan Point		4,001.49
Total:	$	201,997.19

Newington Fire & Rescue

80 Fox Point Road
Newington, NH 03801

Chief of the Department
Andrew Head

Assistant Fire Chief
Jeffrey LeDuc

January 4, 2016

Newington Fire and Rescue responded to 834 calls for Emergency Service in 2015; which is 179 more calls than the total responses for 2014 and a 27% increase in Emergency Service responses. The fire department performed 1220 Public assists and 294 inspections.

We always expect an increase to our call volume each year. This year's weather had a major impact on call volume. Record snowfall in a short period of time in February caused several businesses in town to be closed due to concerns of roof collapse and one business, GP Gypsum, suffered a structural collapse to one of their buildings. And the fickle New England weather that brought us record snow brought drought conditions in the summer, leading to an increased number of outside fires.

We are continually striving to better equip our department and provide increased firefighter training opportunities in an effort to increase both the safety of the citizens we serve and the firefighters that respond. This would not be possible without the unwavering support of our community. The support of our community, once again, can be illustrated in the dedication and professionalism of the Newington firefighters.

I want to thank all the Newington fire officers, firefighters, and support staff for all their hard work.

The support of our community, once again, is greatly appreciated by our department.

As always, remember, *"If you don't know who to call, call the fire department!"*

Respectfully submitted,

Chief Andrew Head

Office 603-436-9441

Fax 603-430-2007

TOWN OF NEWINGTON

HIGHWAY REPORT

2015 started off with a record amount of snow, cold and salt usage. We plowed, salted and let Mother Nature take care of the frost heaves. *Please remember that there is always sand and salt at our salt shed at the end of Nimble Hill road for residents' use.*

Once spring was here, we filled pot holes, helped prepare and plant flowers, repaired the dock at Fox Point and we took down a fence along McIntyre, to help keep the deer safe. We also repaired and painted many of the picnic tables for the upcoming season.

Paving projects that the Highway Department saw completed were: Fox Point Road, Old Post Road and McIntyre Road.

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.

Happy 2016!

Leonard Thomas, Road Agent

Historic District Commission

During 2015, the Historic District Commission finalized the design for a new sign to designate the Town Center Historic District. The Planning Board (PB) did not approve our plan to include space to list events taking place in the district, so the lower signboard portion was deleted. Portsmouth Sign Co created and installed the new sign. Tourists who follow the highway signs looking for "Historic Sites" should now be aware when they arrive. Our strategically placed brochures provide additional information about the Historic District.

Throughout the year the HDC worked with the PB on concerns surrounding the Eversource Seacoast [Power] Reliability Project. Initial plans called for 100 foot tall power transmission lines to be constructed through at least two National Register properties in town. Efforts to require Eversource to comply with federal regulations protecting historic sites are ongoing.

In September the PDA revived its 2011 proposal to remove trees in the Historic District. After much discussion, the final project will install a red light 30 feet high on Pease property to serve as a hazard warning of trees on the outer edge of the designated flight safety zone.

In December we were saddened to learn that the all the buildings on the Margeson Estate in the Great Bay National Wildlife Refuge had been demolished. Although the main house was listed on the National Register [of Historic Places], it was incompatible with the mission of the Refuge to protect wildlife in undisturbed surroundings. We at least have a comprehensive report on the Estate's history complete with many photographs.

A Certified Local Government Grant (CLG) for 2014 - 15 was awarded to create a report detailing the changes in settlement and transportation routes from the colonial period to the present. The HDC completed the work using a compilation of historic maps showing the development of Newington from its colonial existence. We worked with UNH to adjust all 13 maps to the same scale for easy comparison. These maps are now part of the town's electronic GIS database and also have been printed in a large format for easy viewing. In addition, David Hislop, of Knight's Hill Surveying, created a map showing the locations of most landmarks referred to in early documents of the town. Our historian, Mae Williams presented the maps and her findings at a public meeting on October 29th.

As part of our research for the CLG Grant the HDC located additional information on Newington before the opening of Pease Air Force Base. On March 11th we coordinated with the Newington Historical Society (NHS) for a public showing of five 1952 aerial photographs covering the Pease land. Former residents of Pease brought additional photos and documents for scanning into the NHS permanent collection. A project is underway to compile various records to create a more comprehensive view of that area before the Air Force Base changed it forever.

Membership in the HDC is by appointment. Interested citizens should contact any member for more information. Meetings are held at the Old Town Hall the last Thursday of each month, or by special notice.

Gail Pare, Chairman
Members: Elaina D'Orto, Cynthia Gunn, John Lamson, Paul Pelletier, Jan Stuart, Selectman Representative

LANGDON LIBRARY ANNUAL REPORT

2015: A year of change and new beginnings at the Langdon Library.

The 2015 year included changes of trustees, with Melissa Prefontaine and Granville (Gup) Knox retiring – replaced by Patty Borkland and Lillian Wilson. Catherine Hazelton is an alternate trustee. Highlights of the year included the resolution of the trust fund, transition to a new director (Lara Croft) and "breaking in" the upgraded facility. A separate Director's report is included which details new programs, results and staff initiatives.

The trust fund resolution was based off analysis of the various grants, endowments and gifts given to the Town Library since 1892. This effort resulted in the separation of the existing mega fund into three parts:

- A continuation of the existing Trust fund of approximately $480 thousand
- $32,548.47 to be used for maintenance of the library.
- $432,429.61 for best use of the library, which covers legal expenses and four annual contributions of $100,592 for bond payments. The first payment of $100,591.68 was made in 2015.

We wish to thank Melissa Prefontaine for her leadership in the trust fund effort as well as Gup Knox and former trustee Nate Fredette for their contributions in untangling the trust funds for a potential tax reduction.

Steven Bush

Chairman – Langdon Library Board of Trustees

Library Director's Report

A Year of Transition at the Langdon Public Library

Staff changes:

2015 brought big change and new faces to the Langdon Library. Early in the year, director D. Scott Campbell and library assistant Gail Klanchesser moved on from the library, and were replaced by myself and programming assistant Heather Lindsay. Two substitutes were also hired, Kiska Alexandropoulos and Paula Knox. New and existing staff hit the ground running to continue to provide the excellent service Newington residents have always received at their library.

Community Space & Programming:

We enjoyed the first full year of our expanded space, tripling room use for library programs, civic and social groups, and community events—484 people used our conference room, quiet study rooms, programming room and kids' room, up from 174 in 2014. Programming attendance remained strong: 612 people attended library programs in 2015, up from 590 in 2014. The addition of monthly art displays from local artists was very popular, from Maxine Mintz Pottier, Mike Heitz, Mollie Sinclaire, and Nicole DeClerck.

Circulation:

Total patrons served was 7661, an average of 29 patrons per day. This is a decrease of about 1,000 from last year, due to no longer including patrons who used the book drop. We changed our method of counting in order to be more consistent with other libraries. Circulation of materials increased to 11,644 from 10,503. Interlibrary loans from other libraries to our patrons more than doubled this year, from 83 to 218, after cross-training staff to process requests every day we are open rather than twice a week. Use of OverDrive, the NH Downloadables website patrons can use to check out eBooks and audiobooks using their library card, had the biggest increase this year we've seen—up 500 checkouts from 2014, in comparison to an increase of approximately 200 in 2013, and 150 in 2012.

Collection:

This year we phased out VHS tapes completely, and began to gradually build our blu-ray collection. Due to many patron requests we increased our Audio CD collection, with a combination of classics and popular new titles. We worked extensively in the children's collection and adult nonfiction to remove outdated materials; deleting 2,158 items in all. We have a total of 19,642 items catalogued in our automated system, including 2,885 DVDs.

Your Favorites:

Top Five Books:

1. Being Mortal: Medicine and What Matters in the End, by Atul Gawande
2. The Girl on the Train, by Paula Hawkins
3. The Life-Changing Magic of Tidying Up: the Japanese Art of DeCluttering & Organizing, by Marie Kondo
4. The Drop: a Novel, by Dennis Lehane
5. Some Luck, by Jane Smiley

Top Five Movies

1. Imitation Game
2. Wild
3. The Drop
4. Birdman
5. Fury

Top Five Audio CDs:

1. The Girl on the Train, by Paula Hawkins
2. The Boys in the Boat: Nine Americans and their Epic Quest for Gold at the 1936 Berlin Olympics, by Daniel Brown
3. The Casual Vacancy, by J. K. Rowling
4. Bossypants, by Tina Fey
5. Their Eyes Were Watching God, by Zora Neale Hurston

On behalf of the Langdon Library Staff: Theresa Tomlinson, Administrative Coordinator; Heather Lindsay, Programming Assistant; Mary Rash, Assistant Librarian; Debra Kohlhase, LibraryAssistant and Kaytee Hojnacki, LibraryAssistant, this report is respectfully submitted.

Lara L. Croft, Library Director

MERGED LOTS NOTICE

If you own real estate lots that were involuntarily merged by municipal

action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposed and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body no later than December 31, 2016.

Once restored:

Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

Read the full statute at RSA674:39-aa Restoration of Involuntarily Merged Lots

Town of Newington
Mosquito Control

The epic winter of 2014-2015 lingered well into April. Snow and cold temperatures delayed the much anticipated arrival of spring weather. While winter weather may delay the start of mosquito season by a week or two, the adult mosquito emergence will catch up once the warmer temperatures arrive. In 2015, the first adult mosquitoes hatched by mid-May. The dry summer had a negative impact on anything that needed water for survival including mosquitoes. Low mosquito numbers meant fewer samples were sent to the State Lab in Concord for disease testing. Overall, the mosquito population was down from previous years.

Mosquitoes tested positive for West Nile Virus (WNV) in East Kingston, Manchester and Keene. A raven in Holderness has tested positive for WNV. One batch of mosquitoes caught in Newton and one batch in Candia tested positive for Eastern Equine Encephalitis (EEE) this season. No human cases were reported in NH. Maine reported one human death from EEE in 2015. Massachusetts had nine human cases of WNV with two deaths and no human cases of EEE. Nationwide, drought stricken states had little to no EEE activity in 2015. Dry conditions favor WNV. There were over 1900 human cases of WNV across the country in 2015.

Adult mosquitoes were monitored at four locations throughout Newington. Nearly 2600 mosquitoes were collected in light traps, identified to species, and select species were sent to the State Lab in Concord where they were tested for diseases. None of the mosquitoes collected in Newington tested positive for disease in 2015. The crew checked larval habitats 348 times throughout the season treating the water with a *Bacillus* bacterium whenever mosquito larvae were found. In addition, 203 catch basin treatments were made to combat disease carrying mosquitoes. Spraying to control adult mosquitoes was conducted along roadways and long driveways thirteen times in 2015. Tick and mosquito spraying was done twice last season at high use sites and town owned properties.

The proposed 2016 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 roadways and driveways; tick control and emergency spraying when a public health threat exists.

Homeowners can reduce the number of mosquitoes in their yard by emptying any outdoor containers that hold standing water such as buckets, trash barrels, and boats. Tires collect enough water for mosquitoes to survive. It is also a good idea to change the water in bird baths every two or three days.

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, and a description of your property with boundaries. Otherwise, your property may be treated. Anyone who submitted a request in 2015 may contact the office to reaffirm your request. Inquiries may be emailed to info@dragonmosquito.com or call the office at 734-4144. You may call or email our office for assistance regarding mosquitoes, insecticides or questions about EEE or WNV. Check out our web site: www.dragonmosquito.com where you can request a larval survey, sign up for email alerts or follow us on Twitter.

