

TOWN OF NEWINGTON, NH
TOWN REPORT YEAR ENDING DECEMBER 31, 2020
SCHOOL DISTRICT REPORT FY ENDING JUNE 30, 2020

Town Beach at Sunset

CORONAVIRUS (COVID-19) PANDEMIC- 2020

The COVID-19 pandemic continues to affect Newington's and the world's health and economies. It is caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). This was first identified in December 2019 in Wuhan, China and spread to the US shortly thereafter.

A timeline is listed below of some of the orders that ensued:

February 3rd – US Declares Public Health Emergency

March 13th, the day before the Deliberative Town Meeting, a national emergency was declared by the President.

March 15th: President Trump asked the nation to "Slow the Spread" by staying at home for two weeks. Then the request was extended through the end of April. The US Centers for Disease Control recommended preventive measures included social distancing (staying 6 feet apart from others), wearing face masks in public, hand washing, covering one's mouth when sneezing or coughing, disinfecting surfaces, and monitoring and self-isolation for people exposed or symptomatic. Many grocery store aisles are marked with arrows for one way traffic. Only a certain number of people are allowed in stores creating waiting lines outside.

March 27th: Governor Sununu issued a Stay at Home Order for New Hampshire telling residents to stay at home as much as possible and leave only when necessary. Reasons that residents were allowed to leave home included grocery shopping, going to the pharmacy or bank, getting gas, going to the laundromat, and picking up takeout or drive-thru food at restaurants. Anyone not working from home was allowed to travel to work. Residents were allowed to leave to visit relatives – a spouse, parent or child – or to care for someone.

During this time the Town Hall, Police and Fire Departments remained working behind closed doors.

April brought on the advent of using the computer communication method: Zoom, among other platforms. People either phoned in or connected via computer video to public meetings without being exposed to the virus.

Restrictions were relaxed somewhat during the summer months as the death toll declined and then put in place again for the fall and winter months.

The roll out of a vaccine to combat the virus has started in 2021 with older and most susceptible residents receiving it first.



Laura Coleman, Town Clerk/Tax Collector doing business outside during pandemic



A tent was placed next to town hall for public meetings held outside. This was paid for by the State GOFERR grant.

The pandemic led to the postponement or cancellation of events, widespread supply shortages exacerbated by panic buying, agricultural disruption and food shortages. Many schools were partially or fully closed.



Stoneface Brewery-Outside dining under a tent



Stoneface brewery employee working masked

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TOWN DIRECTORY

Town Offices:

Phone: 603-436-7640

Town Administrator-Martha Roy	Ext. 210	mroy@townofnewingtonnh.com
Building Inspector/Health Officer-Kevin Kelley	Ext. 213	building@townofnewingtonnh.com
Secretaries-Susan Philbrick & Eleanor Boy	Ext. 216	sphilbrick@townofnewingtonnh.com
Town Clerk/Tax Collector-Laura Coleman	Ext. 214	lcoleman@townofnewingtonnh.com
Town Planner-John Krebs	Ext. 217	jkrebs@townofnewingtonnh.com

Police Department: Chief Mike Bilodeau

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

Website: www.newingtonnhpd.com

Email: mbilodeau@newingtonnhpd.com

Fire Department: Chief EJ Hoyt

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

Website: www.newingtonfire.org

Email: ehoyt@newingtonfire.org

Newington Public School: Peter Latchaw

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

Website: www.sau50.org

Langdon Library: Lara Berry

Phone: 603-436-5154

Website: www.langdonlibrary.org

Email: director@langdonlibrary.org

Wastewater Treatment Plant: Denis Messier

Phone: 603-431-4111

Town of Newington Website:

www.newington.nh.us

As of December 31, 2020

OFFICERS, BOARDS, COMMITTEES

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
BOARD OF SELECTMEN			BUDGET COMMITTEE		
<i>Ted Connors, Chair</i>	3 Yrs	2023	<i>John Lamson, Chair</i>	3 Yrs	2021
<i>Ken Latchaw</i>	3 Yrs	2021	<i>Brandon Arsenault, Vice Chair</i>	3 Yrs	2023
<i>Mike Marconi</i>	3 Yrs	2022	<i>William Wright</i>	3 Yrs	2021
TREASURER			<i>Sandra Sweeney</i>	3 Yrs	2021
<i>Susan Philbrick</i>	3 Yrs	2022	<i>Jennifer Kent Weiner</i>	3 Yrs	2022
<i>Suzanne Vietas, Deputy</i>	1 Yr	2021	<i>Alan Wilson</i>	3 Yrs	2023
TOWN CLERK/TAX COLLECTOR			<i>John Chamberlain</i>	3 Yrs	2022
<i>Laura Coleman</i>	3 Yrs	2021	<i>Emily Savinelli</i>	3 Yrs	2022
<i>Doreen Caradonna, Deputy Town Clerk</i>	1 Yr	2021	<i>James Belanger</i>	3 Yrs	2023
BOARD OF FIRE ENGINEERS			<i>Samara Robertson, School Bd. Rep.</i>		
<i>James Fabrizio,</i>	3 Yrs	2021	<i>Ted Connors, Selectmen's Rep.</i>		
<i>Ann Hebert</i>	3 Yrs	2023			
<i>John Klanchesser, Chair</i>	3 Yrs	2022	CONSERVATION COMMISSION		
POLICE COMMISSION			<i>Jane Hislop, Co-Chair</i>	3 Yrs	2022
<i>William Wright</i>	1 yr	2021	<i>James Weiner, Co-Chair</i>	3 Yrs	2021
<i>F. Jackson Hoyt</i>	3 Yrs	2022	<i>Ann Morton</i>	3 Yrs	2023
<i>Brenda Blonigen, Chair</i>	3 Yrs	2023	<i>Bill Murray, Alternate</i>	3 Yrs	2021
SEWER COMMISSION			<i>Benjamin Hutchins</i>	1 Yr	2021
<i>T. Dean "Skip" Cole, Chair</i>	3 Yrs	2022	<i>Jim Tucker</i>	3 Yrs	2021
<i>Tom Hazelton</i>	3 Yrs	2023	<i>Andrew Meigs</i>	3 Yrs	2021
<i>Rick Stern</i>	3 Yrs	2021	<i>Jane Kendall, Alternate</i>	3 Yrs	2022
HISTORIC DISTRICT COMMISSION			LIBRARY TRUSTEES		
<i>Peggy Lamson</i>	3 Yrs	2023	<i>Jack O'Reilly</i>	3 Yrs	2021
<i>Alan Wilson</i>	3 Yrs	2022	<i>David Turbide, Vice Chair</i>	3 Yrs	2022
<i>Jo Haskell, Alternate</i>	3 Yrs	2021	<i>Lillian Wilson</i>	3 Yrs	2021
<i>John Lamson</i>	3 Yrs	2022	<i>Catherine Hazelton, Chair</i>	3 Yrs	2022
<i>Lulu Pickering</i>	3 Yrs	2023	<i>Peter Welch</i>	3 Yrs	2023
<i>Kristen Poulin, Alternate</i>	3 Yrs	2023	<i>Steve Bush, Alternate</i>	1 Yr	2021
<i>Becky St. Germain, Alternate</i>	3 Yrs	2023	<i>Lelia Lamson, Alternate</i>	1 Yr	2021
TRUSTEES OF THE TRUST FUND			MODERATOR		
<i>Mark Phillips</i>	3 Yrs	2022	<i>Jack O'Reilly</i>	2 Yrs	2022
<i>Jennifer Mulstay, Chair</i>	3 Yrs	2023	HIGHWAY SAFETY COMMITTEE		
<i>John Lamson</i>	3 Yrs	2021	<i>Mike Bilodeau, Police Chief</i>		
			<i>EJ Hoyt, Fire Chief</i>		
			<i>Len Thomas, Road Agent</i>		

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
PLANNING BOARD			BOARD OF ADJUSTMENT		
<i>Denis Hebert, Chair</i>	3 Yrs	2021	<i>Matthew Morton, Chair</i>	3 Yrs	2021
<i>Christopher Cross</i>	3 Yrs	2023	<i>John Frink</i>	3 Yrs	2021
<i>Erika Mantz, Vice-Chair</i>	3 Yrs	2022	<i>Edna Mosher</i>	3 Yrs	2023
<i>Peter Welch</i>	3 Yrs	2021	<i>Ralph Estes, Vice-Chair</i>	3 yrs	2023
<i>Russell Cooke</i>	3 Yrs	2023	<i>Meredith Hoyt</i>	3 Yrs	2021
<i>Ben Johnson</i>	3 Yrs	2022	<i>Katherine Latchaw, Alternate</i>	3 Yrs	2023
<i>Rick Stern, Alternate</i>	3 Yrs	2022	<i>Wil Gilbert, Alternate</i>	3 Yrs	2023
<i>Jim Weiner, Alternate</i>	3 Yrs	2022	EMERGENCY MANAGEMENT		
<i>Ken Latchaw, Selectmen's Rep.</i>			<i>Mike Bilodeau, Police Chief</i>		
			<i>EJ Hoyt, Fire Chief</i>		
RECREATION COMMITTEE			<i>Ted Connors, Selectmen's Rep</i>		
<i>Rebecca Navelski, Co-Chair</i>	1 Yr	2021	SUPERVISOR OF THE CHECKLIST		
<i>Laura Stone, Co-Chair</i>	1 Yr	2021	<i>Sue Philbrick</i>	4 Yrs	2021
<i>Darryl Brown</i>	1 Yr	2021	<i>Gail Welch</i>	6 yrs	2026
<i>Martin Callahan</i>	1 Yr	2021	<i>Suzanne Vietas</i>	6 Yrs	2024
<i>Jarad Savinelli</i>	1 Yr	2021			
<i>Bill Blatt</i>	1 Yr	2021			
<i>Tim Nicoles</i>	1 Yr	2021			
<i>Bill Wright</i>	1 Yr	2021	BALLOT CLERKS		
			<i>Ken Ernstoff</i>	1 Yr	2021
HEALTH OFFICER			<i>Nellann Hiatt</i>	1 Yr	2021
<i>Kevin Kelley</i>	3 Yrs	2021	<i>Ann Beebe</i>	1 Yr	2021
DEPUTY HEALTH OFFICER			<i>Cathy Thompson</i>	1 Yr	2021
<i>EJ Hoyt</i>	3 Yrs	2023	<i>Lynn Bullock</i>	1 Yr	2021
CEMETERY TRUSTEES			<i>Dorene Stern</i>	1 Yr	2021
<i>Alan Wilson, Chair</i>	3 Yrs	2021	<i>Alexandra Jacuch</i>	1 Yr	2021
<i>Margaret Lamson</i>	3 Yrs	2022	<i>Bob Raymond</i>	1 Yr	2021
<i>Cosmas Iocovozzi</i>	3 Yrs	2023	<i>Deirdre Link</i>	1 Yr	2021
DOCKMASTER			ELECTION OFFICIALS		
<i>Vincent "Chip" Taccetta</i>	3 Yrs	2023	<i>Elisabeth Connors</i>	1 Yr	2021
FIRE WARDEN			<i>Mary Wahl</i>	1 Yr	2021
<i>Timothy Field</i>	3 Yrs	2023	<i>Chase Coleman</i>	1 Yr	2021
PDA REPRESENTATIVE					
<i>Margaret Lamson</i>	3 Yrs	2021			

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
ECONOMIC DEVELOPMENT COMM			SAFETY LANE COMMITTEE		
<i>Jeff Hiatt, Chair</i>	2 Yrs	2021	<i>Laura Stone-Vice-Chair</i>		
<i>Jill Boynton</i>	2 Yrs	2022	<i>Derrick Willson-Chair</i>		
<i>John Lamson</i>	2 Yrs	2021	<i>Ted Karabinas</i>		
<i>Brandon Arsenault</i>	2 Yrs	2022	<i>Bruce Johnson</i>		
<i>Michael Donahue, Vice-Chair</i>	2 Yrs	2021	<i>William Wright</i>		
<i>Alicia Busconi</i>	2 Yrs	2021	<i>Ken Ernstoff</i>		
<i>Jim Teetzel</i>	2 Yrs	2022	<i>Michael Mazeau</i>		
<i>Bob Raymond</i>	2 Yrs	2021	<i>Katie Hood</i>		
<i>Ted Connors, Selectmen's Rep</i>			<i>Mike Marconi-Selectmen's Rep</i>		

NEWINGTON STAFF and EMPLOYEES

NEWINGTON STAFF and EMPLOYEES	
TOWN HALL STAFF	FIRE DEPARTMENT
Martha Roy, Town Administrator	EJ Hoyt, Chief
Cynthia Saklad, Finance Director	Patrick Moynihan, Assistant Chief
Eleanor Boy & Sue Philbrick, Secretaries	Laurie Mu, Secretary
TOWN PLANNER	Lt. John McCooley
John Krebs	Lt. Jonathan March
LANGDON LIBRARY	Lt Jeremy Nicol
Lara Berry, Director	Lt Brandon Lisowski
Theresa Tomlinson, Administrative Coordinator and Interlibrary Loan Librarian	FF Jonathan Connors
Amanda Plante, Programming Assistant	FF Andrew Belair
Debra Kohlhase, Substitute	FF Jessica Plante
Paula Knox, Substitute	FF David Corcoran
Pat Day-Lollini, Substitute	Call FF Carter Clay
Kiska Alexandropoulos, Substitute	Call FF Michael Carey
Chance Allen, Substitute	Call FF Alexandria Gorski
Lisa Breton, Substitute	Call FF Jared Graham
Kevin Martin, Maintenance	Call FF Colin Hickman
POLICE DEPARTMENT	Call FF Eric Johnson
Michael Bilodeau, Chief	Call FF Michael Kraus
Keri Wareing, Executive Secretary	Call FF Michael McInnis
Captain Mike Sullivan	Call FF Andrew Martino
Patrol Sergeant Brandon Smart	Call FF Joseph Isabel
Master Patrol Officer Sean O'Reilly	
Patrol Officer Patrick Costin	
Patrol Officer Jessica Auger	BLDG INSPECTOR/CODE ENFORCEMENT
Patrol Officer James Meyers	Kevin Kelley
Patrol Officer Andrew Wood	INSPECTORS
Patrol Officer Jared Arsenault	Mike Regan, Electrical
Patrol Officer Ethan Jones	Robert Hart, Jr., Plumbing
Patrol Officer Nicholas Burns	
Prosecutor Brian Newcomer (part time)	TRANSFER STATION
Patrol Officer Tim McClare (part time)	Craig Daigle, Superintendent
Patrol Officer Scott Blaisdell (part time)	Frank Reinhold, Assistant
Patrol Officer Douglas Lorenz (part time)	
HIGHWAY	
Len Thomas, Road Agent	PLOW DRIVERS
John Frink	William Behrmann
Howard Kimball III	Matt Coleman
Frank Reinhold	Erik Anderson
Rick St. Laurent	

**STATE OF NEW HAMPSHIRE
2021 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 9, 2021 to act on Articles 1-8. The polls will open at 11:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 9-26 will resume at the Newington Town Hall and Fire Station on Saturday, March 13, 2021 at 10:30am.

ARTICLE 1: To select by non-partisan ballot: One (1) Selectman 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) Cemetery Trustee for 3 years; One (1) Trustee of the Trust Funds for 3 years; One (1) Supervisor of the Checklist for 5 years; One (1) Supervisor of the Checklist for 1 year; One Town Clerk/Tax Collector for 3 years; Three (3) Budget Committee members for 3 years; One (1) School Moderator for 3 years; One (1) School Treasurer for 3 years; One (1) School Board member for 3 years; One (1) School Clerk for 3 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 as follows: To provide the following references in Item XII - Floodplain Management: In Zone **AE** refer to the elevation data provided in the community's Flood Insurance Study and accompanying **Flood Insurance Rate Map (FIRM)**.

Explanatory Note: This amendment corrects a missing reference and adds the meaning of FIRM.

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: Add a new Section to Article III, Section 9. b. as follows: **In the event that any land under the control of the Pease Development Authority (PDA) within the Town of Newington is transferred or sold to any entity other than the PDA, NO further development of any property may occur until such time as the Town of Newington adopts**

Ordinances and Regulations that address future development of land in Newington that was formerly under PDA Control.

Explanatory Note: This amendment provides a mechanism for the Town to adopt ordinances and regulations as our current ordinances and regulations do not apply to property at Pease.

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: Add a new Section to Article VII – Dimensional Requirements, by adding a new Section 2 as follows: **SECTION 2 – Maximum Length of Residential Roads:** Dead end streets located in Residential Zoning Districts shall not exceed 1,500’ in length measured along the centerline of the road commencing at the edge of pavement of the existing road to the farthest point of the cul de sac.

Explanatory Note: The language in this amendment is the exact language currently in the Newington Subdivision Regulations, however, it was recommended that it be moved to the Zoning Ordinance with other Dimensional Requirements.

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: Article III – Zoning Districts, Section 2.A. Description and Purpose: The *Office District* is a zone in which the principal use of the land is office buildings, research & development facilities, and light manufacturing. **The Office District, like the other commercial / non-residential zoning districts in Newington, was strategically located between other commercial zoning districts which allow for very intense industrial and commercial uses. The portion of this district on the Easterly side of the Spaulding Turnpike provides for a large geographical separation from the Residential District to provide an adequate buffer from the noise, light, traffic and noxious fumes associated with commercial and industrial operations. The separation of residential and non-residential uses has been supported by the Master Plan for decades through many revisions.** It is **also** the intent of the ordinance to encourage the provision of safe and convenient pedestrian access between the district's office buildings and nearby restaurants.

Explanatory Note: The language in this amendment better explains the purpose and intent of the Office Zoning District and why there are specific uses allowed in the zone that are designed to complement other similar uses.

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 as follows: Article III – Zoning Districts, Section 3, A – Commercial District: Description and Purpose: The *Commercial District* is a mixed-use zone in which the principal use of the land is retail sales, office buildings, research & development facilities, and light manufacturing. **The Commercial District, like the other commercial / non-residential zoning districts in Newington, was strategically located between the Spaulding Turnpike and the Office District providing for a large geographical separation from the Residential District to provide an adequate buffer from the noise, light, traffic and noxious fumes associated with commercial and industrial operations within and adjacent to this district. The separation of residential and non-residential uses has been supported by the Master Plan for decades through many revisions.** The rationale for permitting non-retail uses in this predominately retail area is to reduce the district's traffic congestion and safety problems by encouraging land uses which generate lower traffic volumes.

Explanatory Note: The language in this amendment better explains the purpose and intent of the Commercial Zoning District and why there are specific uses allowed in the zone that are designed to complement other similar uses.

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: Article III – Zoning Districts, Section 5.A – Description and Purpose: The "I" District is established as a zone in which the principal use of the land is for industry and associated uses. **The Industrial District, like the other commercial / non-residential zoning districts in Newington, was strategically located between other commercial and waterfront industrial zoning districts which allow very intense industrial and commercial uses and provides for a large geographical separation from the Residential District (excepting Patterson Lane which predated zoning in Newington) to provide an**

adequate buffer from the noise, light, traffic and noxious fumes associated with commercial and industrial operations. The separation of residential and non-residential uses has been supported by the Master Plan for decades through many revisions. Certain open areas favorably situated with respect to transportation and containing other factors conducive to industrial development are also included. This is for the purpose of reserving suitable land for the expansion of existing industry and location of new industry.

Explanatory Note: The language in this amendment better explains why the Industrial Zoning District is located where it is and why the District needs separation from dissimilar uses in other Zoning Districts.

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: Article XVIII – Workforce Housing Overlay District, Section 3 - The Workforce Housing Overlay Zoning District shall apply to the following lots in the Office Zoning District **on the West side of the Spaulding Turnpike:** Tax map lot 12-15, 12-16, and 12-13. **This area is adjacent to existing rural residential neighborhoods and has existing public water, sewer, and natural gas as well as access for emergency services. While Newington recognizes the need to support housing affordable for a workforce, such growth must be proportional to the town's small number of residents to not undermine the fundamental principles of sound growth adopted and followed in the town's Master Plans since the 1960's.** All uses permitted in the underlying zoning district shall continue to be allowed uses.

Explanatory Note: The language in this amendment only seeks to better explain why the Workforce Housing Overlay District was located on the West side of the Spaulding turnpike in close proximity to residential area of Town, and to clarify why the Overlay Zone was necessary.

ARTICLE 9: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of *Seven Million Nine Hundred Eighty-Eight Thousand Eight Hundred Thirty-Eight Dollars* (\$7,988,838) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)**

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of *Six Hundred Twenty Thousand Two Hundred Eight Dollars* (\$620,208). for the purpose of designing and constructing a safety lane along Nimble Hill Road from Shattuck Way to Arboretum Drive and to authorize the Selectmen to accept *Four Hundred Ninety-Six Thousand One Hundred Sixty-Six Dollars* (\$496,166). to be reimbursed to the Town from Federal funds administered through the NH DOT Transportation Alternatives Program (TAP); the balance of the appropriation is *One Hundred Twenty-Four Thousand Forty-Two Dollars* (\$124,042). (20% match). This shall come from unassigned fund balance. No amount to be raised by taxation. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2024, whichever is sooner.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-1)

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of *Two Hundred Thousand Dollars* (\$200,000) to be placed in the Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 1986, Revised in 1998 and 2020; added \$100,000 last year. As of December 31, 2020, this fund had a balance of \$281,647.06

ARTICLE 12: To see if the town will vote to authorize the Selectmen to enter into a ten year lease/purchase agreement of a new Fire Engine to replace Engine 5 in the amount of *Six Hundred Seventy Thousand Dollars* (\$670,000), This will be financed over ten years in estimated equal payments of *Seventy Eight Thousand Two Hundred Eight Dollars and Eight Cents* (\$78,208.08) starting in 2022. This lease agreement contains an escape clause. (Majority vote required) If Article 11 passes, Article 12 will be withdrawn.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

ARTICLE 13: To see if the town will vote to raise and appropriate the sum of *One Hundred Thirty-Two Thousand Dollars* (\$132,000) to be added to the Major Road Work Capital Reserve Fund previously established. These funds to come from Eversource Seacoast Reliability Project rental of laydown area totaling \$132,000. (Majority vote required)

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

(2021 Eversource Laydown Area rental income)

Est. in 2001; added \$132,000 last year. As of December 31, 2020, this fund had a balance of \$407,620.12 (prior to Woodbury Ave payment to State of NH \$284,681)

ARTICLE 14: To see if the town will vote to raise and appropriate the sum of *Fifty-Five Thousand Dollars* (\$55,000) to be added to the Major Road Work Capital Reserve Fund previously established. These funds to come from the Eversource Reliability Project rental of laydown area totaling \$55,000. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority Vote Required).

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

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (6-3)

(2020 Eversource Laydown Area rental income)

Est. in 2001; added \$132,000 last year. As of December 31, 2020, this fund had a balance of \$407,620.12 (prior to Woodbury Ave payment to State of NH \$284,681)

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) for the purpose of purchasing and outfitting a new ½ ton pickup truck style vehicle to replace Car 2 for the Fire Department. (Majority Vote Required).

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

ARTICLE 16: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 1998; added \$50,000 last year. As of December 31, 2020, this fund had a balance of \$204,045.54

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Twenty-Five Thousand Dollars* (\$25,000) to be added to the Major Repairs of Vehicles Operated by the Fire Department Capital Reserve Fund. (Majority Vote Required).

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 2020; added \$25,000 last year. As of December 31, 2020, this fund had a balance of \$25,000

ARTICLE 18: 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 Town Wide Revaluation Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 1999; Added \$25,000 last year. As of December 31, 2020, this fund had a balance of \$25,571.38

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Twenty-Five Thousand Dollars* (\$25,000) to be added to the Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund.

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

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

Est. in 2006; As of December 31, 2020, this fund had a balance of \$69,351.31

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars* (\$15,000) for the Board of Fire Engineers to purchase appropriate gym equipment to replace and expand existing used equipment. (Majority Vote Required).

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

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 Fire Department Communications Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 2015; added \$10,000 last year. As of December 31, 2020, this fund had a balance of \$24,669.08

ARTICLE 22: To see if the town will vote to establish a Police Computer Equipment Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing in house servers, computers, laptops, communications and monitors and to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in this fund. Further to name the Board of Selectmen as agents to expend from said fund. (Majority Vote Required)

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

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

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 2016; added \$10,000 last year. As of December 31, 2020, this fund had a balance of \$50,994.99

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Police Department Radio/Electronics Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 1998; added \$5,000 last year. As of December 31, 2020, this fund had a balance of \$10,037.98

ARTICLE 25: To see if the Town will vote to establish a Replacement of Major Fire Department Equipment Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of replacing broken and/or outdated equipment and to raise and appropriate the sum of *Five Thousand* (\$5,000) to be placed into this fund. Further to name the Board of Selectmen as agents to expend from said fund. (Majority vote required.)

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

ARTICLE 26: To hear the report of the Moderator on the election of officers.

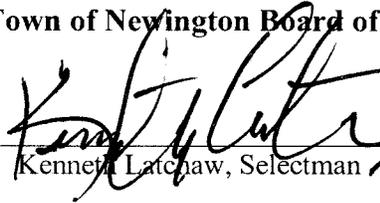
Given under our hands and seal this 22nd day of February 2021.

We certify and attest that on or before the 22nd day of February 2021, we posted a true and attested copy of the within Warrant at the two places of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk.

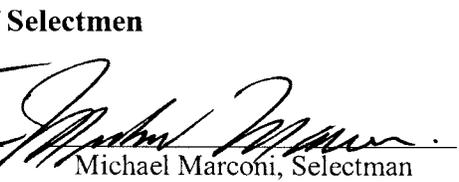
The Town of Newington Board of Selectmen



Timothy "Ted" Connors, Chair



Kenneth Latchaw, Selectman



Michael Marconi, Selectman



Proposed Budget
Newington

For the period beginning January 1, 2021 and ending December 31, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 22, 2021

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
John C. Larson		
ALAN C WILSON		
Timothy "Ted" Conroy		
William Weiritt		
John S Chamberlain		
Jennifer Kate Weaver		

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

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



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	09	\$344,445	\$329,098	\$328,646	\$0	\$322,646	\$6,000
4140-4149	Election, Registration, and Vital Statistics	09	\$18,005	\$17,648	\$7,849	\$0	\$7,849	\$0
4150-4151	Financial Administration	09	\$213,181	\$286,490	\$236,506	\$0	\$231,506	\$5,000
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	09	\$106,662	\$96,004	\$95,005	\$0	\$95,005	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	09	\$147,965	\$171,922	\$171,865	\$0	\$171,865	\$0
4194	General Government Buildings	09	\$160,635	\$218,296	\$256,113	\$0	\$235,973	\$20,140
4195	Cemeteries	09	\$18,367	\$23,490	\$20,133	\$0	\$20,133	\$0
4196	Insurance	09	\$233,922	\$267,665	\$282,551	\$0	\$282,551	\$0
4197	Advertising and Regional Association	09	\$40,721	\$44,331	\$48,405	\$0	\$44,331	\$4,074
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	General Government Subtotal		\$1,283,903	\$1,454,944	\$1,447,073	\$0	\$1,411,859	\$35,214
Public Safety								
4210-4214	Police	09	\$1,650,504	\$1,780,375	\$1,828,990	\$0	\$1,828,990	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	09	\$1,689,132	\$1,916,762	\$1,869,135	\$0	\$1,869,135	\$0
4240-4249	Building Inspection	09	\$130,677	\$133,817	\$137,056	\$0	\$137,056	\$0
4290-4298	Emergency Management	09	\$14,581	\$18,307	\$19,074	\$0	\$19,074	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$3,484,894	\$3,849,261	\$3,854,255	\$0	\$3,854,255	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	09	\$455,018	\$702,398	\$554,413	\$0	\$554,413	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	09	\$17,585	\$20,000	\$16,500	\$0	\$16,500	\$0
4319	Other		\$0	\$140,000	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$472,603	\$862,398	\$570,913	\$0	\$570,913	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	09	\$90,682	\$71,254	\$92,346	\$0	\$92,346	\$0
4324	Solid Waste Disposal	09	\$94,965	\$94,500	\$93,436	\$0	\$93,436	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$185,647	\$165,754	\$185,782	\$0	\$185,782	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	09	\$32,250	\$38,000	\$38,000	\$0	\$32,250	\$5,750
4415-4419	Health Agencies, Hospitals, and Other	09	\$0	\$2,000	\$1	\$0	\$1	\$0
	Health Subtotal		\$32,250	\$40,000	\$38,001	\$0	\$32,251	\$5,750
Welfare								
4441-4442	Administration and Direct Assistance	09	\$11,981	\$5,000	\$10,000	\$0	\$10,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$11,981	\$5,000	\$10,000	\$0	\$10,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	09	\$57,601	\$117,576	\$124,651	\$0	\$118,151	\$6,500
4550-4559	Library	09	\$222,770	\$249,770	\$255,892	\$0	\$255,393	\$499
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	09	\$4,610	\$4,800	\$4,800	\$0	\$4,800	\$0
	Culture and Recreation Subtotal		\$284,981	\$372,146	\$385,343	\$0	\$378,344	\$6,999
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	09	\$5,350	\$6,268	\$8,518	\$0	\$8,518	\$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	09	\$12,132	\$20,725	\$19,643	\$0	\$14,644	\$4,999
	Conservation and Development Subtotal		\$17,482	\$26,993	\$28,161	\$0	\$23,162	\$4,999



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	09	\$350,976	\$269,555	\$203,844	\$0	\$203,844	\$0
4903	Buildings		\$127,000	\$125,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$80,000	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$477,976	\$474,555	\$203,844	\$0	\$203,844	\$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	09	\$1,387,224	\$1,342,049	\$1,318,428	\$0	\$1,318,428	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$1,387,224	\$1,342,049	\$1,318,428	\$0	\$1,318,428	\$0
	Total Operating Budget Appropriations				\$8,041,800	\$0	\$7,988,838	\$52,962



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)	
4915	To Capital Reserve Fund	11	\$0	\$0	\$0	\$0	
<i>Purpose: Raise funds for Replacement of Fire Dept Vehicles</i>							
4915	To Capital Reserve Fund	13	\$132,000	\$0	\$132,000	\$0	
<i>Purpose: Approp. \$132,000 to CRF from Eversource rental rev</i>							
4915	To Capital Reserve Fund	14	\$55,000	\$0	\$0	\$55,000	
<i>Purpose: Approp. funds from UFB to Major Roads CRF</i>							
4915	To Capital Reserve Fund	16	\$50,000	\$0	\$50,000	\$0	
<i>Purpose: Raise funds for Ambulance CRF</i>							
4915	To Capital Reserve Fund	17	\$25,000	\$0	\$25,000	\$0	
<i>Purpose: Approp funds to Major Repairs of Fire Vehicles CRF</i>							
4915	To Capital Reserve Fund	18	\$25,000	\$0	\$25,000	\$0	
<i>Purpose: Raise funds for Town Wide Reval CRF</i>							
4915	To Capital Reserve Fund	19	\$25,000	\$0	\$25,000	\$0	
<i>Purpose: Raise funds for Replacement of Highway Dept Vehicle</i>							
4915	To Capital Reserve Fund	21	\$10,000	\$0	\$10,000	\$0	
<i>Purpose: Raise \$10,000 for Fire Dept Comm CRF</i>							
4915	To Capital Reserve Fund	22	\$10,000	\$0	\$10,000	\$0	
<i>Purpose: Est Police Computer Equipmt CRF and raise funds</i>							
4915	To Capital Reserve Fund	23	\$10,000	\$0	\$10,000	\$0	
<i>Purpose: Raise \$10,000 for Town Generator CRF</i>							
4915	To Capital Reserve Fund	24	\$5,000	\$0	\$5,000	\$0	
<i>Purpose: Raise \$5,000 for Police Dept. Radio/Electronics Ca</i>							
4915	To Capital Reserve Fund	25	\$5,000	\$0	\$5,000	\$0	
<i>Purpose: Est Replacemnt of Major Fire Dept Equipmt CRF add \$</i>							
Total Proposed Special Articles			\$552,000	\$0	\$497,000	\$55,000	



New Hampshire
Department of
Revenue Administration

2021

MS-737

Special Warrant Articles

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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
4902	Machinery, Vehicles, and Equipment	20	\$15,000	\$0	\$15,000	\$0
			<i>Purpose: Raise funds to purchase gym equipmt</i>			
4902	Machinery, Vehicles, and Equipment	15	\$50,000	\$0	\$50,000	\$0
			<i>Purpose: Raise funds to purchase pick up truck</i>			
4909	Improvements Other than Buildings	10	\$620,208	\$0	\$620,208	\$0
			<i>Purpose: Raise funds to accept grant and build safety lane</i>			
Total Proposed Individual Articles			\$685,208	\$0	\$685,208	\$0



		Revenues			
Account	Source	Article	Actual Revenues for period ending 12/31/2020	Selectmen's Estimated Revenues for period ending 12/31/2021	Budget Committee's Estimated Revenues for period ending 12/31/2021
Taxes					
3120	Land Use Change Tax - General Fund	09	\$0	\$10	\$10
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	09	\$2,068	\$20	\$20
3186	Payment in Lieu of Taxes	09	\$199,552	\$19,552	\$19,552
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	09	\$12,101	\$11,500	\$11,500
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$213,721	\$31,082	\$31,082
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	09	\$1,395	\$1,010	\$1,010
3220	Motor Vehicle Permit Fees	09	\$349,917	\$350,000	\$350,000
3230	Building Permits	09	\$217,211	\$217,954	\$217,954
3290	Other Licenses, Permits, and Fees	09	\$1,942	\$1,925	\$1,925
3311-3319	From Federal Government	09	\$1,938	\$30	\$30
	Licenses, Permits, and Fees Subtotal		\$572,403	\$570,919	\$570,919
State Sources					
3351	Municipal Aid/Shared Revenues	09	\$0	\$10	\$10
3352	Meals and Rooms Tax Distribution	09	\$40,482	\$40,000	\$40,000
3353	Highway Block Grant	09	\$38,285	\$38,250	\$38,250
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	09, 10	\$8,875	\$496,496	\$496,496
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$87,642	\$574,756	\$574,756



New Hampshire
Department of
Revenue Administration

2021
MS-737

		Revenues			
Account	Source	Article	Actual Revenues for period ending 12/31/2020	Selectmen's Estimated Revenues for period ending 12/31/2021	Budget Committee's Estimated Revenues for period ending 12/31/2021
Charges for Services					
3401-3406	Income from Departments	09	\$334,146	\$357,090	\$357,090
3409	Other Charges		\$0	\$0	\$0
			\$334,146	\$357,090	\$357,090
Charges for Services Subtotal					
Miscellaneous Revenues					
3501	Sale of Municipal Property	09	\$1,228	\$10	\$10
3502	Interest on Investments	09	\$4,218	\$3,000	\$3,000
3503-3509	Other	09, 13	\$80,803	\$152,990	\$152,990
			\$86,249	\$156,000	\$156,000
Miscellaneous Revenues Subtotal					
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
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)		\$1,588,731	\$1,318,428	\$1,318,428
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	09	\$0	\$29,000	\$29,000
3917	From Conservation Funds		\$0	\$0	\$0
			\$1,588,731	\$1,347,428	\$1,347,428
Interfund Operating Transfers In Subtotal					
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	10, 14	\$180,250	\$179,042	\$124,042
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
			\$180,250	\$179,042	\$124,042
Other Financing Sources Subtotal					
Total Estimated Revenues and Credits			\$3,063,142	\$3,216,317	\$3,161,317



Budget Summary

Item	Selectmen's Period ending 12/31/2021 (Recommended)	Budget Committee's Period ending 12/31/2021 (Recommended)
Operating Budget Appropriations	\$8,041,800	\$7,988,838
Special Warrant Articles	\$552,000	\$497,000
Individual Warrant Articles	\$685,208	\$685,208
Total Appropriations	\$9,279,008	\$9,171,046
Less Amount of Estimated Revenues & Credits	\$3,216,317	\$3,161,317
Estimated Amount of Taxes to be Raised	\$6,062,691	\$6,009,729



Supplemental Schedule

1. Total Recommended by Budget Committee	\$9,171,046
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$9,171,046
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$917,105
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$10,088,151

**STATE OF NEW HAMPSHIRE
TOWN OF NEWINGTON
2020 TOWN WARRANT**

Tuesday, March 10, 2020
Polls Open at 11:00 AM to 7:00 PM
To Act on Articles 1-6

Saturday, March 14, 2020
10:30 AM - Resuming with Business
Portion to Act on articles 7 - 31

Moderator John (Jack) O'Reilly opened the business portion of the Newington Town Meeting at 10:30 AM on Saturday, March 14, 2020. He introduced the Board of Selectmen, Ted Connors, Ken Latchaw and Mike Marconi, as well as others present: Martha Roy, Town Administrator, Cindy Saklad, Finance Director, Eric Weintraub, a town engineer, Doug Mansfield, a town attorney, and John Lamson, Chairman of the Budget Committee. Moderator O'Reilly then read the moderator's rules and spoke on the precautions in place concerning the Coronavirus. He then asked all servicemen and veterans to stand and be recognized and all present applauded to acknowledge their service and sacrifices for the country. The veterans then led all in the Pledge of Allegiance.

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

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

Building Code Amendment #1:

Are you in favor of the adoption of Building Code Amendment #1 as proposed by the Newington Planning Board as follows: Item # 2 on page B-1: No building shall be started or altered without the benefit of a permit, if the value of said construction or alteration is (\$2500.00 Residential \$1000.00 Commercial) or more and no building shall be put to any use different than the use on the day of the enactment of this ordinance until a permit therefore has been issued under the terms of this ordinance. No permit is required (residential only) for repairs necessitated by normal wear and tear provided that such repair is not a structural repair. ~~restores the structure to its original condition and the repair does not effect more than 50% of the value of the structure.~~ (Electrical, Plumbing and HVAC permit threshold \$100.00)

Explanatory Note: This amendment clarifies when a Building Permit is needed for residential and commercial buildings and does not include new structures.

Recommended by the Planning Board

YES - 191 NO - 78

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

Building Code Amendment #2:

Are you in favor of the adoption of Building Code Amendment #2 as proposed by the Newington Planning Board as follows: This amendment will delete item # 8 – Piping Materials in the Town’s Building Code, item # 8 on page B-3 is antiquated and contradicts item # 7 – Sewer Connections.

Explanatory Note: This amendment merely corrects obsolete materials specifications.

Recommended by the Planning Board

YES - 227 NO – 40

ARTICLE 4: 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 as follows: This proposed amendment encourages the development of ground mounted solar systems in the Residential District “R” only. The size of the proposed solar system is directly related to the amount of electricity required by the individual residence. A solar cooperative system is not allowed. The provision includes requirements regarding location, buffers, setbacks and lighting. A ground-mount or pole mount solar energy system is an accessory use and a homeowner shall apply for a building permit for such a system.

Explanatory Note: This ordinance provides for the installation of solar panels that supply power to a home/lot on which the array is situated

Recommended by the Planning Board

YES - 199 NO – 71

ARTICLE 5: 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: To provide clarification to Article IX – Signs by including new definitions of “Sign”, “Off-Premise Sign”, “Permanent Sign” and “Temporary Sign”, expansion of the section Sign Permit Required by adding items the applicant shall provide, addition of a

new table titled Sign Quantities, a new section titled Sign Duration for Certain Temporary Signs and clarification regarding setbacks, lighting and signs on public property.

Explanatory Note: This amendment clarifies the definition of a sign and prescribes where and when temporary signs are permitted.

Recommended by the Planning Board

YES - 210 NO - 56

ARTICLE 6: 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: to insert Article XVIII- Workforce Housing Overlay Zoning as a permitted use in addition to the uses already permitted in the current district covering three parcels identified as Tax Map 12 / Lots 13, 15 and 16.

Explanatory Note: All municipalities in New Hampshire have been required to provide “reasonable and realistic opportunities for the development of workforce housing, including rental and multi-family housing” since January 1, 2010 per NHRSA §674:58. The proposed amendment does not change or modify in any way the existing zoning of the three parcels, but rather, permits (overlays) an additional permitted use – Workforce Housing.

Recommended by the Planning Board

YES - 176 NO - 91

ARTICLE 7: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of *Eight million, One Hundred Thirty Two Thousand, Nine Hundred and Twenty Nine Dollars* (\$8,132,929) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

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

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

Moderator O’Reilly read the article and asked for a motion. John Klanchesser moved, Sandra Sweeney seconded the motion. The moderator asked if there was any discussion. Laura Stone presented a written amendment to the motion to see if the town would vote to raise and appropriate an increased sum of \$8,272,929 for the operating budget, which is an increase of \$140,000 of the original amount of \$8,132,929. O’Reilly asked for a motion to the amendment. Emily Savinelli moved, Michael Mazeau seconded. The monetary increase will fund a town committee project called “The People’s Safety Lane”, a lane intended for safe use by pedestrians and bikers. Discussion ensued. With a vote by raised cards, the amendment passes. Another vote with raised cards on the amended article:

ARTICLE PASSES

ARTICLE 8: To see if the town will vote to raise and appropriate the sum of *One Hundred Thirty Two Thousand Dollars* (\$132,000) to be added to the Major Road Work Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation.

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

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (6-4)

Est. in 2001; added \$100,000 last year. As of December 31, 2019 this fund had a balance of: \$346,782

Some discussion. ARTICLE PASSES.

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of *One Hundred Twenty Five Thousand Dollars* (\$125,000) for the purpose of building a Fire Station addition.

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

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

Much discussion. Hand vote taken. YES - 26 NO - 24

ARTICLE 10: To see if the Town will vote to change the purpose of the existing Replacement and/or Repair of Vehicles Operated by the Fire Department Capital Reserve Fund to the Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund and furthermore to name the Board of Selectmen as agents to expend. This will ensure funds will be available for vehicle purchase when needed. (2/3 vote required).

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

Some discussion. ARTICLE PASSES.

ARTICLE 11: 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 Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund.

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

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

Est. in 1986; Revised 1998; as of December 31, 2019 this fund had a balance of \$181,772.

Some discussion. ARTICLE PASSES.

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

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

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

Est. in 1998; added \$106,000 last year. As of December 31, 2019 this fund had a balance of \$153,272.

Some discussion. ARTICLE PASSES

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *Thirty Thousand Dollars* (\$30,000) to be placed in the Severance to Town Employees Expendable Trust Fund.

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

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

Est. in 2004; added \$30,000 last year. As of December 31, 2019 this fund had a balance of \$18,703.

No discussion. ARTICLE PASSES.

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Twenty Eight Thousand Two Hundred and Fifty Dollars* (\$28,250) for the purpose of purchasing a Fire Boat. This sum to come from the unassigned fund balance. No amount to be raised from taxation.

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

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

No discussion. ARTICLE PASSES.

ARTICLE 15: To see if the town will vote to establish a Fire Department Vehicle Major Repair Capital Reserve Fund under the provisions of RSA 35:1 for completing major vehicle repairs and to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund.

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

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

Establishing this new fund in 2020.

No discussion. ARTICLE PASSES.

ARTICLE 16: To see if the Town will vote to change the purpose of the existing Replacement and/or Repair of Vehicles Operated by the Highway Department Capital Reserve Fund to the Replacement of Vehicles Operated by the Highway Department and furthermore to name the Board of Selectmen as agents to expend. This will ensure funds will be available for vehicle purchase when needed. (2/3 vote required).

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

Some discussion. ARTICLE PASSES.

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be added to the Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund.

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

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

Est. in 2006. As of December 31, 2019 this fund had a balance of: \$44,129.

No discussion. ARTICLE PASSES.

ARTICLE 18: To see if the Town will vote to establish a Capital Reserve Fund to be known as the Major Repairs of Vehicles Operated by the Highway Department under the provisions of RSA35:1 for the purpose of unanticipated repairs of vehicles operated by the Highway Department and to name the Board of Selectmen as agents to expend.

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

No discussion. ARTICLE PASSES.

ARTICLE 19: 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 Town Wide Revaluation Capital Reserve Fund.

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

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

Est. in 1999; As of December 31, 2019 this fund had a balance of \$569.

No discussion. ARTICLE PASSES.

ARTICLE 20: To see if the town will vote to raise and appropriate the sum of *Twenty Thousand Dollars* (\$20,000) for the purpose of Historic District Buildings Renovation in accordance with the NH SEC Ruling of January 31, 2019. This sum to come from unassigned fund balance. No amount to be raised from taxation.

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

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

Some discussion. ARTICLE PASSES.

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of *Twenty Thousand Dollars* (\$20,000) 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. 2001; added \$70,000 last year. As of December 31, 2019 this fund had a balance of \$344,524

Moderator O'Reilly read the article and asked for a motion. Maggie Cooke moved and Katie Hood seconded the motion. The moderator asked if there was any discussion. Jane Hislop presented a written motion to amend the article and see if the town would vote to raise and appropriate the amended sum of \$75,000, instead of \$20,000, "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." O'Reilly asked for a motion to the amendment. Katie Hood moved, Abbie Hood seconded. Little discussion. With a vote by raised cards, the amendment passes. Another vote was taken with raised cards on the amended article.

ARTICLE PASSES.

Moderator Jack O'Reilly, also being the chair of the Library Committee, asked Moderator Pro Tem Ann Hyland Hebert to preside over Article 22 and Article 23 in order to avoid any conflict of interest, as they both concerned the library.

John Klanchesser made a motion to table Article 22 until after the vote on Article 23, as the result of the vote on Article 23 will influence the vote of Article 22. The motion was seconded by Denis Hebert and Moderator Hyland Hebert asked for a vote. The motion passes to table Article 22 until after the vote on Article 23.

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 Langdon Library Building Capital Reserve Fund.

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, 2019 this fund had a balance of: \$5,172

After the vote on Article 23 passed, there was no discussion on this article once moved and seconded.

ARTICLE PASSES.

ARTICLE 23: On a petition of resident David Turbide of 36 Hodgdon Farm Lane and at least 24 other registered voters in the Town of Newington, shall the Town of Newington vote to raise and appropriate the sum of *Eighty Thousand Dollars* (\$80,000) for the purpose of expanding the current Langdon Library parking lot with the Library Trustees as agents to expend.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-1)

Moderator Hyland Hebert read the article and asked for a motion. Brenda Blonigen moved, Addison Mueller seconded. Lara Berry, the current librarian, was given permission to speak as a non-resident. She pointed out that the occupancy of the library is 211 people and yet there are only enough parking spaces for 12 vehicles. Jack O'Reilly spoke to the history of the present parking lot, and the lack of other spaces due to previous offers of funding by selectmen at the time that were never realized. After a bit more discussion, a vote was taken with a show of cards.

ARTICLE PASSES.

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be added to the Town Recreational Facilities and Equipment Capital Reserve Fund.

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

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

Est. in 2005; added \$2,500 last year. As of December 31, 2019 this fund had a balance of: \$37,745.

Moderator O'Reilly resumed his position over the meeting and asked for a motion on this article. Ken Latchaw moved, Jessica Morgan seconded and then Jessica made a motion to amend the amount of the article from \$10,000 to \$18,000. Ken Latchaw seconded the motion to amend. The vote to amend passes. Jessica showed a powerpoint of the playground equipment on town property and a vote was taken on the amended article.

ARTICLE PASSES.

ARTICLE 25: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Town Generators Capital Reserve Fund.

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

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

Est. in 2016; added \$10,000 last year. As of December 31, 2019 this fund had a balance of: \$40,789.

No discussion. ARTICLE PASSES.

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Fire Department Communications Capital Reserve Fund.

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

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

Est. in 2015; added \$10,000 last year. As of December 31, 2019 this fund had a balance of: \$14,595.

No discussion. ARTICLE PASSES.

ARTICLE 27: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Police Department Radio/Electronics Capital Reserve Fund.

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

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

Est. in 1998. Added \$5,000 last year. As of December 31, 2019 this fund had a balance of: \$5,013.

No discussion. ARTICLE PASSES.

ARTICLE 28: To see if the Town will vote to establish a Capital Reserve Fund to be known as the Cemetery Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of construction and/or other improvements to the Cemetery, including but not limited to, retrofitting the old receiving tomb in the Town Cemetery to construct a columbarium for above ground entombment of cremation remains, and to raise and appropriate the sum of Four Thousand Dollars (\$4,000) with the Cemetery Trustees as agents to expend.

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

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

New proposed fund

No discussion. ARTICLE PASSES.

ARTICLE 29: Shall the Town of Newington vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. Title 10 training or active duty by a member of a national guard or reserve shall be included as service under this tax credit. If adopted, the credit granted will be \$750.00, the same amount as the standard or optional veterans' tax credit voted by the Town of Newington under RSA 72:28.

Some discussion. ARTICLE PASSES.

ARTICLE 30: Shall the Town of Newington vote to adopt the proposed Prohibition of Smoking and Use of All Tobacco Products Including all Electronic Smoking Devices on Town Property as follows:

Under the Selectmen's authority to manage Town Property (RSA 41:11-a), and the Town's authority under RSA 31:39, the use of all tobacco products and equipment, including all electronic smoking devices, will be prohibited in all Town buildings and on all Town property.

1. **Findings and Purpose.** The Town of Newington finds that, based on determinations and studies by various official agencies, the use of tobacco products is a significant public health hazard, including secondhand use. The purpose of this chapter is to protect the health and well-being of all members of the public who have occasion to attend Town facilities, libraries, and Town recreational parks, and enter upon other Town property by restricting the use of tobacco products as outlined herein. Disposal of cigarette butts and other tobacco products is restricted under New Hampshire RSA 163-B to provide for uniform prohibition throughout the state of any and all littering on public or private property and to curb thereby the desecration of the beauty of the state and harm to the health, welfare and safety of its citizens caused by individuals who litter.
2. **Definitions.** The following words, terms and phrases shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:
Smoking or Use of Tobacco Products or Equipment. Using tobacco products or equipment to produce the effect of smoking or for the intended purpose of the particular tobacco product or equipment.
Tobacco Equipment. Any product or device that is intended to deliver or facilitate delivery of tobacco products for use by one or more persons. Such equipment includes but is not limited to bowls, pipes, chimneys, e-cigarettes, rolling paper or other assistive devices, including vaping.
Tobacco Products. Any product made fully or in part of tobacco or natural or synthetic material intended to simulate tobacco, the intended use of which is smoking, chewing or inhaling. Such products include, but are not limited to, cigarettes, cigars, pipe tobacco, snuff, chewing tobacco, smokeless tobacco or any other tobacco product or product that simulates tobacco.
3. **Use prohibited.** Use of all tobacco products and equipment is prohibited in all Town buildings and on all Town property.
4. **Violations and penalties.** Any person who is found to have violated the provision of this chapter shall be subject to a civil penalty in the amount of \$25 for the first offense, \$50 to the second offense, and \$100 for the third offense and subsequent offenses. Additionally, violators may be removed from the park, recreational area, facility or property. In addition to these penalties, persons under the age of 18 shall be subject to the provisions of RSA 126-K.

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

Moderator O'Reilly asked for a motion; moved by John Klanchesser, seconded by Maggie Cooke. Ken Latchaw made a motion to amend the age limit from 18 to 19 (Section 4, last sentence), as the RSA has changed the age limit since the article was written. Emily Savinelli seconded the motion to amend. After some discussion and a show of cards, the vote was taken and the amendment passes. After some further discussion, a vote was taken.

ARTICLE PASSES

ARTICLE 31: To hear the report of the Moderator on the election of officers:

Board of Selectmen – 3 Years

Timothy (Ted) Connors 209

Police Commission – 3 Years

Brenda M. Blonigen 231

Police Commission – 1 Year

William Wright 213

Sewer Commission – 3 Years

Thomas B. Hazelton 234

Trustee of Trust Funds – 3 Years

Jennifer Mulstay 218

Cemetery Trustee – 3 Years

Cosmas G. Iocovozzi 244

Supervisor of the Checklist - 6 Years

No One ran - Gail Welch was later appointed for 1 Year.

Board of Fire Engineers – 3 Years

Ann Hyland Hebert 163

Michael Patenaude 105

Budget Committee – 3 for 3 Years

Brandon Arsenault 196

James Belanger 190

Alan C. Wilson 180

Library Trustees – 1 for 3 Years

Peter Welch 236

Planning Board – 2 for 3 Years

James Weiner 128

Russell Cooke 148

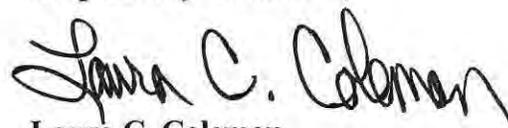
Christopher Cross 163

Moderator – 1 for 2 Years

Jack O'Reilly 244

After reading the results of the election, Moderator O'Reilly instructed all elected officials to come the podium to be sworn into office. The meeting adjourned at 1:55 PM.

Respectfully submitted,



Laura C. Coleman
Town Clerk / Tax Collector
Town of Newington

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

To the Board of Selectmen
Town of Newington, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire (the Town) as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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

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

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

Vachon Clukay & Company PC

Manchester, New Hampshire
January 18, 2021

January 18, 2021

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, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 27, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Newington, New Hampshire are described in Note 1 to the financial statements. During the year ended December 31, 2019, the Town adopted and implemented the Statement of Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the financial statements and is described in Note 14 to the basic financial statements. We noted no transactions entered into by the Town of Newington, New Hampshire during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management’s estimate of the allowance for uncollectible taxes receivable is based on taxpayer bankruptcies, abatements subsequently issued, historical collection levels, and an analysis of the collectability of individual accounts. Management’s estimate for the allowance for uncollectible accounts receivable is based on historical collection levels and an analysis of the collectability of certain accounts. We evaluated the key factors and assumptions used to develop the allowances in determining that they are reasonable in relation to the financial statements taken as a whole. Management’s estimate of the useful lives of capital assets is based upon historical records of utilization, necessary improvements and replacements. We evaluated the key factors and assumptions used to develop the depreciable useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

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

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

Difficulties Encountered in Performing the Audit

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 January 18, 2021.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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,

Vashon Clukay & Company PC

Town of Newington, New Hampshire
For the year ended December 31, 2019
Material Audit Adjustments

The following is a listing of the material audit adjustments made for the year ended December 31, 2019 and have been corrected by management:

Sewer Fund:

- To restore the prior year audited net position in the amount of \$323,860.
- To adjust debt balances for principal payments recognized as an expense in the amount of \$288,573.
- To capitalize current year expenses in the amount of \$116,855 and record depreciation expense of \$477,006.

January 18, 2021

To the Board of Selectmen
Town of Newington, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire for the year ended December 31, 2019, we considered the Town's internal control structure to determine our audit procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that are an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters.

We have already discussed the comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform additional study of this matter, or to assist you in implementing the recommendations.

The purpose of this letter is to provide constructive and meaningful recommendations to you.

Sincerely,

Vachon Clukay & Company PC

Vachon Clukay & Company PC

FORM MS-61

Observation

During our audit of the tax collector records, we noted the State of New Hampshire Form MS-61 was not completed as of April 28, 2020, the start of field work. The Form MS-61 is required to be submitted to the New Hampshire Department of Revenue Administration by March 1 for calendar year municipalities.

Implication

The Town is not in compliance with requirements of the New Hampshire Department of Revenue Administration. Additionally, the form serves as a basis for summarizing all activity of the tax collector and allows the Town to verify the revenues and receivables are properly reflected in the general ledger.

Recommendation

We recommend the tax collector familiarize herself with the form by preparing a Form MS-61 at least on a quarterly basis. Preparation of the form at least quarterly will allow the Tax Collector to prepare and submit the year end Form MS-61 by the deadline required by the New Hampshire Department of Revenue Administration.

TAX LIEN REDEMPTION NOTIFICATION

Observation

During our audit procedures over the tax lien process, we noted that the tax collector did not register tax lien redemptions with the register of deeds within the 30-day period required by RSA 80:70. The redemption was made in full on October 3, 2019 and was not redeemed as of June 1, 2020, the date our procedures were performed.

Implication

The Town is not in compliance with State law. Per RSA 80:70, when full redemption is made, the tax collector shall within 30 days after redemption notify the register of deeds of the act. Failure to notify the register of deeds in a timely manner could create future problems should property ownership be transferred.

Recommendation

We recommend that the tax collector review any tax lien redemptions and properly register those completed redemptions with the register of deeds on a monthly basis, in order to be in compliance with State law.

TOWN OF NEWINGTON, NEW HAMPSHIRE
Financial Statements
December 31, 2019
and
Independent Auditor's Report

**TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2019**

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**TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2019**

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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, 2019, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire, as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-vi and 39-46 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.

Vachon Clukay & Company PC

Manchester, New Hampshire
January 18, 2021

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2019

Presented herewith please find the Management's Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2019. 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 custodial funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and Permanent Funds which are considered major funds.

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

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

Notes to the Basic Financial Statements

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

Other Information

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

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Newington as of December 31, 2019 and 2018 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Capital and other assets:						
Capital assets	\$ 7,014,410	\$ 6,989,673	\$ 9,955,284	\$ 10,315,435	\$ 16,969,694	\$ 17,305,108
Other assets	<u>5,309,215</u>	<u>5,147,728</u>	<u>2,165,983</u>	<u>1,954,277</u>	<u>7,475,198</u>	<u>7,102,005</u>
Total assets	<u>12,323,625</u>	<u>12,137,401</u>	<u>12,121,267</u>	<u>12,269,712</u>	<u>24,444,892</u>	<u>24,407,113</u>
Total deferred outflows of resources	<u>632,263</u>	<u>671,177</u>	<u>-</u>	<u>-</u>	<u>632,263</u>	<u>671,177</u>
Long-term and other liabilities:						
Long-term liabilities	8,036,096	7,107,284	6,628,606	6,860,488	14,664,702	13,967,772
Other liabilities	<u>371,059</u>	<u>1,262,216</u>	<u>93,118</u>	<u>252,820</u>	<u>464,177</u>	<u>1,515,036</u>
Total liabilities	<u>8,407,155</u>	<u>8,369,500</u>	<u>6,721,724</u>	<u>7,113,308</u>	<u>15,128,879</u>	<u>15,482,808</u>
Total deferred outflows of resources	<u>303,253</u>	<u>425,046</u>	<u>-</u>	<u>-</u>	<u>303,253</u>	<u>425,046</u>
Net position:						
Net investment in capital assets	6,719,960	6,855,996	3,326,678	3,300,297	10,046,638	10,156,293
Restricted	763,121	700,787	-	-	763,121	700,787
Unrestricted (deficit)	<u>(3,237,601)</u>	<u>(3,542,751)</u>	<u>2,072,865</u>	<u>1,856,107</u>	<u>(1,164,736)</u>	<u>(1,686,644)</u>
Total net position	<u>\$ 4,245,480</u>	<u>\$ 4,014,032</u>	<u>\$ 5,399,543</u>	<u>\$ 5,156,404</u>	<u>\$ 9,645,023</u>	<u>\$ 9,170,436</u>

Statement of Activities

Change in net position for the years ending December 31, 2019 and 2018 are as follows:

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Program revenues:						
Charges for services	\$ 520,086	\$ 448,798	\$ 1,526,376	\$ 1,386,284	\$ 2,046,462	\$ 1,835,082
Operating grants and contributions	39,250	58,432	-	-	39,250	58,432
Capital grants and contributions	102,800	-	-	1,022,500	102,800	1,022,500
Total program revenues	662,136	507,230	1,526,376	2,408,784	2,188,512	2,916,014
General revenues:						
Property taxes	6,117,512	4,965,226	-	-	6,117,512	4,965,226
Licenses and permits	579,613	473,001	-	-	579,613	473,001
Intergovernmental revenue	45,298	40,707	-	-	45,298	40,707
Interest and investment earnings (loss)	111,325	(3,734)	18,217	14,609	129,542	10,875
Miscellaneous	208,031	15,538	484	1,525	208,515	17,063
Total general revenues	7,061,779	5,490,738	18,701	16,134	7,080,480	5,506,872
Total revenues	7,723,915	5,997,968	1,545,077	2,424,918	9,268,992	8,422,886
Program expenses:						
General government	1,538,484	1,522,644	-	-	1,538,484	1,522,644
Public safety	4,445,907	3,529,599	-	-	4,445,907	3,529,599
Highways and streets	739,978	662,677	-	-	739,978	662,677
Sanitation	220,025	202,063	1,301,938	1,226,037	1,521,963	1,428,100
Health and welfare	43,735	67,900	-	-	43,735	67,900
Culture and recreation	469,149	373,662	-	-	469,149	373,662
Conservation	9,945	2,786	-	-	9,945	2,786
Economic development	19,777	-	-	-	19,777	-
Interest and fiscal charges	10,878	8,628	-	-	10,878	8,628
Total expenses	7,497,878	6,369,959	1,301,938	1,226,037	8,799,816	7,595,996
Excess (deficiency) before contributions to permanent fund principal	226,037	(371,991)	243,139	1,198,881	469,176	826,890
Contributions to permanent fund principal	5,411	300	-	-	5,411	300
Change in net position	231,448	(371,691)	243,139	1,198,881	474,587	827,190
Net position - beginning of year	4,014,032	4,385,723	5,156,404	3,957,523	9,170,436	8,343,246
Net position - ending of year	\$ 4,245,480	\$ 4,014,032	\$ 5,399,543	\$ 5,156,404	\$ 9,645,023	\$ 9,170,436

Town of Newington Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$231,448 on the full accrual basis of accounting. The Town's total revenue and contributions to permanent fund principal for the year ended December 31, 2019 of \$7,729,326 was greater than total expenses of \$7,497,878.

Business-type Activities

As shown in the above statement the Town experienced an increase in financial position of \$243,139 on the full accrual basis of accounting. The Town's total revenue for the year ended December 31, 2019 of \$1,526,376 was greater than total expenses of \$1,545,077. The charges for services for sewer operations covered 117% of operating expenses.

Town of Newington Fund Financial Statements

The General Fund shows a fund balance of \$4,221,471. This is an increase of \$999,073 from the previous year.

The Permanent Funds shows a fund balance of \$673,802. This is an increase of \$71,037 from the previous year.

General Fund Budgetary Highlights

The actual budgetary revenues and other financing sources were more than the budget for estimated revenues by \$674,894.

The actual budgetary expenditures and other financing uses were less than the final budgeted appropriations by \$271,288.

The Town realized a savings of \$115,489 or 7.7% in the general government budget, \$101,731 or 2.8% in the public safety budget, and \$85,152 or 14.7% in the highways and streets budget. The Town encumbered \$3,300 for one project to be completed in 2020.

Capital Assets

The Town’s investments in capital assets for its governmental activities amounted to \$7,014,410 (net of accumulated depreciation). In addition, the Town’s investments in business-type activities amounted to \$9,955,284 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Land	\$ 161,352	\$ 161,352	\$ 69,668	\$ 69,668	\$ 231,020	\$ 231,020
Easements	1,503,331	1,503,331			1,503,331	1,503,331
Construction in progress			74,189		74,189	-
Infrastructure	374,568	392,418	567,606	634,509	942,174	1,026,927
Land improvements	97,055	122,517			97,055	122,517
Buildings and improvements	3,671,985	3,866,654	9,092,915	9,453,290	12,764,900	13,319,944
Vehicles and equipment	1,206,119	943,401	150,906	157,968	1,357,025	1,101,369
	<u>\$ 7,014,410</u>	<u>\$ 6,989,673</u>	<u>\$ 9,955,284</u>	<u>\$ 10,315,435</u>	<u>\$ 16,969,694</u>	<u>\$ 17,305,108</u>

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

Long-Term Obligations

During 2019, the Town experienced a decrease in the notes payable of both governmental activities and business-type activities due to scheduled debt service payments. Two new lease agreements were entered into and scheduled debt service payments continued. The Town began drawdowns on a State of NH revolving loan for the upgrade of the Paul Brook Pump Station Force Main.