Respectfully submitted,
Sarah MacGregor
President
Dragon Mosquito Control, Inc.
603-734-4144

THE TOWN OF NEWINGTON
New Hampshire
Established 1713

Office of Emergency Management

Chief Jon D. Tretter, Co-Director
Director
Newington Police Department
71 Fox Pt. Rd., Newington, NH 03801
NH 03801

Chief Andy Head, Co-

Newington Fire Department
81 Fox Pt. Rd., Newington,

2015 OEM 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.

In 2015 Emergency Management operated on a budget of $15,421. Committee members include Police Chief Jon Tretter, Fire Chief Andy Head, Selectman Rick Stern, Building Inspector John Stowell and Newington School Principal Peter Latchaw.

During 2015 the Emergency Management committee completed work on an update of the Town's Emergency Plan. The Newington Emergency Operations Plan (EOP) establishes a framework for local government to provide assistance in an expeditious manner to save lives and to protect property in the event of a disaster. The Emergency Operations Plan is required, along with a current Hazard Mitigation Plan, to be considered for Federal grant funding.

The winter of 2015 saw several heavy snow events which placed a burden on the Town's Highway Department and snow removal budget. The storms resulted in a Federal disaster declaration and the Emergency Management committee worked with representatives from FEMA to recover $13,000 in storm-related costs.

In 2016 we will be working on acquiring a grant to develop an evacuation plan for the Town of Newington in the event of an emergency on the waterfront.

Respectfully submitted by Co-Directors
Jon Tretter - Police Chief
Andy Head - Fire Chief

2015 Town Report from the Newington Planning Board

New Hampshire State law requires three main duties of a municipal Planning Board:

- *SUBDIVISION AND SITE PLANNING*: Review and approve or deny applications for subdivision and site plan review. The Board provides assistance to applicants who seek a land use approval;
- *CHANGES TO TOWN REGULATIONS AND ORDINANCES*: Recommend amendments to the Town's Zoning Ordinance and other land use regulations.
- *MASTER PLANNING:* Prepare and amend the Town's Master Plan and promote interest in and understanding of the Master Plan.

Applications

In 2015 the Newington Planning Board (NPB) reviewed and approved the following applications and requests:

- Dennett Farm LLC for a 3-lot subdivision and condominium conversion at 233 Nimble Hill Road
- Bruce Belanger for a 2-lot subdivision at the corner of Nimble Hill Road and Fox Point Road, Tax Map 17, Lot 11-2
- Sharon Alley and Gurubhai Khalsa for a lot line adjustment and 2-lot subdivision off of Fox Point Road
- Keith Frizzell to construct an industrial building at 34-36 Patterson Lane
- Northeast Medical Properties for a 2-lot subdivision at 2299 Woodbury Avenue
- Wilcox Industries to expand its manufacturing plant at 25 Piscataqua Drive
- Lordco for an expansion of its fish processing plant at 158 Shattuck Way
- Portsmouth Community Radio (WSCA) to erect an 80-foot high antenna atop Beane Hill adjacent to the city's water storage tank
- Robert Chaikin to re-locate a driveway at 26 Welsh Cove Drive
- John & Leila Lamson for a curb cut at 30 Little Bay Road
- Chris & Laura Rogers for a curb cut at 26 Swan Island Lane

The Board assisted with the court case involving Sea-3 and notes that Rockingham Superior Court ruled in favor of the Board's original site plan approval in 2014. The Board approved revisions to the town's driveway regulations and recommended the Newington's Wastewater Treatment Plant's expansion plans. Altus Engineering of Portsmouth, NH assisted the Newington Planning Board (NPB) with many of the above mentioned development projects. They review subdivision and site plan review applications for technical completeness and provide construction inspection and monitoring services.

Planning Matters

During the past year, the Planning Board engaged in extensive discussions on the following topics:

- Permitted land uses in the Office and Commercial Zones
- COAST bus service
- A sign proposed by the Historic District Commission alongside Nimble Hill Road adjacent to the cemetery
- Water infrastructure along Fox Point Road
- Eversource's Energy Reliability Project designed to upgrade transmission infrastructure (through Newington) to reliably serve the seacoast region's forecasted electric demand for the next ten years.
- A proposal for a 7-lot subdivision at 6 - 34 Fabyan Point Road
- Planning Board Rules of Procedure
- A proposal by Great Bay Services for a 2-lot subdivision at 2061 Woodbury Avenue
- A proposal by Anthony DiLorenzo to construct a hotel, restaurant, an automobile sales facility, and retail stores at 2025 & 2061 Woodbury Avenue
- Proposals by Michael Berounsky to erect a second dwelling on a lot and a 2-lot subdivision at 30 Swan Island Lane
- Short-term residential rentals
- A proposal by SWAMP, Inc to establish an office at 21 River Road
- A proposal by John Liatsis for a 5-lot subdivision at 271 Nimble Hill Road
- A proposal by Stoneface Brewery to construct a brewery and related restaurant at 519 Shattuck Way

Technical Review Committee (TRC)

In 2015, the Town established a Technical Review Committee, consisting of the Town Planner, Building Inspector / Code Enforcement Officer, Police Chief, Fire Chief, Road Agent and the Town's 3rd party review engineer, Altus Engineering. The role of the TRC is to assist applicants so that many of the design issues can be resolved prior to the initial meeting with the NPB. The TRC involvement will also reduce the amount of time the NPB spends on an application. Many towns in the Seacoast area and elsewhere in New Hampshire uses the services of a TRC. The TRC reviewed two projects: Fabyan Point subdivision and the Newington Waste Water Treatment Plant. When the Fabyan Point Subdivision application was initially presented to the TRC, the TRC identified numerous design issues. While the applicant indicated that they would be able to satisfactorily address the many issues, they were unable to do so. A new subdivision plan has been submitted for review by the TRC, which will then be forwarded to the Planning Board with comments

Amendments to the Newington Zoning Ordinance (NZO)

In the summer and fall of 2015, the Board worked on ten zoning amendments. The amendments deal with general reorganization / housing keeping of the NZO, accessory dwelling units, bed and breakfast inns, Pease tradeport zone, watchman in the waterfront district, increase of lot size for a Two Family unit, traffic mitigation, conditional use permit for construction in a wetlands, the duties of the Zoning Board of Adjustment and an increase in upland area for Two Family. A complete text of the proposed zoning amendments is available at the Town Clerk's Office, Town Planner's office, 205 Nimble Hill Road, Newington, NH 03801 or online on the Newington Planning Board webpage at http://www.newington.nh.us/home/news/2016-proposed-zoning-amendments-ballot-language-and-zoning-amendment-petition

Work Program for 2016

In addition to reviewing applications for a change in land use, the NPB will likely work on updates to the Town's Subdivision and Site Plan Review Regulations, the Capital Improvements Program (CIP) and updates to the Town's Master Plan.

The seven member Planning Board and alternates are volunteers and give of their time to coordinate and manage Newington's future growth. Given the planning, legal, engineering and administrative complexity of many projects, the Town benefits from the expertise of the Board's professional advisors:

Planning: Tom Morgan, Town Planner, Gerald Coogan, AICP, Planning Consultant

Town Engineering Consultants: Altus Engineering, Inc.

Legal Counsel: Atty. John Ratigan

Planning Board Secretary: Jane Kendall

The Town coordinates and works with the Rockingham Planning Commission and state agencies when appropriate.

Learn more about the Planning Board and planning documents by visiting the Town's website at http://www.newington.nh.us/planning-board or by attending a meeting. Normally, meetings are held on the 2nd and 4th Monday of the month, with possible exceptions in November and December. You can contact us at 436 – 7640. The Planning Board welcomes your comments and attendance at our meetings.

Respectfully submitted,

Newington Planning Board

Denis Hebert, Chair
Christopher Cross, Vice Chair
James Weiner
Mark Phillips
Jack Pare
Rick Stern, Selectman's Representative
Bernard Christopher
Kenneth Lachaw, Alternate

NEWINGTON POLICE DEPARTMENT
2015 ANNUAL REPORT

During 2015 the Police Department covered 105,518 miles on our seven vehicles and received 2,795 complaints and requests for assistance. Investigations by the Department's officers included 197 criminal cases, resulting in 124 criminal arrests. Officers responded to 94 animal-related calls.

Officers' efforts in the area of highway safety resulted in 36 motor vehicle arrests, 463 summonses and 2,311 motor vehicle warnings. Officers assisted motorists on 55 occasions and assisted other law enforcement officers 165 times. There were no fatal vehicle accidents in Newington in 2015, however officers handled 19 personal injury accidents and 195 property damage accidents.

Police activities resulted in 582 cases being prepared for either the Rockingham County Superior Court or the Portsmouth District Court. This represented an increase of 21% over 2014. The Police Department's service and prevention program resulted in 164 commercial and residential building checks being conducted. Officers responded to 243 burglar alarms, 34 fire calls and assisted with 64 ambulance calls. The Great Bay Wildlife Refuge and Pease TradePort received 457 and 1,031 security patrols respectively.

The Police Department continues to collect unwanted prescription drugs from residents via a drug drop box located in the Police Department lobby. Residents are encouraged to use this service to ensure that unwanted controlled drugs do not become available to unauthorized persons.

There were several personnel changes with the Police Department in 2015. Lieutenant Scott Qualls retired after 27 years of dedicated service to the Town of Newington. Lt. Qualls was a respected, well-liked supervisor and his presence will be greatly missed. Officer Daniel Hurley, formerly of the Keene NH Police Department, was hired in May. Officer Timothy Gordon was hired in August as a full-time officer. He was scheduled to attend the New Hampshire Police Academy in January 2016. However, his Army Reserve Unit has been activated and he will be deployed overseas. The Police Commission and all the members of the Police Department support and appreciate Officer Gordon's service and wish him a safe and speedy return.

Once again, I would like to thank Newington Police Commissioners Steven Prefontaine, Douglas Ross, and F. Jackson Hoyt and all the members of the Police Department for their service in 2015.

Respectfully Submitted
Jon D. Tretter, Chief

RECREATION COMMITTEE

2015 was once again an exciting and challenging year for Newington Rec. We were able to finish the year just under budget. We were back to sun this year for September-Fest, and we had over 350 turn out for food, fun rides and games, including the largest inflatable slide! We received many kudos for the addition of the square dance caller and dancing instructions she provided! We were once again able to have a holiday party, complete with Santa and the Newington Fire Department, and lots of crafts and fun for all – our largest turn out yet. There are so many new families and children in town! The reduced price movie tickets and community voucher program were once again a great success. We saw over 700 townspeople enjoy our great recreation programs! Here are a few of the services provided:

1) Town Easter Egg hunt for all children,
   This was once again extremely successful and resulted in participation by more children than we have had in years – six straight years of big growth. Once again the Easter Bunny stopped by.

2) The tennis courts were open for business again in 2015 with storage for the ball machine, and the ball machine was tuned up and used more then ever. We also added new practice balls. We saw a very busy spring and summer, with more free lessons for most levels by rec's own Darryl Brown.

3) The Recreation Voucher Program was put to good use by many families and individuals this year. For those few still unaware, this program allows any Newington resident to participate in any neighboring recreation program that is open to non-residents, and Newington recreation will reimburse them 100% of the price difference between the cost to a resident and a non-resident. This program more than triples our recreation options to Newington residents. In 2015, our townspeople enjoyed swimming lessons, soccer, guided trips and continuing education through this program.

4) Our reduced cost Movie Passes were once again a hit! This service usually picks up around the Holidays, but these reduced price tickets are available at the town hall, and at the Library, all year long. Enjoy!

5) Trail maintenance on our walking, snowshoeing, snowmobiling and cross-country skiing trails throughout town continued in 2015 as well. There was a lot of blow down and tree damage due to the storms, but all trails remain open and waiting! Lets hope we get some snow in 2016!

6) Newington recreation is also proud to have provided the summer program again for children in town, and this year we were able to continue with the program in Newington. The program provided great summer memories for many of our children right here in their own hometown.

7) In 2015, Newington Rec continued taking steps along our master plan by adding a skating rink between the school and the tennis courts, complete with warming hut and lights, it is already seeing so much use!

8) Along with the continued care and maintenance of our baseball field, in 2015 we again added more sand for the sand Volleyball pit behind the Old Town Hall.

9) Our elected Chairman is Bob Del Isola, and we do have openings for new members in the coming year, so if interested, please come see us.

In 2016 watch for more improvements to our town's recreation facilities and direct event specific mailings for our committee informing our town of more special events.

Now GO PLAY!!

Submitted by the Newington Recreation Committee
Bob Del Isola – Chairman
Keith Frizzell
Myhanh Nguyen
Darryl Brown
Brian Haberstroh
Diana Moulton
Chris Bellmare
Tom Rossi
Bill Blatt
Martin Callahan

N E W I N G T O N T R A N S F E R S T A T I O N

2 0 1 5 R E P O R T

Yes , we're now a bonafide Transfer Station and Recycling Facility !

The state has been after me to put up an entrance sign and I finally got around to it , most all materials were collected onsite !

Formerly , The Dump !

And if you've been around awhile , The Pit !

We had a good year at the facility , made some new friends , and sadly lost some old friends. Were still , like the Town Library , a place to poke around and meet your neighbors , and learn about the facility. This year were going to be getting Victor Mclean his certification as a back up assistant operator ! Also we will be repainting the lines on the pavement and will be working with the state to get more small signage up inside the building. NH the Beautiful works with the state to help Transfer Stations with identification and it's all free! Many have asked about us receiving fuels and antifreeze . The issue is that it would require new liscensing and safety guidelines which would come at an enormous expense. Currently the Household Hazardous Waste collections at Portsmouth DPW serve our small community quite well. Visit us on our Facebook page as well as the town website for info. Also feel free to ask us any questions as we have recycling brochures available and we might know a few good jokes.

Our hrs. are still Wednesdays from 5 to 7 pm and

Saturdays from 9 to 3…….C U there !!

Craig Daigle, Superintendent

Frank Reinhold, Assistant

DEPARTMENT HOURS, SCHEDULES

Town Office Hours

Newington Town Offices - Monday through Friday 9:00 a.m. to 4:30 p.m.

Building Department – Monday through Thursday 8:00 a.m. to 4:30 p.m.

Town Clerk/Tax Collector's Office – Tues 2:00 p.m. to 6:00 p.m., Wed &Thurs 9:00 a.m. to 1:00 p.m.

Town Clerk - After Hours Appointments Available

Langdon Library Hours

Tuesday – 3 p.m. to 8 p.m. Wednesday, 12 noon to 7 p.m.

Thursday – 10 a.m. to 5 p.m. Friday – 10 a.m. to 5 p.m. Saturday – 10 a.m. to 4 p.m.

Transfer Station

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

Town of Newington 2016 Holiday Schedule

New Year's Day	Friday, January 1	Labor Day	Monday, Sept. 5
Martin Luther King Day	Monday, January 18	Columbus Day	Monday, October 10
President's Day	Monday, February 15	Veteran's Day	Friday, Nov. 11
Memorial Day	Monday, May 30	Thanksgiving Holiday	Thursday and Friday Nov. 24 and 25
Independence Day	Monday, July 4	Christmas Day	Monday, Dec. 26

Department/Committee Meeting Schedule

Board of Selectmen – Town Hall
1st & 3rd Monday of the month 6:30 p.m.

Board of Adjustment – Town Hall
As needed at 7 p.m.

Joint Highway Safety Committee
As needed at Police Station

Library Trustees – Langdon Library
Last Tuesday of the month – 6 p.m.

Police Commission – Police Station
1st Monday of the month 4 p.m.

Trustees of the Trust Fund – Town Hall As Needed

Budget Committee – Town Hall
Dec. – Feb. Wednesday 7 p.m.

Historic District Commission – Old Town Hall
Last Thursday of the month 6:30 p.m.

Planning Board – Town Hall
2nd Monday of the month 6:30 pm.

Safety Committee – Town Hall
Four times per year – dates vary

Recreation Committee – Town Hall
As needed at 7 p.m.

Cemetery Trustees – Town Hall
As needed

Fire Engineers – Fire Station
2nd Tuesday of the month 7 p.m.

Sewer Commission – Sewer Plant
3rd/4th Wednesday of the month 3 p.m.

Conservation Commission – Town Hall
2nd Thursday of the month 6:30 p.m.

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.

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 a.m. to 4:30 p.m.

Rental payment and a Security Deposit of $100 (refundable) is required when filing the application. A summary of rental fees is listed below:

Town Hall

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

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 1/1/15	DEBIT	CREDIT	BAL 12/31/15
				UNAUDITED
ASSETS				
CASH	2,942,311.07	12,507,090.37	-11,833,301.02	3,616,100.42
PROPERTY TAX RECEIVABLE	149,332.21	8,241,205.70	-8,309,639.89	80,898.02
TAX LIENS RECEIVABLE	60,336.52	22,020.88	-56,128.72	26,228.68
ALLOW FOR UNCOLLECTED TAXES	-55,000.00			-55,000.00
OUTSIDE DETAIL RECEIVABLE	17,864.00	144,271.00	-139,929.00	22,206.00
AMBULANCE RECEIVABLE	138,620.34	187,855.08	-177,323.59	149,151.83
ALLOW FOR UNCOLLECTED AMBULA	-73,512.00		-5,882.00	-79,394.00
MISCELLANEOUS RECEIVABLE	6,752.93	20,000.00	-6,752.93	20,000.00
DUE FROM SEWER FUND	18,427.74	17,114.92	-35,542.66	0.00
DUE FROM FEDERAL GEVERNMENT	0.00			0.00
DUE FROM STATE OF NEW HAMPSHI	0.00			0.00
DUE FROM TRUST FUNDS	7,000.00	210,436.52	-215,960.90	1,475.62
DUE FROM GRANT FUNDS	719.99	48,746.00	-49,746.00	-280.01
DUE FROM CAPITAL PROJECT FUND	0.00			0.00
PRE-PAID EXPENSES	9,888.55	11,591.00	-14,847.17	6,632.38
TOTAL ASSETS	**3,222,741.35**	**21,410,331.47**	**-20,845,053.88**	**3,788,018.94**
LIABILITIES				
ACCOUNTS PAYABLE	-282,573.99	7,701,010.29	-7,705,499.17	-287,062.87
ACCRUED PAYROLL	-60,656.75	60,656.75	-74,187.86	-74,187.86
DUE TO STATE OF NEW HAMPSHIRE	-120.50	762.00	-745.00	-103.50
DUE TO ROCKINGHAM COUNTY	0.00	1,053,307.00	-1,053,307.00	0.00
DUE TO SCHOOL DISTRICT	-839,754.00	1,889,754.00	-2,025,934.00	-975,934.00
PROPERTY TAX OVER PAYMENTS	-9.44	5,164.07	-5,391.05	-236.42
PAYROLL TAXES WITHHELD	0.00	517,720.44	-517,720.44	0.00
OTHER PAYROLL WITHHOLDINGS	1,643.81	267,535.69	-269,392.57	-213.07
TOTAL LIABILITIES	**-1,181,470.87**	**11,495,910.24**	**-11,652,177.09**	**-1,337,737.72**
FUND BALANCE		use of fund balance		
FUND BALANCE AS OF 1/1/15	-1,958,750.48	0.00	0.00	-1,958,750.48
RESERVE FOR ENCUMBRANCES	-82,520.00	46,266.00	-99,894.00	-136,148.00
CURRENT YEAR ADDITION TO FUND	0.00		-355,382.74	-355,382.74
ENDING FUND BALANCE	**-2,041,270.48**	**46,266.00**	**-455,276.74**	**-2,450,281.22**

ANNUAL REPORTS OF THE
NEWINGTON SCHOOL DISTRICT
Newington, New Hampshire

Fiscal year July 1, 2014 to June 30, 2015

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 14, 2015 District Meeting
Result of the vote of March 10, 2015
Warrants
Budget for 2015-2016
Treasurer's Report
School Board's Report
Superintendent's Report
Assistant Superintendent's Report
Newington Public School Principal's Report
Portsmouth High School Principal's Report
Tuition Pupils
School Enrollments
Teachers and Staff
Auditor's Report

SCHOOL DISTRICT OFFICIALS

School Board Members	Christa Bellmare ……	2016
	Deirdre Link …….....	2017
	David Mueller ……...	2018
Moderator.....	Ruth K. Fletcher…….....	2018
Clerk.....	Laura Coleman	2018
Treasurer.....	Luanne O'Reilly	2016

Superintendent of Schools – Salvatore H. Petralia

Moderator Fletcher called the School District meeting to order at 10:30 a.m. March 14, 2015. Moderator Fletcher proceeded to read the Warrant.

NEWINGTON SCHOOL DISTRICT WARRANT
2015
The State of New Hampshire

To the Inhabitants of the School District 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 SATURDAY, MARCH 14, 2015, AT 10:30 A.M. TO ACT UPON THE FOLLOWING:**

> ***NOTICE:*** *School District Officers are to be elected at the Town Meeting, Tuesday, March 10, 2015. Polls will be open at 11:00 a.m. and will not close before 7:00 p.m. in accordance with the statutory procedure adopted by the District at its February 28, 1962, annual meeting.*

Article 1.

To see if the Newington School District will vote to raise and appropriate the budget committee's recommended amount of **$2,152,146 (Two Million One Hundred Fifty-Two Thousand One Hundred Forty-Six 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 the operating budget article.
The Newington Budget Committee recommends the operating budget article.

Moved by Justin Richardson 2nd by Jack O'Reilly. There was no discussion. Moderator Fletcher asked for a vote. Motion passed.

Article 2.

To see if the Newington School District will vote to discontinue the Building Addition Capital Reserve Fund created in 1995. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the school district's general fund. (Majority vote required.)

Moved by Peggy Lamson 2nd by John Klanchesser. There was no discussion. Moderator Fletcher asked for a vote. Motion passed.

Article 3.

To see if the Newington School District will vote to raise and appropriate **$40,000 (Forty Thousand Dollars)** for the school district for the current year to cover unanticipated special education costs. (Majority vote required.) (NOTE: This warrant article does not include appropriations in ANY other warrant article.)

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

Moved by Peggy Lamson 2nd by Chris Bellmare. There was no discussion. Moderator Fletcher asked for a vote. Motion passed.

Moderator Fletcher asked for a motion to adjourn. Moved by Jack O'Reilly 2nd by John Klanchesser. Motion passed. Meeting adjourned at 10:37 a.m.

A True copy - Attest

W J Mazeau

W. Jane Mazeau

School District Clerk
March 15, 2015

Election Results for March 10, 2015

School Board Member 3 years

David Mueller 122

School District Moderator 3 years

Ruth Fletcher 110

School District Clerk 3 years

Laura Coleman 123

School District Treasurer 3 years

Luanne O'Reilly 110

Newington School District

Newington, New Hampshire

2016 Warrant

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 12, 2016 (Saturday)
Time: 10:00 a.m.
Location: Newington Town Hall
Details: Nimble Hill Road, Newington, NH

Article 1: Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of **$2,027,024 (Two Million Twenty Seven Thousand Twenty Four 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 article] does not include appropriations in ANY other warrant article.)