The net other postemployment benefits (OPEB) obligation at the end of 2019 was \$2,730,327, which is an increase of \$502,164 from the previous year. This represents the value provided to retirees through an implicit rate subsidy gained through lower insurance premiums than what a retiree might otherwise pay if

they were on a different plan from other employees. The Town employs a *pay-as-you-go* basis to fund the plan and has not advanced its obligation; therefore, the liability will continue to increase.

The Town's net pension liability of \$4,912,584 increased from the prior year by \$241,120. The Town's net pension liability represents the Town's proportionate share of the State of New Hampshire Retirement Systems unfunded pension liability. The Town's proportionate share is calculated based upon actual contributions into the plan during the relevant fiscal year to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS.

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

Economic Factors

1. The devaluing of the town's electric generation power plants (which are 50% of the town's tax base) require the Selectmen to set aside funds should new values not be agreed to. They have created an Economic Development Committee to encourage new business and industrial growth to offset this loss.
2. A NH Education Funding Commission report recommends a new model to fund adequate school child's education. This proposed funding model requires Newington to send over 7 million dollars to the State thereby doubling the tax rate. Newington, along with other affected towns, are taking action to oppose this funding model.

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, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 4,321,364	\$ 2,075,521	\$ 6,396,885
Investments	673,802		673,802
Taxes receivable, net	165,824		165,824
Accounts receivable, net	130,501	90,462	220,963
Prepaid expenses	17,724		17,724
Total Current Assets	<u>5,309,215</u>	<u>2,165,983</u>	<u>7,475,198</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	1,664,683	143,857	1,808,540
Depreciable capital assets, net	<u>5,349,727</u>	<u>9,811,427</u>	<u>15,161,154</u>
Total Noncurrent Assets	<u>7,014,410</u>	<u>9,955,284</u>	<u>16,969,694</u>
Total Assets	<u>12,323,625</u>	<u>12,121,267</u>	<u>24,444,892</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	31,073		31,073
Deferred outflows related to pension	601,190		601,190
Total Deferred Outflows of Resources	<u>632,263</u>	<u>-</u>	<u>632,263</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	268,757		268,757
Accrued expenses	100,630	93,118	193,748
Due to other governments	122		122
Deposits	1,550		1,550
Current portion of notes payable		295,568	295,568
Current portion of capital leases payable	95,114		95,114
Total Current Liabilities	<u>466,173</u>	<u>388,686</u>	<u>854,859</u>
Noncurrent Liabilities:			
Notes payable		6,276,347	6,276,347
Capital leases payable	199,336		199,336
State of New Hampshire revolving loan		56,691	56,691
Compensated absences payable	98,735		98,735
OPEB liability	2,730,327		2,730,327
Net pension liability	4,912,584		4,912,584
Total Noncurrent Liabilities	<u>7,940,982</u>	<u>6,333,038</u>	<u>14,274,020</u>
Total Liabilities	<u>8,407,155</u>	<u>6,721,724</u>	<u>15,128,879</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to OPEB	1,791		1,791
Deferred inflows related to pension	301,462		301,462
Total Deferred Inflows of Resources	<u>303,253</u>	<u>-</u>	<u>303,253</u>
NET POSITION			
Net investment in capital assets	6,719,960	3,326,678	10,046,638
Restricted	763,121		763,121
Unrestricted (deficit)	<u>(3,237,601)</u>	<u>2,072,865</u>	<u>(1,164,736)</u>
Total Net Position	<u>\$ 4,245,480</u>	<u>\$ 5,399,543</u>	<u>\$ 9,645,023</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Operating	Capital	Governmental	Business-type	Total
		Grants and Contributions	Grants and Contributions			
Governmental Activities:						
General government	\$ 1,538,484	\$ 64,305		\$ (1,474,179)		\$ (1,474,179)
Public safety	4,445,907	438,611	\$ 102,800	(3,904,496)		(3,904,496)
Highways and streets	739,978			(700,728)		(700,728)
Sanitation	220,025	\$ 39,250		(220,025)		(220,025)
Health and welfare	43,735			(43,735)		(43,735)
Culture and recreation	469,149	17,170		(451,979)		(451,979)
Conservation	9,945			(9,945)		(9,945)
Economic development	19,777			(19,777)		(19,777)
Interest and fiscal charges	10,878			(10,878)		(10,878)
Total governmental activities	<u>7,497,878</u>	<u>520,086</u>	<u>102,800</u>	<u>(6,835,742)</u>	<u>\$ -</u>	<u>(6,835,742)</u>
Business-type activities:						
Sewer	1,301,938	1,526,376			224,438	224,438
Total business-type activities	<u>1,301,938</u>	<u>1,526,376</u>	<u>-</u>	<u>-</u>	<u>224,438</u>	<u>224,438</u>
Total primary government	<u>\$ 8,799,816</u>	<u>\$ 2,046,462</u>	<u>\$ 102,800</u>	<u>(6,835,742)</u>	<u>224,438</u>	<u>(6,611,304)</u>
General revenues:						
Property and other taxes				6,117,512		6,117,512
Licenses and permits				579,613		579,613
Grants and contributions:						
Municipal aid				4,529		4,529
Rooms and meals tax distribution				40,529		40,529
Railroad tax				240		240
Interest and investment earnings				111,325	18,217	129,542
Miscellaneous				208,031	484	208,515
Contributions to permanent fund principal				5,411		5,411
Total general revenues and contributions to permanent fund principal				<u>7,067,190</u>	<u>18,701</u>	<u>7,085,891</u>
Change in net position				231,448	243,139	474,587
Net Position - beginning of year				4,014,032	5,156,404	9,170,436
Net Position - end of year				<u>\$ 4,245,480</u>	<u>\$ 5,399,543</u>	<u>\$ 9,645,023</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2019

	General Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 4,321,364			\$ 4,321,364
Investments		\$ 673,802		673,802
Taxes receivable, net	165,824			165,824
Accounts receivable, net	130,501			130,501
Due from other funds			\$ 314	314
Prepaid expenses	17,724			17,724
Total Assets	<u>4,635,413</u>	<u>673,802</u>	<u>314</u>	<u>5,309,529</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 4,635,413</u>	<u>\$ 673,802</u>	<u>\$ 314</u>	<u>\$ 5,309,529</u>
LIABILITIES				
Accounts payable	\$ 268,757			\$ 268,757
Accrued expenses	92,426			92,426
Due to other governments	122			122
Due to other funds	314			314
Deposits	1,550			1,550
Total Liabilities	<u>363,169</u>	<u>\$ -</u>	<u>\$ -</u>	<u>363,169</u>
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	50,773			50,773
Total Deferred Inflows of Resources	<u>50,773</u>	<u>-</u>	<u>-</u>	<u>50,773</u>
FUND BALANCES				
Nonspendable	17,724	630,163		647,887
Restricted	89,005	43,639	314	132,958
Committed	1,534,626			1,534,626
Assigned	135,300			135,300
Unassigned	2,444,816			2,444,816
Total Fund Balances	<u>4,221,471</u>	<u>673,802</u>	<u>314</u>	<u>4,895,587</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,635,413</u>	<u>\$ 673,802</u>	<u>\$ 314</u>	<u>\$ 5,309,529</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF NEWINGTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2019

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 4,895,587
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.	7,014,410
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	50,773
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	31,073
Deferred outflows of resources related to net pension liability	601,190
Deferred inflows of resources related to OPEB liability	(1,791)
Deferred inflows of resources related to net pension liability	(301,462)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Accrued interest on long-term obligations	(8,204)
Capital leases payable	(294,450)
Compensated absences payable	(98,735)
OPEB liability	(2,730,327)
Net pension liability	<u>(4,912,584)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 4,245,480</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Fund</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 6,123,340			\$ 6,123,340
Licenses and permits	579,613			579,613
Intergovernmental	84,548			84,548
Charges for services	520,086			520,086
Interest and investment income	27,560	\$ 83,765		111,325
Miscellaneous	243,031	5,411		248,442
Total Revenues	<u>7,578,178</u>	<u>89,176</u>	<u>\$ -</u>	<u>7,667,354</u>
Expenditures:				
Current operations:				
General government	1,402,007	2,115		1,404,122
Public safety	3,621,377			3,621,377
Highways and streets	643,653			643,653
Sanitation	219,342			219,342
Health and welfare	43,735			43,735
Culture and recreation	365,091	4,430		369,521
Conservation	9,945			9,945
Economic development	19,777			19,777
Capital outlay	419,291			419,291
Debt service:				
Principal retirement	60,853			60,853
Interest and fiscal charges	2,773			2,773
Total Expenditures	<u>6,807,844</u>	<u>6,545</u>	<u>-</u>	<u>6,814,389</u>
Excess revenues over (under) expenditures	<u>770,334</u>	<u>82,631</u>	<u>-</u>	<u>852,965</u>
Other financing sources (uses):				
Proceeds from capital leases	217,145			217,145
Transfers in	11,594			11,594
Transfers out		(11,594)		(11,594)
Total Other financing sources (uses)	<u>228,739</u>	<u>(11,594)</u>	<u>-</u>	<u>217,145</u>
Net change in fund balances	999,073	71,037	-	1,070,110
Fund Balances - beginning of year, as restated	<u>3,222,398</u>	<u>602,765</u>	<u>314</u>	<u>3,825,477</u>
Fund Balances - end of year	<u>\$ 4,221,471</u>	<u>\$ 673,802</u>	<u>\$ 314</u>	<u>\$ 4,895,587</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
TOWN OF NEWINGTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 1,070,110
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(43,063)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	61,972
Proceeds from capital leases are reported as other financing sources in the funds, but capital leases increases long-term liabilities in the statement of net position.	(217,145)
Repayment of note and capital lease principal is an expenditure in the governmental funds when due, but the repayment reduces long-term liabilities in the statement of net position.	60,853
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	(8,105)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	(29,236)
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(550,586)
Net changes in pension	<u>(113,352)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 231,448</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2019

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,075,521
Accounts receivable, net	<u>90,462</u>
Total Current Assets	<u>2,165,983</u>
Noncurrent Assets:	
Non-depreciable capital assets	143,857
Capital assets, net	<u>9,811,427</u>
Total Noncurrent Assets	<u>9,955,284</u>
Total Assets	<u>12,121,267</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accrued expenses	93,118
Current portion of notes payable	<u>295,568</u>
Total Current Liabilities	<u>388,686</u>
Noncurrent Liabilities:	
Notes payable	6,276,347
State of New Hampshire revolving loan	<u>56,691</u>
Total Noncurrent Liabilities	<u>6,333,038</u>
Total Liabilities	<u>6,721,724</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Net investment in capital assets	3,326,678
Unrestricted	<u>2,072,865</u>
Total Net Position	<u>\$ 5,399,543</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2019

	Sewer <u>Fund</u>
Operating revenues:	
Charges for services	\$ 1,526,376
Miscellaneous	484
Total operating revenues	<u>1,526,860</u>
Operating expenses:	
Personnel services	11,106
Contractual services	565,010
Repairs and maintenance	76,308
Supplies	192
Depreciation	477,006
Miscellaneous	9,945
Total operating expenses	<u>1,139,567</u>
Operating income	<u>387,293</u>
Net non-operating revenues (expenses):	
Interest revenue	18,217
Interest expense	<u>(162,371)</u>
Total Net non-operating revenues (expenses)	<u>(144,154)</u>
Change in net position	243,139
Net Position - beginning of year	<u>5,156,404</u>
Net Position - end of year	<u>\$ 5,399,543</u>

See accompanying notes to the basic financial statements

EXHIBIT G
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Sewer Fund
Cash flows from operating activities:	
Cash received from customers	\$ 1,489,179
Cash paid to suppliers	(651,455)
Cash paid to employees	(12,231)
Net cash provided by operating activities	<u>825,493</u>
Cash flows from capital financing activities:	
Purchases of capital assets	(271,505)
Proceeds from State of New Hampshire revolving loan	56,691
Principal paid on long-term debt	(288,573)
Interest paid on long-term debt	(166,298)
Net cash used for capital financing activities	<u>(669,685)</u>
Cash flows from investing activities:	
Interest on investments	<u>18,217</u>
Net cash provided by investing activities	<u>18,217</u>
Net increase in cash and cash equivalents	174,025
Cash and cash equivalents at beginning of year	<u>1,901,496</u>
Cash and cash equivalents at end of year	<u>\$ 2,075,521</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 387,293
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	477,006
Changes in assets and liabilities:	
Accounts receivable, net	(37,681)
Accrued expenses	(1,125)
Net cash provided by operating activities	<u>\$ 825,493</u>

See accompanying notes to the basic financial statements

EXHIBIT H
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 1,072,563
Investments	\$ 93,328	
Taxes receivable		<u>75,258</u>
Total Assets	<u>93,328</u>	<u>1,147,821</u>
LIABILITIES		
Due to other governments		<u>776,681</u>
Total Liabilities	<u>-</u>	<u>776,681</u>
NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	<u>93,328</u>	<u>371,140</u>
Total Net Position	<u>\$ 93,328</u>	<u>\$ 371,140</u>

See accompanying notes to the basic financial statements

EXHIBIT I
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 72,893
Total Contributions	\$ -	<u>72,893</u>
Investment Earnings:		
Interest	11,857	5,660
Total Investment Earnings	11,857	5,660
Less: Investment expense	(1,077)	
Net Investment Earnings	<u>10,780</u>	<u>5,660</u>
Taxes collected for other governments		2,862,786
Fees collected for other governments		89,332
Total Additions	<u>10,780</u>	<u>3,030,671</u>
DEDUCTIONS:		
Beneficiary payments to individuals	500	104,793
Payments of property taxes to other governments		2,862,786
Payments of fees to other governments		89,332
Total Deductions	<u>500</u>	<u>3,056,911</u>
Change in net position	10,280	(26,240)
Net Position - beginning of year, as restated	<u>83,048</u>	<u>397,380</u>
Net Position - end of year	<u>\$ 93,328</u>	<u>\$ 371,140</u>

See accompanying notes to the basic financial statements

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

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

1. Governmental Funds:

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

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

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

2. Proprietary Funds:

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

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

3. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains private-purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's custodial funds account for the capital reserve fund of the Newington School District, developer performance bonds, and monies collected for and remitted to other governments.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

Basis of Accounting

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

1. Revenues – Exchange and Non-exchange Transactions:

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

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

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

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The 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, 2019, the Town did not apply any 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	<u>\$ 2,075,521</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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, 2019 are recorded as receivables net of reserves for estimated uncollectibles of \$65,000.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$7,655 and \$7,417 in the General Fund and Sewer Fund, respectively.

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. In the government-wide financial statements, capital assets are reported in the applicable governmental or business-type activities column.

All capital assets including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town maintains a capitalization threshold of \$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.

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:

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

Compensated Absences

Employees earn vacation and sick leave as they provide services. No payment for unused sick leave is made upon termination. Pursuant to Town personnel policy and collective bargaining agreements,

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

employees may accumulate (subject to certain limitations) unused vacation pay earned and, upon retirement, resignation or death will be compensated for such amounts at current rates of pay. For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement.

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

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

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

Pensions

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

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on 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.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

Fund Balance Policy

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*: Includes the amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to be maintained intact (such as principal of an endowment fund).
- *Restricted Fund Balance*: Includes amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or through enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- *Committed Fund Balance*: Includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (town meeting action). Commitments may be changed or lifted through town meeting action taking the same formal action that imposed the constraint originally. The town meeting actions must either 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*: Includes amounts the Town intends to use for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". Other items that would fall under this type of fund balance would be encumbrances.
- *Unassigned Fund Balance*: Includes amounts that are not obligated or specifically designated and is available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another governmental fund is also classified as unassigned.

Spending Prioritizations

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

Minimum Fund Balance

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Interfund Activity

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

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

Operating Revenues and Expenses

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

Estimates

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

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 6,396,885
Investments	673,802
Statement of Fiduciary Net Position:	
Cash and cash equivalents	1,072,563
Investments	93,328
	<u>\$ 8,236,578</u>

Deposits and investments at December 31, 2019 consist of the following:

Cash on hand	\$ 368
Deposits with financial institutions	7,469,080
Investments	767,130
	<u>\$ 8,236,578</u>

The Town requires deposits and investments be made in obligations of the U.S. Government, savings bank deposits or certificates of deposit of banks incorporated under the laws of the State of New

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Hampshire, in the New Hampshire Public Deposit Investment Pool (NHPDIP), an investment pool established pursuant to RSA 383:22, or in national banks located within the States of New Hampshire or Massachusetts. Deposits in out-of-state banks must be offset by a pledge and delivery to the State Treasurer, collateral security for such deposits with value at least equal to the amount of the deposit.

Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

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

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

<u>Investment Type</u>	<u>Remaining Maturity (In Years)</u>			
	<u>Fair Value</u>	<u>< 1 Year</u>	<u>1-5 Years</u>	<u>≥ 5 Years</u>
Bond mutual funds	\$ 55,854	\$ -	\$ -	\$ 55,854

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, 2019 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:

Bond mutual funds	\$ 55,854
Exchange traded funds	691,015
Money market funds	20,261
	<u>\$ 767,130</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town’s investment policy for assurance against custodial credit risk requires collateralization for all deposits not covered by Federal Deposit Insurance. The Trustees of Trust Funds do not have a policy with respect to custodial credit risk.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Of the Town’s deposits with financial institutions at year end \$6,690,886 was collateralized by securities held by the bank in the bank’s name. As of December 31, 2019, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Bond mutual funds	\$ 55,854
Exchange traded funds	691,015
Money market funds	20,261
	<u>\$ 767,130</u>

Fair Value Measurement of Investments

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

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

As of December 31, 2019, the Town’s investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Bond mutual funds	\$ 55,854			\$ 55,854
Exchange traded funds	691,015			691,015
	<u>\$ 746,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 746,869</u>

Bond mutual funds and exchange traded funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities.

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

NOTE 3—CAPITAL ASSETS

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

	Balance <u>1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2019</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 161,352			\$ 161,352
Easements	<u>1,503,331</u>			<u>1,503,331</u>
Total capital assets not being depreciated	<u>1,664,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,664,683</u>
Other capital assets:				
Infrastructure	446,235			446,235
Land improvements	391,939			391,939
Buildings and improvements	6,614,932			6,614,932
Vehicles and equipment	<u>2,211,715</u>	<u>451,705</u>		<u>2,663,420</u>
Total other capital assets at historical cost	<u>9,664,821</u>	<u>451,705</u>	<u>-</u>	<u>10,116,526</u>
Less accumulated depreciation for:				
Infrastructure	(53,817)	(17,849)		(71,666)
Land improvements	(269,422)	(25,463)		(294,885)
Buildings and improvements	(2,748,278)	(194,669)		(2,942,947)
Vehicles and equipment	<u>(1,268,314)</u>	<u>(188,987)</u>		<u>(1,457,301)</u>
Total accumulated depreciation	<u>(4,339,831)</u>	<u>(426,968)</u>	<u>-</u>	<u>(4,766,799)</u>
Total other capital assets, net	<u>5,324,990</u>	<u>24,737</u>	<u>-</u>	<u>5,349,727</u>
Total capital assets, net	<u>\$ 6,989,673</u>	<u>\$ 24,737</u>	<u>\$ -</u>	<u>\$ 7,014,410</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 96,934
Public safety	171,206
Highways and streets	96,324
Sanitation	683
Culture and recreation	<u>61,821</u>
Total governmental activities depreciation expense	<u>\$ 426,968</u>

The balance of the assets acquired through capital leases as of December 31, 2019 is as follows:

Vehicles and equipment	\$ 694,905
Less: Accumulated depreciation	<u>(221,731)</u>
	<u>\$ 473,174</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

	<u>Balance</u> <u>1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2019</u>
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Construction in progress		\$ 74,189		74,189
Total capital assets not being depreciated	<u>69,668</u>	<u>74,189</u>	<u>\$ -</u>	<u>143,857</u>
Other capital assets:				
Land improvements	40,412			40,412
Buildings and improvements	14,224,808			14,224,808
Infrastructure	2,502,211			2,502,211
Vehicles and equipment	1,016,454	42,666		1,059,120
Total other capital assets at historical cost	<u>17,783,885</u>	<u>42,666</u>	<u>-</u>	<u>17,826,551</u>
Less accumulated depreciation for:				
Land improvements	(40,412)			(40,412)
Buildings and improvements	(4,771,518)	(360,374)		(5,131,892)
Infrastructure	(1,867,702)	(66,905)		(1,934,607)
Vehicles and equipment	(858,486)	(49,727)		(908,213)
Total accumulated depreciation	<u>(7,538,118)</u>	<u>(477,006)</u>	<u>-</u>	<u>(8,015,124)</u>
Total other capital assets, net	<u>10,245,767</u>	<u>(434,340)</u>	<u>-</u>	<u>9,811,427</u>
Total capital assets, net	<u>\$ 10,315,435</u>	<u>\$ (360,151)</u>	<u>\$ -</u>	<u>\$ 9,955,284</u>

Depreciation expense was charged to proprietary funds as follows:

Sewer fund	<u>\$ 477,006</u>
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NOTE 4—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2019 are as follows:

	<u>Balance</u> <u>1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2019</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Notes payable	\$ 4,481		\$ (4,481)	\$ -	
Capital lease payable	133,677	\$ 217,145	(56,372)	294,450	\$ 95,114
Compensated absences	69,499	37,751	(8,515)	98,735	
Total governmental activities	<u>\$ 207,657</u>	<u>\$ 254,896</u>	<u>\$ (69,368)</u>	<u>\$ 393,185</u>	<u>\$ 95,114</u>

Payments on the notes payable, capital leases and compensated absences are paid out of the General Fund.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2019

	Balance <u>1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2019</u>	Due Within <u>One Year</u>
Business-type activities:					
Notes payable	\$ 6,860,488		\$ (288,573)	\$ 6,571,915	\$ 295,568
State of NH revolving loan		\$ 56,691		56,691	
Total	<u>\$ 6,860,488</u>	<u>\$ 56,691</u>	<u>\$ (288,573)</u>	<u>\$ 6,628,606</u>	<u>\$ 295,568</u>

Payments on the notes payable of the business-type activities are paid out of the Sewer Fund.

Notes Payable

Business-type Activities:

Notes payable at December 31, 2019 is comprised of the following individual issue:

	Interest <u>Rate</u>	Final Maturity <u>Date</u>	Balance at <u>12/31/2019</u>
2018 State Revolving Loan	2.42%	June 2037	<u>\$ 6,571,915</u>

Debt service requirements to retire outstanding notes payable for business-type activities at December 31, 2019 are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 295,568	\$ 159,303	\$ 454,871
2021	302,732	152,139	454,871
2022	310,071	144,800	454,871
2023	317,587	137,284	454,871
2024	325,285	129,586	454,871
2025-2029	1,748,591	525,764	2,274,355
2030-2034	1,971,046	303,308	2,274,354
2035-2037	1,301,035	63,578	1,364,613
	<u>\$ 6,571,915</u>	<u>\$ 1,615,762</u>	<u>\$ 8,187,677</u>

As included on the Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds (Exhibit F), interest expense for the year ended December 31, 2019 was \$162,371 on notes payable of the business-type activities.

State of New Hampshire (NH) Revolving Loan

The Town has drawn \$56,691 of approximately \$1,000,000 in funds under the State of New Hampshire Water Pollution Control Revolving Fund Program (Program) for an upgrade project of the Paul Brook Pump Station Force Main. Additionally, interest is accrued at a rate of 1% from the date of each drawdown from the Program. As authorized by the Water Pollution Control Revolving Fund Program, the Town shall be provided federal financial assistance for the Paul Brook Pump Station Force Main Upgrade Project, whereby a portion of the principal sum, not to exceed \$150,000 or 15% of aggregate

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

disbursements, whichever is less, will be forgiven. The principal forgiveness will be applied at the time of the initial loan repayment.

Capital Lease Obligations

Governmental Activities:

Capital lease obligations represent lease agreements entered into for the financing of vehicle and 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 are the individual capital lease obligations at December 31, 2019:

	Interest Rate	Final Maturity Date	Balance at 12/31/2019
Vehicle	2.41%	March 2021	\$ 77,305
Equipment	4.50%	March 2022	51,950
Equipment	4.07%	January 2022	165,195
			<u>\$ 294,450</u>

Debt service requirements to retire capital lease obligations outstanding at December 31, 2019 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	\$ 95,114	\$ 10,460	\$ 105,574
2021	58,552	7,707	66,259
2022	40,686	5,916	46,602
2023	23,522	4,148	27,670
2024	24,496	3,173	27,669
2025-2026	52,080	3,259	55,339
	<u>\$ 294,450</u>	<u>\$ 34,663</u>	<u>\$ 329,113</u>

NOTE 5—OTHER POSTEMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	\$ 31,073	\$ 625,262	\$ 1,791	\$ 103,529
Single Employer Plan		2,105,065		660,151
Total	<u>\$ 31,073</u>	<u>\$ 2,730,327</u>	<u>\$ 1,791</u>	<u>\$ 763,680</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$29,282.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

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

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

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

Benefits Provided

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

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

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and public safety employees were 0.30% and 4.10%, respectively, through June 30, 2019, and 0.29% and 3.66%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$59,905 for the year ended December 31, 2019. Employees are not required to contribute to the OPEB plan.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

At December 31, 2019, the Town reported a liability of \$625,262 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The Town’s proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town’s proportion was approximately 0.1426 percent, which was an increase of 0.0048 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized OPEB expense of \$103,529. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 1,088
Net difference between projected and actual earnings on OPEB plan investments		703
Changes in proportion and differences between Town contributions and proportionate share of contributions	\$ 2,351	
Town contributions subsequent to the measurement date	<u>28,722</u>	
Totals	<u>\$ 31,073</u>	<u>\$ 1,791</u>

The Town reported \$28,722 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2020	\$ 797
2021	(466)
2022	48
2023	<u>181</u>
	<u>\$ 560</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Wage inflation	3.25% (3.00% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

The following presents the Town’s proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the Town’s proportionate share of the net OPEB liability

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2019

would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net OPEB liability	\$ 678,192	\$ 625,262	\$ 579,269

SINGLE EMPLOYER PLAN

Plan Description

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

Benefits Provided

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

Employees Covered by Benefit Terms

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	12
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>23</u>
	<u>35</u>

Total OPEB Liability

The Town's total OPEB liability of \$2,105,065 was measured and calculated as of December 31, 2019 using the alternative measurement method in place of an actuarial valuation.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2019

Alternative Measurement Method Assumptions and Other Inputs for OPEB

The total OPEB liability in the December 31, 2019 calculation was determined using the following alternative measurement method assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.25%
Discount rate	4.11% as of 1/1/19 and 3.26% as of 12/31/19
Healthcare cost trend rates	8.0% for 2020, decreasing 0.5% per year to an ultimate rate of 4.5% for 2027 and later years.

The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as of the measurement date.

Mortality rates for general employees are based on the SOA Pub-2010 General Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019. Mortality rates for public safety employees are based on the SOA Pub-2010 Public Safety Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019. Mortality rates for surviving spouses are based on the SOA Pub-2010 Contingent Survivors Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019.

Changes in the Total OPEB Liability

	Total OPEB <u>Liability</u>
Balance at December 31, 2018	\$ 1,597,293
Changes for the year:	
Service cost	24,342
Interest	63,549
Differences between expected and actual experience	336,415
Changes in assumptions or other inputs	235,845
Benefit payments	<u>(152,379)</u>
Net changes	<u>507,772</u>
Balance at December 31, 2019	<u>\$ 2,105,065</u>

Changes in assumptions and other inputs reflect a change in the discount rate of 4.11% at December 31, 2018 to 3.26% at December 31, 2019, mortality tables have been updated, and health care trend rates were reset.

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

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

	1% Decrease	Current Discount Rate	1% Increase
	<u>(2.26%)</u>	<u>(3.26%)</u>	<u>(4.26%)</u>
Total OPEB liability	\$ 2,295,399	\$ 2,105,065	\$ 1,938,703

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

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

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	(7.0% decreasing <u>to 3.5%</u>)	(8.0% decreasing <u>to 4.5%</u>)	(9.0% decreasing <u>to 5.5%</u>)
Total OPEB liability	\$ 1,935,551	\$ 2,105,065	\$ 2,300,268

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

For the year ended December 31, 2019, the Town recognized OPEB expense of \$660,151. The impact of differences between expected and actual experience, changes in assumptions, and differences between projected and actual earnings are recognized as a component of OPEB expense as they occur under the alternative measurement method.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

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

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Benefits Provided

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

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

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

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

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 25.33%, 27.79%, and 11.08%, respectively, through June 30, 2019, and 24.77%, 26.43% and 10.88%, respectively, thereafter. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town’s pension contributions to the NHRS for the year ending December 31, 2019 were \$426,321.

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

At December 31, 2019, the Town reported a liability of \$4,912,584 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The Town’s proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town’s proportion was approximately 0.1021 percent, which

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

was an increase of approximately 0.0051 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized pension expense of \$539,672. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 27,162	\$ 105,635
Changes of assumptions	176,262	
Net difference between projected and actual earnings on pension plan investments		40,129
Changes in proportion and differences between Town contributions and proportionate share of contributions	184,862	155,698
Town contributions subsequent to the measurement date	<u>212,904</u>	
Totals	<u>\$ 601,190</u>	<u>\$ 301,462</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$299,728. The Town reported \$212,904 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense in the measurement periods as follows:

<u>June 30</u>	
2020	\$ 119,519
2021	(94,993)
2022	12,314
2023	<u>49,984</u>
	<u>\$ 86,824</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Inflation	2.50%
Wage inflation	3.25% (3.00% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

Discount Rate

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

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 6,578,152	\$ 4,912,584	\$ 3,536,005

NOTE 7—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of the General Fund and the Nonmajor Governmental Fund. For accounting and reporting purposes, that portion of the pooled cash is reported in the specific fund as an interfund balance. Additionally, the General Fund recognizes interfund balances throughout the year as a result of timing differences between when amounts expended are reimbursed by the Sewer Fund. At December 31, 2019, the General Fund has an interfund payable of \$314 to the Nonmajor Governmental Fund.

The Permanent Funds annually allocate a portion of the income earned on the investments to be used by the Town. During the year the Permanent Funds transferred \$11,594 to the General Fund for this purpose.

NOTE 8—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2019 as follows:

Permanent Funds - Principal	\$ 630,163
Permanent Funds - Income	43,639
Library Operations	89,005
Public Safety Donations	314
	<u>\$ 763,121</u>

NOTE 9—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2019 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Fund</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Permanent Funds - Principal		\$ 630,163		\$ 630,163
Prepaid expenses	\$ 17,724			17,724
Restricted for:				
Permanent Funds - Income		43,639		43,639
Library operations	89,005			89,005
Public safety donations			\$ 314	314

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Committed for:			
Capital Reserves	1,186,569		1,186,569
Conservation	348,057		348,057
Assigned for:			
Encumbrances	3,300		3,300
Subsequent year appropriations	132,000		132,000
Unassigned:			
Unassigned - General operations	2,444,816		2,444,816
	<u>\$ 4,221,471</u>	<u>\$ 673,802</u>	<u>\$ 314</u>
			<u>\$ 4,895,587</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,061,074,253 as of April 1, 2019) and are due in two installments on July 1, 2019 and December 9, 2019. Taxes paid after the due dates accrue interest at 8% 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. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax dedeed 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 \$1,946,681 and \$916,105 for the Newington School District and Rockingham County, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

NOTE 11—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of \$1,061,074,253 as of April 1, 2019:

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
EP Newington Energy LLC	\$ 330,207,500	31.12%
GSP Newington LLC	\$ 69,292,100	6.53%
SBAF Running Fox Inc	\$ 53,028,350	5.00%
Fox Run Joint Venture	\$ 48,703,900	4.59%
Eversource	\$ 35,232,100	3.32%

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

NOTE 12—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2019, 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, 2019.