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

☐ Yes ☐ No

Article 2: Establish ETF, Add Funds, & Name Agents

To see if the Newington School District will vote to establish a Special Education Expendable Trust Fund per RSA 198:20-c, V for meeting the unanticipated expenses of educating educationally disabled students and to raise and appropriate **$80,000 (Eighty Thousand Dollars)** to be placed in the fund; further to name the school board as agents to expend from the fund. (Majority vote required.) (This appropriation is in addition to warrant article 1, the operating budget article.)

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

☐ Yes ☐ No

Given under our hands,		
We certify and attest that on or before February 10, 2016, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Newington Public School and delivered the original to the School District Clerk.		
Printed Name	Position	Signature
Deirdre Link	Chair, School Board	
David Mueller	School Board Member	
Crista Bellmare	School Board Member	

New Hampshire
Department of
Revenue Administration

2016
MS-27

School Budget Form: Newington School District

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2016 to June 30, 2017**
Form Due Date: **20 days after the meeting**

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT
This form was posted with the warrant on: February 6, 2016

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 http://www.revenue.nh.gov/mun-prop/

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.

School Budget Committee Members	
Printed Name	Signature
John Lamson	
Gail Klanchesser	
Gail Pare	
Sandra Sweeney	
Jennifer Kent Weiner ~~Berla Richardson~~	
Brandon Arsenault	
Katherine Latchaw	
Alan Wilson	
David Mueller	
Rick Stern	

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISON
P.O.BOX 487, CONCORD, NH 03302-0487

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	1	$878,557	$977,449	$965,452	$0	$965,452	$0
1200-1299	Special Programs	1	$180,039	$236,168	$134,666	$0	$134,666	$0
1300-1399	Vocational Programs		$0	$0	$0	$0	$0	$0
1400-1499	Other Programs	1	$26,148	$14,465	$21,714	$0	$21,714	$0
1500-1599	Non-Public Programs		$0	$0	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	1	$0	$0	$0	$0	$0	$0
1700-1799	Community/Junior College Education Programs	1	$0	$0	$0	$0	$0	$0
1800-1899	Community Service Programs		$0	$0	$0	$0	$0	$0
Support Services								
2000-2199	Student Support Services	1	$39,898	$39,733	$47,833	$0	$47,833	$0
2200-2299	Instructional Staff Services	1	$28,823	$28,280	$33,233	$0	$33,233	$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	1	$19,135	$20,564	$21,392	$0	$21,392	$0
Executive Administration								
2320 (310)	SAU Management Services	1	$168,474	$164,528	$161,216	$0	$161,216	$0
2320-2399	All Other Administration		$0	$0	$0	$0	$0	$0
2400-2499	School Administration Service	1	$106,690	$112,915	$113,519	$0	$113,519	$0
2500-2599	Business	1	$658	$900	$800	$0	$800	$0
2600-2699	Plant Operations and Maintenance	1	$71,921	$73,426	$77,983	$0	$77,983	$0
2700-2799	Student Transportation	1	$74,685	$78,046	$58,907	$0	$58,907	$0
2800-2999	Support Service, Central and Other	1	$309,388	$339,882	$324,988	$0	$324,988	$0
Non-Instructional Services								
3100	Food Service Operations	1	$28,874	$29,790	$30,321	$0	$30,321	$0
3200	Enterprise Operations		$0	$0	$0	$0	$0	$0
Facilities Acquisition and Construction								
4100	Site Acquisition		$0	$0	$0	$0	$0	$0
4200	Site Improvement		$0	$0	$0	$0	$0	$0
4300	Architectural/Engineering		$0	$0	$0	$0	$0	$0
4400	Educational Specification Development		$0	$0	$0	$0	$0	$0
4500	Building Acquisition/Construction		$0	$0	$0	$0	$0	$0
4600	Building Improvement Services	1	$3,269	$1,000	$5,000	$0	$5,000	$0
4900	Other Facilities Acquisition and Construction		$0	$0	$0	$0	$0	$0

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Other Outlays								
5110	Debt Service - Principal		$0	$0	$0	$0	$0	$0
5120	Debt Service - Interest		$0	$0	$0	$0	$0	$0
Fund Transfers								
5220-5221	To Food Service		$0	$0	$0	$0	$0	$0
5222-5229	To Other Special Revenue	1	$11,858	$35,000	$30,000	$0	$30,000	$0
5230-5239	To Capital Projects		$0	$0	$0	$0	$0	$0
5254	To Agency Funds		$0	$0	$0	$0	$0	$0
5300-5399	Intergovernmental Agency Allocation		$0	$0	$0	$0	$0	$0
9990	Supplemental Appropriation		$0	$0	$0	$0	$0	$0
9992	Deficit Appropriation		$0	$40,000	$0	$0	$0	$0
Total Proposed Appropriations			**$1,948,417**	**$2,192,146**	**$2,027,024**	**$0**	**$2,027,024**	**$0**

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		$0	$0	$0	$0	$0	$0
5253	To Non-Expendable Trust Fund		$0	$0	$0	$0	$0	$0
5252	To Expendable Trusts/Fiduciary Funds	2	$0	$0	$80,000	$0	$80,000	$0
	Purpose: Establish ETF, Add Funds, & Name Agents							
Special Articles Recommended			**$0**	**$0**	**$80,000**	**$0**	**$80,000**	**$0**

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Individual Articles Recommended								

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	1	$12,500	$12,500	$12,500
1400-1449	Tranportation Fees		$0	$0	$0
1500-1599	Earnings on Investments		$0	$0	$0
1600-1699	Food Service Sales	1	$16,000	$16,000	$16,000
1700-1799	Student Activities	1	$8,000	$8,000	$8,000
1800-1899	Community Service Activities		$0	$0	$0
1900-1999	Other Local Sources	1	$20,000	$10,000	$10,000
State Sources					
3210	School Building Aid		$0	$0	$0
3215	Kindergarten Building Aid		$0	$0	$0
3220	Kindergarten Aid		$0	$0	$0
3230	Catastrophic Aid	1	$28,080	$28,080	$28,080
3240-3249	Vocational Aid		$0	$0	$0
3250	Adult Education		$0	$0	$0
3260	Child Nutrition	1	$350	$400	$400
3270	Driver Education		$0	$0	$0
3290-3299	Other State Sources		$0	$0	$0
Federal Sources					
4100-4539	Federal Program Grants	1	$15,000	$20,000	$20,000
4540	Vocational Education		$0	$0	$0
4550	Adult Education		$0	$0	$0
4560	Child Nutrition	1	$3,200	$3,500	$3,500
4570	Disabilities Programs		$0	$0	$0
4580	Medicaid Distribution	1	$17,000	$17,000	$17,000
4590-4999	Other Federal Sources (non-4810)		$0	$0	$0
4810	Federal Forest Reserve		$0	$0	$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		$0	$0	$0
5140	Reimbursement Anticipation Notes		$0	$0	$0
5221	Transfer from Food Service Special Reserve Fund		$0	$0	$0
5222	Transfer from Other Special Revenue Funds		$0	$0	$0
5230	Transfer from Capital Project Funds		$0	$0	$0
5251	Transfer from Capital Reserve Funds		$23,961	$0	$0
5252	Transfer from Expendable Trust Funds		$0	$0	$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5253	Transfer from Non-Expendable Trust Funds		$0	$0	$0
5300-5699	Other Financing Sources		$0	$0	$0
9997	Supplemental Appropriation (Contra)		$0	$0	$0
9998	Amount Voted from Fund Balance		$0	$0	$0
9999	Fund Balance to Reduce Taxes	1	$0	$75,000	$75,000
Total Estimated Revenues and Credits			**$144,091**	**$190,480**	**$190,480**

Budget Summary

Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year
Operating Budget Appropriations Recommended	$2,152,146	$2,027,024	$2,027,024
Special Warrant Articles Recommended	$0	$80,000	$80,000
Individual Warrant Articles Recommended	$40,000	$0	$0
TOTAL Appropriations Recommended	$2,192,146	$2,107,024	$2,107,024
Less: Amount of Estimated Revenues & Credits	$111,950	$190,480	$190,480
Estimated Amount of State Education Tax/Grant		$0	$0
Estimated Amount of Taxes to be Raised for Education		$1,916,544	$1,916,544

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee	**$2,107,024**
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	$161,216
6. Total Exclusions *(Sum of Lines 2 through 5 above)*	$161,216
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*	**$1,945,808**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*	$194,581

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)***	**$2,301,605**

REPORT OF
THE SCHOOL DISTRICT TREASURER

Fiscal year July 1, 2014 to June 30, 2015

Cash on hand July 1, 2014…….....	$170,521.04
Received from Selectmen……	
Current Appropriation……...	579,928.00
Deficit Appropriation……...….	40,000.00
Balance of Previous Appropriations……...…..	-
Advance on Next Year's Appropriation……	-
Revenue from State Sources……...……	1,260,128.28
Revenue from Federal Sources……...……	32,806.93
Received from Tuitions……...……	9,347.52
Received as Income from Trust Funds……	71.96
Received from Sale of Notes and Bonds…….	-
Received from Capital Reserve Funds……...…….	3.61
Received from all Other Sources……...…….	49,877.58
Total Receipts…….……....…….	1,972,163.88
Total Available for Fiscal Year…….…..……	2,142,684.92
Less School Board Orders Paid…….…..……	1,956,645.83
Balance on Hand June 30, 2013……...……...	$186,039.09

July 7, 2015
Date

2015 Report of the Newington School Board

This past year was an ambitious one for our Newington Public School community. Assistant Superintendent, Kelli Killen, led a number of initiatives aimed at improving and streamlining curriculum in addition to keeping Newington compliant with NH Department of Education requirements.

Ms. Killen led the formation and work of the SAU 50 Competency Education Committee. The purpose of this committee is to build the capacity of the members of the committee with regard to competency education and to develop a plan for implementation for each of the districts in SAU 50.

The Smarter Balanced Assessment is a high quality assessment that provides information and tools for teachers and schools to improve teaching and learning. The program includes end of year assessments, interim assessments, and formative assessment resources and tools. As part of the implementation process, Ms. Killen developed a comprehensive presentation to educate parents and community members about Smarter Balanced Assessment and delivered the presentation at all SAU 50 schools. We commend our principal and staff for the amount of work that went into training and preparation prior to testing and the data compilation and evaluation that occurred once test results were published. Additionally, we extend our appreciation to the students for their focus and hard work and to their parents for their cooperation with the scheduling and for delivering their children to school well rested!

Our school continues to work with the entirety of the SAU 50 community of schools through: Professional Learning Advisory committees that allow educator collaboration and idea sharing; the Curriculum Advisory Committee that 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; and our Technology Advisory Committee that is working to develop a shared SAU 50 technology plan and to identify opportunities to standardize across the district and to implement cost-saving efficiencies wherever possible.