Property and Liability Insurance

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

Worker's Compensation

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

NOTE 13—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—RESTATEMENT OF EQUITY

During the year ended December 31, 2019, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. The impact on fund balance of the General Fund as of January 1, 2019 is as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

	General <u>Fund</u>
Fund Balance - January 1, 2019 (as previously reported)	\$ 3,196,314
Amount of restatement due to:	
Implementation of GASB 84	<u>26,084</u>
Fund Balance - January 1, 2019, as restated	<u>\$ 3,222,398</u>

The impact on net position of Fiduciary Funds as of January 1, 2019 from the above restatement is as follows:

	Custodial <u>Funds</u>
Net Position - January 1, 2019 (as previously reported)	\$ -
Amount of restatement due to:	
Implementation of GASB 84	<u>397,380</u>
Net Position - January 1, 2019, as restated	<u>\$ 397,380</u>

SCHEDULE 1
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 5,672,028	\$ 5,672,028	\$ 6,113,979	\$ 441,951
Licenses and permits	497,814	497,814	579,613	81,799
Intergovernmental	84,607	84,607	84,548	(59)
Charges for services	499,015	499,015	520,086	21,071
Interest income	2,530	2,530	3,248	718
Miscellaneous	69,773	104,773	239,187	134,414
Total Revenues	<u>6,825,767</u>	<u>6,860,767</u>	<u>7,540,661</u>	<u>679,894</u>
Expenditures:				
Current:				
General government	1,490,790	1,490,790	1,375,331	115,459
Public safety	3,630,577	3,630,577	3,528,846	101,731
Highways and streets	579,918	579,918	494,766	85,152
Sanitation	191,923	191,923	219,342	(27,419)
Health and welfare	47,000	47,000	43,735	3,265
Culture and recreation	280,491	280,491	294,596	(14,105)
Conservation	12,642	12,642	9,945	2,697
Economic development	22,630	22,630	19,777	2,853
Capital outlay	148,994	183,994	173,896	10,098
Debt service:				
Principal retirement	63,626	63,626	60,853	2,773
Interest and fiscal charges	1	1	2,773	(2,772)
Total Expenditures	<u>6,468,592</u>	<u>6,503,592</u>	<u>6,223,860</u>	<u>279,732</u>
Excess revenues over (under) expenditures	<u>357,175</u>	<u>357,175</u>	<u>1,316,801</u>	<u>959,626</u>
Other financing sources (uses):				
Transfers in	5,000	5,000	-	(5,000)
Transfers out	<u>(362,175)</u>	<u>(362,175)</u>	<u>(370,619)</u>	<u>(8,444)</u>
Total Other financing sources (uses)	<u>(357,175)</u>	<u>(357,175)</u>	<u>(370,619)</u>	<u>(13,444)</u>
Net change in fund balance	-	-	946,182	946,182
Fund Balance - beginning of year				
- Budgetary Basis	<u>1,726,858</u>	<u>1,726,858</u>	<u>1,726,858</u>	<u>-</u>
Fund Balance - end of year				
- Budgetary Basis	<u>\$ 1,726,858</u>	<u>\$ 1,726,858</u>	<u>\$ 2,673,040</u>	<u>\$ 946,182</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF NEWINGTON, NEW HAMPSHIRE

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

For the Year Ended December 31, 2019

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB <u>Liability</u>	Town's Proportionate Share of the Net OPEB <u>Liability</u>	Town's Covered <u>Payroll</u>	Town's Proportionate Share of the Net OPEB Liability as a Percentage of <u>Covered Payroll</u>	Plan Fiduciary Net Position as a Percentage of the Total <u>OPEB Liability</u>
June 30, 2019	0.14262002%	\$ 625,262	\$ 1,815,924	34.43%	7.75%
June 30, 2018	0.13779086%	\$ 630,870	\$ 1,644,760	38.36%	7.53%
June 30, 2017	0.09369483%	\$ 428,405	\$ 1,665,390	25.72%	7.91%
June 30, 2016	0.09304873%	\$ 450,454	\$ 1,734,301	25.97%	5.21%

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2019

Cost-Sharing Multiple Employer Plan Information Only					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2019	\$ 59,905	\$ (59,905)	\$ -	\$ 1,791,802	3.34%
December 31, 2018	\$ 64,020	\$ (64,020)	\$ -	\$ 1,754,056	3.65%
December 31, 2017	\$ 56,081	\$ (56,081)	\$ -	\$ 1,570,398	3.57%
December 31, 2016	\$ 56,508	\$ (56,508)	\$ -	\$ 1,784,508	3.17%

See accompanying notes to the required supplementary information

SCHEDULE 4
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2019

<u>Single Employer Plan Information Only</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability:			
Service cost	\$ 24,342	\$ 25,970	\$ 46,350
Interest	63,549	57,849	62,992
Changes of benefit terms	-	-	-
Changes of assumptions or other inputs	235,845	(70,643)	28,248
Differences between expected and actual experience	336,415	-	37,127
Benefit payments	<u>(152,379)</u>	<u>(141,957)</u>	<u>(110,219)</u>
Net change in total OPEB liability	507,772	(128,781)	64,498
Total OPEB liability - beginning	<u>1,597,293</u>	<u>1,726,074</u>	<u>1,661,576</u>
Total OPEB liability - ending	<u>\$ 2,105,065</u>	<u>\$ 1,597,293</u>	<u>\$ 1,726,074</u>
Covered employee payroll	\$ 1,352,665	\$ 1,112,685	\$ 1,409,499
Total OPEB liability as a percentage of covered employee payroll	155.62%	143.55%	122.46%
<u>Significant Actuarial Assumptions</u>			
Discount rate	3.26%	4.11%	3.44%
Health cost trend rates:			
Initial	8.0% - 2020	7.5% - 2020	8.5% - 2019
Ultimate	4.5% - 2027	4.5% - 2026	5% - 2026
Mortality data set	SOA Pub-2010	RPH-2018	RPH-2018
Mortality improvement scale	MP-2019	MP-2018	MP-2018

See accompanying notes to the required supplementary information

SCHEDULE 5

TOWN OF NEWINGTON, NEW HAMPSHIRE

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

For the Year Ended December 31, 2019

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2019	0.10209760%	\$ 4,912,584	\$ 1,815,924	270.53%	65.59%
June 30, 2018	0.09701491%	\$ 4,671,464	\$ 1,644,760	284.02%	64.73%
June 30, 2017	0.10027697%	\$ 4,931,614	\$ 1,665,390	296.12%	62.66%
June 30, 2016	0.10250585%	\$ 5,450,846	\$ 1,734,301	314.30%	58.30%
June 30, 2015	0.10331667%	\$ 4,092,918	\$ 1,753,793	233.38%	65.47%
June 30, 2014	0.11097880%	\$ 4,165,684	\$ 1,799,080	231.55%	66.32%
June 30, 2013	0.11107876%	\$ 4,780,590	\$ 1,764,985	270.86%	59.81%

See accompanying notes to the required supplementary information

SCHEDULE 6
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2019

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2019	\$ 426,321	\$ (426,321)	\$ -	\$ 1,791,802	23.79%
December 31, 2018	\$ 434,053	\$ (434,053)	\$ -	\$ 1,754,056	24.75%
December 31, 2017	\$ 373,269	\$ (373,269)	\$ -	\$ 1,570,398	23.77%
December 31, 2016	\$ 381,198	\$ (381,198)	\$ -	\$ 1,784,508	21.36%
December 31, 2015	\$ 351,992	\$ (351,992)	\$ -	\$ 1,719,322	20.47%
December 31, 2014	\$ 350,052	\$ (350,052)	\$ -	\$ 1,755,579	19.94%
December 31, 2013	\$ 327,460	\$ (327,460)	\$ -	\$ 1,822,630	17.97%

See accompanying notes to the required supplementary information

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2019

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town 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, capital lease activity, non-budgetary revenues and expenditures, non-budgetary transfers in, and budgetary transfers out as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 7,806,917	\$ 6,807,844
Difference in property taxes meeting susceptible to accrual criteria	(5,828)	
Encumbrances - December 31, 2019		3,300
Encumbrances - December 31, 2018		(10,425)
Capital lease activity	(217,145)	(217,145)
Non-budgetary revenues and expenditures	(31,689)	(359,714)
Non-budgetary transfers in	(11,594)	
Budgetary transfers out		<u>370,619</u>
Per Schedule 1	<u>\$ 7,540,661</u>	<u>\$ 6,594,479</u>

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

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

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

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2019

readily available. Additional disclosures will be made in future years as additional information becomes available.

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

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

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

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

DEPARTMENT EXPENDITURES

	2020 APPROVED AT TOWN MEETING	2020 ACTUAL SPENT UNAUDITED
EXECUTIVE OFFICE	329,098	344,369
ELECTION / REGISTRATIONS	17,648	18,005
TAX COLLECTOR / TOWN CLERK	73,079	77,372
ASSESSING / FINANCE	146,490	135,808
LEGAL	96,004	106,743
TOWN BUILDING ADMINISTRATION	15,823	16,767
TOWN HALL	35,306	32,774
TOWN GARAGE	18,670	14,436
OLD TOWN HALL	22,325	18,416
MEETING HOUSE	9,427	11,417
FIRE STATION	37,650	35,904
POLICE STATION	48,200	42,069
STONE SCHOOL	5,850	264
OLD PARSONAGE	5,045	3,827
INSURANCE	267,665	237,416
REGIONAL ASSOCIATIONS	44,331	40,721
CODE ENFORCEMENT	133,817	130,677
EMERGENCY MANAGEMENT	18,307	14,580
STREET LIGHTING	20,000	17,584
TRANSFER STATION / TRASH COLLECTION	165,754	185,646
PEST CONTROL	38,000	32,250
HEALTH-CITIZENS	2,000	0
WELFARE ASSISTANCE	5,000	11,980
LAND MANAGEMENT	65,726	54,618
ECONOMIC DEVELOPMENT COMMITTEE	20,725	12,131
DEBT SERVICE	133,775	156,650
CAPITAL OUTLAY	107,530	234,201
TOTAL GENERAL GOVERNMENT	\$ 1,883,245	\$ 1,986,625
PLANNING BOARD	171,922	147,965
CEMETERY	23,490	18,367
POLICE DEPARTMENT	1,780,374	1,650,376
FIRE DEPARTMENT	1,916,762	1,686,902
HIGHWAY	702,398	453,899
RECREATION	51,850	2,982
LIBRARY	249,770	213,219
HISTORIC DISTRICT	4,800	7,639
CONSERVATION	6,268	5,349
OTHER ARTICLES	0	0
TOTAL ALL DEPARTMENTS (EXCEPT SEWER)	\$ 6,790,879	\$ 6,173,323
SEWER COLLECTION / DISPOSAL	1,342,049	1,321,938
TOTAL SEWER DEPARTMENT	\$1,342,049	\$1,321,938

2020 Newington Town Wages

		<u>Overtime-</u> (amount included in the number to the left)			<u>Overtime-</u> (amount included in the number to the left)
	Wages			Wages	
FIRE					
Belair, Andrew	33,423.90	6,077.04	Kraus, Michael	16,370.16	1,436.10
Beaulieu, Kimberly	320.00		Lisowski, Brandon J.	62,825.90	4,924.10
Berghorn, Brian J	26,144.35	3,402.00	March, Jonathan	97,470.69	26,618.27
Carey, Michael	36,056.38	7,876.52	Martino, Andrew J	3,366.14	301.34
Clay, Carter J	37,977.34	12,009.09	McCooey, John	93,700.50	27,993.58
Connors, Jonathan	86,934.72	27,874.74	McInnis, Michael	17,396.58	1,420.86
Corcoran, David J	17,468.32	3,338.02	Merrill, Mark	14,500.00	
Gorski, Alexandria	44,166.49	5,017.57	Messina, Branden L	400.00	
Graham, Jared	33,968.22	4,102.71	Moynihan, Patrick	107,366.22	
Hickman, Colin	14,639.04	457.47	Mu, Laurie	17,082.52	
Hoyt, Edward J.	119,405.30		Nicol, Jeremy	96,312.36	36,581.67
Isabel, Joseph	2,886.64		Plante, Jessica L	20,816.94	3,137.74
Johnson, Eric	13,206.42	168.01	Reno, Kyla	63,812.98	24,876.11
POLICE					
Arsenault, Jared	71,199.46	6,661.95	McClare, Timothy	5,000.00	
Auger, Jessica	77,619.20	6,500.89	Meyers, James	77,860.52	8,839.53
Bilodeau, Michael	115,853.81		Newcomer, Brian	39,133.42	
Blaisdell, Scott	6,650.00		O'Reilly, Sean J	98,343.01	12,931.46
Burns, Nicholas R	56,186.93	1,814.58	Smart, Brandon	102,454.44	11,608.21
Costin, Patrick	70,457.98	2,530.17	Sobel, Adin	89.55	81.83
Garvin, Jon R	100.57	100.57	St. Laurent, Diana	39,955.66	1,209.05
Gordon, Timothy A.	204.71	204.71	Sullivan, Michael	102,518.87	3,749.22
Harland, Tony	262.48	262.48	Wareing, Keri E	40,777.16	1,924.20
Jones, Ethan	70,619.56	7,580.02	Wood, Andrew	78,182.70	6,384.29
Lorenz, Douglas	29,455.36				
SEWER					
Cole, Thursby D.	2,624.34		Stern, Rick	2,714.97	
Hazelton, Tom	2,624.34				

2020 Newington Town Wages

		<u>Overtime-</u> (amount included in the number to the left)			<u>Overtime-</u> (amount included in the number to the left)
	Wages			Wages	
LIBRARY					
Alexandropoulos, Kiska	93.75		Kohlhase, Debra R	12,286.75	
Allen, Chance	144.00		Martin, Kevin	300.00	
Berry, Lara	63,230.00		Obertanec, Debbra	72.00	
Breton-Eaton, Lisa L	348.00		Plante, Amanda	34,305.41	
Day-Lollini, Patricia	354.00		Tomlinson, Theresa L	27,018.50	
Knox, Paula	402.00				
TOWN HALL					
Anderson, Erik	2,309.50		Klanchesser, John	1,059.00	
Anderson, Karen	17,915.04		Latchaw, Kenneth	8,372.00	
Behrmann, William Jr.	2,657.25		Marconi, Mike	8,372.00	
Bilodeau, Addison	492.00		McLean, Victor Jr. H.	2,655.02	
Boy, Eleanor M.	35,760.35	213.48	Morrill, Rye	498.15	
Caradonna, Doreen	21,307.04		Mulstay, Jennifer	1,059.00	
Coleman, Chase	1,158.24		O'Reilly, John	1,026.00	
Coleman, Laura	40,069.56		Philbrick, Susan	21,447.14	
Coleman, Matthew	1,600.00		Regan, Michael	7,542.00	
Connors, Timothy "Ted"	8,372.00		Reid, Joseph III	462.50	
Daigle, Craig	9,086.73		Reinhold, Frank	14,646.79	
Dawley, Christian	2,003.92		Roy, Martha S.	88,226.77	
Dawley, David	1,062.50		Saklad, Cynthia	50,721.08	
Deschaine, Paul R	8,044.51		Smart, Charles A	120.00	
Eversman, Victoria	1,654.60		St Laurent, Roderick	18,045.47	
Fabrizio, James	1,059.00		Strater, Jordan	31.44	
Frink, John D.	19,630.05		Thomas, Leonard W	414.62	
Hart Jr, Robert C.	7,542.00		Thomas, Leonard H	28,819.02	
Hebert, Ann	1,059.00		Vietas, Suzanne	2,069.37	
Kelley, Kevin	78,721.20		Walsh, Joseph	425.00	
Kendall, Jane K.	6,054.70		Welch, Gail	1,050.07	
Kimball III, Howard	11,621.50		Willson, Derick	290.00	

TAX RATE HISTORY PER \$1,000

	2005	2006	2007	2008	2009	2010	2011	2012
TOWN	\$4.83	\$4.87	\$5.17	\$5.26	\$5.09	\$5.09	\$5.00	\$4.89
COUNTY	\$0.89	\$0.88	\$0.84	\$0.89	\$1.03	\$1.03	\$1.04	\$1.08
SCHOOL	\$0.71	\$0.92	\$0.52	\$0.64	\$0.49	\$0.49	\$0.51	\$0.57
STATE SCHOOL	\$2.67	\$2.40	\$2.38	\$2.18	\$2.41	\$2.51	\$2.40	\$2.41
TOTAL	\$9.10	\$9.07	\$8.91	\$8.97	\$9.02	\$9.12	\$8.95	\$8.95
	2013	2014	2015	2016	2017	2018	2019	2020
TOWN	\$4.72	\$5.46	\$5.14	\$5.17	\$5.11	\$5.05	\$5.72	\$6.31
COUNTY	\$1.16	\$1.15	\$1.05	\$1.09	\$1.05	\$1.03	\$0.86	\$0.88
SCHOOL	\$0.65	\$0.61	\$0.69	\$0.57	\$0.41	\$0.78	\$0.66	\$0.83
STATE SCHOOL	\$2.46	\$2.50	\$2.62	\$2.32	\$2.53	\$2.41	\$2.10	\$1.87
TOTAL	\$8.99	\$9.72	\$9.50	\$9.15	\$9.10	\$9.27	\$9.34	\$9.89

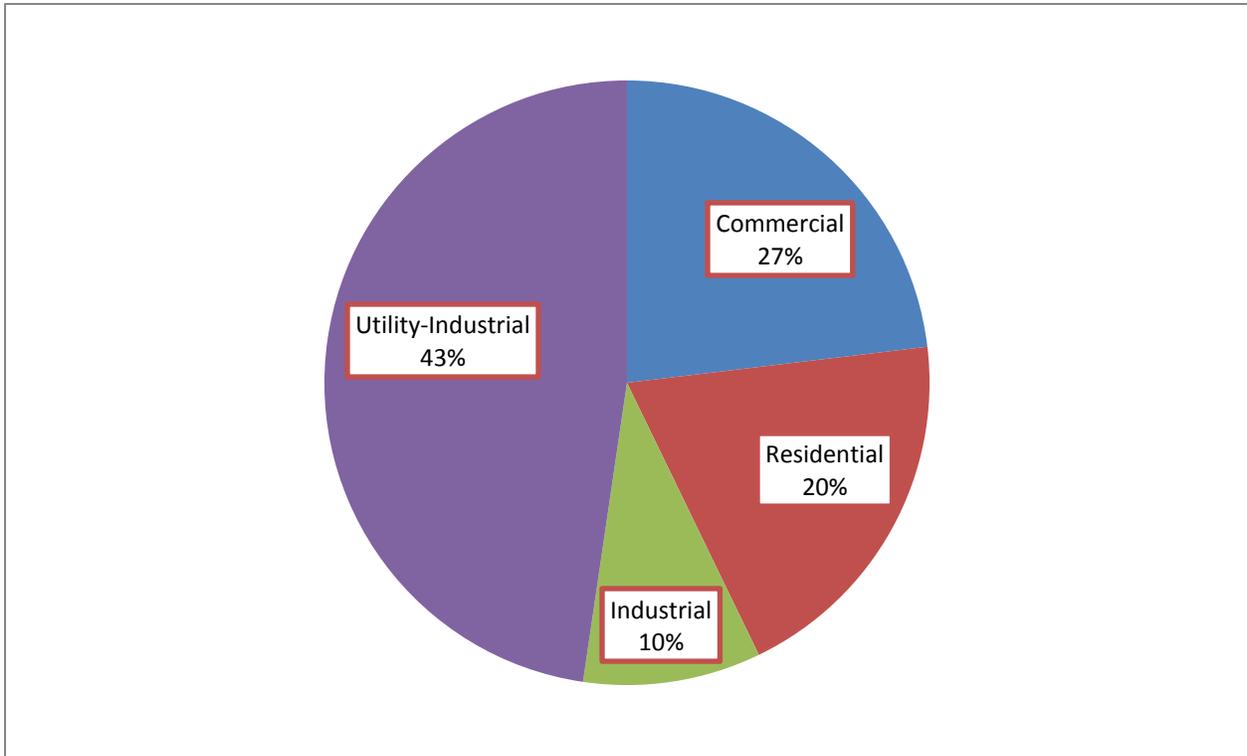
2020 TOP TAXPAYERS

NAME	ASSESSMENT	TAX AMOUNT
EP NEWINGTON	\$290,000,000	\$2,343,200
GSP NEWINGTON, LLC	\$55,000,000	\$543,950
SBAF RUNNING FOX, INC	\$53,028,350	\$524,450
FOX RUN JOINT VENTURE	\$46,787,700	\$462,730
PUBLIC SERVICE NH	\$54,385,400	\$439,434
SPARGUE OPERATING RESOURCES, LLC	\$31,500,000	\$281,535
TYCO INTEGRATED CABLE SYSTEMS, INC	\$26,865,070	\$265,695
SEA-3, INC	\$18,058,400	\$178,597
MARITIMES & NORTHEAST PIPELINE, LLC	\$17,227,100	\$139,986
GEORGIA-PACIFIC GYPSUM, LLC	\$15,968,800	\$157,931

TAX BASE BREAKDOWN

The following chart shows the breakdown of gross assessed valuation for each of the different zones in town. Elderly, veterans and pollution control credits of \$39,058,859 result in a net assessed value of \$1,024,017,380. Note that over three quarters of Newington's tax base is commercial and industrial. Almost half of the base is in the power generation field.

Commercial		\$288,283,848
Residential		\$212,207,279
Industrial		\$100,836,253
Utility-Industrial		\$461,904,859
TOTAL 2020 Tax Valuation		\$1,063,203,239



SUMMARY INVENTORY OF VALUATION 2020

LAND:

Under Current Use	85,642
Residential	113,121,236
Commercial/Industrial Land	85,330,462
Total Land	198,537,340

BUILDINGS:

Residential	99,171,401
Commercial/Industrial	303,589,639
Total Buildings:	402,590,040

UTILITIES:

Gas & Electric	461,904,859
Total Utilities:	461,904,859

NON-TAXABLE

Land	55,092,100	
Buildings	77,132,550	
Total Non-Taxable:	132,224,650	
Elderly Exemptions	11	2,900,000
Veteran Credits	50	44,000
Water & Air Pollution	12	36,114,859
Net Valuation for Tax Rate		1,024,017,380

ASSESSING DEPARTMENT

Newington welcomed a new assessing contractor for 2020 and the transition has gone smoothly. Municipal Resources Inc. will continue to review all properties that sell to verify that the town's data is accurate and to ensure that only arms-length transactions are used for the annual ratio studies. Sales between family members or financial institutions are not considered "arms-length-transactions." Sales of residential properties has been very strong, with most all selling above the assessed value. Newington is a desirable place to call home.

The major concern to the assessing department in 2020 has been the decline in the value of power plants and analyzing the technical data to determine the true market value. There are several indicators to determine value and all of those are being reviewed carefully. Utilities are the largest part of the town's property base and value declines severely affect the tax rate.

Copies of all property record cards, containing the data on which the assessments are based, are available at the Town Hall during regular office hours and on the town's website under Assessing Records, for your review.

Cyclical data verification will resume in 2021 as COVID-19 protocols allow. Approximately 20% of town properties are inspected each year during the cyclical update with the goal to verify the physical data to ensure the assessments are accurate. If no-one is at home, we will take the opportunity to verify the exterior measurements of all primary improvements (buildings etc.). If an adult is home at the time of the visit, the representative from the Assessor's Office will ask to verify the interior information via tour provided by the adult. At no time will a representative enter a property where a minor is the only person home. In the event no one is home after a second attempt, a letter will be sent requesting an appointment to verify the physical data. If the property owner doesn't respond to the request, the Assessor will estimate the features of the property to the best of his ability. It is of the utmost importance to have accurate data to ensure all property owners in Newington are assessed equitably. If you have questions, please contact the selectmen's office.

	2016	2017	2018	2019	2020
Average Non-WF House Price	\$644,500 2 Sales	\$719,000 8 Sales	\$623,300 7 Sales	\$614,692 16 Sales	\$746,900 8 Sales
Average Water Front House Price	\$1,275,000 4 Sales	\$1,105,000 4 Sales	\$1,122,000 5 Sales	\$1,467,000 3 Sales	\$1,885,000 2 Sales
Average Residential Lot Price	\$275,000 2 Sale	0 Sales	\$287,000 2 Sales	\$267,000 2 Sales	\$380,000 2 Sales

TOWN CLERK / TAX COLLECTOR

Year Ending December 31, 2020

Tax Collector's Report 2020

Levy of 2020

Taxes Committed to Collector:

Property Taxes	\$9,258,539.62
Supplemental Tax	\$2,209.70
Yield (Timber) Tax	\$2,068.24
Interest	\$1,937.68
TOTAL:	\$9,264,755.24

Remitted to Treasurer:

Property Taxes	\$9,072,635.08
Supplemental Tax	\$2,209.70
Interest Paid	\$1,937.68
Abatements	\$2,530.98
Refunds	(\$1,976.74)
Uncollected Taxes	\$187,418.54
TOTAL:	\$9,264,755.24

Tax Lien - Levy 2019

Total Liens Executed	\$25,465.26
Lien Costs & Interest	\$623.58
Payments Plus Int.	(\$17,818.68)
Balance	\$8,270.16

Town Clerk's Report 2020 □

Motor Vehicles	\$349,916.66
UCC Filings	\$1,395.00
Dog Licenses	\$607.50
Boat Registrations	\$941.84
Vital Records	\$118.00
Miscellaneous Fees	\$275.00
TOTAL:	\$353,254.00

Remitted to State:

Motor Vehicles	\$98,636.49
Dog Licenses	\$276.50
Vital Records	\$202.00
TOTAL:	\$99,114.99

Tax Liens - Previous Years

Total Liens	\$51,403.92
Interest	\$3,269.17
Payments Plus Int.	(\$16,036.61)
Balance	\$38,636.48

Treasurer's 2020 General Fund Report

GENERAL FUND	FY 2019	FY 2020 Unaudited
Beginning General Fund Balance January 1	\$ 2,459,363.46	\$ 3,311,070.90
Revenue:		
Selectman's Office	866,057.61	622,155.37
Tax Collector	8,952,976.68	9,033,510.01
Town Clerk	334,016.41	327,676.75
Fire Department Revenue	118,805.10	135,271.11
Police Department Revenue	302,980.94	191,966.11
HIC MedPart B	28,522.01	19,836.36
State of NH Treasury AP Pymt	84,547.17	258,356.54
Electronic Deposits (Clerk, Tax Coll. State of NH)	188,389.46	136,014.62
Interest and Adjustments	55,236.74	14,384.98
US JHSS Stimulous Pymt		1,331.11
Eversource		11,000.00
Total Revenue:	\$ 10,931,532.12	\$ 10,751,502.96
Expenses:		
Accounts Payable	7,410,586.50	7,466,315.65
Payroll	2,034,854.09	2,078,872.86
Payroll Taxes	500,511.39	510,432.48
Bank Charges, Adjustments, Returned Items	45,746.90	154,559.55
Clerk Electronic Transfers to State	88,125.80	99,956.38
Total Expenses:	\$ 10,079,824.68	\$ 10,310,136.92
Closing General Fund Balance	3,311,070.90	3,752,436.94
Cash Balance 2019 & 2020	\$ 3,311,070.90	\$ 3,752,436.94
Payroll Account Balance 2019 & 2020	5,000.00	5,000.00
Total Cash Balance	\$ 3,316,070.90	\$ 3,757,436.94

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

MS-9

Year ended December 31, 2020

DATE OF CREATION	NAME OF TRUST FUND	PRINCIPAL				INCOME				BALANCE END YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
		BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME PERCENT	INCOME DURING YEAR				
	CEMETERY FUNDS												
1941	Allard,Isaiah	319.84	0.00	0.00	0.00	319.84	0.00	0.54%	0.00	0.00	235.30	235.30	555.14
1971	Badger,Ann S.	479.76	0.00	0.00	0.00	479.76	0.00	0.92%	0.00	0.00	400.69	400.69	880.46
1959	Badger,Daniel W.	1,759.13	0.00	0.00	0.00	1,759.13	0.00	3.04%	0.00	0.00	1,325.29	1,325.29	3,084.42
1924	Badger,Nancy	799.60	0.00	0.00	0.00	799.60	0.00	1.64%	0.00	0.00	714.15	714.15	1,513.75
1970	Badger,RW & NH	799.60	0.00	0.00	0.00	799.60	0.00	1.64%	0.00	0.00	717.77	717.77	1,517.37
1966	Bean,Mrs. Benjamin	319.84	0.00	0.00	0.00	319.84	0.00	0.63%	0.00	0.00	275.23	275.23	595.07
1973	Bean,Vernon	479.76	0.00	0.00	0.00	479.76	0.00	0.92%	0.00	0.00	400.83	400.83	880.59
1995	Beane,Paul & Doris	479.76	0.00	0.00	0.00	479.76	0.00	0.53%	0.00	0.00	229.74	229.74	709.50
1899	Caldwell,John	180.26	0.00	0.00	0.00	180.26	0.00	0.33%	0.00	0.00	142.12	142.12	322.38
1996	Call,Louise M.	319.84	0.00	0.00	0.00	319.84	0.00	0.20%	0.00	0.00	88.41	88.41	408.25
1979	Cochran,Eugene	799.60	0.00	0.00	0.00	799.60	0.00	1.41%	0.00	0.00	613.88	613.88	1,413.49
1972	Coleman,Bradley W.	479.76	0.00	0.00	0.00	479.76	0.00	0.97%	0.00	0.00	424.80	424.80	904.56
1972	Coleman,E. Wendell	479.76	0.00	0.00	0.00	479.76	0.00	0.96%	0.00	0.00	420.19	420.19	899.95
1964	Coleman,Ira	399.80	0.00	0.00	0.00	399.80	0.00	0.75%	0.00	0.00	327.89	327.89	727.69
1938	DeFeo,Louis	159.92	0.00	0.00	0.00	159.92	0.00	0.27%	0.00	0.00	115.67	115.67	275.59
1899	Demeritt Fund	319.84	0.00	0.00	0.00	319.84	0.00	0.67%	0.00	0.00	292.03	292.03	611.88
1981	deRochemont,Orville	479.76	0.00	0.00	0.00	479.76	0.00	0.91%	0.00	0.00	395.10	395.10	874.86
1977	deRochemont,Wm	479.76	0.00	0.00	0.00	479.76	0.00	0.91%	0.00	0.00	396.40	396.40	876.16
1939	Downing,Josephine	319.84	0.00	0.00	0.00	319.84	0.00	0.60%	0.00	0.00	261.25	261.25	581.09
1977	Downs,Carrie N.	479.76	0.00	0.00	0.00	479.76	0.00	0.94%	0.00	0.00	408.70	408.70	888.46
	Downs,Robert & Teresa	479.76	0.00	0.00	0.00	479.76	0.00	0.28%	0.00	0.00	121.14	121.14	600.90
1931	Drew,James	159.92	0.00	0.00	0.00	159.92	0.00	0.31%	0.00	0.00	136.61	136.61	296.54
1954	Foss,Ethel L.	479.76	0.00	0.00	0.00	479.76	0.00	0.97%	0.00	0.00	423.87	423.87	903.63
1910	Frink,Mary E.	87.95	0.00	0.00	0.00	87.95	0.00	0.13%	0.00	0.00	57.29	57.29	145.24
1942	Frink,Ruby S.	159.92	0.00	0.00	0.00	159.92	0.00	0.29%	0.00	0.00	126.84	126.84	286.76
1942	Frost,Gertrude	79.96	0.00	0.00	0.00	79.96	0.00	0.14%	0.00	0.00	61.25	61.25	141.21
1954	Furber,Isaac	479.76	0.00	0.00	0.00	479.76	0.00	0.97%	0.00	0.00	423.62	423.62	903.38
1953	Furber,Lydia	479.76	0.00	0.00	0.00	479.76	0.00	0.97%	0.00	0.00	422.62	422.62	902.38
1973	Garland,Albion S.	479.76	0.00	0.00	0.00	479.76	0.00	0.98%	0.00	0.00	428.29	428.29	908.05
1919	Garland,Charles	479.76	0.00	0.00	0.00	479.76	0.00	0.97%	0.00	0.00	421.79	421.79	901.55
1924	Garland,Wm. C.	79.96	0.00	0.00	0.00	79.96	0.00	0.11%	0.00	0.00	47.55	47.55	127.51
1977	Gen Care Funds	81,598.64	0.00	0.00	0.00	81,598.64	0.00	19.94%	0.00	0.00	8,703.26	8,703.26	90,301.90
1965	Gilpatrick,Helen	319.84	0.00	0.00	0.00	319.84	0.00	0.61%	0.00	0.00	265.89	265.89	585.73
1961	Gray,Forrest	159.92	0.00	0.00	0.00	159.92	0.00	0.28%	0.00	0.00	122.05	122.05	281.97