Principal Latchaw has continued to stay current with trends in education and has expanded science and technology programs, in particular. Mr. Latchaw leads groups of students in science and technology projects including experiments and computer programming. Mr. Latchaw also formed a Newington Technology Committee that includes community members with expertise in technology fields who are able to provide education on best practices and to foster discussions around new advances and new uses for technology. This new committee has also provided another way to engage our larger Newington community with our youngest residents. Mr. Latchaw continues to make this community integration a driving goal for our school; he hosted weekend "Open Gym" days open to the entire community and has continued to grow the attendance at the holiday luncheon and concert and the end of year performance. Our Newington School Supporters hosted additional events including a dance and family movie nights. Once again this year, the School Supporters worked tirelessly to make our Newington Road Race a phenomenal success and to provide our school with much-appreciated funds to support artist-in-residence programs, technology purchases and additional learning materials.

Additional highlights of 2015 include: Spirit Week, Bike Rodeo, Beach Clean Up, Learning Lollapalooza, our "Wolves" Track Team, and Destination Imagination. We sent two teams to the statewide DI competition: a noncompetitive team of third graders and a team led by Mrs. Lodge that finished fourth in the state!

Finally, we are very pleased to report that teacher contract negotiations were completed this year and that an agreement was reached that includes an extended five-year contract. The board takes this opportunity to thank our teachers, staff and principal for continuing to create an exceptional learning environment for our Newington students. And we thank our town for the opportunity to serve you in these rewarding roles.

Newington School Board
Christa Bellmare
Deirdre Link
David Mueller

Salvatore H. Petralia
Superintendent of Schools

I am honored to present my annual report 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. We hold steady in our belief of academic rigor, high student achievement, and accountability. We believe that all students are entitled to a high-quality learning experience that focuses on the individual needs of the child, maximizes their potential, and develops the critical thinking, problem-solving, and analytical skills necessary to be successful in secondary education and in adult life.

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. Enrichment activities, extracurricular opportunities, parent involvement, and community involvement are hallmarks that make Newington Public School a thriving school. Various data points are used to measure the success of our schools. A review of our state assessment results indicate that Newington students perform well above the state average in English Language Arts and Mathematics. Newington students continue to achieve at high levels as they move to Portsmouth Middle and Portsmouth High School. Newington students have consistently ranked among the top students upon graduating from Portsmouth High School.

The faculty at Newington Public School continues working on 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.

I am privileged to work with exceptional leaders across the SAU. In Newington, Peter Latchaw 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. School board members, Chairperson Deirdre Link, Christa Bellmare and David Mueller 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 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. As your superintendent, I am proud to serve and committed to working toward continuous improvement across the entire SAU. I am proud of everyone's effort in working collaboratively; with school board members, representatives of the municipality, educators, parents, and students. We all share the common goal of providing the best education for students and their families.

Sincerely,

Salvatore Petralia
Superintendent, SAU 50

Kelli R. Killen
Assistant Superintendent

Curriculum:
This year teachers and staff in the Newington School District have been continuing to update all curriculum into the Understanding by Design Model. Teachers have been writing competencies at each grade level and in each subject. They are also deciding on performance assessments in which students can demonstrate that they have met those competencies. We are on track to be in compliance with the NH requirements for competencies in the grade K to 8 curriculum by July 2017. (*School Performance and Accountability Act of 2013, and NH Minimum Standards for Public Approval)* (https://www.authenticeducation.org/ubd/ubd.lasso)

Assessment:
STAR Assessment by Renaissance Learning:
Newington Public School continues to use the STAR Assessments, computer adaptive tests that are valid, reliable and aligned with the New Hampshire's College and Career Readiness Standards. STAR is a universal screening of early literacy, reading and math that will be administered three times per year to monitor student achievement. The student number of proficiency at each grade level are listed below which are based on the proficiency scores set by STAR.

Grade	Reading Fall 2015	Math Fall 2015
K	4 of 7	----------
1st	1 of 4	----------
2nd	3 of 3	3 of 3
3rd	2 of 5	5 of 5
4th	7 of 9	8 of 9
5th	6 of 6	4 of 6
6th	4 of 5	5 of 5

Smarter Balanced Assessment
The new state assessment, Smarter Balanced Assessment was given for the first time in the late spring of 2015 to students in grades 3 to 8. Different from the NECAP items, these required students to apply their learning, not just recall specific content. The percentages of those students meeting proficiency on this assessment are listed below and in parenthesis the actual number of students.

English Language Arts 2015

Grade	Level 3 and Level 4 (proficient)	State
3	90% (9 of 10)	55%
4	50% (3 of 6)	56%
5	60% (3 of 5)	63%
6	100% (4 of 4)	57%

Mathematics 2015

Grade	Level 3 and Level 4 (proficient)	State
3	90% (9 of 10)	52%
4	67% (4 of 6)	49%
5	80% (4 of 5)	44%
6	100% (4 of 4)	46%

The Science NECAP

The Science NECAP was given in May of 2015 as it is the only assessment available at this time for science. Only 4th and 8th grade students take this assessment. Listed below are the percentages of proficiency and in parenthesis the actual number of students.

Grade	Proficient with Distinction/Proficient	State
8	100% (1 of 2)	25%
4	67% (4 of 6)	46%

Instruction:

Science Programs

Teachers are reviewing several science programs and materials that will support the revised science curriculum. A determination will be made during the spring for science resources that will support the learning of the Next Generation Science Standards for the 2016-17 school year. (http://www.nextgenscience.org/)

Pupil Services:

The following is information about areas of Pupil Services that the district supports for certain student subgroups that is 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.

Program	Number of Students K to 8
Home Education	1
ESOL	0
Homeless Education	0
Title I	0

SAU 50 Committees Facilitated by the Assistant Superintendent:

SAU 50 Competency Education Committee

The SAU 50 Competency Education Committee is a group of teachers, staff, administrators, and school board members who are meeting during the course of this year to explore what is involved in competency education in order to make a recommendation in terms of the direction for the district.

SAU 50 Curriculum Cabinet
The Curriculum Cabinet is a committee that will review the curriculum for each subject area as it becomes ready for adoption. The members would be presented with the curriculum per area, such as math, review it, and make a recommendation to move to the school board for adoption or sent back to staff for revisions. Members will include parents, teacher representatives from each school, administrators, and school board members.

Professional Learning Advisory Committee
The Professional Learning Advisory Committee is a group of teachers, staff, administrators, board members, and parents whose purpose is to oversees the SAU 50 Plan for Effective Teaching by evaluating the professional development in the SAU, providing parameters for that professional development, and managing mini-grants.

Induction with Mentoring Committee
The Induction with Mentoring Committee is a group of teachers, administrators, and community members established by the SAU Plan for Effective Teaching. Responsibilities of the committee include having clarity on the components of the Induction with Mentoring program, overseeing the implementation of the program, evaluating the effectiveness of the program, planning the summer orientation, and mentor training. The Induction with Mentoring program was operational this year beginning with the Mentor selection process and training, the New Teacher Orientation days, and scheduled Focus Sessions for new teachers.

SAU 50 Technology Advisory Committee
The SAU 50 Technology Advisory Committee is comprised of technology personnel, administrators, teachers, and school board members. The purpose of the committee is to create a common vision across the four districts and to establish priorities in terms of technology that will allow the districts to economize resources and be more efficient to support students and staff in their use of technology as a tool for learning.

Newington Public School

133 Nimble Hill Road, Newington, NH 03801
Phone (603)436-1482 Fax (603)427-0692

Peter R. Latchaw, Principal

The 2015-2016 school year, the year of "*Dream IT, Design IT, DO IT,*" has had a stellar beginning at Newington Public School. I am very proud of the many successes of our students on all measures; academically students consistently score above the national averages as evaluated by national, state and local assessments. Our goal for all students at Newington Public School is to develop and sustain a lifelong passion for learning by providing the tools and strategies necessary to become independent, responsible community members. We strive to achieve this goal, by focusing on the whole child, providing a multi-age classroom environment and high levels of collaboration and communication within our school community. The NPS faculty is proud to provide a nurturing and respectful learning environment where all students can mature into reflective and inquisitive learners.

The success of the student population at Newington Public School continues to be result of a strong academic curriculum and extracurricular opportunities, community involvement, and exceptionally qualified professional staff. This combination of strengths, along with other unique attributes, help cement Newington Public School as an exceptional school, a school that offers each student an individualized education.

This level of excellence continues to be demonstrated by Newington students as they go through Portsmouth Middle School and Portsmouth High School. A high percentage of our Newington students take challenging courses of study at PHS, achieve honors, and are consistently ranked among the top students at PHS. They excel in athletics, are members of the national honor society, and top scorers on the PHS math team. Our students are not only successful in school, but also actively contribute to the community.

Newington Public School staff continues to enrich the curriculum in many ways, while meeting the instructional goals of the Common Core state standards. Currently, our staff is in the initial stages of writing and implementing a competency based educational platform. Staff members are working with other educators across SAU 50 attending workshops, researching best practice models, and visiting schools to observe these practices in action.

The NPS staff strives to provide educational opportunities for students to gain proficiency in all subject areas and strives to encourage the development of problem solving strategies. Many new programs have been implemented and piloted over the last year specifically in science and language arts to support the recent statewide changes in curriculum. We have also implemented a new class for all students, STEAM (Science, Technology, Engineering, Arts, and Mathematics); this class focuses on the design and engineering process. Students have begun computer coding and participated in the worldwide event, "The Hour of Code", an activity

established to introduce children to computer science. The Hour of Code, in just a short time, enabled students and teachers to start "coding" and learn that computer science is fun, easy, and accessible to all of the students at NPS.

Newington's close-knit community affords its children wonderful opportunities. NPS enjoys a high level of parent and citizen involvement, and community support of the programs and activities we offer. We have an active parent group, Newington School Supporters and are grateful for the many things they do to enrich our school. The small school atmosphere provides an environment where we can realize the goal of providing each and every child a stimulating, individualized and effective educational program!

Report of Portsmouth High School
Mary Lyons, 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 High School's core values of Excellence, Community, Commitment and Leadership supports that mission and continues to challenge students in rigorous and relevant ways.

There are just under 1100 students attending Portsmouth High School, with class sizes averaging 15 and 17 for core courses. 38% of the student population comes from the surrounding towns of Rye, New Castle, Newington and Greenland. The faculty and staff at PHS take great pride in servicing the educational needs of all our students. Our long-standing partnership, continued collaboration, and shared commitment to improving the learning of all students has helped shape and grow the Portsmouth High School community into what is it today.

Portsmouth High School continues its commitment to offering a rich and broad program of studies and providing learning experiences outside of the classroom. This commitment is evident in the extensive course offerings and numerous extra-curricular programs available to Portsmouth High School students. Opportunities include, but are not limited to, AP and honors coursework; running start and dual enrollment opportunities for college credit; career and technical education; performing and visual arts; competitive fall, winter, and spring athletics; student council; peer leadership, service learning and community service; and over 40 clubs. PHS prides itself on providing an opportunity for every student to engage and excel.

Students strive for excellence in an environment that fosters a strong sense of belonging and one that allows students to explore and contribute to their own education and place in the global environment. Portsmouth High School promotes a culture of respect and tolerance where students feel safe enough to take healthy educational risks. We pride ourselves in our work to prepare students for the future. Our graduation rate is over 97% and our students receive acceptance to top colleges in the country and we continue to score above the national average on SATs.

With the advances in technology and the rapidly changing world we live in, educational priorities change too. Creativity, innovation, critical thinking, problem solving, collaboration, communication are all skills necessary for students to possess in order to thrive in today's global economy.

Staff facilitates, models, teaches and nurtures those skills in our daily work with students. We celebrate the successes of our community of learners and know Portsmouth High School students are well prepared for life after high school.