1988	Smith,A,D & M.E.	479.76	0.00	0.00	0.00	479.76	397.80	0.91%	0.00	0.00	397.80	877.57
2000	Spinney,Clifford & Mary	239.88	0.00	0.00	0.00	239.88	49.58	0.11%	0.00	0.00	49.58	289.46
1937	Staples, Lydia	1,599.21	0.00	0.00	0.00	1,599.21	2,381.21	5.46%	0.00	0.00	2,381.21	3,980.42
1986	Thomas, Evelyn	479.76	0.00	0.00	0.00	479.76	413.89	0.95%	0.00	0.00	413.89	893.65
1993	Toomire, Philip	239.88	0.00	0.00	0.00	239.88	132.26	0.30%	0.00	0.00	132.26	372.14
1942	Trefethen, John	319.84	0.00	0.00	0.00	319.84	233.84	0.54%	0.00	0.00	233.84	553.68
1944	Trickey, Lt. Thomas	159.92	0.00	0.00	0.00	159.92	108.50	0.25%	0.00	0.00	108.50	268.42
1990	Weich Lot	239.88	0.00	0.00	0.00	239.88	172.53	0.40%	0.00	0.00	172.53	412.41
1945	Whidden, Eliz A.	2,078.97	0.00	0.00	0.00	2,078.97	1,223.62	2.80%	0.00	0.00	1,223.62	3,302.59
1945	Whidden, Ira W.	1,279.37	0.00	0.00	0.00	1,279.37	824.72	1.89%	0.00	0.00	824.72	2,104.09
1976	Witham, John F.	479.76	0.00	0.00	0.00	479.76	320.03	0.73%	0.00	0.00	320.03	799.80
1993	Witham, Robert C.	479.76	0.00	0.00	0.00	479.76	274.45	0.63%	0.00	0.00	274.45	754.22
1934	Yeaton, Elle	159.92	0.00	0.00	0.00	159.92	132.40	0.30%	0.00	0.00	132.40	292.32
	Total Cemetery Funds	126,964.55	0.00	0.00	0.00	126,964.54	43,638.94	100.00%	0.00	0.00	43,638.94	170,603.48
	SCHOLARSHIP FUNDS											
1927	H. Newton Church	2,233.80	0.00	0.00	0.00	2,233.80	(429.61)	1.98%	0.00	0.00	(429.61)	1,804.19
1970	Family Scholarship	107,173.21	0.00	0.00	0.00	107,173.21	(18,529.04)	94.87%	0.00	0.00	(18,529.04)	88,644.17
1909	Lib. Webster Fund	845.81	0.00	0.00	0.00	845.81	(162.67)	0.75%	0.00	0.00	(162.67)	683.14
1969	Lib. Webster Fund	858.50	0.00	0.00	0.00	858.50	(165.11)	0.76%	0.00	0.00	(165.11)	693.39
1963	Lib. Langdon Fund	169.15	0.00	0.00	0.00	169.15	(32.53)	0.15%	0.00	0.00	(32.53)	136.62
1992	Virginia M. Rowe	1,691.64	0.00	0.00	0.00	1,691.64	(325.35)	1.50%	0.00	0.00	(325.35)	1,366.29
	Total Scholarship	112,972.11	0.00	0.00	0.00	112,972.11	(19,644.31)	100.00%	0.00	0.00	(19,644.31)	93,327.80
	LIBRARY FUNDS											
1922	Langdon Fund1	220,207.68	0.00	0.00	0.00	220,207.68	(115,829.44)	20.74%	0.00	0.00	(115,829.44)	104,378.25
1945	Langdon Fund2	657,823.07	0.00	0.00	0.00	657,823.07	(346,015.52)	61.97%	0.00	0.00	(346,015.52)	311,807.55
1945	Langdon Fund3	108,422.03	0.00	0.00	0.00	108,422.03	(57,030.08)	10.21%	0.00	0.00	(57,030.08)	51,391.95
1978	Langdon Fund4	75,149.77	0.00	0.00	0.00	75,149.77	(39,528.84)	7.08%	0.00	0.00	(39,528.84)	35,620.92
	Total Library	1,061,602.55	0.00	0.00	0.00	1,061,602.55	(558,403.88)	100.00%	0.00	0.00	(558,403.88)	503,198.67

Newington Trustees of the Trust Funds - 2020						
Name of Fund	Balance 12-31-19	Withdrawal for 2020 costs	Deposits in 2020	Interest earned from TD Bank		Balance 12/31/20
Capital Reserve Accounts:						
Fire Dept. Vehicle Replace	\$181,772.25	\$1,085.18	\$100,000.00	\$959.99	\$281,647.06	\$281,647.06
Ambulance & Major Med. Equipment	\$153,272.13	\$0.00	\$50,000.00	\$773.41	\$204,045.54	\$204,045.54
Police Dept. Radio Equipment	\$5,012.69	\$0.00	\$5,000.00	\$25.29	\$10,037.98	\$10,037.98
Town Wide Revaluation	\$568.51	\$0.00	\$25,000.00	\$2.87	\$25,571.38	\$25,571.38
Municipal Buildings	\$119,273.09	\$0.00	\$0.00	\$601.86	\$119,874.95	\$119,874.95
Fox Point / Maintenance	\$125,508.97	\$7,149.88	\$0.00	\$633.23	\$118,992.32	\$118,992.32
Employee Annual Leave / Severance	\$18,702.74	\$8,480.36	\$30,000.00	\$94.27	\$40,316.65	\$40,316.65
Highway Dept. Vehicles	\$44,128.64	\$0.00	\$25,000.00	\$222.67	\$69,351.31	\$69,351.31
Cemetery Maintenance	\$22,119.63	\$0.00	\$0.00	\$111.61	\$22,231.24	\$22,231.24
Recreation Area Maint.	\$37,744.62	\$19,204.85	\$18,000.00	\$190.22	\$36,729.99	\$36,729.99
Major Road Work	\$346,781.59	\$72,910.44	\$132,000.00	\$1,748.97	\$407,620.12	\$407,620.12
Mott Pond Drainage	\$51.33	\$0.00	\$0.00	\$0.26	\$51.59	\$51.59
Langdon Library Building	\$5,172.33	\$0.00	\$10,000.00	\$26.10	\$15,198.43	\$15,198.43
Stone School Const. / Improvement	\$31,149.65	\$0.00	\$0.00	\$157.19	\$31,306.84	\$31,306.84
Health Cost Deductible	\$20,017.97	\$0.00	\$0.00	\$101.01	\$20,118.98	\$20,118.98
SCBA	\$20,993.75	\$0.00	\$0.00	\$105.93	\$21,099.68	\$21,099.68
Fire Dept. Communications	\$14,595.44	\$0.00	\$10,000.00	\$73.64	\$24,669.08	\$24,669.08
Municipal Generator	\$40,789.16	\$0.00	\$10,000.00	\$205.83	\$50,994.99	\$50,994.99
Explosives Detection K9 Trust	\$0.00	\$6,000.87	\$19,226.56	\$31.82	\$13,257.51	\$13,257.51
Repair Fire Vehicles	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
Cemetery Improvements	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Non Capital Reserve Account:						
Spec. Ed. Expendable Trust	\$113,191.20	\$0.00	\$20,000.00	\$621.71	\$133,812.91	\$133,812.91
School Property Maint.	\$61,362.84	\$0.00	\$40,000.00	\$360.19	\$101,723.03	\$101,723.03
Sewer Enterprise Fund	\$997,060.28	\$56,192.72	\$400,000.00	\$3,754.10	\$1,344,621.66	\$1,344,621.66
Tuition Expendable Fund	\$53,682.28	\$0.00	\$20,000.00	\$321.44	\$74,003.72	\$74,003.72
Totals	\$2,412,951.09	\$171,024.30	\$943,226.56	\$11,123.61		\$3,196,276.96
Newington Trust Funds	Balance 12-31-18	Withdrawn	Deposits	Net Value +/-		Balance 12/31/20
Cemetery	\$170,603.49	\$0.00	\$1,200.00	\$9,216.41		\$181,019.90
Library	\$503,198.67	\$7,937.67	\$0.00	\$10,185.44		\$521,321.78
Scholarship	\$93,327.80	\$0.00	\$0.00	\$9,653.35		\$102,981.15
Totals	\$767,129.96	\$7,937.67	\$1,200.00	\$29,055.20		\$805,322.83

The Newington Trust Funds are managed by Captrust 4208 Six Forks Rd, Ste 1700, Raleigh NC 27609 (formally, Boston Advisors, LLC, One Liberty Square, 10th Floor, Boston, MA 02109) under a conservative investment policy adopted by the trustees and approved by the New Hampshire Attorney General.

SEWER ASSESSMENTS

LEVY OF 2020

Billed

Sewer Assessments (Warrant)	\$	1,355,469
Septic Fees & Hookups charged	\$	30,412
I.P.P. Fees	\$	30,585
Uncollectable Assessments	\$	-
TOTAL Billed (net)	\$	1,416,466

Remittances to Treasurer

Sewer Assessments (current)	\$	1,272,658
Sewer Assessments (past due)	\$	90,925
Pre-paid Assessments	\$	16,839
Septic Fees & Hookups charged	\$	30,412
Septage/Dumping Fees	\$	15,360
I.P.P. Fees	\$	30,585
State Grant	\$	149,174
Miscellaneous Income	\$	20,296
Bank Interest	\$	4,053
Bond Proceed (reimbursements)	\$	53,068
Transfer to/ from Money Market Account		\$56,193
TOTAL Collected	\$	1,739,562

2020 Uncollected Assessments	\$	88,487
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Newington Sewer Treasurer's Report

January 2020 - December 2020

Operating Fund - Checking Account (214)

Beginning Bank Balance	\$	1,078,460.87
Revenue:		
Sewer Use Charges		
Account 02-3403-90-175		
Deposit :	1,412,986.78	
Septage Fees		
Account 02-3403-90-200		
Deposit:	12,480.00	
Inspection & Hookup Fees		
Account 02-3403-90-100		30,411.75
Other Revenues		
Account 02-3403-90-150		20,296.22
ST of NH BK 51 Pymts CS		40,603.40
Dep. From Sewer Enterprise Acct.		56,192.72
State of NH Treasury		161,638.32
Interest - Bank		4,052.71
Total Revenue:		1,738,661.90
Expenses 1674-01 through 1747-01		1,788,739.22
Total Expenses:		1,788,739.22
Ending Balance Checking Account:	\$	1,028,383.55

Board of Selectmen 2020 Annual Report

The Board of Selectmen is pleased to present our 2020 Annual Report. This report provides Newington residents a summary of events we addressed this past year.

By any measure, 2020 was an unprecedented year. Within a week of Newington's 2020 town meeting, our normal daily routines changed. Masks, social distancing, sanitizing hands and avoiding large gatherings became the new norm. The Governor mandated that all nonessential workers had to stay at home because of the pandemic that was sweeping the United States and the world. The town business affairs and financial uncertainty significantly changed. Who would have ever imagined how the COVID-19 virus would change our lives so dramatically?

The town Selectmen are proud of all that has been accomplished the past year. We want to thank everyone involved in this effort from the town staff, the many residents serving on the boards, committees along with the many volunteers who gave their time and dedication.

Financial:

Promoting Economic development is an ongoing priority. With a substantial loss in property revenue from the fossil fuel energy plants, industry, and commercial businesses we need to attract 21st century business to Newington while retaining and recognizing existing business and industry.

With a shrinking economy and financial uncertainty the Selectmen instituted a spending freeze in April. This spending freeze has saved \$750,000 total, over \$390,000 from the selectmen's budgets and balance from town departments.

Some State legislators are attempting to resurrect donor and receiver towns. This would be very costly to Newington. To stop this bill the Selectmen have joined other donor towns to oppose this legislation.

The valuation of our malls will continue to decrease as the number of businesses fail. These losses have decreased the assessed tax value of our malls.

Our town is faced with critical financial challenges. We believe these challenges we confront also present an opportunity to better the town and preserve our rural residential character.

We have established new financial accounting policies that will better protect our town's affairs saving tax dollars.

We continue to bid equipment, professional services, and supplies saving substantial tax dollars.

The selectmen declined receiving the cost of living adjustment to their stipend.

Governmental:

The town assumed responsibility and maintenance of Woodbury Avenue and Gosling Road. Private contractors have been hired to plow these roads. Gosling Road was paved in the summer of 2020 and the cost was shared with Portsmouth.

Wilcox Way was paved to the Newington Sewerage Plant.

The Safety Lane Committee worked with a local surveyor and our town engineer to complete a conceptual design along Nimble Hill Rd. It was determined no private land would be taken. The committee has applied for a state grant that would cover 80% of the cost. The town would be responsible for the remaining 20%. If the grant is not approved, the \$140,000 would be returned to the town's fund balance.

We budgeted for a forester to survey and make recommendations for the town forest and Fox Point. Due to the spending freeze, we postponed this work.

The town garage took possession of a new highway plow truck.

Due to the COVID-19 virus Newington began remote zoom meetings in April 2020. To further protect committee and board members the town rented a tent and conducted meetings outside following state social distancing recommendations.

Tree cutting and stump removal work was completed adjacent to the Old Stone School and Parsonage.

Through volunteers and company donations, we repaired Fox Point Road and drainage leading to the dock.

The Transfer Station area for brush and trees was cleared and expanded.

Environmental:

The Selectmen promoted and supported the new fire department clean room which will better protect our firefighters from cancer causing contaminants.

We were successful in lobbying the State to lower the allowable limits of PFOA and PFAS in Newington's ground water.

Working with our attorney we have and will continue to pursue the toxic fumes smelled in the industrial and residential area. We are working with state and federal environmental agencies to monitor and stop the fumes. We asked the citizens to report noxious fumes to the town hall. All reports are logged in, documenting the time and date.

The Selectmen signed new flood maps. These new coastal maps became effective January 29, 2021. They update the town's flood zones and floodway boundaries.

The town purchased 2 COVID -19 Electro-static spray disinfection systems to clean our buildings.

Sincerely,

Timothy "Ted" Connors, Chair

Kenneth Latchaw

Michael Marconi

Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2020:

- Newington Falls, LLC requested a variance from Article III, Section 8 to allow a 30+-foot setback where 50 feet is required for parking on property located at River Road and Shattuck Way, Tax Map 13, Lot 6 – A. The request was granted.
- 117 Gosling Road, LLC requested a use variance from Article III, of the Newington Zoning Ordinance to permit a dog daycare usage, and a variance from Article 9, Section 7 to permit a retaining wall and fencing within the wetland setback on property located at 117 Gosling Road, Tax Map 28, Lot 2. The request was granted.
- Katherine and Abigail Hood requested a variance from Article VIII to allow an above ground swimming pool, entirely within the 100-foot wetland buffer setback on property located at 12 and 14 Coleman Drive, Tax Map 12, Lot 8. The request was granted.
- Rollins Farm Holdings, LLC requested a variance from Article III, Section 2 and Article VII to allow retail sales in the Office Zone, and to allow a building 30 feet from the property line where 50 feet is required on property located at Shattuck Way and River Road, Tax Map 13, Lot 5A. The requests were granted.
- Thomas and Marie Cowgill requested a variance from Article VI to expand a non-conforming structure; a variance from Article VII-I, Table VII-I from front and side setbacks; and a variance from Article VIII, Section 6, Wetland Buffer for property located at 288 Fox Point Road, Tax Map 10, Lot 1. The requests were granted.
- Rollins Farm Holdings, LLC/Mark Phillips requested a variance from Article III, Section 2; to allow the retail sales of lobster and shrimp cooked on the premises. The property is located at 66 River Road, Tax Map 13, Lot 5A. The request was denied.
- 25 Piscataqua Drive, LLC requested a variance from Article VII to allow the expansion of the existing manufacturing Wilcox Industries facility for additional manufacturing space and a 248-space parking garage 45 feet from the property line where 75 feet is required at their property located on Tax Map 27, Lot 22. The request was granted.

Matthew Morton

Zoning Board of Adjustment

NEWINGTON CEMETERY TRUSTEES

2020 Report

In-person trustee meetings this year were curtailed due the COVID-19 pandemic. Business was conducted by email, and by client meetings at the cemetery wearing masks and remaining socially distanced.

- Four burial plots were sold in the Southern division in 2020. Eleven burials were recorded, one was interred in Dover, and 10 were interred at the town cemetery (7 vaults and 3 cremations).
- Monument cleaning in the Eastern division was suspended due to the drought, and grub treatment for the European chafer has kept the turf infestation under control.
- The part-time Sexton position was vacated in 2020. We are grateful to the town volunteers who have facilitated cemetery activities, such as placing and collecting American flags for veterans. Special thanks to Lulu Pickering and her husband Will Gilbert for rescuing our Dogwood Tree. They kept it watered and fertilized during the drought.
- Fabyan Point Grounds Care provided mowing and ground cleanup for the cemetery.



Views of the Southern Division, Lot #60, and the oldest portion of the Eastern Division.

The Historic District Commission has identified possible old burial sites behind the Meeting House, under the Horse Sheds. The Cemetery Trustees will be working with them in the development of a memorial garden for any abandoned burial sites.

Respectfully submitted,

Margaret F. Lamson

Cosmas Iocovozzi

Alan C. Wilson, Chairman (2021)

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

2020

This year became very challenging when the pandemic hit us and the rest of the world in March. All of our normal day to day activities were anything but normal and new ways of doing business had to be improvised to keep projects and people moving forward.

The town office doors were closed, except by appointment but we never did stop offering our assistance in issuing permits and the inspection process continued with photographs and limited onsite inspections.

As the Health Officer I was part of the Emergency Operations Management team working with Fire, Police, and the Town Administrator on procedures to keep the town services available even on a limited basis while keeping employees and residents safe as possible.

It is the first week of January and the infection rate has only increased with more hospitalizations. We are not out this by any stretch of the imagination and we need all of us to stay vigilant and continue to follow the Center for Disease Control (CDC) guidelines in order to minimize infecting ourselves and others.

Online permit applications are available and between emailing permits and regular mail we kept up with the demand for building services, just in a different way than before and people were and are still very understanding that the process takes a little longer than before. We look forward to continuing to serve the residents and contractors alike.

The total revenue collected by the Building Department was \$217,519.77 and is categorized as follows:

63 Building Permits	\$149,924.77
72 Electrical Permits	34,547.00
67 Plumbing & Mechanical Permits	30,498.00
7 Excavation Permits	700.00
13 Sign Permits	1,820.00
1 Basil Area (Septic)	30.00

The total number of permits issued was 213 this year with an estimated cost of construction of \$21,212,252.00

Sincerely,

Kevin Kelley,

Building, Code, and Health Officer

TOWN OF NEWINGTON

2020 BUILDING PERMIT SUMMARY

<u>Permit #</u>	<u>Date</u>	<u>Map-Lot</u>	<u>Permit Issued To</u>	<u>Address</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Description</u>	<u>Tenant/Occupant</u>	<u>General Contractor</u>	<u>Permit #</u>
20-1	1/29	17-4-1	Timothy & Julie Nicholas	4 Lydia Lane	\$12,000	\$84	Finish roughed in room	Timothy & Julie Nicholas	Caledian Carpentry	20-1
20-2	1/29	11-11	Adams Homestead Realty	148 Nimble Hill Rd	\$58,000	\$406	Replace foundation	R.A Siede	R.A Siede	20-2
20-3	2/24	17-9B	Harmoney Energy Works	224 Nimble Hill Rd	\$7,609	\$64	Add 9 Solar Pnel to existing array	Alan Wilson	Harmoney Energy Works	20-3
20-4	2/24	27-22	Bernier Corp	25 Piscataqua Drive	\$350,000	\$3,600	Drop Ceiling, sprinklers paint, flooring	Wilcox Industries	Bernier Corp	20-4
20-5	2/26	34-03	Montgomery	45 Gosling Rd	\$688,305	\$6,980	Complete Interior Fit-up of Dicks Sporting Goods	Dicks sporting	Montgomery	20-5
20-6	2/27	27-01-3-1	Atwood Builders	101 Shattuck Way	\$95,000	\$1,050	Rejuvenation Spa & Family Practice	Seacoast Rejuvenati	Atwood Builders	20-5
20-7	3/4	8-3	Todd WhiteStructure	372 Shattuck Way	\$250,000	\$2,600	Construct 12x16 slab for equip & new cables	Sprague Operating	Tood White	20-7
20-8	3/5	11/21	Southers Construction	11 Old Post Rd	\$36,000	\$252	Extend roof line over current addition-See	Gurubhai Khalsa	Southers Construction	20-8
20-9	3/9	39-05	Two International Construction	One New Hampshire Ave	\$72,840	\$830	Demo and renovate existing office	O-Hive	Two International Const.	20-9
20-10	3/9	51-25	Carl Allgeyer	17 Hodgdon Farm Lane	\$100,000	\$700	Total renovation, Kit, Baths etc.	Carl Allgeyer Debra Ladner	Self	20-10
20-11	3/17	27-01D	Harnum Industries LTD	120 Shattuck Way	\$19,636	\$300	Concrete Pad	Tyco Electronic s	Harnom Industries	20-11
20-12	3/17	34-03	Retail Fixture Solutions	45 Gosling Rd	\$56,665	\$670	Install 10' tall shelving	Dicks Sporting Goods	Retail Fixture Solutions	20-12
20-13	3/18	11-18	Hawkeye Construction	183 Fox Point Rd	\$48,000	\$366	Renovate Kit-mud room and Dining Rm	Matt Robinson	Self	20-13

20-14	3/23	34-03-1	Carlino Building Associates	85 Gosling Rd	\$53,000	\$100	Demo Toys R Us	McGovern Subaru	Carlino Building Associates	20-14
20-15	4/1	18-07	Peter Latchaw	27A Fox Point Rd	\$2,500	\$50	Renovate breezeway into laundry room	Jason Cole	Peter Latchaw	20-15
20-16	4/8	23-16	Robert Dell	224 Little Bay Ed	\$35,000	\$590	After the fact permit for the barn	Robert Dell Isola	Self	20-16
20-17	4/8	11-14-6	Jason Caruso	26 Beane Lane	\$3,000	\$25	Replace landing with 12x19 deck & Pergola	Jason Caruso	Self	20-17
20-18	4/9	27-01 D	Subcom	120 Shattuck Way	\$750,000	\$7,600	Renovate Existing manufacturing area	Subcom	Monadnock Commercial	20-18
20-19	4/20	18-10	James Vrotace	52 Fox Point Rd	\$1,500	\$30	20x14 Shed	James Vrotace	Self	20-19
20-20	5/11	12-11	Nancy & Peter Gowell	57 Nimble Hill Rd	\$1,000	\$50	12x16 Shed	Nancy & Peter Gowell	Self	20-20
20-21	5/12	34-03-1	Carlino Building Associates	85 Gosling Rd	\$2,300,000	\$23,000	Renovate 42K building into car dealership	McGovern Subaru	Carlino Building Associates	20-21
20-22	5/18	19-20	Habitat for Humanity	2185 Woodbury Ave		\$100	Temporary storage permit	Habitat for Humanity	Self	20-22
20-23	5/18	15-15	Chris & Erin Russo	6 Dumbling Cove Rd	\$40,000	\$100	In-ground Pool	Chris & Erin Russo	Northern Pool & Spa	20-23
20-24	5/20	11-14-9	John Emery	104 Fox Point Rd	\$15,000	\$105	Renovate existing bath and laundry	John Emery	Self	20-24
20-25	5/27	7-4	Michael Barker	518 Shattuck Way	\$2,800	\$25	Wooden staircase to dock	Michael Barker	Self	20-25
20-26	6/2	11-18	Samara & Matthew Robertson	183 Fox Point Rd	\$8,700	\$30	12x16 Shed	Samara Robertson	Self	20-26
20-27	7/9	11-11	Robert Siede	148 Nimble Hill Rd	\$125,000	\$875	Total renovation of existing home	Robert Siede	Self	20-27
20-28	7/21	54-06	Brian Short	336 Newington Rd	\$50,000	\$100	21x40 in-ground pool	Brian & Mary Ann Short	Custom Pools	20-28
20-29	7/22	20-2	One Development & Construction	170 Shattuck Way	\$445,000	\$4,650	Install mezzanine w/a 35x23 electrical room	Georgia Pacific Gypsum LLC	One Development	20-29

20-30	7/28	12-08	Katherine Hood	12/14 Colman Drive	\$17,950	\$50	Install above ground pool	Katherine Hood	Aqua Paradise Pools	20-30
20-31	7/29	9-02B	Chinburg Builders	323 Fox Point Rd	\$450,000	\$3,200	Construct a 2 story 3,061' SFD	Rob and Wendy Murphy	Chinburg Builders	20-31
20-32	7/30	23-23	Lulu Pickering	339 Little Bay Rd	\$40,000	\$28	Replace foundation w/poured concrete	Lulu Pickering	Jack Stilkey Building	20-32
20-33	8/17	51-11	Jason Smith	392 Newington Rd	\$40,000	\$100	15x30 inground pool	Jason Smith	Self	20-33
20-34			Withdrawn until 2021							20-34
20-35	8/24	13-08	Paul Reardon	66 Patterson Lane	\$3,690	\$30	10x12 Shed	Paul & Kathleen Reardon	Self	20-35
20-36	8/24	15-2	James Nelson	84 Little Bay Rd	\$8,000	\$56	16x25 one car garage	James Nelson	Self	20-36
20-37	8/27	51-26	Gina Gilmore	5 Hodgdon Farm Lane	\$3,000	\$30	10x16 Shed	Gina Gilmore	Self	20-37
20-38	8/27	27-01	Subcom	100 Piscataqua Drive	\$33,156	\$432	Install fire doors and related FA equipment	Subcom	TBD	20-38
20-39	8/31	12-15	North & South Construction	19 Nimble Hill Rd	\$15,000	\$250	Install Dividing walls into offices	North South Construction	North South Construction	20-39
20-40	9/9	39-09	Aberthaw Construction	90 Arboretum Dr	\$3,060,235	\$30,703	Tenant fit-up of 2nd & 3rd floor	TBD	Abathaw Construction	20-40
20-41	9/9	14-8	James Bussey	96 Patterson Ln	\$5,000	\$35	4x8 deck	James Bussey	Gerald Worchester	20-41
20-42	9/9	54-04	Stephan Kelly-Sunrun	74 Airport Rd	\$22,601	\$161	Roof top PV solar system 11.895 KW DC	Paul Heir	Sunrun	20-42
20-43	9/14	31-01	Nathan Hagelin, Wood PLC	20 Short St		\$200	2 Temporary Storage Trailers	Nathan Hagelin	Pease Development	20-43
20-44	9/16	11-20	Otter Creek Homes	178 Fox Point Rd	\$4,000	\$140	replace two windows with an overhead door	Chris Atwood	Otter Creek Homes	20-44
20-45	9/21	15-06	Saccoccia Construction	116 Little Bay Rd	\$5,000	\$35	Construct a roof over existing deck	Gloria Trefethen	Saccoccia Construction	20-45

20-46	9/29	28-2	Robert Jones	117 Gosling Rd	\$25,000	\$350	Construct walls for an office and 6 exterior doors	Play all day	Robert Jones	20-46
20-47	10/1	11-11B	Harmoney Energy Works	33 Colman Drive	\$12,287	\$134	Install a ground mount solar panels	Derick Willson	Harmoney Energy Works	20-47
20-48	10/14	54-05	ReVision Energy	62 Airport Rd	\$3,000	\$56	Install a roof top solar array	Ric Jack d'Orto	ReVision energy	20-48
20-49	10/15	27-01	Monadock Builders	100 Piscataqua Drive	\$1,000,000	\$10,100	Remodel 3 floors	SubCom	Monadock Builders	20-49
20-50	10/26	28-01	109 Gosling Rd LLC	109 Gosling Rd	\$5,000	\$125	Replace front door with automatic door	Seacoast Ebikes	109 LLC	20-50
20-51	11/2	19-20	Douglas Gregory	29 Fox Run Rd	\$1,000	\$125	Add 24 feet of privacy fence	Habitat for Humanity	Douglas Gregory	20-51
20-52			Withdrawn until 2021							20-52
20-53	11/23	13-11	Matthew Batchelder	46 Patterson Lane	\$8,500	\$30	12x24 Shed	Patterson Ln llc	Matthew Batchelder	20-53
20-54	11/23	13-6A	Newington Falls Medical	291 Shattuck Way	\$3,425,000	\$34,250	Construct a 10K medical facility	Owners	Owners Construction Reps	20-54
20-55	11/23	17-13	Sunrun	71 Old Post Rd	\$8,693	\$113	Install roof top solar array	Sunrun	Stephan Kelly	20-55
20-56	12/3	39-06	TWO International Construction	25 New Hampshire Ave	\$28,000	\$380	Renovate 5,217 sq feet of office space	TWO International Construction	Same	20-56
20-57	12/3	16-2	Edward Holgate	95 Little Bay Rd	\$4,000	\$30	Construct a 16x18 shed	Edward Holgate Joe and Barbara Lewis	Self	20-57
20-58	12/3	11-22	Joseph Lavin	153 Fox Point Rd	\$395,000	\$2,815	Construct a 2,476 sq ft SFD	Barbra Lewis	Self	20-58
20-59	12/7	10-22	Ted Karabinas	31 Little Bay Rd	\$2,000	\$30	Construct a 8x12 Shed	Ted Karabinas	Self	20-59
20-60	12/8	39-05	TWO International Construction	One New Hampshire Ave	\$25,500	\$350	Demo and renovate existing office	Triple Crown	TWO International Const.	20-60
20-61	12/8	22-11	Southers Construction	72 Gundalow Landing	\$24,310	\$168	Remove and replace existing decks	Richard Hamelin	Southers Construction	20-61
20-62	12/16	27-22	Bernier Corp	25 Piscataqua Drive	\$700,000	\$7,100	Renovate the 3rd floor	Wilcox	Bernier Corp	20-62

20-63	12/21	17-9A	Harmony Energy Works	248 Nimble Hill Rd	\$13,186	\$141	Install Roof Mounted solar array	Thomas Hourihan	Harmony Energy Works	20-63
20-64	12/22	51-19	Wayne & Paulette Semperini	20 Hodgdon Farm Lane	\$80,000	\$585	Renovate Kitchen, Dining, Family & baths	Wayne & Paulette Semperini	Andy Johnson	20-64
20-65	12/22	50-02	Nations Roof of N.E. llc	45 Gosling Rd	\$216,077	\$2,261	Remove and replace membrane roof	Best Buy	Nations Roof of NE	20-65
					\$15,310,740	\$149,925				

CONSERVATION COMMISSION - 2020 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:

- **Development Projects:** The Conservation Commission reviewed and provided comments on several DES applications, including those for a proposal for 98-room hotel off Shattuck Way by Doloma Investments, and an expansion for Little Bay Lobster.
- The Commission also made landscaping recommendations for Doloma Investments, Eversource for restoration of the Flynn Pitt, and Newington Falls, LLC for a medical office on Shattuck Way.
- **Conservation Easements:** The Commission discussed a proposal by Southeast Land Trust for a conservation easement on the Adams Homestead that had been listed on the New Hampshire Historic Registry.
- **Community Education Outreach:**
The Conservation Commission was not able to host a public presentation in 2020 due to the COVID-19 pandemic restrictions of public gatherings, but the Commission has been discussing alternative methods of online public education outreach for 2021.