TUITION PUPILS
2015-2016

Attending Portsmouth Middle School

Grade 7
Mark Gokhban
Chase Mueller
Coleman Philbrick
LC Small
Antonio Sterling

Grade 8
Jackson Maness
Steven Mayer
Josephine Philbrick
Connor Robbins
Anna Smith
Lillian Taccetta

Attending Portsmouth High School

Grade 9
Renee Brown
Anthony Gagliano
Isabelle Merosola
Suzanne Scharff
Amber Shepard

Grade 10
John Downey
Zoe Frizzell
Emma Hansell
Micaela Klanchesser
Raymond Merosola
Hannah Taylor
Carly Walker

Grade 11
Katy Bowles
Laura Daigle
Paul Fitzgerald
Kailee Shepard

Grade 12
Lauren Brown
Edward Carroll
Joseph Downey
Kendall Frizzell
Rebecca Klanchesser
Sarah McLean
Heather Merchant
Rebecca Merchant
Addison Mueller
Timothy Rossi

NEWINGTON PUBLIC SCHOOL
2015-2016

Kindergarten
Daniel Caruso
Austin Leedberg
Apollo Moon
Madison Newick
Jacob Poulin

Grade 1
Reagan Colby
Maxwell Grube
Grant Haberstroh
Iiana Liatsis
Carmen Philbrick

Grade 2
Margaret Callahan
Joshua Cole
Miles Paquette

Grade 3
Nichalos Caruso
Sophia Klanchesser
Sadie Latchaw
Ashley Serverius
Keagan Serverius

Grade 4
Morgan Cole
Genevieve Dell Isola
Kevin Gilman
Blake Haberstroh
Milana Liatsis
Brady Mueller
Josephine Richardson
Kayla Serverius
Nicholas Smith

Grade 5
Elyssa Grube
Noel Grube
Jacob Klanchesser
Corbin Mayer
Makena Murphy
Elsa Richardson

Grade 6
Jaime Caruso
Alexis Dumont
Alexandra Gilman
Liam Robbins
Mia Smith

NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment 2015-2016

Grade	K	1	2	3	4	5	6	Total
Pupils	7	5	3	5	9	6	5	40

Pupils Tuitioned to Portsmouth as of October 1, 2015

Grade	7	8	9	10	11	12	Total
Pupils	5	6	5	7	4	10	37

STAFF MEMBERS

NEWINGTON SCHOOL DISTRICT

Cheryl Berman	-	Spanish Teacher*
Elizabeth Brown	-	Grades 3/4 Teacher
Mary Reddick Burke	-	Special Education Coordinator
Marian Connelly	-	Occupational Therapist*
Ryan George	-	Physical Education Teacher*
Megan Guare	-	Kindergarten Teacher
Laura Hovenstine	-	Special Education Aide
Peter Latchaw	-	Principal
Marcia Leach	-	Music Teacher*
Thomas Lienhard	-	Custodian / Food Service Director*
Kimberly Lodge	-	Grades 5/6 Teacher
Linda Loewy	-	Secretary/Library Media*
Abigail Lundborn	-	Grades 1/ 2 Teacher
Dana McKenna	-	Speech Pathologist*
Laura Sunderland		Art Teacher*
Jackie Thompson	-	Nurse / Health Educator*
Brandon Williams	-	After School Coordinator*

* Part-time

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

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MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015

The following is the Management Discussion and Analysis Report for the Newington, New Hampshire, School District (the "District") for the fiscal year ended June 30, 2015. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

The District's administration is responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District 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 in the U.S. (GAAP). The administration 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 Newington, New Hampshire, School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise of three (3) components:

1. Government-wide financial statements;
2. Fund financial statements; and
3. Notes to the basic financial statements.

Government-Wide Financial Statements

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

(Continued)

Both government-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as state-wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

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

- Governmental Funds - Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using a modified accrual method of accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

  The District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and School Administrative Unit No. 50, and the decision of the Newington, New Hampshire, School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

- Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements

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

(Continued)

Government-Wide Financial Analysis

Statements of Net Position

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

Statements of Net Position
June 30, 2015 and 2014

	2015	2014
CURRENT AND OTHER ASSETS:		
Capital assets	$ 473,892	$ 500,839
Other assets	190,342	175,414
DEFERRED OUTFLOWS OF RESOURCES -		
Related to pensions	31,403	-
TOTAL ASSETS	$ 695,637	$ 676,253
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES -	$ 26,648	$ 11,257
LONG-TERM LIABILITIES -		
Pension benefits payable	703,266	-
DEFERRED INFLOWS OF RESOURCES -		
Related to pensions	89,983	-
TOTAL LIABILITIES	819,897	11,257
NET POSITION:		
Invested in capital assets	473,892	500,839
Restricted	95,757	95,052
Unrestricted	(693,909)	69,105
Total net position	(124,260)	664,996
TOTAL LIABILITIES AND NET POSITION	$ 695,637	$ 676,253

(Continued)

Statements of Activities
For the Years Ended June 30, 2015 and 2014

	2015	2014
Revenue		
General revenues		
District property taxes	$ 579,928	$ 621,432
District deficit appropriation	40,000	-
Intergovernmental	1,276,369	1,226,380
Interest and other income	21,073	37,840
Total revenue	1,917,370	1,885,652
Expenses		
Program expenses -		
Instruction	1,287,081	1,215,570
Support services:		
Student	62,575	56,582
Instructional	35,846	40,492
General administration	188,376	186,587
School administration	160,436	158,709
Operation and maintenance of plant	83,435	83,243
Student transportation	74,684	59,092
Centralized services	2,382	7,707
Food service	13,392	13,341
Facilities	3,341	6,791
Depreciation	26,947	26,947
Total governmental activities	1,938,495	1,855,061
Change in net position	(21,125)	30,591
Beginning net position as originally stated	664,996	634,405
Prior period adjustment	(768,131)	-
Beginning net position as restated	(103,135)	634,405
Net position, ending	$ (124,260)	$ 664,996

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net position was $(124,260), a decrease of $789,256 from the prior year. The reason for the significant change is due to the impact of GASB 68 and 71 implementation being reflected in the current year. Refer to Note 10 of the financial statements for additional information.

The largest portion of net position, $473,892, reflects the District's investment in capital assets (e.g., land, buildings and improvements, machinery, equipment and furnishings, and books). These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

General Fund Budgetary Highlights

- The District's liabilities exceeded its assets by $124,260 (net position) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by $664,996.
- The District had total revenue of $1,917,370 in which $579,928 came from the collection of district taxes. Total revenues increased by $31,718 from last year's revenue.
- The District had total expenditures of $1,938,495, which is an $83,434 increase from last year. The increase in expenditures is primarily attributed to instruction costs.
- At the end of the current fiscal year, the unreserved fund balance for the General Fund was $67,937 or 3.5% of total General Fund expenditures including transfers.
- Total liabilities of the District increased by $15,567 to $26,385 during the year. The increase in liabilities is primarily attributed to accounts payable.

The unreserved fund balance of the General Fund decreased by $1,168 during the current fiscal year.

(Continued)

Expendable Trust Funds

The District maintains an expendable trust fund, (which is held by the Trustees of the Trust Fund):

Expendable Trust Funds

	June 30, 2015	June 30, 2014	% Change
Buildings and grounds	$60,802	$60,730	(.12)%

The increase in the value of the Expendable Trust Funds was attributed to interest earned.

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the District.

- The New England Consumer Price Index (CPI) for June 2015 was 253.6 or the same as it was in June 2014.
- Student enrollment based on average daily membership (ADM) remained the same for fiscal years 2014-2015 and 2013-2014.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Newington, New Hampshire, School District, 48 Post Road, Greenland, NH 03840.

Bernard, Johnson & Company, P.C.
Certified Public Accountants and Business Advisors

INDEPENDENT AUDITOR'S REPORT

Newington, New Hampshire, School Board
Newington, New Hampshire, School District
Newington, NH 03870

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Newington, New Hampshire, School District (the "District") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District'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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Newington, New Hampshire School District as of June 30, 2015, 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.

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Change in Accounting Principle

As discussed in Note 10 to the financial statements, during fiscal year ending June 30, 2015, the District has adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 68, *Financial Reporting for Pension Plans* and the related GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68. Our opinion is not modified with respect to this matter.

Report on Partial Comparative Information

We have previously audited the District's 2014 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 19, 2014. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1-6 and 14 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Newington, New Hampshire, School District's basic financial statements. The additional information included in the other financial information section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Barnard Johnson & Company P.C.

Topsfield, Massachusetts
December 4, 2015

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF NET POSITION
JUNE 30, 2015
(With partial comparative information as of June 30, 2014)

ASSETS	Governmental Activities 2015	Governmental Activities 2014
CURRENT ASSETS:		
Cash	$ 100,489	$ 85,833
Investments	23,962	23,958
Due from other governments	363	1,135
Due from other funds	3,735	3,027
Inventories	991	731
Total current assets	129,540	114,684
CASH EQUIVALENTS RESTRICTED AS TO USE	60,802	60,730
CAPITAL ASSETS -		
Net of accumulated depreciation	473,892	500,839
DEFERRED OUTFLOWS OF RESOURCES -		
Related to pensions	31,403	-
TOTAL ASSETS	$ 695,637	$ 676,253
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES:		
Accounts payable	$ 22,389	$ 8,305
Due to other funds	3,552	2,952
Due to other governments	707	-
Total current liabilities	26,648	11,257
LONG-TERM LIABILITIES -		
Pension benefits payable	703,266	-
DEFERRED INFLOWS OF RESOURCES -		
Related to pensions	89,983	-
TOTAL LIABILITIES	819,897	11,257
NET POSITION:		
Invested in capital assets	473,892	500,839
Restricted	95,757	95,052
Unrestricted	(693,909)	69,105
Total net position	(124,260)	664,996
TOTAL LIABILITIES AND NET POSITION	$ 695,637	$ 676,253

The accompanying notes are an integral part of these financial statements.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015
(With partial comparative information for the year ended June 30, 2014)

Government Activities:	Expenses	Charge for Expense	Grants	Net 2015	Net 2014
Instruction	$ 1,298,939	$ -	$ (11,858)	$ 1,287,081	$ 1,215,570
Support services:					
Student services	62,575	-	-	62,575	56,582
Instructional	35,846	-	-	35,846	40,492
General administration - district	188,376	-	-	188,376	186,587
School administration	160,436	-	-	160,436	158,709
Operation and maintenance of plant	83,435	-	-	83,435	83,243
Student transportation	74,684	-	-	74,684	59,092
Centralized services	2,382	-	-	2,382	7,707
Food service	32,644	(19,252)	-	13,392	13,341
Facilities	3,341	-	-	3,341	6,791
Depreciation	26,947	-	-	26,947	26,947
Total government activites	1,969,605	(19,252)	(11,858)	1,938,495	1,855,061
General Revenues:					
District property taxes				579,928	621,432
District deficit appropriation				40,000	-
Intergovernmental				1,276,369	1,226,380
Interest and other income				21,073	37,840
Total general revenues				1,917,370	1,885,652
CHANGE IN NET POSITION				(21,125)	30,591
NET POSITION AT BEGINNING OF YEAR, as originally stated				664,996	634,405
PRIOR PERIOD ADJUSTMENT				(768,131)	-
NET POSITION AT BEGINNING OF YEAR, as restated				(103,135)	634,405
NET POSITION AT END OF YEAR				$ (124,260)	$ 664,996

The accompanying notes are an integral part of these financial statements

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2015
(With partial comparative information for the year ended June 30, 2014)