The Newington Conservation Commission

We welcomed new alternate member, Benjamin Hutchins to the Commission in 2020, and encourage other residents to volunteer as members.

Respectfully submitted by The Newington Conservation Commission,

Chair, Jane Hislop; Vice-Chair Jim Weiner; Members: Andrew Meigs; Ann Morton; Jim Tucker; and Alternates, Benjamin Hutchins; Bill Murray; and Jane Kendall

Newington Conservation Commission January 2020 - December 2020

<u>Operating Fund - Checking Account (4859)</u>	
Beginning Bank Balance (TD Bank)	\$ 344,524.43
Revenue:	
Town Warrant Article 21 RSA 36-A:5	75,000.00
PSNH Transmission	
DBA Eversource Energy	120,000.00
Interest Earned	1,433.14
Total Revenue	\$ 196,433.14
Expenses:	
Total Expenses:	
Ending Balance Checking Account:	\$ 540,957.57

Economic Development Committee Report

To: Newington Residents and Businesses.

Re: Annual Update 2021

Folks, The Newington Economic Development Committee wanted to provide a little background and more detail on what we have spent the last year trying to accomplish. The year 2020 has presented many challenges, mostly related to the COVID epidemic. The EDC was also impacted by this.

The overall goal and mandate for the EDC is to help Newington maintain and grow “The Newington Advantage.” It seems from the 2020 Master Plan commissioned by the Planning Board and Select Board, there are several “Newington Advantages” the town’s people feel are important. One of the advantages is the rural feel and flavor of the town. Another is our much-envied low tax rate that Newington has been able to maintain. Finally, people treasure the active farmlands that Newington’s low tax rate allows to exist in an area close to the shore and also the great towns of Portsmouth and Dover.

These were pointed out as being keys to our residents’ enjoyment of the town. On the EDC, we consider these items to be where we get the mandate and purpose for our committee. We want to help protect and maintain these priorities.

Here is how we have spent 2020 (The International Year of COVID) trying to accomplish our mandate:

While we were just starting to understand the impact of COVID, we pulled together a panel to present on the way local businesses could take advantage of the first PPP loan offerings. The goal was to actively demonstrate the concern Newington has for the businesses located in town. At that point, we came to realize the town did not have a consolidated, easy to use email contact list. We have updated that list and are now able to more quickly and efficiently send out Town originated communications, such as our Business Newsletter. This positively impacts not only conversations related to the EDC but to every service the town offers.

Regarding to the town website, we have added content to it related to the Business Portal. This now reflects our town’s good attributes in order to draw in potential businesses to our commercial, industrial and office areas. A citizen brought to our attention some anomalies in the way the federal crime stats are reported. Due to the shoplifting at the retail establishments and our small population, it made Newington seem like property crimes were out of control. We were able to work with the Newington PD to understand this dynamic and put forth a better explanation.

The EDC sat in and listened to the report from the Select Board and the Planning Board about the effect of Mixed Use in Town. The great news from this report (found on the Town’s website) is that with proper guidance, the positive impact to town (increased property values for the properties where mixed use is implemented) can be maximized while the possible drain to the town services and resources can be mitigated.

We began conversations to understand how, as a town, we can help positively shape and steer the way these projects are implemented. The EDC has been able to establish relationships and conversations with the property owners in town where the concept of mixed use could be implemented with the

positive outcome and minimized downsides. These properties are the Fox Run Mall and Newington Park.

The EDC and Board of Selectmen, with the help of Karen Anderson, has been able to establish a Newington Appreciation Award for businesses. This acknowledgement allows Newington to point out the history and accomplishments of local businesses that have become part of the fabric of our town and welcome new businesses. A few of them are Rockingham Electric, Wilcox Industries, Aldi's and McGovern Subaru. More to come.

The EDC wants to fully comply with Governor Sununu's requirement of Electronically Viewable public meetings to reduce the spread of COVID. You may have seen and will continue to see our Informational sessions on Mixed Use in town. Our meetings and informational sessions are provided for viewing real-time via Zoom or they can be seen after the fact via the recording.

With the drop of the tax revenue from the power plant properties, retail and office sector, the EDC is trying to bring forth other sources of development that will help reduce the impact of these significant revenue reductions that Newington now faces. These tax revenue reductions will increase all of our tax rates substantially. This increase stands likely to erode our popular Newington Tax Advantage. Properly implemented Mixed Use development could help mitigate this impact.

Members of the EDC are now interacting with the other Economic Development organizations on the Seacoast. This will be impactful when one of the other Seacoast communities hear of an organization that is looking to relocate. If that EDC has a user they can't serve, they are willing to refer that to the other EDCs in the area. The key for us is to have this relationship already established. We now have that underway. The feeling is that if we can all prosper, the overall Seacoast region improves. One of the benefits of this collaboration has been a better understanding of the programs available via the state to help entice businesses to consider Newington above other communities. We are now looking into which of this mesh with our overall needs that will not conflict with our stated goals.

We appreciate the support the town and Board of Selectmen have provided to the EDC so far. We are looking forward to further collaboration and interaction with the other Boards in town.

Sincerely,

Jeff Hiatt

Chairman,

Economic Development Committee

Escrow Accounts as of 12/31/2020

Coakley Land Fill	\$ 47,488.40
Texas Roadhouse	22,205.50
Woodbury Ave.	24,393.32
M. Phillips	2,734.61
M. Phillips Woodbury Avenue	20,383.11
Storage Barn II	1,179.40
141 Shattuck Way	436.37
117 Gosling Road	2,350.16
McGovern Auto	775.59
271 Nimble Hill	2,462.88
McGovern Landscape	12,013.67
McGovern Site Work	27,458.64
Little Bay Lobster	547.58
Newington Falls LLC	3,726.31
Total	<u>\$ 168,155.54</u>



THE TOWN OF NEWINGTON
New Hampshire
Established 1713

Office of Emergency Management

Chief Michael Bilodeau, Co-Director
NEWINGTON POLICE DEPARTMENT
71 Fox Pt. Rd., Newington, NH 03801

Chief E.J. Hoyt, Co-Director
NEWINGTON FIRE DEPARTMENT
80 Fox Pt. Rd., Newington, NH 03801

January 26, 2021

The Town of Newington's Office of Emergency Management (OEM) has worked diligently with State Officials, all Town Representative, the Business District, and the Residents to stay proactive in the common goal of prevention of community transmission of COVID-19. According to NH.gov, as January 25th, 2021, The Town of Newington has had a total of 18 confirmed COVID-19 cases, for a total of 2.23% of its residents. In comparing this to neighboring communities, we are the lowest after New Castle at 1.83%. Other surrounding communities are between 3.15% and 5.22%.

Town Services Updates

- The Town has been fortunate to not experience disruptions to basic Town services provided by Newington Police, Fire & Rescue, Town Hall and Highway Department.
- The Town Library is open by appointment and the Town Hall is open with limits to the amount of people allowed in the building at once. Please remember to follow all precautions when entering these buildings; wear a mask, maintain proper distancing, and stay home if you are not feeling well.

Actions for All Newington Residents to Take

- Continue to practice safe, social distancing when not in your "pod."
- Remain diligent about you and your family members wearing masks and hand sanitizing.
- If you are not feeling well, stay home. Reach out to your PCP if your condition warrants it. If your status worsens, call for an ambulance.
- Be smart if traveling. Follow the recommended State and Federal guidelines.
- When available and able to, get your COVID-19 vaccine.

Newington Office of Emergency Management

The Town applied for various grants that helped with the cost of Personal Protective Equipment (PPE) and other safety orientated equipment that may not have been budgeted for or were beyond "normal" supplies.

OEM staff have been working on needed future upgrades to existing systems. These systems play a vital role in how the Town will react and handle all types of emergencies, should the need arise, to keep the Town functioning properly.

Newington Fire and Rescue

80 Fox Point Rd.
Newington, NH. 03801

E. J. HOYT
CHIEF
ehoyt@newingtonfire.org

PATRICK MOYNIHAN
ASSISTANT CHIEF
pmoynihan@newingtonfire.org

As 2020 will be the year that nobody will forget, it has finally come to a close. Even though some things were slowed down or reduced, Newington Fire & Rescue was still busy on many levels. The COVID-19 crisis that hit early in 2020 affected every aspect in one way or another here at the Fire Station. The requests for the Ambulance were lower than in years past due to a reduction in on-site employees in the various businesses throughout Town, reduced commuter traffic along the Spaulding Turnpike and a general concern of going into a healthcare facility as the virus was ramping up.

We coincidentally responded to 911 calls for Emergency Services and Public Assists. Along with responding to those incidents, our Fire Inspections Division performed 147 inspections and re-inspections of businesses this year. We continue to work with our neighboring communities and agencies on Mutual Aid Agreements and adapting protocols for improved responses to emergencies. Newington provided mutual aid to surrounding departments 60 times in 2020; 11 of the mutual aid incidents were ambulance calls (which generates revenue for the town), 37 were for structure fires, 7 for motor vehicle accidents, 1 for a gas leak, 1 for an in-flight emergency at Pease and 3 marine assists with the boat. Newington received Mutual Aid 17 times in 2020. Newington Fire has been a longtime member of the Seacoast Chief Officers Mutual Aid District. Participating in this mutual aid system allows Newington the benefit of being able to request assistance at any time for any reason, just as we would respond when called upon by other Towns and Cities.

In 2020, Department deposits totaled \$ 144,575.97 of which \$58,319.90 was Ambulance revenue; and \$86,256.07 was from Inspections, Fire Alarm, miscellaneous fees revenue. The reduction in revenue from Ambulance billing due to COVID-19 was made up for with new building and renovations that are still on going. Inspection and Fire Alarm fees are only generated from homes and businesses that are protected by Newington Fire and Rescue. Buildings and businesses that are contracted with Portsmouth Fire Department by the PDA are not able to be charged any Life Safety fees.

With several fulltime vacancies at various times throughout the year due to members moving on to other Departments and one long term injury, NF&R was able to return over \$231,000 back to the Town coffers in budget savings. The proposed 2021 budget looks to be approximately 2.2% lower than 2020's budget.

Newington Fire and Rescue

80 Fox Point Rd.
Newington, NH. 03801

E. J. HOYT
CHIEF
ehoyt@newingtonfire.org

PATRICK MOYNIHAN
ASSISTANT CHIEF
pmoynihhan@newingtonfire.org

Department members accumulated over 900 hours of training in 2020 even though the offering of outside classes were significantly reduced due to the virus. Some of these trainings include Advanced EMT, CDL-B, Fire Inspector I and Fire Officer II. All of the trainings conducted benefit the Department with job specific roles and responsibilities while also enhancing the protection capabilities for the Town and Businesses located within.

As discussed at the 2020 Town Meeting, a third-party assessment was performed on NF&R by Municipal Resources Inc (MRI). The basis of the report was to evaluate the current operations of the Department, to identify the present and future fire service needs of the community and to provide recommendations that will assist the Department and community with decision making for resource allocation and operational planning currently, and in the future. The report was thorough, in depth and detailed. It finished with a list of 48 recommendations to move forward with. Of this list of 48 recommendations I'm proud to say that 19 were already completed prior to the final report or have been completed since, 17 are currently in progress, 8 we agree with but need to discuss further as other parties are involved and 4 do not appear to be a viable recommendation as they are more regional issues and not Town specific. We greatly appreciate this assessment as it will help to continue to move the Department in a forward direction and will assist with mapping with that path forward into the future.

As always, I would like to thank the members of NF&R for their continued commitment to this Department and the Town. A special thanks also goes out to the numerous Town residents and businesses that continue to support us at every turn, it is very much appreciated and will not be forgotten.

Respectfully Submitted,

E. J. Hoyt
Fire Chief

Happy 2021 from the Highway Department.

2020 was the first year that the town was responsible for Woodbury Ave. We contracted out the plowing in 2020 which seemed to work out fine.

In 2021 the town anticipates accepting one new road; Wilcox Way.

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

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

Leonard Thomas, Road Agent



Historic District Commission

This year five new members joined the HDC to create a very productive and hands-on board. Welcome to Jo Haskell, Peggy Lamson, Katie Moody, Kristen Poulin, and Becky St. Germaine! Kristen is our first Millennial on the HDC, which is wonderful as we begin work to engage the next generations and to pass the reins on to them for caring about Newington's heritage.

Abandoned burial sites – A ground penetrating radar study by Soil Sight, Inc. in 2009 identified 161 anomalies in the town cemetery that appear to be unmarked burial sites. Several anomalies lie beneath the horse sheds and next to the cemetery road and meeting house parking area. These anomalies are likely burial sites that could have been forgotten in the time span from 1710 to 1867. The goal is to create a memorial park to encompass the burial sites. Long term preservation can best be achieved by appending this area to the town cemetery. A small archeological study is planned for early 2021 to investigate a couple of sites inside the horse sheds to look for ground disturbances associated with burial shafts and to see whether any stones may be toppled and buried just under the top layer of sod inside the cemetery.

Cannon Painting – Environmental Restorations of Hampstead, NH sandblasted, primed and repainted the World War I era cannons in the Veterans Memorial area just before Memorial Day. Shortly afterwards, the Historical Society purchased new flags and created a new flower garden at the foot of the monuments and around the flagpole.

Certified Local Government (CLG) – Newington is one of only 25 of the 234 cities and towns in the state that have CLG certification. This year the HDC discussed mitigating the potential impacts from the sale of the 32-acre Shackford Lot and the destruction of the General Sullivan Bridge. We were happy to see plans progress for the rehabilitation of the old Cider Mill on Fox Point Road.

Church Parsonage c. 1886 – The Congregational Church sold the “New Parsonage” in 2021. The selectmen declined to consider purchasing the property for the town. The long-term tenants moved out just before Christmas. This building is part of the old town center historic district.

Coleman fountain, c. 1913 – The town voted in 1913 to build a waterline for a distance of 2,000 feet and an elevation of 64 feet from Watering Springs to supply water to the old town center. A public drinking fountain was given to the town by James W. Coleman, a sixth-generation descendant of Eleazer Coleman, and placed between the library and 1886 parsonage. It is now used as a flower urn. The HDC approved the library trustees' request to sandblast, prime and paint the fountain that needs a new foundation and should be located outside the spray of the lawn water sprinklers.

General Sullivan Bridge, c. 1934 – Working with the state for the historic mitigation of this bridge under the Spaulding Turnpike and Bridge expansion project has been arduous and irritating. In 2008, the historic bridge was supposed to be saved with a cost of \$10.9 million for saving it rather than replacing it. Instead, the state let the bridge fall into disrepair and now wants to destroy it. The town asked that part of the savings from replacing the bridge with a new structure (now up to \$14.5 million) be used to save other historic resources in town, such as the Old Railroad Depot and the Old Stone School. Rather than rehabilitate either building or to create the requested Bloody Point Park, the state now wants to sell the whole Bloody Point property and keep all the money for itself, in addition to keeping all the savings for replacing the General Sullivan Bridge. The selectmen have requested the help of our congressional delegation, who are involved in raising money for highway projects, such as this one.



Historic Districts – Over the centuries, every time a parcel of town-owned land was appended to the cemetery, the voters officially approved the transfer through a warrant article. The boundaries of land surrounding the library should be agreed and officially transferred by a warrant article to oversight by the library trustees. Currently, these “word of mouth” boundaries derive from old meeting minutes and past selectmen discussions.

Master Plan update – The year started with discussions of the historic chapter in the town’s master plan and what needed to be updated. Maps of the historic districts need to be corrected, and the inventory of historic buildings and cultural resources is in dire need of updating. Nine historic properties in the inventory were updated in 2020, seven of them were described in the *Newington Neighbor*.

Old Parsonage HVAC system – The HDC voted to use the \$20,000 in historic mitigation money from the Eversource Seacoast Reliability Project to install a modern HVAC system (heat pump-based) in the Old Parsonage to make the building more useable. The units should be floor mounted, not wall mounted, and installed in the downstairs dining room, kitchen, and parlor. The work should include necessary upgrades to the electrical panel for code compliance, as well as the other necessary work to install additional electrical outlets inside and outside the building.

Old Stone School – This 98-year-old building is the largest one in town after the Newington Public School. It is an integral part of the old town center historic district and looked quite festive with its fall and holiday decorations and during the year-end bonfire event. The September 2003 building plan by Austin Architects should be updated so we can better understand how to plan for the building’s future use and the possibility of historic preservation grants.

Roadway from cemetery southern division – A roadway to exit this part of the cemetery is needed. The hearse often does not drive down the existing dead end because of difficulties backing up. The HDC was unable to reach agreement with the library trustees to have a new exit road constructed next to their planned parking addition.

Town Historian

Well, things were certainly different in 2020. We are in the midst of a worldwide pandemic, have weathered a very nasty presidential election, followed by a riot on the U.S. Capital, and are mired in a very slow rollout of Covid-19 vaccines. The town is worried about the potential impacts from reviving the donor tax structure to fund education across the state, the collapse of retail malls and restaurants, the devaluing of our local power plants, the need to give tax abatements to some of our larger companies, and the PFAS pollution leaching off the old Pease Air Force Base. Yes, people are uneasy, but we are hanging in there.



The Historical Society began work in 2020 to inventory and archive more of its collection of historic photos and documents. The town has purchased two steel cabinets and archival supplies to aid this volunteer effort.

Political stalemate – Our country is broken into seemingly inflexible tribes; the Republicans vrs. the Democrats, the “haves” vrs. the “have nots,” the believers in facts and science vrs. the believers in what they want to believe, the mask wearers to protect all vrs. the non-mask wearers more worried about their individual freedoms. What does this mean for Newington?

It would be wrong to think that the people of Newington are not equally divided. In Newington’s November 2020 presidential election, Republican Donald Trump received 325 votes, Democrat Joseph Biden 304 votes, and Libertarian Jo Jorgensen 10 votes. On issues important to Newington’s future, such as the need for economic development and workforce housing, townspeople are equally divided. We have our “trust the planning board” group, who want to preserve the town’s status quo for the people living here now, and the “economic development and selectmen group,” who endorse *proactive* development to protect our tax base and acknowledge the need for more housing opportunities. Neither group is necessarily right or wrong, but the inability of the groups to work together to find common ground is not encouraging. Burying your head in the sand and wanting Newington to stay the way it is now with few new houses and people has never worked in the past and will not work now.

Covid-19 pandemic – As I write this report, the United States has had 25.9 million people infected with this new virus and 441,048 deaths – staggering numbers and heartbreak that will only get worse over the coming months. Blessedly, Newington has weathered the storm to a large extent. Only 18 people in town have been infected with the virus so far, and there have been no severe hospitalizations or deaths that I am aware of.

Many families across the country have not been so lucky. Are people in Newington uneasy? You betcha. Will 2021 be another difficult year? Most likely. But, to all the Millennials and young people so worried about their future, please remember that every generation living through the Great Depression, World War II, the Cold War, and every recent war and economic decline since then have had their own share of hardship and misery. There is no reason to believe that there will not be many happy and fulfilling opportunities in our future – they just may be delayed a bit. Smile, be happy, enjoy life.

Vast silent majority – The 2018 census estimated that Newington had 804 residents. Perhaps 150 of them are active in town affairs and sit on various committees. Most public meetings have few if any attendees and participation at town meetings is down to 100 or so voters. Maybe 20% of townspeople are taking an active interest in the town and 80% are spending their lives doing other things. I believe we will weather the Covid-19 pandemic and muddle through our tax abatements, school funding, workforce housing, and economic development issues. What I have a very hard time wrapping my head around is what kind of a future Newington will have if 80% of our residents remain silent bystanders. This problem is exacerbated by the number of residents who come to town, stay only a few years, and move elsewhere. A revolving door of residents passing through is not much of a future for our town. Somehow, we have to find a way to care about one another and engage more residents in community building.

Historian activities – I have been swamped this year with requests about Newington history. One interesting request concerned early generations of the Hodgdon family who lived in Newington in the 1700s and 1800s. How were they connected to Margaret Scott, who was one of the last victims to be hanged as a witch in Salem, MA in 1692? Here goes:

Margaret¹ Stephenson (1615-1692) married Benjamin Scott (1612-1671)

Mary² Scott (1652-1700) married John M. Decker (1646-1694)

John³ Decker, Jr. (1683-1752) married Sarah Bennett (1682-1782)

On Jan. 30, 1729, their third child, Mary⁴ Decker (1710-) married **John⁴ Hodgdon, Jr** (1708-1793) of Newington

Newington's John⁴ Hodgdon had this lineage: Nicholas¹ Hodgdon, Jeremiah², John³, John⁴ (1708-1793). John⁴ was a contemporary of Rev. Joseph⁴ Adams (1688-1793), who became Newington's pastor after the town split away from Dover and became its own parish in 1712/3.

It's good to know that of all the things people are fretting about these days, witchcraft isn't one of them!

So, looking forward to 2021, we need more things to smile about, more flower gardens, more bonfires, less angst!

All the best,
Lulu Pickering

2020 at the Langdon Public Library

This year due to Covid 19, the library did everything completely differently than we have in the past, and hopefully than we ever will again. The library closed the building in mid-March and converted to virtual and digital services until June, when we began loaning items curbside. In September we opened by appointment, and continued providing in library and curbside service through the remainder of the year. We had 2,138 individual visits in total this year. Before the building closure, 292 people attended programs in person. During the closure, we had 48 views of live children's programs, 1,642 views of asynchronous children's programs, and 48 participants in adult virtual programs. We had 304 people use meeting rooms. The library's total annual checkouts including physical items, interlibrary loan and NH Downloadables from OverDrive was 8,697: 4,612 items, 406 interlibrary loan, 2,944 downloadable eBooks and audiobooks and 735 eBooks and streaming media on Hoopla. The library had 336 borrowers in 2020.

Before Covid, members of the community connected at 2019's delayed Winter Warm Up, and John Lamson's two World War II programs. We held our fourth annual "Meet the Candidates" night in March, with 37 participants. Artists Allison Donahue, Maxine Mintz Pottier and kids from the Newington Public School displayed work at the library. We continued monthly Morning & Evening Book Groups throughout the year, virtually once the library closed. Miss Amanda adapted our Summer Reading program to be tracked virtually using the program ReadSquared, and solicited prizes from donors such as Sweetened Memories in Durham, The Library Restaurant and Gaslight Pizza Company in Portsmouth, Lickee's and Chewee's and Dover Bowl in Dover, and Heav'nly Donuts in North Reading, MA. Thank you again to these businesses for their support of the library this year. Congratulations to Norah Cardin, William Cardin and Monroe Grandy for reading 1,000 Books Before Kindergarten in 2020, and to all parents and grandparents participating in the popular 1,000 Books program.

We added 880 items to the collection, and withdrew 450. At year-end we have a total of 22,369 items catalogued in our automated system, including 3,609 DVDs.

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

Lara Berry, Library Director

Langdon Library 2020
Summary of Accounts

Town Appropriated Checking

Beginning Balance 01/01/2020		\$0.00
Operating Distributions	\$30,700.00	
Bank Interest Earned	\$8.63	
NH Charitable Trust Foundation Donation	\$1,000.00	
Total Deposits		\$32,996.98
Expenses Paid		-\$21,910.96
Remaining from Town Managed Lines		\$9,564.34
10% of Budget Returned to Town		-\$20,650.36
Ending Balance 12/31/2020		\$0.00

Trustee Checking

Beginning Balance 01/01/2020		\$58,517.49
Interest	\$8,982.34	
Reimbursement from Library	\$3,071.93	
Patron/ Business Donations	\$85.00	
Transfer from Piscataqua	\$5,095.75	
Total Deposits		\$18,146.43
Expenses Paid		-\$26,007.39
Ending Balance 12/31/2020		\$50,656.53

Piscataqua Checking

Beginning Balance 01/01/2020		\$24,468.57
Total Deposits		\$0.00
Expenses Paid		-\$5,863.00
Ending Balance 12/31/2020		\$18,605.57

Balance of Funds on Hand 12/31/2020 **\$69,262.10**

TOWN OF NEWINGTON MOSQUITO CONTROL

Dragon is using the most effective and ecologically friendly products available to control mosquitoes for the Town. We're protecting both public health and the environment. Beginning in April, when mosquito larvae are found in stagnant wetlands, crews treat the water with a naturally occurring bacterium, *Bacillus thuringiensis israelensis* (Bti). Bti breaks down quickly in sunlight and will not harm people, pets, animals, aquatic life, or other insects, including honeybees. Another green choice, spinosad, was used in catch basins to control disease carrying mosquitoes. Spinosad is organic; does not persist in the environment; and is non-toxic to wildlife. Dragon also utilizes a non-chemical method to control greenhead flies. Trapping these aggressive summertime biters significantly reduce their numbers during July and August. Merus (pyrethrins 5%), an organic product, was used for night-time road spraying. Made from the chrysanthemum plant, Merus breaks down quickly in the environment.

Last season, adult mosquitoes were monitored throughout town. Mosquitoes were collected in traps, identified to species and select species were sent to the State Lab in Concord where they were tested for disease. No disease was detected in mosquitoes collected in Newington in 2020.

Each year, a new State Special Permit is required prior to conducting mosquito control. The Special Permit application process starts in January and takes months to receive State approval. The application is scrutinized and approved by the Pesticide Control Division, the Dept. of Environmental Services, Fish & Game Dept., State Entomologist, the Division of Public Health, and the Dept. of Natural & Cultural Resources. Before the mosquito season begins, State mandated public notices are published or posted and State registered beekeepers are contacted via certified mail.

The Mosquito Control plan for Newington must include securing a Special Permit in time for the start of field work in early April, trapping and identifying mosquitoes to species for disease testing at the State Lab, sampling wetlands for larval mosquito activity, larviciding where mosquito larvae are found, efficacy monitoring, deploying greenhead fly traps on the salt marsh, night-time spraying along roadways, tick control at town owned properties and emergency spraying when a public health threat exists. Fieldwork begins in April when mosquito larvae are found in swamps, salt marshes, woodland pools and other wet areas. Trapping adult mosquitoes begins in June and State disease testing starts in July. The mosquito control program ends in the fall when temperatures drop and daylight hours decrease.

Respectfully submitted,
Sarah MacGregor
Dragon Mosquito Control, Inc.

2020 Annual Report of the Planning Board

2020 was a very difficult year for everyone, the Planning Board included. At the onset of the COVID-19 pandemic, the Board was finalizing the update of the Newington Master Plan and holding Public Hearings on its adoption; the culmination of over three years of hard work. The 2020 Master Plan is a furtherance of the Town's previous Master Plans, documenting the need to maintain separate and distinct land-use types in multiple zoning districts throughout Town, which is what has both made Newington a wonderful place to live, while providing opportunities for businesses of all types to relocate and grow in Newington. Through the Master Planning process, it became very obvious that Newington's long-standing commitment to proper planning has both helped to maintain the rural residential character of the Town while bolstering the Town as a vibrant and growing center of regional commerce. The Planning Board has and continues to work very hard to establish principles for sustainable growth, encourage economic development and make sound decisions based upon the tenets of the Master Plan that preserve the quality of life we all enjoy in Newington.

The Planning Board continued meeting regularly without interruption by meeting outdoors at the Town Hall entry, and ultimately under the large tent in the front lawn; the Planning Board members and support staff are to be commended for keeping projects moving forward. Meeting outdoors presented a number of challenges; heat, bugs, noise and darkness, but the Board persevered and kept development projects on track. Thanks to every Board member for their dedication to the Town of Newington during these difficult times.

The Planning Board derives its authority from the Legislature, under NHRSA §674:1. Statutorily, the Planning Board has two primary functions:

1. **Planning.** To plan for the future of the Town by adopting and maintaining the Master Plan and implementing land use regulations that accomplish the objectives of the Master Plan. To plan for the financial future of the Town by adopting and administering a Capital Improvements Program designed to schedule and determine the best way to finance major expenses in such a way that the Town's tax rate remains as level as possible. Economic Development falls under the Planning Board's authority and straddles the Board's two main functions. In terms of economic development *planning*, the Board continually reviews the Town's Ordinances and Regulations to ensure that the types of development allowed in Newington are keeping pace with societal trends while balancing the objectives enumerated in the Master Plan. Promoting economic development also requires the Planning Board to review all commercial developments to ensure compliance with local, State and Federal Regulations. To this end, the Board has made a concerted effort to work with applicants to streamline the approval process and promote Newington as a great place to do business.
2. **Development Review.** The Planning Board reviews all residential subdivisions and all new commercial developments. Depending on the complexity of the project, these reviews can require a significant amount of technical expertise. Luckily for Newington, the Planning Board is comprised of members with a wide-range of expertise and experience from builders to engineers, which allows the Board to process applications as efficiently as possible. Our goal is to provide a clear, fair and expeditious process for developers to follow to obtain project approval, and we are always looking for ways to improve the process.

2020 saw the approvals of several noteworthy projects including:

- ◇ A 10,000 square foot medical office facility located on Shattuck Way that will be a great addition to the office zone. The facility is being built on vacant land formerly owned by Public Service of New Hampshire;
- ◇ A 98-room, four story Hotel located on vacant land between Woodbury Avenue and Shattuck Way, the hotel will face Woodbury Avenue with access from Shattuck Way, and will provide needed guest rooms in Town;
- ◇ A new automobile dealership, McGovern Subaru, at the former Toys R Us which is now open for business;
- ◇ A new 'Doggie Daycare' facility was approved by both the Zoning Board of Adjustment and the Planning Board at 117 Gosling Road;
- ◇ After many years of planning, the construction of the Southeasterly portion of the industrial corridor road, Wilcox Way was completed, and the Planning Board has recommended the acceptance of the road to the Board of Selectmen;
- ◇ The Eversource transmission line project running through Newington that started over 8 years ago is almost 100% complete. While the Town fought hard to stop this project, the impact to the Town could have been much worse if it were not for the extraordinary efforts of the Planning Board. The Town was successful in achieving a number of concessions from Eversource including, but not limited to \$120,000 for conservation of land and a financial contribution to the Town of \$132,000 per year for a period of 3 years. Additionally, the assessed value for Eversource project will add approximately \$50 million of taxable value to the town.
- ◇ Little Bay Lobster received approval to build a 6,000 square foot building designed to hold many tons of live lobsters in a state of hibernation for up to six months so that they can be sold during periods of high demand, and high prices.

We're happy to finally see 2020 come to an end and are optimistic that 2021 is going to be a better year. There are many development proposals in the planning phase, and the Board anticipates a busy year for both Residential and Commercial projects. In addition to the Board's normal workload, it is hoped that the Capital Improvements Program will be written, adopted and used by the Board of Selectmen and Budget Committee to maintain a low, level tax-rate. The Planning Board's schedule and meeting agendas are posted on the Town's website; please feel free to attend meetings if there's a topic or application of interest to you.

Respectfully submitted,
Denis Hebert, Chair
Erika Mantz, Vice Chair
Christopher Cross
Ben Johnson
Russell Cooke
Peter Welch
Ken Latchaw, Board of Selectmen Rep
James Weiner, Alternate
Rock Stern, Alternate

Police Department 2020 Report

This year has been a challenging year for our country, town, and the police department, due to Covid-19. As the Co-Director for Emergency Management along with Chief Hoyt of the Fire Department, town and state representatives, we took on the challenges by making the best decisions based on the constant daily changes the virus brought us, for the town and employees.

With that being said, we continued our jobs and brought the best police services to the community as expected.

In January 2020, we hired Officer Nicholas Burns to fill the eleventh officer position. Officer Burns graduated the police academy, completed field training and has been a very productive officer for the community. Officer Burns' academy was the first class to do hybrid adult learning opposed to the traditional live in the academy.

In March, Diana St. Laurent announced her retirement after 40 plus years of service to the town of Newington. Diana held years of institutional knowledge the department was nervous of losing. She agreed to stay on in a part-time capacity, to assist the new Executive Administrative Assistant.

After an extensive search for our new Executive Assistant, Keri Wareing was hired on May 4th. Keri came to us with a strong background in administration and advanced technical skills. She is currently assisting the department with the accreditation process as well as her daily responsibilities.



Due to the generosity of residents and business in and out of town, we were able to implement the new K9 program within the department. Officer Wood and K9 Augie graduated from the Explosive Canine Detection training course put on by the Connecticut State Police. Both Officer Wood and Augie received their certificates after eight weeks of training. Everyday Officer Wood and Augie put smiles on everyone they meet.

Officer Wood and Augie putting on a K9 demonstration for the Newington School.



In May, the community came together in support of National Police Week and chalked the parking lot with words and pictures of positivity and encouragement. The Department Thanks you for your appreciation.

We continue to advance with National Accreditation. If all goes as planned, we will be accredited in July or November. During the accreditation process we had a couple of setbacks due to a personnel issue, but we are currently progressing forward.

During the summer months the department conducted several felony level investigations consisting of thefts, drug related offences, fraud, and a robbery. These cases have led to arrests or are ongoing investigations.

In October and November, the police department conducted a traffic/speed study based on citizens' complaints and results from directed patrols. The statistics were later put out to the residents through an e-newsletter.

Thank you to the Newington Police Commissioners; Brenda Blonigen, F. Jackson Hoyt, and Bill Wright for your continued support. Thank you to the residents for your unwavering support. Thank you to the members of the Newington Police Department for your untiring dedication to the community and your profession!!

Respectfully Submitted
Michael Bilodeau; Chief of Police

Safety Lane Committee 2020 Annual Report

In 2019 the Selectmen received numerous requests for safety lanes to be created in town due to numerous near misses of walkers and bicyclists on Nimble Hill Road and for the safety of the school children on their way to and from home and school. The Selectmen established the Safety Lane Committee and the first meeting was held on January 2, 2020.

The committee met with members of the Fire department, Police Department, School principal, students, town engineer and other staff to gather input and consider issues associated with constructing a safety lane and determine recommendations to present to the Selectmen. The committee talked with residents, reviewed previous town board and committee meeting minutes, and researched lanes and paths in other communities. The committee developed a safety lane survey to understand the level of resident support and concerns.

The Town of Newington Web Site Safety Lane Web Page provides information for residents to review, including safety lane plans and committee meeting minutes. Additionally, the draft plan for the Safety Lane was posted in the windows of town hall during 2020 to provide an opportunity to review, ask questions and raise concerns.

In early March 2020 the Committee learned that obtaining a grant from NH Transportation Alternatives Program could fund 80% of a safety lane for walking and biking. A public opinion survey conducted by the Committee using Survey Monkey found considerable community support with 75% of the respondents very likely or likely to support a safety lane if a grant is awarded. The Committee also learned that the grant was only available every two years. Given this fact and knowing that they could not put forth a warrant article this late in the budget season it was determined that the best route would be to bring forth an amendment to the town budget at the 2020 town meeting. The amendment was approved overwhelmingly at the 2020 Town Meeting after a lengthy discussion.

The grant application process was postponed into 2021 due to the pandemic. The Selectman decided to place the warrant (Warrant Article #2) once again on the 2021 Town Meeting agenda so all residents could have a chance to voice their opinions on this important matter. The Warrant was unanimously endorsed by the Board of Selectman and all but one member of the Budget Committee. The warrant does not seek additional funding as the money was approved in the 2020 Town Meeting and was not been spent in 2020. Subject to approval at the 2021 Town Meeting, the Town will submit the application in mid-March and expect a decision around September. The project could be initiated as early as Fall/2021.

Numerous studies show the connection between trails and economic vitality. In addition to improving the safety of this corridor for non-vehicular traffic, this project would strengthen the local economy, help build a sustainable community, and improve our quality of life by creating new opportunities for outdoor recreation and make the village center more accessible for residents. The lanes would provide safe and enjoyable places for children and adults to walk or bicycle to work, school and to local businesses. They would also encourage physical fitness and healthy lifestyles.

The Safety Lane Plan will widen much of Nimble Hill Road and add a clearly marked 3-foot wide multi-use (non-motorized) lane on both sides of the road from Shattuck Way to Arboretum Drive. At two locations the safety lane will become a path detached from Nimble Hill Road to provide added safety. One location is at Newington Elementary School where it will leave the road along the front of the school and continue behind the Fire Station to Fox Point Road, then cross Fox Point Road to continue again along the two sides of Nimble Hill Road toward Arboretum Drive. The second location is after crossing Little Bay Road the safety lane will leave the road continuing in front of the cemetery, church, library and Highway Department and end at Arboretum Drive. The paths are currently planned to be made of a material such as stone dust to minimize cost and maintenance.

In September, the town Engineer and Administrator met with the Historic District Commission, Cemetery Trustees and Library Trustees to discuss draft plans for the safety lane section from Little Bay Road to Arboretum Drive. The group walked and discussed the safety lane and the draft safety lane plan drawing. The group engaged in thoughtful discussions, comments and concerns which resulted in improvements to the design of the lane.

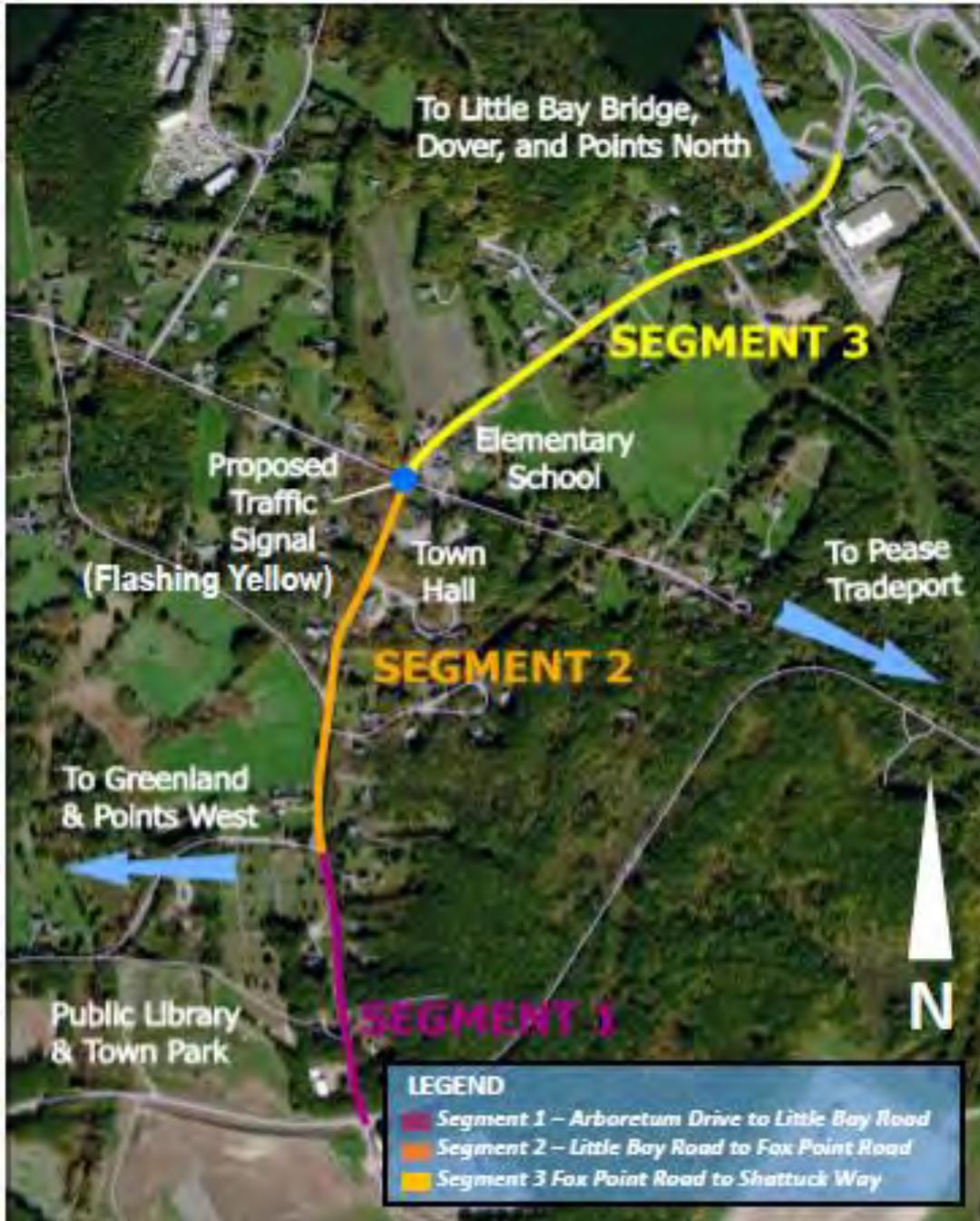
Additional improvements may be incorporated into the safety lane plan before the plan is finalized. (Plan overview below)

Some Safety Lane History

Research of the Safety Lane identified a history going back to at least 1993. Back in 1993 the safety lane was referred to as a bike lane as the Seacoast Bike Riders Association appear to have initiated discussion with the town. Over time, it became evident that walking, running or biking through town was about travelling safely by means other than automotive.

After years of research, engineering studies and analysis with little progress realized a multi-disciplined team of town residents and support staff are in the final stages of applying to secure Federal funds that will make the incorporation of pathways for non-vehicular traffic through Newington's town center a reality. If a successful grant application is approved the cost of this Safety Lane project will leverage 80% of the

project cost using Federal grant funds. The opportunity to apply for matching funds only comes every two years. Newington has few roads or sidewalks that allow residents and commuters to safely bike and walk and the residential center of town has no shoulder space to accommodate pedestrian and bike traffic.



The safety lanes will further instill pride in Newington and inspire residents and their visitors to enjoy our rural town. The Safety Lane Committee is Chaired by Derick Willson. Other members of the volunteer committee include Bill Wright, Bruce Johnson, Laura Wilhelm-Stone, Katie Hood, Mike Marconi, Mike Mazeau, Ted Karabinas and Ken Ernstoff.

Newington Sewer Commission Report 2020

Newington's Wastewater System services the industrial and commercial sections of Newington to the East and just West of the Spaulding Turnpike, as well as a few residential properties located along the existing sewer lines.

Curious as to what goes on at the Wastewater Treatment Plant? You can get a peek at the plant here: <http://bit.ly/NewingtonWWTP>

The Sewer Commission has continued to work on upgrading the Sewer Forcemain Line between the pump stations and the wastewater treatment plant. Phase II began in 2020 to link the Phase I section under Woodbury Ave with the Paul Brook Pumping Station.

A second spare centrifuge was purchased, which will minimize any down time during repairs and maintenance.

The Sewer Commission has been working with our engineering firm and other local municipal wastewater treatment plants on the draft nitrogen permit from the EPA. Nitrogen levels in Great Bay are a concern and the Newington WWTP currently discharges well below the allowable threshold. As this will be a regional permit, the Commissioners are working with local municipalities to plan and implement testing in Great Bay.

To support the environmental impact of the Eversource Reliability Project, the Sewer Commission approved a contract with Eversource to provide an additional level of groundwater treatment. Filtered and treated displaced ground water was discharged into the wastewater system. The discharges were supervised and metered and Eversource compensated the WWTP just over \$21,000 for the additional groundwater treatment.

The Sewer Commission applied for a State Aid Grant which was approved and received their first grant payment of just over \$149,000 in October. This is a 20 year annual grant.

Funding for the Wastewater Treatment Plant is provided by the users of the wastewater system. The impacts of increased rates due to the Sewer Plant Upgrade and the temporary or permanent closure of local businesses has been a frequent discussion of the Sewer Commission. The sewer surcharge was decreased to 1% and flexible billing options were set up to assist ratepayers.

In addition to the financial impacts of COVID-19, the WWTP has seen an increase in biochemical oxygen demand in tested discharge. This can be a result of hand sanitizers and other alcohol-based products being introduced to the wastewater system. The plant has been monitoring these tests to ensure we remain within discharge guidelines.

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

Newington Sewer Commission

T. Skip Cole, Chairman

Rick Stern

Tom Hazelton

DEPARTMENT HOURS AND SCHEDULES

Town Office Hours

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

Langdon Library Hours

Monday & Tuesday - 12 pm to 8 pm
 Wednesday, 12 pm to 7 pm
 Thursday - 9 am to 5 pm
 Friday - 9 am to 5 pm
 Saturday - 10 am to 2 pm

Transfer Station

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

Town of Newington 2021 Holiday Schedule

New Year's Day	Friday, January 1	Labor Day	Monday, Sept. 6
Martin Luther King Day	Monday, January 18	Columbus Day	Monday, October 11
President's Day	Monday, February 15	Veteran's Day	Thursday, Nov. 11
Memorial Day	Monday, May 31	Thanksgiving Holiday	Thursday and Friday Nov. 25 and 26
Independence Day	Monday, July 5	Christmas Day	Friday, Dec. 24

DEPARTMENT/COMMITTEE MEETING SCHEDULE

Board of Selectmen – Town Hall

1st & 3rd Monday of the month 6pm

Board of Adjustment – Town Hall

As needed at 6:30 pm

Joint Highway Safety Committee

As needed at Police Station

Library Trustees – Langdon Library

3rd Thursday of the month – 1:30pm

Police Commission – Police Station

1st Tuesday of the month 4 pm

Trustees of the Trust Fund – Town Hall as needed

Budget Committee – Town Hall

Dec.–Feb. Wednesdays 6:00pm

Historic District Commission – Town Hall

3rd Wednesday of the month 10:00am

Planning Board – Town Hall

2nd & 4th Monday of the month 6:00 pm

Safety Committee – Town Hall

Four times per year – dates vary

Recreation Committee – Town Hall

As needed

Cemetery Trustees – Town Hall

As needed

Fire Engineers – Fire Station

1st Wednesday of the month -6:00 pm

Sewer Commission – Sewer Plant

3rd Wednesday of the month- 9 am

Conservation Commission – Town Hall

2nd Thursday of the month -6:30 pm

Economic Development Committee-Town Hall

Last Thursday of the month at 6pm

TOWN BUILDING USE INFORMATION

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

The Old Town Hall will not be available for rental during the weeks the summer camp is running (June 21st-August 13th). During this time the Town Hall rates will be reduced to \$100 rental fee and \$100 security deposit. The Grove is still available during these weeks.

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

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

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

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

Town Hall (has air conditioning)

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

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

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

Old Town Hall (does not have air conditioning)

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

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

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

Fox Point

Residential: No charge

Commercial: Not available to commercial/industrial

Old Town Hall Grove Picnic Area

Residential: No charge

Commercial: Not available to commercial/industrial

TRIAL BALANCE

	BAL 1/1/20 AUDITED	DEBIT	CREDIT	BAL 12/31/20 UNAUDITED
ASSETS				
CASH	3,410,287.67	13,052,422.95	-12,363,698.30	4,099,012.32
PROPERTY TAX RECEIVABLE	254,677.94	9,262,817.56	-9,329,435.63	188,059.87
TAX LIENS RECEIVABLE	51,403.92	25,465.26	-29,962.54	46,906.64
ALLOW FOR UNCOLLECTED TAXES	-65,000.00	0.00	0.00	-65,000.00
OUTSIDE DETAIL RECEIVABLE	22,292.00	81,467.00	-96,535.00	7,224.00
AMBULANCE RECEIVABLE	89,538.02	161,796.62	-211,993.75	39,340.89
ALLOW FOR UNCOLLECTED AMBULANCE	-7,655.00	0.00	0.00	-7,655.00
MISCELLANEOUS RECEIVABLE	26,326.29	7,017.45	-33,343.74	0.00
DUE FROM SEWER FUND	0.00	21,641.72	-21,641.61	0.11
DUE FROM FEDERAL GOVERNMENT	0.00			0.00
DUE FROM STATE OF NEW HAMPSHIRE	0.00			0.00
DUE FROM TRUST FUNDS	1,085.18	216,614.42	-196,801.55	20,898.05
DUE FROM GRANT FUNDS	0.00	0.00	0.00	0.00
DUE FROM CAPITAL PROJECT FUND	0.00			0.00
PRE-PAID EXPENSES	15,651.57	9,885.92	-27,611.89	-2,074.40
TOTAL ASSETS	3,798,607.59	22,839,128.90	-22,311,024.01	4,326,712.48
LIABILITIES				
ACCOUNTS PAYABLE	-245,142.99	7,467,806.47	-7,470,029.74	-247,366.26
ACCRUED PAYROLL	-87,538.39	88,177.69	-639.30	0.00
ACCRUED EXPENSES	-4,578.82	4,578.82		0.00
DUE TO STATE OF NEW HAMPSHIRE	-121.50	498.00	-478.50	-102.00
DUE TO ROCKINGHAM COUNTY	0.00	916,105.00	-916,105.00	0.00
DUE TO SCHOOL DISTRICT	-776,681.00	1,946,681.00	-1,973,373.00	-803,373.00
DUE TO GRANT	-313.51	0.00	0.00	-313.51
DUE TO CONSERVATION FUND	-3,533.00	0.00	0.00	-3,533.00
PROPERTY TAX OVER PAYMENTS	-4,048.32	93,389.75	-89,982.76	-641.33
PAYROLL TAXES WITHHELD	0.00	526,021.06	-526,021.06	0.00
OTHER PAYROLL WITHHOLDINGS	490.33	293,231.92	-293,745.56	-23.31
FOX POINT	-800.00	0.00	0.00	-800.00
TOTAL LIABILITIES	-1,122,267.20	11,336,489.71	-11,270,374.92	-1,056,152.41
FUND BALANCE				
			use of fund balance	
UNRESERVED FUND BALANCE AS OF 1/1/19	-2,676,340.39			-2,676,340.39
DESIGNATED FUND BALANCE				
CURRENT YEAR ADDITION TO FUND BAL			-594,219.68	-594,219.68
ENDING FUND BALANCE	-2,676,340.39	0.00	-594,219.68	-3,270,560.07

ANNUAL REPORTS OF THE NEWINGTON SCHOOL DISTRICT

Newington, New Hampshire

Fiscal year July 1, 2019 to June 30, 2020

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 14, 2020 District Meeting
Result of the vote of March 10, 2020
Treasurer's Report
School Board's Report
Superintendent's Report
Assistant Superintendent's Report
Special Education Director's Report
Director of Technology's Report
Newington Public School Principal's Report
Portsmouth Middle School Principal's Report
Portsmouth High School Principal's Report
Tuition Pupils
School Enrollments
Teachers and Staff
Warrants
School Budget MS-27

SCHOOL DISTRICT OFFICIALS

School Board Members	Mark Joyce	2022
	Chris Russo	2021
	Samara Robertson	2023
Moderator	Ann Herbert	2021
Clerk	Laura Coleman	2021
Treasurer	Linda Loewy	2021

Superintendent of Schools - Salvatore H. Petralia



Newington School District Meeting Minutes

Newington, New Hampshire

2020 Warrant and Budget

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

Date: March 14, 2020

Time: 10:00 AM

Location: Newington Town Hall

Details: 205 Nimble Hill Road, Newington, NH 03801

School District Moderator, Ann H. Hebert, opened the 2020 Newington School District Annual Meeting at 10:00 AM on Saturday, March 14, 2020. She introduced the School Board members on the stage: Mark Joyce, John (Jack) O'Reilly, and Chris Russo, as well as John Lamson, Chairman of the Budget Committee. Present in the audience: SAU 50 Superintendent Salvatore Petralia, Business Administrator Mindy Ryan, Special Education Director Sarah Reinhardt and Principal Peter Latchaw. Moderator Hebert then read the Moderator's Rules and asked all servicemen and veterans to stand and be recognized. All present applauded to acknowledge their service and sacrifices for the country and followed with the Pledge of Allegiance.

Article 1 – Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,259,131 (Two Million Two Hundred Fifty-Nine Thousand One Hundred Thirty-One Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required) (NOTE: This warrant article {operating budget} does not include appropriations in ANY other warrant article.)

The Newington School Board recommends this article. (Vote 3-0)

The Newington Budget Committee recommends this article. (Vote 7-0)

Moderator Hebert read Article 1 and asked for a motion. The motion was made by John Klanchesser, seconded by Emily Savinelli. There was no discussion and the motion passed after a vote with a show of cards.

Article 2 – Buildings and Grounds Expendable Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the Building and Grounds Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2020 unassigned fund balance. (Majority vote required)

The Newington School Board recommends this appropriation. (Vote 3-0)

The Newington Budget Committee recommends this appropriation. (Vote 7-0)

Moderator Hebert read Article 2 and asked for a motion. The motion was made by John Klanchesser, seconded by Mary Wahl. There was no discussion and after a vote with a show of cards, the motion passes.

Moderator Hebert read the results from the election on Tuesday, March 10, 2020:

School Board Member – Samara Robertson – 94 (by write-in vote)

The meeting was adjourned at 10:08 AM.

School Board Chairman Mark Joyce presented outgoing School Board Member Jack O'Reilly with a commemorative plaque thanking him for his years of service to the board.

Respectfully submitted,



**Laura C. Coleman
School District Clerk
March 14, 2020**

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION
COMPUTER & STATISTICAL SERVICES
CONCORD

Please follow the
accompanying in-
structions carefully.

REPORT OF SCHOOL DISTRICT TREASURER
for the
Fiscal Year July 1, 2019 to June 30, 2020
Return Original to State Department of Education Prior to July 15

SUMMARY

Cash on Hand July 1, 2019 (Treasurer's Bank Balance)		\$300,963.59
Received from Selectmen (Include only amounts actually received).....	-	
Current Appropriation.....	1,946,681.00	
Deficit Appropriation.....	-	
Balance of Previous Appropriations.....	-	
Advance on Next Year's Appropriation.....	-	
Revenue from State Sources.....	15,365.51	
Revenue from Federal Sources.....	7,251.63	
Revenue from Tuitions.....	37,828.50	
Received as income from Trust Funds.....	-	
Received from Sale of Notes and Bonds (Principal Only).....	-	
Received from Capital Reserve Funds.....	-	
Received from all Other Source	49,757.47	
TOTAL RECEIPTS.....		\$2,056,884.11
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts).....		\$2,357,847.70
LESS SCHOOL BOARD ORDERS PAID.....		\$2,116,337.19
BALANCE ON HAND JUNE 30, 2020 (Treasurer's Bank Balance)		<u>\$241,510.51</u>

Date



District Treasurer

2020 Report of the Newington School Board

To begin, we would like to especially thank our taxpayers and citizens for their continued strong support of our school system. Working together we are building a strong education program for our current and future students and serving as a valuable resource for our community.

The 2020-2021 school year has been and continues to be a uniquely challenging year for our community, state, country and world! Shortly after our annual school district meeting last March our world changed with the dawning of the Covid-19 Pandemic. None of us would have imagined this challenge would come our way.

Despite the challenge - our community, teachers, administrators, staff, parents and most importantly our students rose to meet the challenge. While moving to remote learning for the first time all parties displayed resilience, creativity and energy as we all struggled through a difficult transition. It seemed that each week the practices, lessons and use of technology improved and we all learned many lessons. On behalf of all school board members and citizens, we would like to extend our deepest appreciation to all teachers, staff, and administrators for your dedication and creativity. We would also especially express our appreciation to all parents and students for your patience, volunteerism, suggestions and willingness to follow all the new safety guidelines. Thank you all!

The Newington Public School continues to make strong progress implementing a rigorous individual learning program. The focus of this program is to develop competency for each student in knowledge and skills necessary for his or her future success. One of our ongoing primary goals is that each of our students will achieve at least one year of growth in knowledge and skill during each school year. In addition to measuring student success through periodic standardized measures, our educators have developed a system that continually measures student progress and reports regularly to families. It is our goal, and that of all our educators, to ensure each student is making steady progress.

We highly commend our Principal and all staff for the work performed each day to deliver an excellent educational program and to develop a friendly, positive and safe school culture. In particular this past summer our school staff worked to create Google classrooms K-6, allowing all students the ability to access coursework digitally. In addition, this year we implemented a K-6 Social Emotional Learning (SEL) curriculum focusing on: Self-Awareness, Self-Management, Social Awareness, Relationship Skills and Responsible Decision-Making.

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

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

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

Our school board, and staff work with the other leaders of the SAU 50 community of schools in several ways. The Curriculum Advisory Committee provides an opportunity for SAU 50 teachers to meet with the teachers of Portsmouth Middle and High schools to coordinate and collaborate on curriculum and core competencies. The Technology Advisory Committee is developing a shared SAU 50 technology plan and to identifying opportunities to standardize protocols across the district and to implement cost-saving efficiencies wherever possible. We also have a Policy Committee that works to develop and update policies that are both required by law or are designed to improve school operations.

Principal Peter Latchaw stays current with contemporary research in education. In particular this past year he led our school community through the myriad of challenges that arose each day as the pandemic continues to impact our day to day lives. Thank you!

The entire staff makes community involvement a priority goal for our school by communicating regularly to parents and citizens, sadly however, this year we were forced to cancel our many community events in the school. Mr. Latchaw's annual report will highlight many more achievements.

Our Newington School Supporters and many volunteers continue their outstanding support of the school by providing needed supplies and equipment which would otherwise be unavailable, and by hosting special events. A very special **Thank You** to all the citizens who volunteer their time and talents. It truly takes a "Village" to educate a child!

As part of our ongoing efforts to maintain and repair our school building and improve building safety, this past year we concentrated on consistent deep cleaning of the entire building, cleaning of all ventilation ducts and units, installed touchless sinks and new drinking fountains. In addition, plumbing repairs and upgrades were accomplished and an annual maintenance checklist was developed. We'd like to express our deep appreciation to Tom Lienhard "Chef Tom" for his tireless work in keeping our building clean and safe every day.

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

Newington School Board

Mark Joyce

Chris Russo

Samara Robertson



Superintendent's Annual Report 2020

I am honored to present my annual report, reflecting the work of the Newington School District in 2019-2020. This unprecedented year will long be remembered as the year of COVID-19. Last spring in mid-March, due to Governor Sununu's Executive Order, all schools in SAU 50 and across the State were forced to close and quickly pivot to an alternative instructional model. In a few short days, Newington Public School staff and students proved they were up to the challenge and adjusted at a moment's notice. The staff and students were able to close out the year in June and immediately began preparation for the fall.

Despite these challenges, the entire staff, students, families, and community remained steadfast. Our focus at Newington Public School and throughout the entire SAU is to provide high-quality education to the students and families in the community. The mission at Newington Public School is to foster the intellectual, social, and physical growth of every student in a safe and supportive environment that promotes responsibility, self-discipline, respect and excellence in learning.

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

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

1. Student Achievement: Cultivating a culture of equity and excellence by creating and sustaining curriculum and instructional practices leading to high-quality learning
2. Student as a "Whole Person" - Ensuring all students become knowledgeable, responsible, caring and contributing members of society through evidence based social and emotional learning at all grade levels
3. Maximizing the Use of Technology: Promoting and supporting effective use of technology for curriculum and instruction and ensuring reliable and efficient technology infrastructure to support staff and students

The Newington Staff are led by Principal Peter Latchaw, currently in his ninth year at the helm. Peter is a visible presence not only in the school, but throughout the community. Peter is extremely child-centered, well respected by staff and provides sound leadership to an exceptional team of educators. In addition to his administrative responsibilities, Peter is in classrooms

leading groups of students with science experiments, solving some challenging mathematics problems, creating maker spaces, and facilitating a hands-on experiment.

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

Many people and organizations made a difference in the lives of Newington students throughout this unique school year. The Newington Community supports the staff and students at Newington Public School through various fundraisers and attendance at school-wide events. Various municipal departments including Police, Fire, and Recreation provide valuable assistance and presence not only in the school but also assisting to support families in need. Newington students have contributed to the *End 68 Hours of Hungry Food Drive* and to the *Seacoast Coat Drive*. I would like to acknowledge the fine work of Police Chief Michael Bilodeau and his staff; Fire Chief E.J. Hoyt and his staff; Newington School Supporters; and members of the Recreation Committee for going the extra mile to support Newington students and families. Northeast Passage continues to be a valuable community partner with Newington Public School, providing virtual field trips for students. We remain grateful for the strong support of the Newington community, a key component to the success of the District.

Safety is essential to student learning and well-being. I am pleased to report some enhancements made to improve building safety. This past spring, enhanced cleaning protocols were implemented in accordance with Centers for Disease Control (CDC) guidelines. Routine maintenance, repairs and upgrades are spearheaded by Tom Lienhard, who also doubles as Chef Tom during the day to provide nutritious meals to the student body.

At the close of this report, I would like to recognize Ms. Elizabeth Brown for her outstanding service to Newington Public School. In September, the district bid farewell to Ms. Brown after 19 years of dedicated service to the community. Ms. Brown influenced many children during her tenure and we wish her the very best in her retirement.

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

Sincerely,

Salvatore Petralia
Superintendent, SAU 50



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

Education During a Pandemic

The SAU 50 Mission Statement for 2020-2021 is *to meet the physical, mental, and emotional safety and well-being of students so meaningful learning can continue.*

During this pandemic, our students, families, and staff have suffered trauma. Students and educators need to feel safe and secure before teaching and learning can occur. Knowing this, we have instituted many self-care and regulation activities as a regular occurrence throughout the school day. Educators are being trained on trauma informed practices in order to better support our students and families. This social emotional aspect can be seen in all our educational endeavors over the course of this school year and will remain throughout the next. We have discovered smaller class sizes, frequent movement breaks, and outdoor learning experiences have a positive influence on students' social emotional well-being and learning, as well as being part of the overall health and safety plans.

Curriculum

The SAU Curriculum standards were prioritized by the educators at each grade level to focus the most important learning, which would allow time for emotional support. The SAU 50 website now has an updated curriculum site: <https://sites.google.com/sau50.org/sau-50-curriculum/home>

Social, Emotional Learning Curriculum is a new focus and is based on the competencies from CASEL (Collaborative for Academic, Social, and Emotional Learning). Students will be learning skills which will build their resilience.

Instruction

Students who were unable to return to the school building due to an underlying health risk or who lived with someone who has an underlying health risk were able to choose a full-time virtual option for learning. Newington contracted with an online learning platform to provide that instruction.

The four day in building and one day remote schedule for students has had a positive effect on teacher and student well-being. Students get to do remote learning one day a week in order to become familiar with the virtual learning environment making it seamless when classes and/or the school has to go into remote learning due to health and safety. Staff were able to use the day to meet with colleagues, participate in professional development, and plan.

Assessment:

New Hampshire State Assessment:

Due to the pandemic and students being in a remote learning situation, the annual state assessment was not given in the spring of 2020. However, students were still assessed using the district standardized assessment; STAR. These results were analyzed by teachers to determine student needs and planning for the 2020-21 school year.

Students were also assessed in the fall of 2020. The comparison of the data showed students were still progressing in their learning although not to the same level as in the past. We did not see huge gaps in learning as may have been evidenced in other districts around the country. This is to be expected due to the effect of the pandemic. Students will continue to be assessed throughout the school year to ensure they are continuing to progress.