	Governmental Fund Types			
	General	Special Revenue	Expendable Trust	Capital Projects
ASSETS:				
Cash	$ 100,439	$ 50	$ -	$ -
Cash equivalents restricted as to use	-	-	60,802	-
Investments	-	-	-	23,962
Due from other governments	150	213	-	-
Due from other funds	183	3,552	-	-
Inventories	-	991	-	-
TOTAL ASSETS	$ 100,772	$ 4,806	$ 60,802	$ 23,962
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	$ 22,126	$ 263	$ -	$ -
Due to other funds	3,552	-	-	-
Due to other governments	707	-	-	-
TOTAL LIABILITIES	26,385	263	-	-
Fund Balance:				
Reserved for special purpose	6,450	4,543	60,802	23,962
Unreserved	67,937	-	-	-
TOTAL FUND BALANCE	74,387	4,543	60,802	23,962
TOTAL LIABILITIES AND FUND BALANCE	$ 100,772	$ 4,806	$ 60,802	$ 23,962

The accompanying notes are an integral part of these financial statements

Governmental Fund Types	
2015	2014
$ 100,489	$ 85,833
60,802	60,730
23,962	23,958
363	1,135
3,735	3,027
991	731
$ 190,342	$ 175,414
$ 22,389	$ 8,305
3,552	2,952
707	-
26,648	11,257
95,757	95,052
67,937	69,105
163,694	164,157
$ 190,342	$ 175,414

Total governmental fund balance	$ 163,694
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	473,892
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds - pension benefits payable	(703,266)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds	
Deferred outflows of resources related to pensions	31,403
Deferred inflows of resources related to pensions	(89,983)
Total net position - governmental funds	$ (124,260)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2015
(With partial comparative information for the year ended June 30, 2014)

	Governmental Fund Types			Fiduciary Fund
	General	Special Revenue	Expendable Trust	Capital Projects
ASSETS:				
Cash	$ 100,439	$ 50	$ -	$ -
Cash equivalents restricted as to use	-	-	60,802	-
Investments	-	-	-	23,962
Due from other governments	150	213	-	-
Due from other funds	183	3,552	-	-
Inventories	-	991	-	-
TOTAL ASSETS	$ 100,772	$ 4,806	$ 60,802	$ 23,962
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	$ 22,126	$ 263	$ -	$ -
Due to other funds	3,552	-	-	-
Due to other governments	707	-	-	-
TOTAL LIABILITIES	26,385	263	-	-
Fund Balance:				
Reserved	6,450	4,543	60,802	23,962
Unreserved	67,937	-	-	-
TOTAL FUND BALANCE	74,387	4,543	60,802	23,962
TOTAL LIABILITIES AND FUND BALANCE	$ 100,772	$ 4,806	$ 60,802	$ 23,962

The accompanying notes are an integral part of these financial statements

Totals (Memorandum Only) 2015	Totals (Memorandum Only) 2014
$ 100,489	$ 85,833
60,802	60,730
23,962	23,958
363	1,135
3,735	3,027
991	731
$ 190,342	$ 175,414
$ 22,389	$ 8,305
3,552	-
707	2,952
26,648	11,257
95,757	95,052
67,937	69,105
163,694	164,157
$ 190,342	$ 175,414

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEAR ENDED JUNE 30, 2015
(With partial comparative information for the year ended June 30, 2014)

	General Fund	Special Revenue	Capital Projects	Fiduciary Fund Expendable Trust
REVENUE:				
District tax appropriation	$ 579,928	$ -	$ -	$ -
District deficit appropriation	40,000	-	-	-
Intergovernmental	1,276,369	11,858	-	-
Food and milk sales	-	19,252	-	-
Interest and other	20,397	600	4	72
TOTAL REVENUE	1,916,694	31,710	4	72
EXPENDITURES:				
Instruction	1,303,081	312	-	-
Supporting Services:				
Student services	62,947	-	-	-
Instructional	24,309	11,545	-	-
General administrative-district level	188,392	-	-	-
School administrative	161,545	-	-	-
Operation and maintenance of plant	83,676	-	-	-
Student transportation	74,684	-	-	-
Centralized services	2,382	-	-	-
Food service	-	32,729	-	-
Facility acquisition and construction	3,341	-	-	-
TOTAL EXPENDITURES	1,904,357	44,586	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,337	(12,876)	4	72
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	13,736	-	-
Operating transfers out	(13,736)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(13,736)	13,736	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,399)	860	4	72
FUND BALANCE AT BEGINNING OF YEAR	75,786	3,683	23,958	60,730
FUND BALANCE AT END OF YEAR	$ 74,387	$ 4,543	$ 23,962	$ 60,802

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only) 2015	2014
$ 579,928	$ 621,432
40,000	-
1,288,227	1,239,460
19,252	18,381
21,073	37,840
1,948,480	1,917,113
1,303,393	1,228,650
62,947	56,582
35,854	40,492
188,392	186,587
161,545	158,709
83,676	83,243
74,684	59,092
2,382	7,707
32,729	31,722
3,341	83,351
1,948,943	1,936,135
(463)	(19,022)
13,736	15,883
(13,736)	(15,883)
-	-
(463)	(19,022)
164,157	183,179
$ 163,694	$ 164,157

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District property taxes	$ 579,928	$ 579,928	$ -	$ -	$ -	$ -
District deficit appropriation	40,000	40,000	-	-	-	-
Intergovernmental revenues	1,224,826	1,276,369	51,543	32,400	11,858	(20,542)
Food and milk sales	-	-	-	13,000	19,252	6,252
Other revenue	20,000	20,397	397	-	600	600
TOTAL REVENUE	1,864,754	1,916,694	51,940	45,400	31,710	(13,690)
EXPENDITURES:						
Instruction	1,283,169	1,303,081	(19,912)	-	312	(312)
Supporting services:						
Student services	60,749	62,947	(2,198)	-	-	-
Instructional	28,785	24,309	4,476	29,000	11,545	17,455
General admin. - district level	189,145	188,392	753	-	-	-
School administrative	169,670	161,545	8,125	-	-	-
Operation and maintenance of plant	83,005	83,676	(671)	-	-	-
Student transportation	55,836	74,684	(18,848)	-	-	-
Centralized services	1,900	2,382	(482)	-	-	-
Food service	-	-	-	31,183	32,729	(1,546)
Facilities, acquisition and construction	1,000	3,341	(2,341)	-	-	-
TOTAL EXPENDITURES	1,873,259	1,904,357	(31,098)	60,183	44,586	15,597
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,505)	12,337	20,842	(14,783)	(12,876)	1,907
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	13,736	13,736
Operating transfers out	-	(13,736)	(13,736)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(13,736)	(13,736)	-	13,736	13,736
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(8,505)	(1,399)	7,106	(14,783)	860	15,643
FUND BALANCE AT BEGINNING OF YEAR	75,786	75,786	-	3,683	3,683	-
FUND BALANCE AT END OF YEAR	$ 67,281	$ 74,387	$ 7,106	$ (11,100)	$ 4,543	$ 15,643

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
$ 579,928	$ 579,928	$ -
40,000	40,000	-
1,257,226	1,288,227	31,001
13,000	19,252	6,252
20,000	20,997	997
1,910,154	1,948,404	38,250
1,283,169	1,303,393	(20,224)
60,749	62,947	(2,198)
57,785	35,854	21,931
189,145	188,392	753
169,670	161,545	8,125
83,005	83,676	(671)
55,836	74,684	(18,848)
1,900	2,382	(482)
31,183	32,729	(1,546)
1,000	3,341	(2,341)
1,933,442	1,948,943	(15,501)
(23,288)	(539)	22,749
-	13,736	13,736
-	(13,736)	(13,736)
-	-	-
(23,288)	(539)	22,749
79,469	79,469	-
$ 56,181	$ 78,930	$ 22,749

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Newington, New Hampshire, School District (the "District") conform to generally accepted accounting principles in the U.S. (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies.

Financial Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school district (Newington, New Hampshire, School District). The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

The District includes pre-K through grade 6. Students in grades 7-12 attend Portsmouth Middle and High Schools.

Basis of Presentation

The District'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 District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the District at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activity. 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 District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws form the general revenues of the District.

2. **Fund Financial Statements:**

During the year, the District segregates transactions related to certain District 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 District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Accounting

The District 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 District employs the use of two categories of funds: governmental and fiduciary.

1. **Governmental Funds:**

Government 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 form 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 District's major governmental funds:

General Fund - The General Fund is the general operating fund of the District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Capital Projects – The Capital Projects Fund accounts for the financial transactions related to resources that are used for the District's various construction projects.

2. **Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is made up of Expendable trusts which are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to government fund types.

Measurement Focus

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

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

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Measurement Focus *(continued)*

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 in flows 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 used (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 reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reports on the financial statements. Government-wide financial statements are prepared using 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, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

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

Revenues 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 fiscal year in which the resources are measureable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements are met, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District 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 fiscal year-end: property taxes available as an advance, interest, tuition, grants, and student fees.

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

***Basis of Accounting** (continued)*

2. **Unearned Revenue:**

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

3. **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 measureable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The District's budget represents functional appropriations as authorized by annual District meetings. The school board may transfer funds between operating categories, as they deem necessary. The District 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.

Investments

Investments are comprised of amounts invested with the New Hampshire Public Deposit and Investment Pool ("New Hampshire – PDIP"), managed by MBIA Municipal Investors Corporation. Management believes the estimated fair value to be a reasonable approximation of the exit price for these investments.

In accordance with generally accepted accounting principles, the District uses the following prioritized input levels to measure fair value. The input levels used for valuing investments are not necessarily an indication of risk. Investments measured at fair value are classified and disclosed in one of the following categories:

Level I: Quoted prices are available in active markets for identical investments as of the reporting date.

Level II: Pricing inputs are other than quoted prices in active markets of comparable investments, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies.

Level III: Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment.

Investment income, primarily interest and dividends, is recorded when earned. Realized and unrealized gains and losses are determined on the basis of specific identification and recognized on a trade-date basis.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Capital Assets

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

All capital 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 estimated fair values as of the date received. The District maintains a capitalization threshold of $25,000. The District does not possess any infrastructure or intangible 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.

All reported capital assets except for land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Years
Buildings and improvements	30

Impairment of Long-Lived Assets

In accordance with accounting principles generally accepted in the United States of America, the District has given consideration to the impairment of their long-lived assets in its presentation of these financial statements. At June 30, 2015, the District has not recognized any reduction in the carrying value of its property.

Inventories

Inventories consist of food and kitchen supplies that are stated at the lower of cost or market value.

Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the Administrative Unit plans to pay these costs from future resources. The District does not provide vacation. Accordingly, no amount has been accrued for sick pay at June 30, 2015.

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 fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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 enabling legislation adopted by the District 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 District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type E=Definitions,* the District has segregated fund balance into five classifications: Non-spendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Non-spendable Fund Balance:* Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance: Amounts that a can only be spent for specific purposes stipulated by external resource providers or by enabling legislation.*
- *Committed Fund Balance*: Amounts that can be used only for specific purposes determined by a formal action of the District's highest level of decision making authority (the Annual District Meeting). Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally. The action must be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance*: Amounts the District intends to use for a specific purpose; intent can be expressed by the School Board or by an official or body to which the School Board delegates the authority.
- *Unassigned Fund Balance*: Amounts that are available for any purpose; these amounts are reported only in the General Fund, with the exception of any deficit fund balance of another governmental fund.