The full Curriculum, Instruction, Assessment and Remote Learning Plan for the 2020-2021 school year can be found here.

https://docs.google.com/document/d/1Cph0gGkYqfdllZ2NXcmh3MxmTRqSMJcqVxkY0_1Ozf4/edit?usp=sharing

Pupil Services:

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

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

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

McKinney-Vento Act: *These students meet the criteria for homelessness.*

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

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

Program	Number of Students K to 8
Home Education	7 3 due to pandemic
ESOL	0
Homeless Education	0
Title I	0
Section 504	1



NEWINGTON SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUES
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

SPECIAL EDUCATION EXPENSES

2018-2019 2019-2020

1200	Special Programs	\$160,933	\$121,890
1430	Summer School	\$23,787	\$11,583
2140	Psychological Services	\$12,179	\$2,340
2150	Speech and Audiology	\$22,057	\$7,586
2160	Physical and Occupational Therapy	\$10,810	\$8,304
2332	Administration Costs	-	-
2722	Special Transportation	\$15,785	\$10,211
	TOTAL EXPENSES	\$245,551	\$161,915

SPECIAL EDUCATION REVENUES

3110	Special Ed Portion Adequacy Funds	\$23,530	\$23,943
3240	Special Education Aid	\$13,073	-
4580	Medicaid	\$555	-
	TOTAL REVENUES	\$37,159	\$23,943

ACTUAL DISTRICT COST FOR SPECIAL EDUCATION

\$208,392 \$137,972

School Administrative Unit 50
Director of Technology Annual Report
July 1, 2019 – June 30, 2020

During the first full year as Director of Technology, there were broad and sweeping changes to all facets of technology in the districts and schools. Many of these changes were transparent while some were quite visible. Chiefly, the most impactful changes were driven by the enactment of House Bill 1612 - Student and Staff Data Privacy (HB1612) in 2018 and partially adopted in 2019-2020. Additional important changes included enterprise software, multi-school purchases reducing costs, and critical changes to antivirus software and web filtering. Lastly, work was started at all schools/districts to develop an updated Technology Plan to strategically outline technology within the schools for the next three years. All of these changes and planning culminate to deliver robust and flexible technology offerings at all levels across all schools.

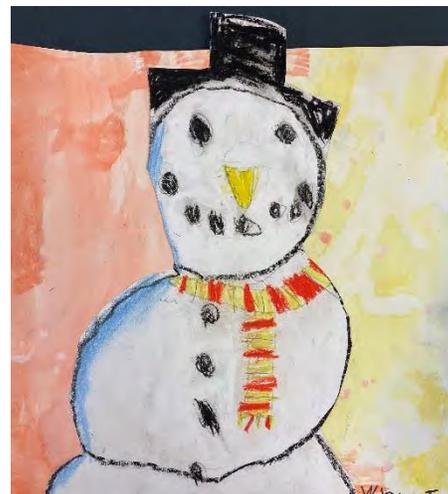
The impact of HB162 to the teaching and learning process was difficult at all levels. Our staff and students were used to using particular software and online resources that now were forbidden based upon the law. This shift was and remains to cause some issues, but with the development of an internal process and memberships with the Student Data Privacy Consortium (SDPC) and the New Hampshire Student Privacy Alliance (NHSPA), we have made great gains to validate and approve new and existing software and online resources. To date, we have submitted 184 titles for approval and only 25 have not been approved. The process with SDPC/NHSPA is continually being improved upon which allows the schools to more easily and quickly submit new software requests. This results in continuing to move technology forward within teaching and learning while operating within the framework of the law.

During the 2019-2020 school year, there were several enterprise software initiatives that were deployed. These initiatives allow the schools to take advantage of offerings that were either not available, or only available to select schools. The alignment of software across schools allows for cost reductions and a more agile environment to respond to changes, such as a World-Wide Pandemic. Analyzing the school's software and online resources, we were able to group purchases in a consortium model that allowed for cost savings across multiple platforms.

In addition to cost savings, changes to antivirus and the implementation of web filtering were also key changes during the 2019-2020 school year. Many schools had no antivirus or inadequate antivirus for student and staff devices. This is a key factor of HB1612 and ensuring that the schools technology offerings meet state and national standards. With the adoption of Chromebooks for two of the districts, web filtering was inadequately being provided by the firewall in the buildings and no filtering when the devices went home. The enactment of a true enterprise web filtering solution ensures that we are only delivering appropriate content to our students which ensures our compliance with the Children's Internet Protection Act (CIPA).

The final and most importance piece to our ongoing work is the development of Technology Plans for all school districts. The plans were started, and work was moving along and then March 2020 and COVID-19 arrived. This effectively stopped all progress which will be renewed

this year. One of the most important pieces to this plan, in my opinion, is what we have learned from Remote Learning due to COVID-19. These shifts will greatly impact our plans now and in the future as we have discovered that we must have a flexible and robust technology road map that ensures we continue to deliver the best education for our students using the latest technology at the highest levels.





Newington Public School

133 Nimble Hill Road

Newington, NH 03801

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

Peter Latchaw, Principal

platchaw@sau50.org

2020-2021 Principal's Annual Report

It is with great pleasure that I present the annual report of Newington Public School. The mission of NPS is to foster the intellectual, social, and physical growth of every student in a safe and supportive environment that promotes responsibility, self discipline, respect, and excellence in learning. The staff, students and families take considerable pride in our school and work together to make Newington Public School a great place to accomplish these goals.

Reflection is a fundamental habit in the Newington Public School community and with reflection comes learning and growth. As I reflect about last year and the start of this year, I am reminded of the unprecedented challenges the covid-19 pandemic has created for our students, staff and families. Covid-19 hit us all hard and fast. We have all struggled at times and have had to overcome challenges like never before. However, over the past ten months, I have been continually reminded of the resilience of the NPS community to work together to offer the Newington students and staff a safe, supportive learning environment. This is a task that could not have been completed without NPS stakeholders working together toward a common goal.

As I reflect on the many accomplishments of the 2019-2020 school year and the start of the 2020-2021 school year, I am reminded of all of the incredible accomplishments and growth achieved by our students and school community during my 9-years serving as principal of NPS. Each day, I see evidence of this work in action from our staff and students. This year's annual report for the community highlights building goals, student accomplishments and an overview of the creation of our annual budget.

The success of our school can be attributed to our educational programs in a variety of ways. Each year I am tasked with creating annual goals for our school. These goals are intended to set clear expectations for our students' achievement, the individual growth of NPS students, and the technology needed to enhance the educational experience at NPS.

GOAL 1: STUDENT ACHIEVEMENT - MAXIMIZE THE PERFORMANCE OF EACH NPS STUDENT

- Create a culture of equity and excellence by creating and sustaining curriculum and instructional practices that lead to high-quality learning opportunities for each and every student.

GOAL 2: PROMOTE THE DEVELOPMENT OF EACH STUDENT AS A "WHOLE" PERSON

- Continue to improve prevention and intervention strategies for addressing "at risk" behaviors of students, including bullying awareness, with both parents and students.
- Provide training to teachers, parents, and students in activities emphasizing social emotional learning for all Newington Public School students
- Continue to create, provide and enhance activities for personal growth, self-esteem, responsible behavior, youth development, and citizenship.
- Build and implement programs to develop lifelong learning habits in students.
- Develop an understanding, acceptance, and appreciation of racial, cultural, ethnic, social and religious diversity.

GOAL 3: MAXIMIZE USE OF TECHNOLOGY TO ENHANCE THE WORK OF STAFF

- Implement and communicate a professional development plan to train all staff on the Google platform / Google Classroom. Ensure all staff, students and families are able to effectively use the Google Classroom platform.
- Implement and maintain the use of data management systems so administration and teachers can use data to target teaching programs, interventions, resources, and staff development on the integration of technology into the curriculum.
- Update and maintain the current District Technology Plan and identify resources needed to meet the plan's hardware/software standards.

At NPS, we believe deeply that learning is personal and that students develop on a timeline that is reflective of their past experiences, their habits, and their context; therefore, we value growth. Our collective challenge this year, particularly in light of the pandemic, was to ensure growth for every student. Our day-to-day measures and summative assessments tell us despite everything taking place in our world, NPS students are on track to achieve our annual learning goals.

We have so much to be proud of with how our students, families, and staff came together to meet the challenge. Our staff swiftly shifted to provide a remote learning platform at the start of the pandemic, planning accessible learning experiences and providing rich feedback to our students. Our whole learning community leaned heavily into our values of personalization and facilitated various pathways to a successful completion of the 2020 school year. Our staff worked diligently through the summer months to create Google classrooms for use by students in grades kindergarten through sixth grade. The staff and administration also worked together to develop a comprehensive reopening plan for Newington Public School, allowing us to be one of the few schools to open in the fall and offer face-to-face instruction for our students. I'm very proud of what we've accomplished and excited about the future for our school. Although this has been a challenging start to the school year, there is certainly much to be proud of and much to celebrate.

I am pleased to share that our enrollment for the 2020-2021 school year is 52 students; 7 are tuitioned students from neighboring communities. Our four classrooms are composed of 12-14 students, an ideal size to accommodate both the individual needs of learners and build a community of learners within each classroom. Additionally, this past year, we have

implemented a new social emotional learning (SEL) curriculum. Social Emotional Learning (SEL) is a proactive and preventive mental health initiative. SEL helps to promote a safe and supportive culture and climate in our school.

The Collaborative for Academic Social and Emotional Learning (CASEL) defines social and emotional learning (SEL) as “the process through which children and adults acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions (casel.org).” It is based on the idea that rich and meaningful learning occurs when people are engaged in positive and supporting relationships.

This year Newington Public School students are focusing on the following areas:

- **Self-Awareness** is the ability to accurately recognize one's own emotions and thoughts and how these influence behaviors.
- **Self-Management** is the ability to successfully regulate one's emotions, thoughts, and behaviors in different situations.
- **Social Awareness** is the ability to take the perspective of and empathize with others, including those from diverse backgrounds and cultures.
- **Relationship Skills** require the ability to establish and maintain healthy and rewarding relationships with diverse individuals and groups.
- **Responsible Decision-Making** requires the ability to make constructive choices about personal behavior and social interactions based on ethical standards, safety concerns, and social norms.

In 2019, Newington Public School staff made a shift in our curriculum programming and introduced Project Based Learning (PBL) to Newington Public School students. Project-based learning has provided opportunities for students to engage deeply with the target content, bringing about a focus on long-term retention. Project Based Learning brings real-life context and technology to the curriculum, and students are encouraged to become independent workers, critical thinkers, and lifelong learners. PBL is not just a way of learning; it's a way of working together. Students have learned to take responsibility for their own learning. It is our hope this will form the basis for the way they will work with others in their adult lives. We are very proud of the many projects that have been derived from our PBL units of study. One of my personal favorites is the NPS Peas in a Podcast (found on Spotify). During the podcast, students not only use this platform to demonstrate their content knowledge on a given topic, but they also write, produce, and edit all of the work on their own. PBL work has also led to several community-based initiatives such as a community garden, animal crossing signs for wildlife, community food and clothing drives.

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

to both engage and challenge students. A significant portion of the 2021-2022 school budget is dedicated to enhancing the technological infrastructure of our school as well as implementing a strategic plan to be able to sustain the student devices.

In closing, I would like to thank our staff members for continuing to be the finest around! I would also like to thank the central office administrators, Salvatore Petralia, Kelli Killen, Mindy Ryan, Sarah Reinhardt, and Brian Grattan, as well as the Newington school board members for their leadership and vision for our community.

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

Every person in our school, no matter what their position, plays an important role in the education of our students. Consultants, volunteers, and other visitors to our school consistently comment on the kindness and intelligence of our students and the professionalism of our staff. They consistently mention how welcomed they feel when entering our building. Many thanks to our entire staff. I would also like to thank the entire Newington community for their support and service to the children in our community.

Recognizing the cost of education is expensive, our school budget was created with fiscal conservatism in mind as we sought efficiencies based on our current staffing and student enrollment, and we will continue to be mindful of the bottom line. When the pandemic is behind us, I encourage you to visit our school and see your investment in action. I can guarantee that you will not be disappointed. It is a pleasure, and an honor, to serve your children. On behalf of our students and staff, I thank you for your continued support.

Respectfully Submitted,

Peter Latchaw



Portsmouth Middle School Report
Phillip R. Davis, Principal
12/14/2020

The purpose of the Portsmouth schools is to educate all students by challenging them to become thinking, responsible, contributing citizens who continue to learn throughout their lives. Portsmouth Middle School is a learning environment specifically designed to bring students from their elementary experience to the rigors of learning expected of students at Portsmouth High School. The middle years are ones of exploration of the multitude of ways a student can get involved in the school and greater community, of learning increasingly complex learning habits and skills, and an exploration of performing and unified arts. The challenges presented during the COVID-19 pandemic have forced changes to the way in which we approach our teaching and learning; however, our mission remains the same.

Portsmouth Middle School serves 518 students in a grade six through eight. The school is divided into two teams at each grade level, each with five teachers assigned to a team. The team consists of a full time English Language Arts, Social Studies, Science, Mathematics, and Student Services Teacher. Teachers plan and set goals vertically, horizontally, and as interdisciplinary teams with common planning time. This team approach is designed specifically to offer a comprehensive and well supported education that assists students in their transition from elementary to high school. Teachers coordinate lessons, meet with parents, and determine best paths for students as a unit.

After their sixth-grade year, students from New Castle have the option of attending Portsmouth Middle School, joining students from Newington. The faculty and administration take great care in placing these students, meeting with parents, and ensuring a smooth transition to Portsmouth Middle School. Our standard program is set to develop 6th graders into successful 9th grade students. The program begins with the building of relationships and sense of team as students are coming from three elementary schools. While we do take great care in creating a positive experience for students who join us for the start of the seventh-grade year, there is an adjustment period for students who are joining us in seventh grade. SAU 50 students are joining a group who came together as sixth graders from separate schools and who have already acclimated to middle school together for a year. Middle School can be difficult. The ideal would be for SAU 50 students to join the Portsmouth Middle School community at the same time as all other students, at the start of the sixth-grade year. We do have parents choose this path for their own children annually; however, this is an inequitable situation reserved for those who can afford to tuition their child to PMS. Currently there are fourteen students from SAU 50 enrolled at PMS, most of whom have come to us in the seventh grade.

Portsmouth Middle School strives to meet the needs of each individual learner with a wealth of learning, supports, and extracurricular activities. Every student begins and ends their day with the same Homeroom/Success teacher. Success Block classes designed for small group connections (11-13 students), executive function coaching, and school community connections. Students and faculty foster relationships and work together to meet the needs of each individual student. With over forty clubs and athletic opportunities for students to become engaged in after school, PMS offers structured growth experiences for all. Our world language program offers all students the ability to study French, or Spanish in each grade so that students can enter level 2 of

their choice language at Portsmouth High School, potentially earning high school credit for their work at Portsmouth Middle School. RTI tiered intervention courses in mathematics and English offer students who may be achieving at a level below their grade level peers a structured small group intervention class that is data driven and designed to meet individual student needs. These intervention courses are offered to students in addition to their grade level class. Advanced mathematics courses are offered to those who exhibit excellent work habits and the have ability to construct meaning from abstract mathematical thought. Full-time Band and Chorus are options for all students as well as Drama, Family and Consumer Sciences, Technology Education, Computer Programming, App. Design, Visual Arts, as well as Instrumental and General Music. Portsmouth Middle School's program of studies is able to offer students an individualized education coupled with a positive social experience.

Our school year thus far has been segmented due to COVID-19. We offer in-person instruction to students on Mondays and Tuesdays, but with half of the population of students in on each day. Students are remotely learning with synchronous classes and support on Wednesdays, Thursdays, and for a half day on Friday. Students work within the same cohort of students for the majority of the school day. Our class sizes are limited to provide greater than six feet of distance in all classes. Students are masked at all times; desks have protective barriers and are sanitized between classes. We have a smaller population of students whose parents have opted for a fully-remote school experience. Remote classes are synchronous on Wednesday through Friday with support sessions offered weekly in the form of required office hour/work sessions. COVID-19 numbers allowing, PMS will be shifting our student cohorts for Term 3 to bring students in two days a week while offering synchronous live instruction to those who are at home on their off day, thus moving curriculum forward at a greater pace than currently possible.

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



Phillip R. Davis
Principal

Portsmouth High School Report

Mary Lyons, Principal

Portsmouth High School's core values of *Excellence, Community, Commitment, and Leadership* provide the cornerstones we strive for as a community of learners. PHS believes students must be challenged in rigorous and relevant ways in order to reach their highest potential. We believe students strive for excellence in an environment that fosters a strong sense of belonging, creates partnerships between students and adults, allows students to explore and contribute to their own education, and celebrates student success. In addition, we believe students will become life-long learners when taught to think critically, to effectively analyze information, and be respectful of others.

In this unprecedented school year, we have been faced with many challenges. We faced those challenges together, as one collective community, maintaining a strong and unwavering commitment to our students. Whether in person, remote, or in a hybrid model, the faculty and staff at the high school takes great pride in providing a curriculum for all students that is rigorous, personalized, equitable, and leads to college and career readiness. We continue to offer a wide range of classes in the core subjects as well as a variety of offerings in the visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programming includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, and education and teacher training. The belief that students should have exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an understanding of an individual's place in the global environment is evident in the high school's excellent program offerings.

Portsmouth High School students excel academically, placing above state and national averages on standardized tests and receiving acceptance to top colleges in the country. Our competitive athletic programs, outstanding performing arts programs, numerous clubs and activities offer opportunities for every student to engage and excel and serve as a source of pride for our community. The successes that are achieved are constant reminders of the benefits that come from hard work and a dedication to our core values.

With 1059 students and 37% of the population coming from Rye, Newcastle, Newington and Greenland, the faculty and staff at Portsmouth High School take great pride in servicing the educational needs of students from both SAUs. 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 it is today.

Respectfully,

Mary Lyons
Principal



TUITION PUPILS 2020-2021

Attending Portsmouth Middle School

Grade 7

3 Students

Grade 8

2 Students

Attending Portsmouth High School

Grade 9

4.5 Students

Grade 10

3 Students

Grade 11

7 Students

Grade 12

3 Students



**NEWINGTON PUBLIC SCHOOL
2020-2021**

Kindergarten

12 Students

Grade 1

5 Students

Grade 2

7 Students

Grade 3

9 Students

Grade 4

5 Students

Grade 5

5 Students

Grade 6

9 Students

NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment 2019-2020

Grade	K	1	2	3	4	5	6	Total
Pupils	6	10	10	6	5	9	4	50

Pupils Tuitioned to Portsmouth as of October 1, 2020

Grade	7	8	9	10	11	12	Total
Pupils	3	2	4.5	3	7	3	22.5

STAFF MEMBERS

NEWINGTON SCHOOL DISTRICT

Jamie Bastille	Teacher - Kindergarten
Devon Brunner	Aide - Special Education
Liz Daley	Nurse
Gene Guth	Teacher - Music
Michelle Hawkins	Occupational Therapist - Contracted
Jennifer Holly	Speech Therapist - Contracted
Jane Kendall	ASEP Coordinator
Peter Latchaw	Principal & STEAM Teacher
Tom Lienhard	Food Service & Custodian
Kim Lodge	Teacher - Grades 3 & 4
Linda Loewy	Secretary, Library/Media
Abbi Lundborn	Teacher - Grades 1 & 2
Annie Murphy	Special Education Coordinator
Robin Powley	BCBA - Contracted
Erin Russo	Nurse
Leslie Scuderi	School Counselor
Nels Tooker	Teacher - Grades 5 & 6
Susanna Vitali	Teacher - Art, Health & Physical Education
TBD	Teacher - Spanish
TBD	Teacher - Reading Intervention



Newington Local School

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

Date: March 13, 2021

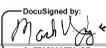
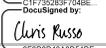
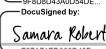
Time: 10:00 AM

Location: Newington Town Hall – 205 Nimble Hill Road, Newington, NH 03801

Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 3, 2021, a true and attested copy of this document was posted at the place of meeting and at Newington Public School and that, an original was delivered to the School District Clerk.

Name	Position	Signature
Mark Joyce	School Board Chair	 <small>DocuSigned by: Mark Joyce</small>
Samara Robertson	School Board Member	 <small>DocuSigned by: Chris Russo</small>
Chris Russo	School Board Member	 <small>DocuSigned by: Samara Robertson</small>

**Article Proposed Operating Budget
01**

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,412,439 (Two Million Four Hundred Twelve Thousand Four Hundred Thirty-Nine 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. (Vote 3-0)

The Newington Budget Committee recommends the operating budget. (Vote 9-0-1)

**Article Retainage
02**

To see if the Newington School District will vote in accordance with RSA 198:4-b, II to increase indefinitely until rescinded, the retention of any unused portion of the year-end unassigned general funds from the preceding year from the current percentage of 2.5% to 5% of the current fiscal year's net assessment under RSA 198:5 for the purpose of having funds on hand to use in subsequent fiscal years. (Majority vote required)

The Newington School Board recommends this warrant article. (Vote 3-0)

The Newington Budget Committee recommends this warrant article. (Vote 10-0)

NEWINGTON SCHOOL DISTRICT WARRANT

2021

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 School District Affairs:

You are hereby notified to meet at the Newington Town Hall in said District on **Tuesday, March 9, 2021** at 11:00 o'clock in the forenoon, **to vote on the following:**

1. To choose One (1) Member of the School Board for the ensuing three years.
2. To choose One (1) School District Moderator for the ensuing three years.
3. To choose One (1) School District Treasurer for the ensuing three years.
4. To choose One (1) School District Clerk for the ensuing three years.

The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1962 annual meeting.

Given under our hands and seal at said Newington this 25th day of January, 2021.

A true copy of warrant - Attest

Mark Joyce

DocuSigned by:
Mark Joyce

Chris Russo

DocuSigned by:
Chris Russo

Samara Robertson

DocuSigned by:
Samara Robertson

Newington School Board



Proposed Budget
Newington Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2021 to June 30, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
John C. Levenson		
ALAN C WILSON		
TIMOTHY "TED" CONNORS		
WILLIAM WRIGHT		
John S Chamberlain		
JENNIFER RAY WEAVER		

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

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



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$873,768	\$997,456	\$1,083,659	\$0	\$1,083,659	\$0
1200-1299	Special Programs	01	\$122,794	\$104,239	\$112,360	\$0	\$112,360	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$20,867	\$18,415	\$22,291	\$0	\$22,291	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
			\$1,017,429	\$1,120,110	\$1,218,310	\$0	\$1,218,310	\$0
Support Services								
2000-2199	Student Support Services	01	\$37,505	\$52,188	\$62,166	\$0	\$62,166	\$0
2200-2299	Instructional Staff Services	01	\$27,963	\$42,329	\$63,778	\$0	\$63,778	\$0
			\$65,468	\$94,517	\$125,944	\$0	\$125,944	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$33,417	\$24,400	\$24,805	\$0	\$24,805	\$0
			\$33,417	\$24,400	\$24,805	\$0	\$24,805	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	01	\$198,420	\$196,237	\$158,121	\$0	\$158,121	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$133,459	\$144,105	\$145,466	\$0	\$145,466	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$120,502	\$90,437	\$89,123	\$0	\$89,123	\$0
2700-2799	Student Transportation	01	\$107,994	\$123,134	\$162,060	\$0	\$162,060	\$0
2800-2999	Support Service, Central and Other	01	\$325,899	\$386,887	\$414,806	\$0	\$414,806	\$0
	Executive Administration Subtotal		\$886,274	\$940,800	\$969,576	\$0	\$969,576	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$33,804	\$33,804	\$33,804	\$0	\$33,804	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$33,804	\$33,804	\$33,804	\$0	\$33,804	\$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		\$689	\$5,500	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$689	\$5,500	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
	Other Outlays Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	School Board's Appropriations for Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)
Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	01	\$40,000	\$40,000	\$40,000	\$0	\$40,000	\$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	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$40,000	\$40,000	\$40,000	\$0	\$40,000	\$0
Total Operating Budget Appropriations					\$2,412,439	\$0	\$2,412,439	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
Total Proposed Special Articles			\$0	\$0	\$0	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)
			\$0	\$0	\$0	\$0
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

2021
MS-27

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Local Sources					
1300-1349	Tuition	01	\$40,000	\$40,000	\$40,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	01	\$20,004	\$20,004	\$20,004
1700-1799	Student Activities	01	\$8,000	\$8,000	\$8,000
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$1,000	\$1,000	\$1,000
Local Sources Subtotal			\$69,004	\$69,004	\$69,004
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		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$300	\$300	\$300
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$300	\$300	\$300



New Hampshire
 Department of
 Revenue Administration

2021
MS-27

Revenues

Account Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Federal Sources				
4100-4539 Federal Program Grants	01	\$40,000	\$40,000	\$40,000
4540 Vocational Education		\$0	\$0	\$0
4550 Adult Education		\$0	\$0	\$0
4560 Child Nutrition	01	\$3,500	\$3,500	\$3,500
4570 Disabilities Programs		\$0	\$0	\$0
4580 Medicaid Distribution	01	\$5,000	\$5,000	\$5,000
4590-4999 Other Federal Sources (non-4810)		\$0	\$0	\$0
4810 Federal Forest Reserve		\$0	\$0	\$0
		\$48,500	\$48,500	\$48,500
Federal Sources Subtotal				
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 Revenue Fund		\$0	\$0	\$0
5222 Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230 Transfer from Capital Project Funds		\$0	\$0	\$0
5251 Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252 Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253 Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699 Other Financing Sources		\$0	\$0	\$0
9997 Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998 Amount Voted from Fund Balance		\$0	\$0	\$0
9999 Fund Balance to Reduce Taxes		\$0	\$0	\$0
		\$0	\$0	\$0
Other Financing Sources Subtotal				
		\$117,804	\$117,804	\$117,804
Total Estimated Revenues and Credits				



Budget Summary

Item	School Board Period ending 6/30/2022 (Recommended)	Budget Committee Period ending 6/30/2022 (Recommended)
Operating Budget Appropriations	\$2,412,439	\$2,412,439
Special Warrant Articles	\$0	\$0
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$2,412,439	\$2,412,439
Less Amount of Estimated Revenues & Credits	\$117,804	\$117,804
Less Amount of State Education Tax/Grant	\$1,103,024	\$1,103,024
Estimated Amount of Taxes to be Raised	\$1,191,611	\$1,191,611



Supplemental Schedule

1. Total Recommended by Budget Committee	\$2,412,439
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$2,412,439
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$241,244
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: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	\$2,653,683

VITAL STATISTICS
Year Ending December 31, 2020

Marriages

<u>Date & Place of Marriage</u>	<u>Names</u>	<u>Residence</u>
01/20/2020 – New Castle, NH	Laura Riesenkonig Coleman Jarrod Michael Kushla	Newington, NH Jonesport, ME
10/31/2020 – Newington, NH	Rachel M. Merchant Kurt Z. Harrison	Newington, NH Newington, NH
11/21/2020 – Newington, NH	Rebecca L. Merchant Sean M. Sanders	Newington, NH Newington, NH
12/28/2020 – Newington, NH	Marcia Heather Merchant Elijah Emerson Salem	Newington, NH Newington, NH

Births

<u>Child's Name</u>	<u>Birth Date</u>	<u>Birthplace</u>	<u>Father's & Mother's Names</u>
Delaney Aleah Crosby	11/04/2020	Dover, NH	Jacob & Rachel Crosby

Deaths

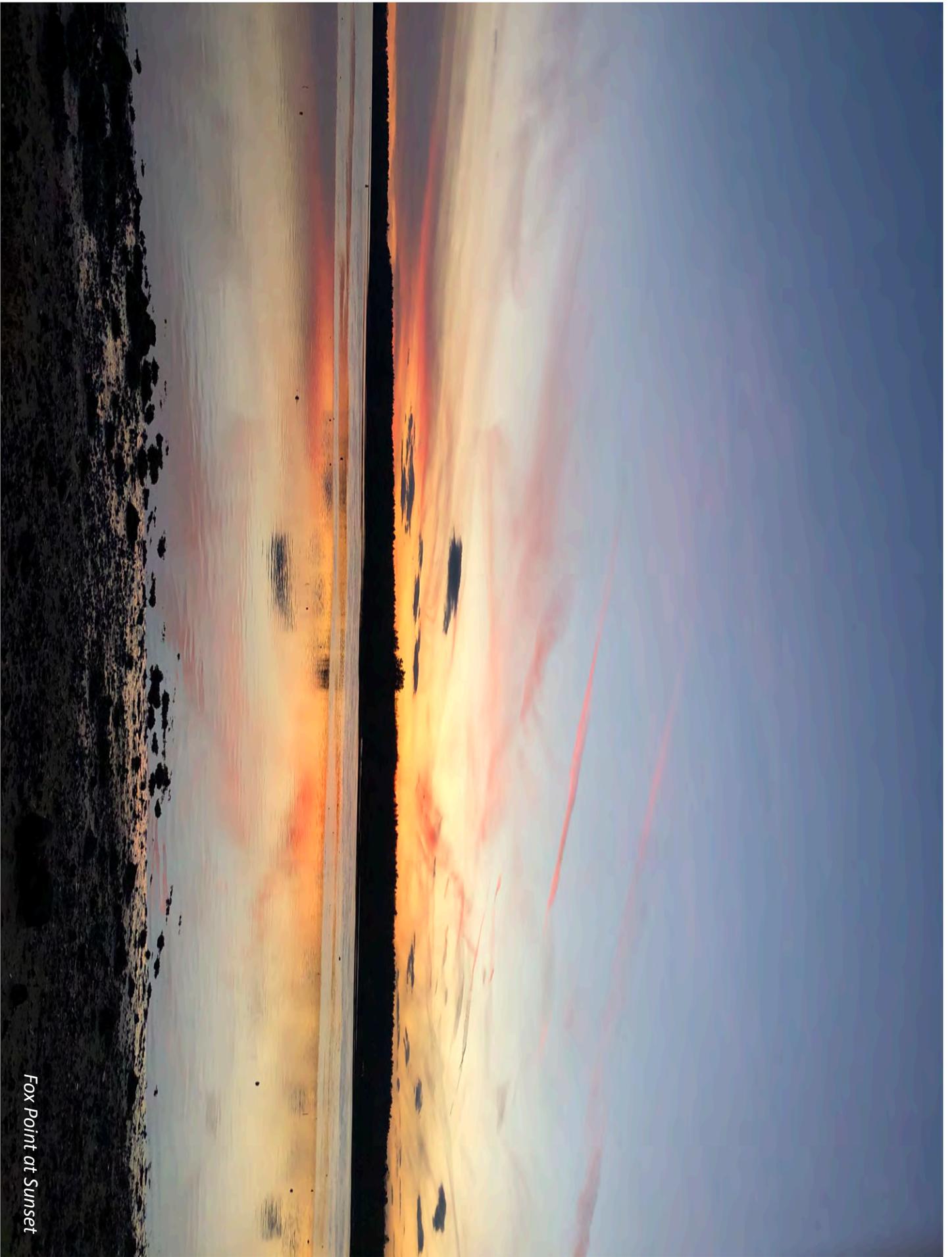
<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Age</u>	<u>Place of Death</u>	<u>Father's & Mother's Names</u>
03/04/2020	Daniel P. Trefethen	82	Portsmouth, NH	Emerson & Annie (Paul) Trefethen
08/19/2020	Paul Douglas Fitzgerald	21	Newington, NH	Douglas Fitzgerald & Jane Kendall
10/03/2020	William R. Hart, Sr.	91	Warwick, RI	John Joseph, Jr., & Susan (Tierney) Hart
10/06/2020	Suzann M. Beals	75	Newington, NH	Melville & Barbara (Dority) Beals
10/17/2020	Nancy Louise Perkins	88	Dover, NH	Raymond & Anna (Holston) Davis
11/17/2020	Angelita Retuya Ross	75	Boston, MA	Roman Retuya & Benitez Cabasa Retuya

Interments

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Age</u>	<u>Date of Burial</u>	<u>Place of Death</u>
05/02/2018	John Bertrand Mercier		09/16/2020	New Bern, NC
11/09/2019	Nancy H. Milani	84	06/24/2020	Summerfield, FL
12/05/2019	Ruth S. Dorey	93	08/07/2020	Kittery, ME
06/20/2020	Shirley L. Mercier	84	09/16/2020	Dover, NH
09/30/2020	Frank Edward White	92	10/06/2020	Greenland, NH
12/06/2020	Gloria Ilene Costello	98	12/11/2020	Portsmouth, NH
12/09/2020	Gerald Otis Philbrick		12/18/2020	Punta Gorda, FL
12/29/2020	Ronald Marsh	78	01/07/2021	York, ME



Newington School Children at Work and Play!



Fox Point at Sunset