The School Board's policy is to return to the Town of Newington, any "Unassigned" fund balance at fiscal year-end, to be used to offset the subsequent fiscal year's tax rate.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Prior Period Comparative Financial Information

The basic financial statements include certain prior-year partial comparative information in total but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

Management's Review

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through December 4, 2015, the date the financial statements were available to be issued.

2. CASH AND CASH EQUIVALENTS:

The District's cash equivalents are considered to be cash on hand, demand deposits, and cash equivalents with original maturities of three months or less from the date of acquisition.

State regulations require all funds belonging to the District be deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2015, the bank balances were $461,102 of which $310,802 was covered by depository insurance. At June 30, 2015, $60,802 was deposited in a certificate of deposit.

3. INVESTMENTS:

At June 30, 2015 and 2014 investments consisted of the following:

	June 30, 2015		June 30, 2014	
	Cost	Market Value	Cost	Market Value
New Hampshire - PDIP	$ 23,962	$ 23,962	$ 23,958	$ 23,958

(Continued)

3. INVESTMENTS: (Continued)

Fair value measurement was determined using Level I and Level II inputs. As of June 30, 2015 and 2014 investments consisted of the following:

	June 30, 2015			
	Level I	Level II	Level III	Total
New Hampshire - PDIP	$ 5,234	$ 18,728	$ -	$ 23,962

	June 30, 2014			
	Level I	Level II	Level III	Total
New Hampshire - PDIP	$ 2,624	$ 21,334	$ -	$ 23,958

Investment income was $4 and $6 for the years ended June 30, 2015 and 2014, respectively.

4. CAPITAL ASSETS:

At June 30, 2015 and 2014, capital assets are as follows:

	2015	2014
Land, building, and building improvements	$ 733,415	$ 733,415
Equipment and fixtures	74,969	74,969
Total capital assets	808,384	808,384
Less accumulated depreciation	334,492	307,545
Net capital assets	$ 473,892	$ 500,839

Depreciation expense for the years ended June 30, 2015 and 2014 was $26,947.

5. PROPERTY TAXES:

Property taxes levied to support the Newington, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the Town of Newington, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under state statutes.

(Continued)

6. CONTINGENT LIABILITIES – FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2015 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the District expects such amounts if any, to be immaterial.

7. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

8. RESTRICTED NET ASSETS:

Restricted net assets are available for the following purposes at June 30, 2015 and 2014:

	2015	2014
Capital reserve fund - maintenance of building and grounds	$ 60,802	$ 60,730
Additions and renovations	23,962	23,958
After school enrichment program	6,450	6,681
Private grants	3,552	2,952
Food service inventory reserve	991	731
Total restricted net assets	$ 95,757	$ 95,052

9. FUTURE COMMITMENTS:

The District entered into a three year contract with an independent bus company to provide pupil transportation through June 30, 2017. Terms of the contract include minimum payments plus escalators tied to the Consumer Price Index. Related rental expense for the year ended June 30, 2015 was $74,684. Future minimum estimated payments under this contract as of June 30, 2015 are as follows:

June 30, 2016	$55,017
2017	56,382

(Continued)

10. PENSION PLAN:

At June 30, 2015, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions and the related GASB Statement No. 71 Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. This implementation allows the District to report its proportionate share of collective net pension liability, deferred inflows of resources and deferred outflows of resources, and pension expense and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees less than the pension plan's fiduciary net position on the financial statements.

A. Plan Description

Substantially all Newington School employees participate in the State of New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers, and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, NH, 03301.

Group I Employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.516% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Effective for members hired on or after July 1, 2011, the age requirement for retiring, regardless of the years of service, increased from age 60 to 65.

Contributions to the pension plan for the years ended June 30, 2015 and 2014, totaled $72,680 and $70,795, respectively, equal to the required contributions for each year.

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

B. Actuarial Assumptions

The total pension liabilities in the July 1, 2013 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0%
Salary increases	3.75 -5.8% average, including inflation
Investment rate of return	7.75%, net of pension plan investment expense, including inflation

(Continued)

10. PENSION PLAN: (Continued)

B. Actuarial Assumptions *(continued)*

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 largest 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:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Net of inflation assumption of 3.0%)
Fixed income	25%	(1.75)-2.0%
Domestic equity	30%	3.3%
International equity	20%	4.25-6.5%
Real estate	10%	3.3%
Private equity	5%	5.8%
Private debt	5%	5.0%
Opportunistic	5%	2.5%
Total	100%	

C. Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net positions 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 total pension liability.

(Continued)

10. PENSION PLAN: (Continued)

D. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for the pension plan, calculated using the discount rate for the Plan, as well as what the District'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 current discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount rate	6.75%	7.75%	8.75%
District's proportionate share of the net pension liability	$ 926,316	$ 703,266	$ 515,090

E. Pension Liabilities and Pension Expense

At June 30, 2015, the District reported a liability of $703,266 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2013. The District's proportion of the net pension liability was based on actual contributions by the District 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, 2014, the District's proportion was approximately 0.0187 percent, which was an increase of 0.0009 percent from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized pension expense of $54,499.

F. Future Recognition of Deferred Outflows of Resources and Deferred Inflows of Resources

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the collective pension expense as follows:

Year Ended June 30,	Amount
2016	(15,680)
2017	(15,680)
2018	(15,680)
2019	4,139
2020	-
Thereafter	-

(Continued)

11. CONTINGENCIES:

The District at times is involved in threatened and actual claims against the district, arising in the normal course of business. Management believes that any settlement of these matters will not have a materially adverse effect on the financial position of the District.

12. EMPLOYEE COMPENSATED ABSENCES:

The District does not accrue accumulated unpaid sick leave in the general fund because the District is not liable for paying accrued accumulated unpaid sick leave. The District does not provide vacation. In accordance with Government Accounting Standards, no uncompensated absences were accrued for at June 30, 2015 and 2014.

13. PRIOR PERIOD ADJUSTMENT:

The beginning net position of the governmental activities has been decreased to reflect a change in accounting principle. As mentioned in Note 10, the District implemented GASB 68, *Accounting and Financial Reporting for Pensions* and the related GASB Statement No 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68, which records the District's proportionate share of collective net pension liability, deferred inflows of resources and deferred outflows of resources, and pension expense on the District's government-wide financial statements. Beginning governmental activities net position has been restated from $664,996 to $(103,135) (a decrease of $768,131). Prior year partial comparative information does not reflect this change in accounting principle because the cost-sharing multiple-employer defined benefit pension plans in which the District participates have not made this information available.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 2015

	Federal Projects	Private Projects	School Lunch Programs	Totals
ASSETS:				
Cash	$ -	$ -	$ 50	$ 50
Due from other governments	-	-	213	213
Due from other funds	-	3,552	-	3,552
Inventories	-	-	991	991
TOTAL ASSETS	$ -	$ 3,552	$ 1,254	$ 4,806
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Due to other funds	$ -	$ -	$ 183	$ 183
Other payables	-	-	80	80
TOTAL LIABILITIES	-	-	263	263
Fund Balance -				
Reserved for special purposes	-	3,552	991	4,543
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ 3,552	$ 1,254	$ 4,806

The accompanying notes are an integral part of these financial statements.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Federal Projects	Private Projects	School Lunch Program	Totals
REVENUES:				
Intergovernmental	$ 11,858	$ -	$ -	$ 11,858
Food and milk sales	-	-	19,253	19,253
Interest and other	-	600	-	600
TOTAL REVENUES	11,858	600	19,253	31,711
EXPENDITURES:				
Food service	-	-	32,729	32,729
Instruction	-	-	-	-
Instructional	11,858	-	-	11,858
Central	-	-	-	-
Operation and maintenance of plant	-	-	-	-
TOTAL EXPENDITURES	11,858	-	32,729	44,587
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	600	(13,476)	(12,876)
OTHER FINANCING SOURCES -				
Operating Transfer-In	-	-	13,736	13,736
EXCESS OF REVENUES OVER EXPENDITURES	-	600	260	860
FUND BALANCE AT BEGINNING OF YEAR	-	2,952	731	3,683
FUND BALANCE AT END OF YEAR	$ -	$ 3,552	$ 991	$ 4,543

The accompanying notes are an integral part of these financial statements.

Bernard, Johnson & Company, P.C.
Certified Public Accountants and Business Advisors

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Newington School Board
Newington, New Hampshire, School District
Newington, NH 03870

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Newington, New Hampshire, School District (the "District"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 4, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Barnard Johnson & Company P.C.

Topsfield, Massachusetts
December 4, 2015

VITAL STATISTICS

Year Ending December 31, 2015

Marriages

Date & Place of Marriage	Names	Residence
May 29, 2015 – Newington, NH	Steven J. Butler	Lyman, Maine
	Janell D. Wyman	Newington, NH
July 25, 2015 – Concord, NH	Kirk B. Cram	Newington, NH
	Nicole D. Shippee	Newington, NH
August 29, 2015 – Lee, NH	Thomas F. Poulin	Newington, NH
	Nicole M. Howie	Medford, MA

Births

Date of Birth	Child's Name	Place of Birth	Parent's Names
02/01/2015	Ruby Lou Arsenault	Portsmouth, NH	Brandon & Lori Arsenault
08/23/2015	Isaiah Kingston O'Neil	Dover, NH	Daniel O'Neil & Laura Sabine

Deaths

Date of Death	Name of Deceased	Place of Death	Father's & Mother's Names
01/07/2015	Barbara A. Coit	Newington, NH	James & Lillian (Gallant) Amee
03/11/2015	Sharon Black	Dover, NH	Jesse & Lenis (Brown) Been
05/04/2015	Michael Jacuch	Portsmouth, NH	Michael & Iwanna (Pryshlakiwska) Jacuch
05/06/2015	Jean Bowser	Portsmouth, NH	John & Maude (Morse) Witham
07/25/2015	Barbara J. Spinney	Portsmouth, NH	Napoleon & Gertrude (Foley) Trombly
10/03/2015	Bruce F. Robinson	Newington, NH	Howard & Della (Fowler) Robinson
10/07/2015	Henry W. Jones	Newington, NH	Harold & Dorothy (Becker) Jones
10/13/2015	Mary F. House	Brentwood, NH	Stillman & Mildred (Woodward) Packard II
11/02/2015	James St. Amand	Brentwood, NH	Leonard & Isabella (Black) St. Amand

VITAL STATISTICS

Year Ending December 31, 2015

Interments

Date of Death	Name of Deceased	Place of Death
09/24/2013	John “Jack” Loughlin	Dover, NH
08/08/2014	Edith F. Lubaczewski	Mullica, NJ
01/10/2015	Ethel J. Lancey	Kennebunk, ME
05/06/2015	Maurice E. Smith	Bloomington, IN
05/15/2015	Barbara Ann Stawasz	Bangor, ME
05/26/2015	Mary Jane Courtney	Carpentersville, IL
06/9/2015	Bessie Mae Cole	Portsmouth, NH
06/14/2015	Joan B. Laughton	Worcester, MA
06/16/2015	Dorothy Ann Sargent	Barrington, NH
06/25/2015	Rosaline Olanda McGee	Dover, NH
07/13/2015	Richard Arthur Morgan	Dover, NH
10/28/2015	Marjorie Everett	Meredith, NH
12/10/2015	Dorothy F. Green	Danvers, MA
12/26/2015	Adelard J. Thisdale, Jr.	Stratham, NH

Deer on Little Bay

Back cover photos -clockwise from top left- Town Hall, Old Town Hall, Police Station, Library, Fire Station, Stone School, Carriage House, School, Old Parsonage, Meeting House

NEWINGTON
TOWN HALL

NEWINGTON

NEWINGTON POLICE